

LOS RIOS COMMUNITY COLLEGE DISTRICT

# 2015-16 Adopted Budget

Presented to the Board of Trustees  
September 9, 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 113 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 have been surging – at least initially, based heavily on the performance of the markets and the income of a relatively small group of the wealthiest Californians – and the result has been billions of dollars in additional revenue. For Los Rios and all of California's community colleges, the short-term result impact of the state's enacted 2015-16 budget is the largest single-year funding increase in memory.

The 2015-16 budget includes a 3 percent increase in funding for enrollment growth statewide. For Los Rios, we are anticipating 2 percent growth in our mid-range budget and are planning for the potential of slightly higher growth. That 2 percent growth in enrollment translates to an additional \$4.9 million. Achieving growth will require an “all hands on deck” 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 enacted 2015-16 state budget is a strong follow-up to the 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. While we celebrate the financial strength of the 2015-16 budget, we continue to

plan thoughtfully for the many challenges ahead, including the shifting of public employee retirement costs to us.

Both of California's largest 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 to identify the resources to do so without compromising our programs, services and overall commitment to students.

Another critical matter facing California today is the ongoing drought. Leading by example, Los Rios takes its responsibility serious to reduce our water consumption. A one-time appropriation in the 2015-16 budget 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.

One reason for that optimism is the generosity shown time and time again by all of Los Rios' friends and supporters. As the District celebrates its 50<sup>th</sup> anniversary this year, we look forward to our inaugural Los Rios Foundation Honors and Awards Gala on Friday, October 23. The interest already shown in this exciting event is yet another reminder of the greater Sacramento community's commitment to and generosity toward the Los Rios Colleges and our resilient students.



# Chancellor's Message

*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 15<sup>th</sup> for the Governor to sign by June 30<sup>th</sup>.

Because the State dictates to a considerable extent the manner of how funds are earned and expended, a district's budget is almost entirely 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 by 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.



# Executive Summary

## 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 would 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.



# Executive Summary

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

## May Revise/Enacted Budget

The Governor's May Revise reflected changes to revenue forecasts following the January proposal for both the current and budget year. The budget that was subsequently enacted included most of the May Revise with some modest adjustments. Due to strong revenue growth

in 2014-15, the enacted budget is one of the best budgets for community colleges 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 reflect the Governor's priorities for the system. There is some caution as the budget is paying down the State's Prop. 98 settle up obligations and as those have been mostly satisfied with the 2015-16 budget, future years' budgets will be far less generous for the system.

Description	January Proposal	Enacted	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
Base Augmentation	\$125M	\$266.7M	Funding is intended to help districts pay for increases to employer contributions for retirement benefits (STRS/PERS)
Mandate Past Claims	\$361M	\$632M	To be distributed on per FTES basis to all districts regardless of past claim liability; unrestricted funds
Increase Regular Faculty	N/A	\$62.3M	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	\$85	New program for 2014-15 funded at \$70M; 2015-16 total \$155M
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

## LOS RIOS' PROJECTED REVENUE INCREASES

Not all allocations have been finalized as of this date. The amounts below reflect the most current projections either from the State or using district projections as the funding augmentations for 2015-16:

Growth	\$5.5M
COLA	\$2.7M
Base Augmentation Increase	\$12.2M
Elk Grove Center Base Allocation	\$1.1M
Student Success & Support Program (SSSP)	\$4.6M
Student Equity	\$3.8M
New Faculty Funding	\$2.8M
SMSR/SIEF & LM – One-time Only (OTO)	\$6.6M
Prior Years' Claims for Mandated Costs (OTO)	\$28.9M

### 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 2,130 at the second principal apportionment (P2) for 2014-15 brings the projected base for 2015-16 to 52,170 still 843 below 2008-09. Because Los Rios had unfunded FTES, it has qualified for the maximum allowable restoration. The following table recaps

the reductions and restorations since 2009-10. The amounts for 2014-15 and 2015-16 are projected based upon P2 and the advance.

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

### New Growth Rate Formula

Senate Bill 860 specified new requirements for the distribution of growth funds. Restoration of the remaining reduction is no longer a factor. The Chancellor's office developed 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' growth rate is low compared to its rates under the former formula that used population changes. At this time, the growth rate appears sufficient relative to demand. With growth funded State-wide at 3%, Los Rios' growth entitlement is 2.29%.



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## 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 Public Employees' Retirement System (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%

## 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. For the initial year, the change in the contribution rate was only 63 points which was around \$700,000 for general purpose positions. The 2015-16 increase of 185 points will require another \$2M. 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.*

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 augmentation increase is intended to help districts fund the increase in pension costs. The District will designate a portion of that increase to support both the current year's increase as well as the 2016-17 and part of the 2017-18 increase.



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## 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 Revision maintained funding for most categorical programs at the 2014-15 level while providing a COLA for EOPS, DSPS and CalWORKS. The enacted budget restored EOPS funding. The budget continues to provide funding for mandated costs on a block grant basis. Districts can receive \$28 per FTES for providing the prescribed programs by agreeing to not file a claim. 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 in an effort to pay down the State's liability. Los Rios' has elected to receive the block grant for all three prior years and so has not filed a claim for mandated activities since 2011-12.

## New Faculty

This funding will be added to the base funding for districts. However, districts will be given a certain number of regular faculty positions that should be funded based upon how they compare to other districts in terms of their full-time to part-time faculty ratio. For Los Rios which has a high ratio, the number of faculty hires is 22. Any funds remaining after funding the new positions is designated to be used to support other faculty related purposes. Including this new allocation as base funding will increase the per credit funding rate as well as ensure the funds are augmented by future COLAs.

## 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 STATE 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 only funds part of the entitlement with general apportionment. The balance is comprised of other State and local resources. If those resources come in short of Department of Finance estimates, districts face revenue shortfalls. Even with robust revenues in 2013-14, there was still a deficit of .45%. At the 2<sup>nd</sup> Principal Apportionment for 2014-15, the deficit was 0.3% and likely to come in even lower. For 2015-16, the deficit factor at the advance is almost 1%. However, the District is using 0.5% as a potential deficit.

California community colleges are funded by: general apportionment, local property taxes, student enrollment fees, and most recently,



# Executive Summary

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	\$2,165	\$ 144
Property Taxes	2,265	56
Student Fees	407	15
EPA	958	48
<b>Total Revenue</b>	<b>5,795</b>	<b>263</b>
Deficit	17	0.80
<b>Total Entitlement</b>	<b>\$ 5,812</b>	<b>\$ 264</b>

Source: 2nd 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.”



# Executive Summary

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	Enacted Budget	2008-09	2013-14	2014-15	2015-16 Projected	
Academic Senate for the Community Colleges	\$ 468	\$ 468	\$ 468					
Apprenticeship	14,641	7,174	31,433	\$ 1,546	\$ 758	\$ 737	\$ 926	-40%
Apprenticeship - K12		15,694	20,491				29	
Basic Skills	33,100	20,037	20,037	811	553	533	533	-34%
Child Care Tax Bailout	6,836	3,350	3,384	369	181	181	183	-50%
Disabled Students Programs and Services*	115,011	114,223	115,388	4,618	3,458	4,966	4,717	2%
Economic Development <sup>1</sup>	46,790	72,929	22,929	3,374	1,076	602	600	-82%
EOPS	106,786	79,273	107,570	4,639	3,367	3,370	4,569	-2%
CARE	15,505	9,332	15,619	764	436	438	730	-4%
Equal Employment Opportunity	1,747	767	767	42	17	17	17	-60%
Foster Care Education Program	5,254	5,254	5,254	169	165	165	156	-8%
Fund for Student Success (MESA)	6,158	3,792	3,792	219	152	130	144	-34%
Student Success & Support Program*	101,803	201,683	316,683	4,583	4,181	9,303	9,303	103%
Student Equity*		70,000	155,000			3,250	3,087	
Nursing	22,100	13,378	13,378	304	399	424	403	33%
Online Education Platform & Professional Dev.		10,000	10,000					
Part-Time Faculty Compensation	50,828	24,907	24,907	2,249	1,102	1,102	1,102	-51%
Part-Time Faculty Health Insurance	1,000	490	490	104	51	51	51	-51%
Part-Time Faculty Office Hours	7,172	3,514	3,514	204	98	98	98	-52%
Physical Plant and Instructional Support	27,345	148,000	148,000	1,108	1,216	6,632	6,761	510%
Special Services for CalWORKs Recipients *	43,580	34,545	34,897	2,770	1,734	1,760	1,675	-40%
Student Financial Aid Administration (BFAP)	51,269	69,421	73,727	2,356	2,862	2,917	4,568	94%
Telecommunications & Technology (TTIP)	26,197	21,790	19,890	144	-	-		-100%
Transfer Education and Articulation	1,424	698	698	289	92	200		-100%
<b>Total Categorical Funds</b>	<b>\$ 685,014</b>	<b>\$ 930,719</b>	<b>1,148,316</b>	<b>\$ 30,662</b>	<b>\$ 21,898</b>	<b>\$ 36,876</b>	<b>\$ 39,652</b>	<b>29%</b>

\* 2015-16 amounts for certain programs are shown at 2014-2015 advance allocations (minimum guarantee by the State). Some programs are grant based and only known, current year awards are listed. Proposition 39 not shown. SSSP includes \$15M augmentation for Institutional effectiveness program at CCCC.

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



# Executive Summary

## **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. No capital outlay reserves were used in 2014-15. In addition to the \$15.8M from the capital outlay projects fund, the District utilized general fund set-asides and one-time funds. 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. \$3.8M from capital outlay was used in 2013-14 for the total draw of \$15.8M.

## **Revenue Assumptions**

### Stability

Stability is the designation used by the State when a district's funding is maintained at its base workload level even though the district will not achieve that level. In other words, the district is declining or "in decline" in terms of students served. Stability funds are provided for one year only. Following that year, if a district does not achieve the base level, its funding is reduced to the level reported for that year. Los Rios has never been in "stability" although it has experienced years where achieving growth has been challenging and has periodically borrowed from summer terms. For 2015-16, there is a possibility that the District may not achieve its base funding even with shifting summer 2016. There is sharp focus on increasing enrollment and the spring term reporting in February is when the District will know if it will achieve at least its 2015-16 base level.



# Executive Summary

## X, Y, Z Budgets

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 includes the COLA of 1.02% as well as the base funding for the Elk Grove Center. The Center was approved by the Board of Governors in January 2015 achieved 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 augmentation increase at \$12.2M. The District spends at the X level until revenues above that level are realized. The X level is essentially the funding level that aligns with stability.

Y budget includes growth at 2% and lottery revenues at \$1.02M over X. The District's growth cap under the new formula is 2.29%. The Z budget is set at cap plus lottery revenues at \$2.03M 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 P2 is 4.3% 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 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.



# Executive Summary

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.

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 only increased 9% from 2008-09 to 2013-14 which is remarkable given the amount of additional square footage and compounded by rate increases.

## 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.

As the funding increased significantly from the initial planning, 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 50<sup>th</sup> 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.

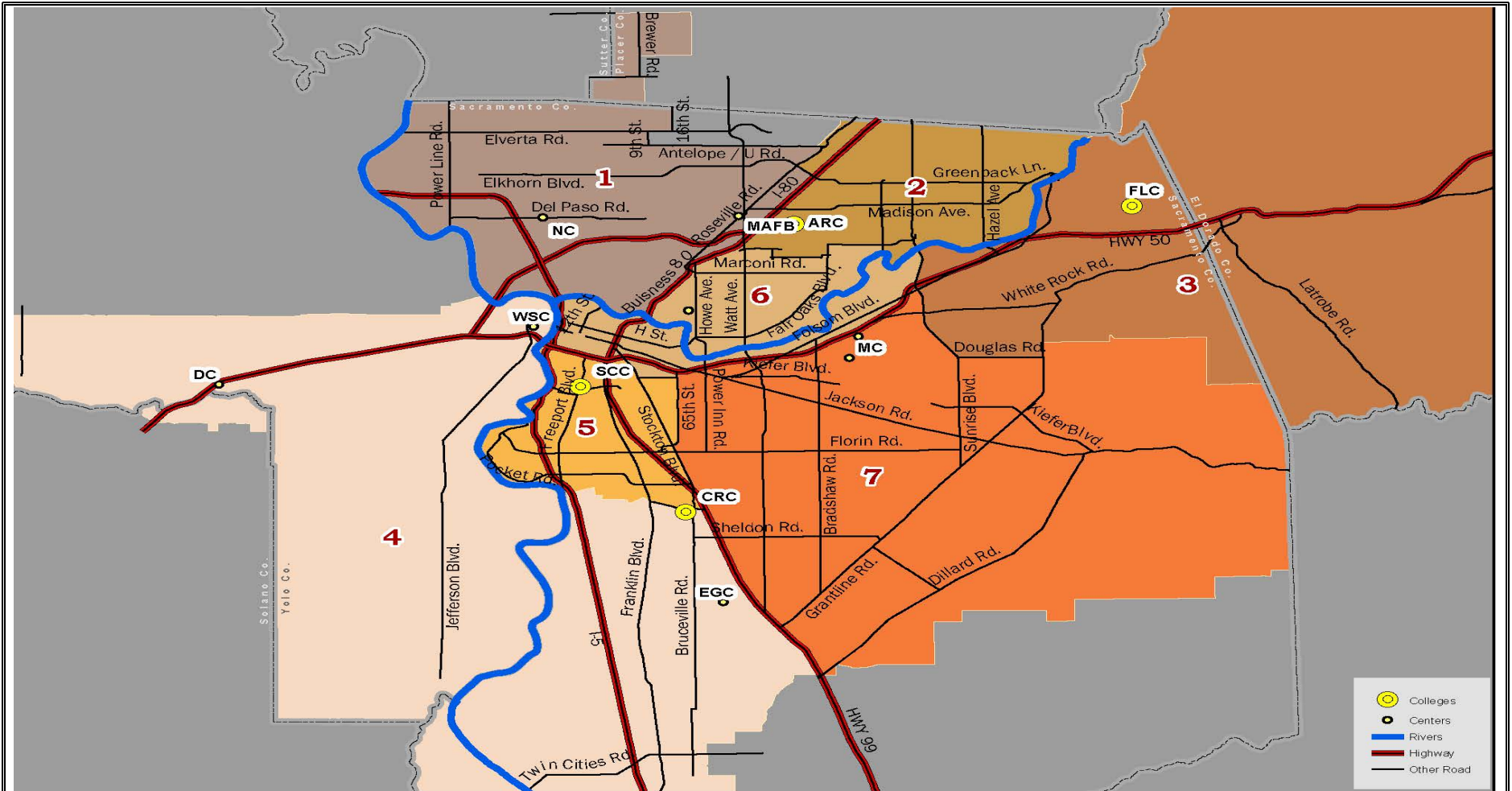
The Los Rios Board of Trustees meets on a monthly basis. Business meetings are conducted the second Wednesday of each month generally in the District Office Board Room located at 1919 Spanos Court, Sacramento, California. Citizens are welcome to attend these public open meetings.

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

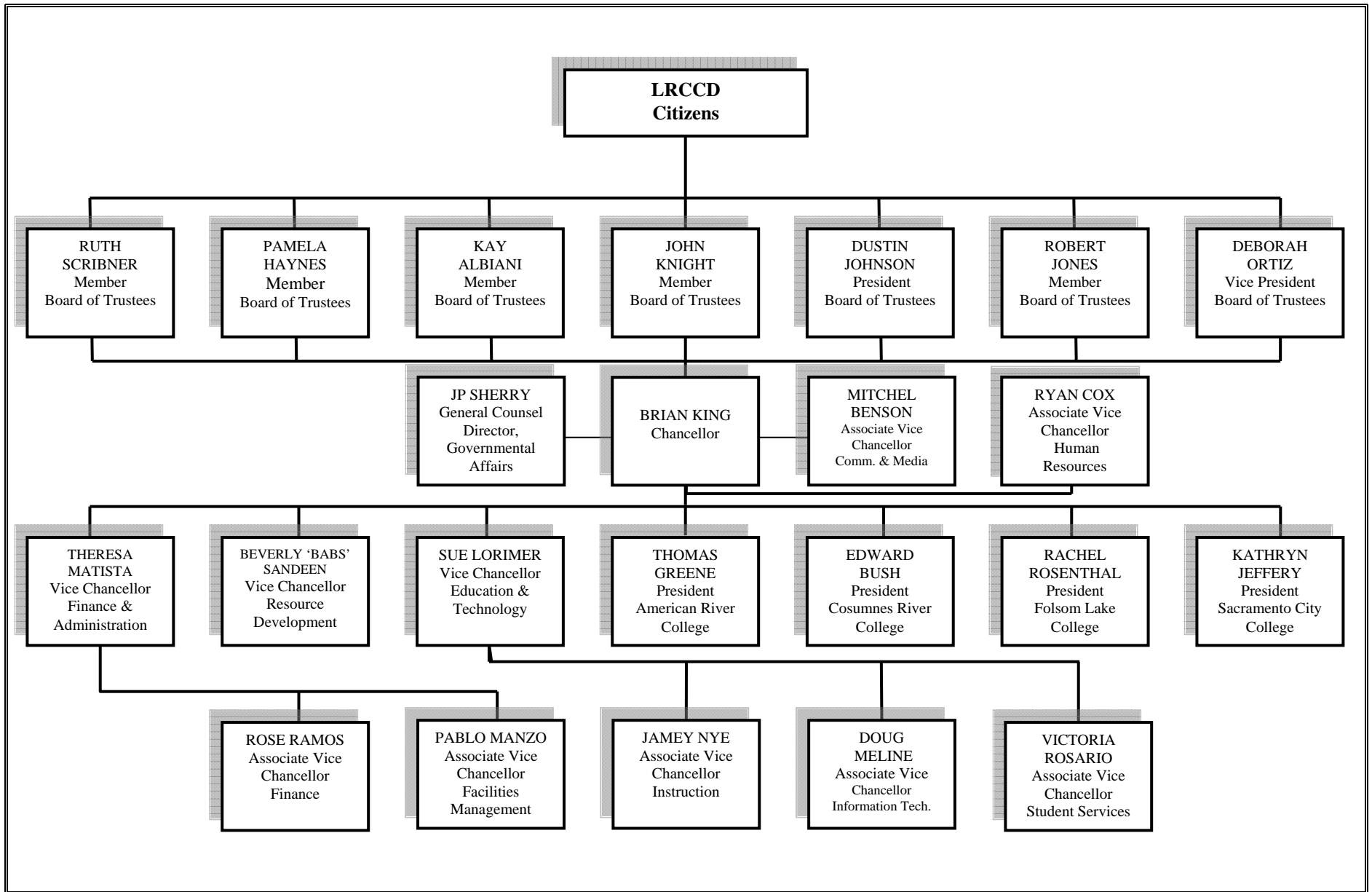


Kay Albiani  
Area 7





# 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:

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

<b>September 2</b>	<b><u>Newspaper Publication</u></b> - Publication of availability of budget. (On or before but not less than three days prior to availability of proposed budget for public inspection).
<b>After September 3</b>	<b><u>Public Accountability</u></b> - Proposed budget available for public inspection.
<b>September 9</b>	<b><u>Public Hearing</u></b> - The Governing Board shall hold a public hearing on the budget at which time any changes proposed shall be presented.
<b>September 9</b>	<b><u>Governing Board Meeting</u></b> 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).
<b>On or before September 30</b>	<b><u>Transmittal to State Chancellor's Office and County</u></b> - 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.
<b>October/December</b>	<b><u>Governing Board Meeting</u></b> - Governing Board review of 2015-2016 District Program Development Funds.
<b>January/February</b>	<b><u>Governing Board Meeting</u></b> - Budget Modification (Revision #1).
<b>June 2016</b>	<b><u>Governing Board Meeting</u></b> - 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



# Summary of District Funds

disjointed. The State budget will contain a growth factor for total system growth (72 statewide districts). Separately, each district 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



# Summary of District Funds

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.

**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 \$105.1M using assumptions of annual increases of 9.0% every other year and investment returns of 5%. 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 overfunding. 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.



# Summary of District Funds

## **2014-15 ACTUAL EXPENDITURES & 2015-16 ADOPTED 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.

**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 support by the colleges and District. The fund is budgeted with an ending fund balance of \$301,272.

**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 \$3,221,244.

**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, 2016 for Measure A of \$22,803,342 and \$4,121,413 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.



# Summary of District Funds

**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 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 2015-16 for Student Associations at all four colleges will be \$682,281.

**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 \$639,283 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 \$11,132,984 on June 30, 2016, which is virtually all committed to college purposes.



**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-15 ACTUAL REVENUES AND EXPENDITURES  
2015-2016 ADOPTED BUDGET - Z BUDGET**

DESCRIPTION	2014-2015 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
<b>BEGINNING FUND BALANCE, JULY 1:</b>				
Uncommitted	\$ 10,249,904	\$ 10,249,904	\$ 501,719	\$ 10,751,623
Committed	17,296,722	5,663,397	14,524,747	20,188,144
Restricted	3,757,322	1,531,380	2,563,684	4,095,064
Total Beginning Fund Balance	31,303,948	17,444,681	17,590,150	35,034,831
<b>REVENUE:</b>				
State Apportionment	128,906,010	151,498,067	(11,834,087)	139,663,980
Education Protection Account (EPA) Funds	47,868,841	40,758,104	3,199,214	43,957,318
Recalculation / Base Augmentation	155,243	11,700,000	500,000	12,200,000
Cost of Living Adjustment 2014-15, 0.85%; 2015-16, 1.02%	2,134,283	2,690,000	1,853	2,691,853
West Sacramento/Elk Grove Basic Allocation	1,134,124	1,145,000	-	1,145,000
Growth - 2014-15, 3.5%; 2015-16, 2.29%	9,546,599	7,300,000	(1,779,960)	5,520,040
Local Property Tax	58,428,522	55,245,197	8,671,932	63,917,129
Enrollment Fees, 98%: 2014-15 & 2015-16, \$46/unit	15,049,790	14,963,861	85,929	15,049,790
Total Base Allocation, COLA & Growth	263,223,412	285,300,229	(1,155,119)	284,145,110
Lottery Funds	6,609,944	6,775,702	638,410	7,414,112
Other General Purpose	14,978,004	44,272,297	324,532	44,596,829
Restricted/Special Programs Revenue	44,494,698	48,461,309	11,547,302	60,008,611
Total Revenue	329,306,058	384,809,537	11,355,125	396,164,662
<b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>	<b>\$ 360,610,006</b>	<b>\$ 402,254,218</b>	<b>\$ 28,945,275</b>	<b>\$ 431,199,493</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>				
Academic Salaries	\$134,882,411	\$ 149,611,805	\$ 2,936,773	\$ 152,548,578
Classified Salaries	74,548,748	78,467,180	4,102,408	82,569,588
Employee Benefits	64,979,670	68,737,765	4,155,485	72,893,250
Books, Supplies & Materials	5,491,565	7,315,012	7,581,447	14,896,459
Other Operating Expenses	25,927,653	51,299,813	2,887,076	54,186,889
Capital Outlay	8,319,037	4,964,852	6,993,394	11,958,246
Interfund Transfers/Other Outgo	11,426,091	24,413,110	1,207,626	25,620,736
Total Expenditures/Appropriations and Interfund Transfers	325,575,175	384,809,537	29,864,209	414,673,746
<b>ENDING FUND BALANCE, JUNE 30:</b>				
Uncommitted	10,751,623	10,249,904	501,719	10,751,623
Committed	20,188,144	5,663,397	(1,765,253)	3,898,144
Restricted	4,095,064	1,531,380	344,600	1,875,980
Total Ending Fund Balance	35,034,831	17,444,681	(918,934)	16,525,747
<b>TOTAL EXPENDITURES/APPROPRIATIONS &amp; ENDING FUND BALANCE</b>	<b>\$ 360,610,006</b>	<b>\$ 402,254,218</b>	<b>\$ 28,945,275</b>	<b>\$ 431,199,493</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 INSTRUCTIONALLY- RELATED ACTIVITIES  
 (Sub-Fund of the General Fund)  
 2014-15 ACTUAL REVENUES AND EXPENDITURES  
 2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-2015 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 3,731,951	\$ 1,503,454	\$ 2,320,357	\$ 3,823,811
Total Beginning Fund Balance	3,731,951	1,503,454	2,320,357	3,823,811
REVENUE:				
Local - Other	1,613,813	1,463,200	-	1,463,200
INTERFUND TRANSFERS:				
Bookstore Fund	630,388	630,388	-	630,388
General Fund	10,000	10,000	-	10,000
Capital Outlay	30,000	-	-	-
Total Revenue and Transfers	2,284,201	2,103,588	-	2,103,588
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,016,152	\$ 3,607,042	\$ 2,320,357	\$ 5,927,399
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 21,171	\$ 15,300	\$ -	\$ 15,300
Classified Salaries	160,231	108,620	-	108,620
Employee Benefits	10,490	7,630	-	7,630
Books, Supplies & Materials	825,652	828,771	-	828,771
Other Operating Expenses	1,074,037	1,094,701	(14,906)	1,079,795
Capital Outlay	2,836	2,000	-	2,000
Payments to Students	9,286	7,728	-	7,728
INTERFUND TRANSFERS OUT:				
General Fund	57,938	33,638	14,906	48,544
Capital Outlay	25,000	-	-	-
Scholarship Fund	5,700	5,200	-	5,200
Total Expenditures/Appropriations and Interfund Transfers	2,192,341	2,103,588	-	2,103,588
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	3,823,811	1,503,454	2,320,357	3,823,811
Total Ending Fund Balance	3,823,811	1,503,454	2,320,357	3,823,811
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,016,152	\$ 3,607,042	\$ 2,320,357	\$ 5,927,399

LOS RIOS COMMUNITY COLLEGE DISTRICT  
CHILD DEVELOPMENT FUND  
2014-15 ACTUAL REVENUES AND EXPENDITURES  
2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-2015 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 366,661	\$ 356,661	\$ (55,389)	\$ 301,272
Total Beginning Fund Balance	366,661	356,661	(55,389)	301,272
REVENUE:				
Federal:				
Child Care Food Program	92,452	105,000	-	105,000
Total Federal Revenue	92,452	105,000	-	105,000
State:				
Apportionment	180,826	180,826	1,826	182,652
General/California Child Care	1,002,831	1,092,849	71,290	1,164,139
Child Care Food Program	4,709	6,000	-	6,000
Total State Revenue	1,188,366	1,279,675	73,116	1,352,791
Local:				
Fees	108,114	68,000	28,350	96,350
Interest Income & Other	631	1,250	-	1,250
Total Local Revenue	108,745	69,250	28,350	97,600
Total Revenue	1,389,563	1,453,925	101,466	1,555,391
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	646,113	412,311	171,619	583,930
General Fund CARES	875	-	1,750	1,750
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,403,212	\$ 2,222,897	\$ 219,446	\$ 2,442,343
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,268,402	\$ 1,085,220	\$ 183,515	\$ 1,268,735
Employee Benefits	713,253	604,196	106,201	710,397
Books, Supplies and Food	106,898	144,434	(13,881)	130,553
Other Operating Expenses	13,387	27,386	(1,000)	26,386
Capital Outlay	-	5,000	-	5,000
Total Expenditures/Appropriations	2,101,940	1,866,236	274,835	2,141,071
ENDING FUND BALANCE, JUNE 30	301,272	356,661	(55,389)	301,272
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,403,212	\$ 2,222,897	\$ 219,446	\$ 2,442,343

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
CAPITAL OUTLAY PROJECTS FUND  
2014-15 ACTUAL REVENUES AND EXPENDITURES  
2015-2016 ADOPTED BUDGET**

DESCRIPTION	2014-15 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
<b>BEGINNING FUND BALANCE, JULY 1:</b>				
Uncommitted - Contingency Fund	\$ 3,216,581	\$ 3,216,581	4,663	\$ 3,221,244
Board Designated - General Fund Shortfall	10,033,946	5,725,946	4,308,000	10,033,946
Committed Funds/Projects in Progress	65,910,268	-	69,763,301	69,763,301
Total Beginning Fund Balance	79,160,795	8,942,527	74,075,964	83,018,491
<b>REVENUE:</b>				
State Capital Outlay Projects	207,000		8,584,970	8,584,970
Proposition 39 Projects	376,750	1,382,870	2,779,857	4,162,727
State Scheduled Maintenance and Special Repairs (SMSR)	1,730,448	3,316,170	1,826,229	5,142,399
Interest Income	234,353	586,050	-	586,050
Sale of Property		4,050,000	-	4,050,000
Other Local Revenue, including Donations	621,749	355,929	106,783	462,712
<b>INTERFUND TRANSFERS IN:</b>				
General Fund -				
Program Development (20%)/Major Construction Projects	6,893,006	20,944,036	957,084	21,901,120
Other District & College Projects	1,068,287	507,997	4	508,001
Other Funds	494,112	498,000	-	498,000
Total Revenue and Interfund Transfers	11,625,705	31,641,052	14,254,927	45,895,979
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$ 90,786,500</b>	<b>\$ 40,583,579</b>	<b>\$ 88,330,891</b>	<b>\$ 128,914,470</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>				
State Capital Outlay Projects	\$ 207,000	\$ -	\$ 8,584,970	\$ 8,584,970
Proposition 39 Projects	376,750	1,382,870	2,779,857	4,162,727
Other Major Construction, including Information Technology	826,892	-	1,435,340	1,435,340
Program Development and/or Improvement Projects	2,884,655	3,361,914	7,377,448	10,739,362
College Projects	1,306,646	-	7,583,802	7,583,802
Future Program Improvement Projects	455,653	25,809,439	49,920,844	75,730,283
College Investments for Future Projects	23,834	620,677	2,899,719	3,520,396
Transfers Out to VAPA - Projected VAPA Shortfall	1,000,000	-	-	-
Other Transfers Out	686,579	466,152	186,248	652,400
General Project Reserve	-	-	3,250,000	3,250,000
Total Expenditures/Appropriations and Interfund Transfers	7,768,009	31,641,052	84,018,228	115,659,280
<b>ENDING FUND BALANCE, JUNE 30:</b>				
Uncommitted - Contingency Fund	3,221,244	3,216,581	4,663	3,221,244
Board Designated - General Fund Shortfall Reserve	10,033,946	5,725,946	4,308,000	10,033,946
Committed Funds/Projects in Progress	69,763,301	-	-	-
Total Ending Fund Balance	83,018,491	8,942,527	4,312,663	13,255,190
<b>TOTAL EXPENDITURES/APPROPRIATIONS &amp; ENDING FUND BALANCE</b>	<b>\$ 90,786,500</b>	<b>\$ 40,583,579</b>	<b>\$ 88,330,891</b>	<b>\$ 128,914,470</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND PROJECTS FUND - MEASURE A  
 2014-15 ACTUAL REVENUES AND EXPENDITURES  
 2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-2015 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 14,580,157	\$ -	\$ 2,630,639	\$ 2,630,639
Total Beginning Fund Balance	14,580,157	-	2,630,639	2,630,639
REVENUE:				
Bond Proceeds				
Interest Income	23,090	30,000		30,000
Total Revenue and Other Financing Sources	23,090	30,000	-	30,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 14,603,247	\$ 30,000	\$ 2,630,639	\$ 2,660,639
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 11,962,728	\$ 10,000	\$ 2,630,639	\$ 2,640,639
Bond Service Costs	9,880	20,000		20,000
Total Expenditures/Appropriations	11,972,608	30,000	2,630,639	2,660,639
ENDING FUND BALANCE, JUNE 30:				
Committed	2,630,639	-		
Total Ending Fund Balance	2,630,639	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 14,603,247	\$ 30,000	\$ 2,630,639	\$ 2,660,639

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND PROJECTS FUND - MEASURE M  
 2014-15 ACTUAL REVENUES AND EXPENDITURES  
 2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-15 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 51,063,008	\$ -	\$ 35,795,470	\$ 35,795,470
Total Beginning Fund Balance	51,063,008	-	35,795,470	35,795,470
REVENUE:				
Bond Proceeds				
Local - Interest Income	76,620	70,000		70,000
Total Revenue	76,620	70,000	-	70,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 51,139,628	\$ 70,000	\$ 35,795,470	\$ 35,865,470
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 15,338,846	\$ 55,000	\$ 35,795,470	\$ 35,850,470
Bond Service Costs	5,312	15,000		15,000
Total Expenditures/Appropriations	15,344,158	70,000	35,795,470	35,865,470
ENDING FUND BALANCE, JUNE 30:				
Committed	35,795,470	-		-
Total Ending Fund Balance	35,795,470	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 51,139,628	\$ 70,000	\$ 35,795,470	\$ 35,865,470

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND INTEREST AND REDEMPTION FUND - MEASURE A  
 2014-15 ACTUAL REVENUES AND EXPENDITURES  
 2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-15 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 28,145,614	\$ 24,869,211	\$ 1,210,534	\$ 26,079,745
Total Beginning Fund Balance	28,145,614	24,869,211	1,210,534	26,079,745
REVENUE:				
Local:				
Property Taxes	13,693,142	12,645,212	-	12,645,212
Interest Income	414,960	324,929	-	324,929
Total Revenue	14,108,102	12,970,141	-	12,970,141
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 42,253,716	\$ 37,839,352	\$ 1,210,534	\$ 39,049,886
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 7,540,000	\$ 7,770,000	\$ -	\$ 7,770,000
Bond Interest Expense	8,631,769	8,474,044	-	8,474,044
Bond Service Costs	2,202	2,500	-	2,500
Total Expenditures/Appropriations	16,173,971	16,246,544	-	16,246,544
ENDING FUND BALANCE, JUNE 30:				
Restricted	26,079,745	21,592,808	1,210,534	22,803,342
Total Ending Fund Balance	26,079,745	21,592,808	1,210,534	22,803,342
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 42,253,716	\$ 37,839,352	\$ 1,210,534	\$ 39,049,886

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND INTEREST AND REDEMPTION FUND - MEASURE M  
 2014-15 ACTUAL REVENUES AND EXPENDITURES  
 2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-15 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 7,991,396	\$ 7,487,838	\$ (2,862,866)	\$ 4,624,972
Total Beginning Fund Balance	7,991,396	7,487,838	(2,862,866)	4,624,972
REVENUE:				
Local:				
Property Taxes	6,569,970	9,478,094	-	9,478,094
Interest Income	18,003	203,710	-	203,710
Total Revenue	6,587,973	9,681,804	-	9,681,804
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 14,579,369	\$ 17,169,642	\$ (2,862,866)	\$ 14,306,776
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 1,450,000	\$ 1,715,000	\$ -	\$ 1,715,000
Bond Interest Expense	8,503,663	8,469,363	-	8,469,363
Bond Service Costs	734	1,000	-	1,000
Total Expenditures/Appropriations	9,954,397	10,185,363	-	10,185,363
ENDING FUND BALANCE, JUNE 30:				
Restricted	4,624,972	6,984,279	(2,862,866)	4,121,413
Total Ending Fund Balance	4,624,972	6,984,279	(2,862,866)	4,121,413
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 14,579,369	\$ 17,169,642	\$ (2,862,866)	\$ 14,306,776



LOS RIOS COMMUNITY COLLEGE DISTRICT  
OTHER DEBT SERVICE FUND  
2014-15 ACTUAL REVENUES AND EXPENDITURES  
2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-15 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 4,298,008	\$ 607,784	\$ (500,663)	\$ 107,121
Total Beginning Fund Balance	4,298,008	607,784	(500,663)	107,121
REVENUE:				
Local - Interest Income	54,658	66,000	-	66,000
INTERFUND TRANSFERS IN:				
General Fund	320,000	320,000	-	320,000
Capital Outlay Projects Fund	182,994	121,699	61,295	182,994
Total Revenue and Interfund Transfers	557,652	507,699	61,295	568,994
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 4,855,660	\$ 1,115,483	\$ (439,368)	\$ 676,115
EXPENDITURES/APPROPRIATIONS:				
Certificates of Participation (COP) Principal Repayment	\$ 4,480,000	\$ 240,000	\$ -	\$ 240,000
COP Interest Expense	249,189	48,583	-	48,583
COP Service Costs	1,350	1,250	-	1,250
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	18,000	40,000	-	40,000
Total Expenditures/Appropriations and Interfund Transfers	4,748,539	329,833	-	329,833
ENDING FUND BALANCE, JUNE 30:				
Committed	107,121	785,650	(439,368)	346,282
Total Ending Fund Balance	107,121	785,650	(439,368)	346,282
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 4,855,660	\$ 1,115,483	\$ (439,368)	\$ 676,115

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 SELF-INSURANCE FUND  
 2014-15 ACTUAL REVENUES AND EXPENDITURES  
 2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-15 ACTUAL	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	3,244,358	2,816,459	500,587	3,317,046
Dental Premiums	3,680,839	3,878,759	(28,584)	3,850,175
Interest Income	4,998	25,000	-	25,000
Total Revenue	6,930,195	6,720,218	472,003	7,192,221
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,930,195	\$ 6,720,218	\$ 472,003	\$ 7,192,221
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 192,429	\$ 226,070	\$ (7,159)	\$ 218,911
Insurance Premiums	1,545,044	1,651,900	25,500	1,677,400
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	1,328,779	759,489	482,246	1,241,735
Dental Program	3,680,839	3,878,759	(28,584)	3,850,175
Administrative Costs	183,104	204,000	-	204,000
Total Expenditures/Appropriations	6,930,195	6,720,218	472,003	7,192,221
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-	-	-
Total Ending Fund Balance	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,930,195	\$ 6,720,218	\$ 472,003	\$ 7,192,221

LOS RIOS COMMUNITY COLLEGE DISTRICT  
BOOKSTORE FUND  
2014-15 ACTUAL REVENUES AND EXPENDITURES  
2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-2015 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, MAY 1:				
Uncommitted	\$ 895,325	\$ 895,325	\$ (144,343)	\$ 750,982
Committed	9,897,661	9,897,661	(37,718)	9,859,943
Total Beginning Fund Balance	10,792,986	10,792,986	(182,061)	10,610,925
LOCAL REVENUE:				
Bookstore Sales	14,517,872	14,500,000	-	14,500,000
Interest and Other	261,576	150,000	-	150,000
Total Revenue	14,779,448	14,650,000	-	14,650,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 25,572,434	\$ 25,442,986	\$ (182,061)	\$ 25,260,925
EXPENDITURES/APPROPRIATIONS:				
Cost of Goods Sold	\$ 10,309,228	\$ 10,500,000	\$ -	\$ 10,500,000
Classified Salaries	2,074,048	1,700,000	100,000	1,800,000
Employee Benefits	631,964	510,000	45,000	555,000
Depreciation	139,931	200,000	-	200,000
Other Operating Expenses	761,338	643,112	(145,000)	498,112
Total Expenditures/Appropriations	13,916,509	13,553,112	-	13,553,112
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	406,112	458,000	-	458,000
Instructionally-Related Activities	630,388	630,388	-	630,388
General Fund	8,500	8,500	-	8,500
Total InterFund Transfers Out	1,045,000	1,096,888	-	1,096,888
Total Expenditures/Appropriations and Transfers	14,961,509	14,650,000	-	14,650,000
ENDING FUND BALANCE, APRIL 30:				
Uncommitted	750,982	895,325	(144,343)	750,982
Committed	9,859,943	9,897,661	(37,718)	9,859,943
Total Ending Fund Balance	10,610,925	10,792,986	(182,061)	10,610,925
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 25,572,434	\$ 25,442,986	\$ (182,061)	\$ 25,260,925

LOS RIOS COMMUNITY COLLEGE DISTRICT  
REGIONAL PERFORMING ARTS CENTER - ENTERPRISE FUND  
2014-15 ACTUAL REVENUES AND EXPENDITURES  
2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-2015 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ (409,701)	\$ (55,371)	\$ 154,330	\$ 98,959
Committed	295,538	295,538	141,019	436,557
Total Beginning Fund Balance	(114,163)	240,167	295,349	535,516
LOCAL REVENUE:				
Ticket Sales	3,720,072	3,800,000	-	3,800,000
Interest and Other	909,410	800,000	-	800,000
Total Revenue	4,629,482	4,600,000	-	4,600,000
INTERFUND TRANSFERS:				
General Fund	278,025	275,000	-	275,000
Capital Outlay Fund	1,000,000	-	-	-
Total Revenue	1,278,025	275,000	-	275,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,793,344	\$ 5,115,167	\$ 295,349	\$ 5,410,516
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,433,569	\$ 1,250,000	\$ 30,000	\$ 1,280,000
Employee Benefits	357,829	260,000	14,000	274,000
Other Operating Expenses	3,620,760	3,365,000	(44,000)	3,321,000
Total Expenditures/Appropriations	5,412,158	4,875,000	-	4,875,000
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	(55,371)	(55,371)	295,349	239,978
Committed	436,557	295,538	-	295,538
Total Ending Fund Balance	381,186	240,167	295,349	535,516
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,793,344	\$ 5,115,167	\$ 295,349	\$ 5,410,516

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - STUDENT FINANCIAL AID  
 2014-15 ACTUAL REVENUES AND EXPENDITURES  
 2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-2015 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL	76,733,990	70,000,000	-	70,000,000
SEOG	1,583,380	2,013,804	-	2,013,804
Direct Loan	21,304,668	19,600,000	-	19,600,000
Other	285,633	274,000	-	274,000
State	5,559,135	5,000,000	-	5,000,000
Total Revenue	105,466,806	96,887,804	-	96,887,804
INTERFUND TRANSFERS IN:				
General Fund	2,209,784	1,943,766	115,176	2,058,942
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 107,676,590	\$ 98,831,570	\$ 115,176	\$ 98,946,746
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 107,577,629	\$ 98,705,707	\$ 115,176	\$ 98,820,883
Operating Expenses	98,961	125,863	-	125,863
Total Expenditures/Appropriations	107,676,590	98,831,570	115,176	98,946,746
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 107,676,590	\$ 98,831,570	\$ 115,176	\$ 98,946,746

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - STUDENT ASSOCIATIONS  
 2014-15 ACTUAL REVENUES AND EXPENDITURES  
 2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-2015 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 393,311	\$ 32,642	\$ 327,490	\$ 360,132
Committed	297,496	32,552	289,597	322,149
Total Beginning Fund Balance	690,807	65,194	617,087	682,281
LOCAL REVENUE:				
Student Card Sales	49,905	50,248	-	50,248
Student Representation Fees, net of waivers	149,519	104,000	-	104,000
Miscellaneous & Interest	6,721	6,250	-	6,250
Total Revenue and Interfund Transfers	206,145	160,498	-	160,498
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 896,952	\$ 225,692	\$ 617,087	\$ 842,779
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ (202)	\$ 200	\$ -	\$ 200
Employee Benefits	(2)	10	-	10
Books, Supplies & Materials	35,974	26,895	-	26,895
Other Operating Expenses	126,258	127,893	-	127,893
Scholarships/Awards	6,000	5,500	-	5,500
Capital Outlay	1,643	-	-	-
Interfund Transfers Out	45,000	-	-	-
Total Expenditures/Appropriations	214,671	160,498	-	160,498
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	360,132	32,642	356,533	389,175
Committed	322,149	32,552	260,554	293,106
Total Ending Fund Balance	682,281	65,194	617,087	682,281
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 896,952	\$ 225,692	\$ 617,087	\$ 842,779

LOS RIOS COMMUNITY COLLEGE DISTRICT  
SCHOLARSHIP LOAN FUND  
2014-15 ACTUAL REVENUES AND EXPENDITURES  
2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-2015 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 657,660	\$ 614,860	\$ 24,423	\$ 639,283
Total Beginning Fund Balance	657,660	614,860	24,423	639,283
LOCAL REVENUE:				
Interest Income	2,000	2,000	-	2,000
Interfund Transfers	5,700	5,200	-	5,200
Total Revenue	7,700	7,200	-	7,200
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 665,360	\$ 622,060	\$ 24,423	\$ 646,483
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ 40			
Scholarships	50,460	\$ 7,200	\$ -	\$ 7,200
Total Expenditures/Appropriations	50,500	7,200	-	7,200
ENDING FUND BALANCE, JUNE 30:				
Committed	614,860	614,860	24,423	639,283
Total Ending Fund Balance	614,860	614,860	24,423	639,283
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 665,360	\$ 622,060	\$ 24,423	\$ 646,483

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - FOUNDATION  
 2014-15 ACTUAL REVENUES AND EXPENDITURES  
 2015-2016 ADOPTED BUDGET

DESCRIPTION	2014-2015 ACTUAL	2015-2016		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 1,605,571	\$ 1,539,521	\$ -	\$ 1,539,521
Committed	10,551,864	9,593,463	-	9,593,463
Total Beginning Fund Balance	12,157,435	11,132,984	-	11,132,984
REVENUE:				
Local:				
Donations	1,205,160	1,189,000	-	1,189,000
In-Kind Donations	96,570	100,000	-	100,000
Investment Income (includes unrealized gains and/or losses)	45,214	400,000	-	400,000
Total Revenue	1,346,944	1,689,000	-	1,689,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 13,504,379	\$ 12,821,984	\$ -	\$ 12,821,984
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 2,274,825	\$ 1,589,000	\$ -	\$ 1,589,000
In-Kind Contributions	96,570	100,000	-	100,000
Total Expenditures/Appropriations	2,371,395	1,689,000	-	1,689,000
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,539,521	1,539,521	-	1,539,521
Committed	9,593,463	9,593,463	-	9,593,463
Total Ending Fund Balance	11,132,984	11,132,984	-	11,132,984
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 13,504,379	\$ 12,821,984	\$ -	\$ 12,821,984



**Los Rios Community College District  
Historical and Budget Year Data  
General Fund**

The following schedules present the budget year estimated revenues and appropriations as well as three prior years actual revenues and expenditures for all governmental funds.

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Beginning Fund Balance</b>					
Uncommitted	\$ 10,751,623	\$ 10,249,904	\$ 9,827,730	\$ 10,049,352	\$ 10,283,635
Committed	20,188,144	17,296,722	18,131,674	19,982,022	24,888,249
Restricted	4,095,064	3,757,322	3,438,798	3,318,331	2,721,966
<b>Total Beginning Fund Balance</b>	<b>35,034,831</b>	<b>31,303,948</b>	<b>31,398,202</b>	<b>33,349,705</b>	<b>37,893,850</b>
<b>Apportionment, Property Taxes and Enrollment Fees</b>					
State Apportionment	139,663,980	128,906,010	134,904,928	135,249,556	173,476,464
EPA Funds	43,957,318	47,868,841	37,920,228	38,547,050	
Basic Allocation Adjustment	12,200,000	155,243			
Reductions in State Apportionment, Deficits			(1,257,118)	(2,412,917)	(5,107,585)
Base Adjustment (OTO)			2,588,645	981,245	
COLA	2,691,853	2,134,283	3,798,375	Zero	Zero
West Sacramento/Elk Grove Basic Allocation	1,145,000	1,134,124			
Growth	5,520,040	9,546,599	5,690,550	2,639,490	
Local Property Taxes	63,917,129	58,428,522	54,215,088	49,000,721	51,948,700
Enrollment Fees	15,049,790	15,049,790	14,894,477	15,854,930	13,227,093
<b>Total Base Allocation, COLA &amp; Growth</b>	<b>284,145,110</b>	<b>263,223,412</b>	<b>252,755,173</b>	<b>239,860,075</b>	<b>233,544,672</b>
<b>Other Revenue</b>					
Lottery Funds	7,414,112	6,609,944	6,334,920	6,251,579	6,548,720
Other General Purpose	44,596,829	14,978,004	18,140,300	17,181,424	16,083,301
Restricted/Special Programs Revenue	60,008,611	44,494,698	37,630,160	42,548,280	40,864,343
<b>Total Other Revenue</b>	<b>112,019,552</b>	<b>66,082,646</b>	<b>62,105,380</b>	<b>65,981,283</b>	<b>63,496,364</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 431,199,493</b>	<b>\$ 360,610,006</b>	<b>\$ 346,258,755</b>	<b>\$ 339,191,063</b>	<b>\$ 334,934,886</b>

Description	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Appropriations/Expenditures</b>					
Academic Salaries	\$ 152,548,578	\$ 134,882,411	\$ 133,632,224	\$ 127,941,012	\$ 127,211,694
Classified Salaries	82,569,588	74,548,748	71,992,706	69,225,847	67,929,262
Employee Benefits	72,893,250	64,979,670	61,428,578	59,124,053	55,867,475
Books, Supplies & Materials	14,896,459	5,491,565	5,735,509	5,566,377	6,069,124
Other Operating Expenses	54,186,889	25,927,653	26,574,709	28,924,707	30,678,489
Capital Outlay	11,958,246	8,319,037	4,897,701	8,503,420	4,277,288
Interfund Transfers/Other Outgo	25,620,736	11,426,091	10,693,380	8,507,445	9,551,849
<b>Total Appropriations/Expenditures</b>	<b>414,673,746</b>	<b>325,575,175</b>	<b>314,954,807</b>	<b>307,792,861</b>	<b>301,585,181</b>
<b>Ending Fund Balance, June 30:</b>					
Uncommitted	10,751,623	10,751,623	10,249,904	9,827,730	10,049,352
Committed	3,898,144	20,188,144	17,296,722	18,131,674	19,982,022
Restricted	1,875,980	4,095,064	3,757,322	3,438,798	3,318,331
<b>Total Ending Fund Balance</b>	<b>16,525,747</b>	<b>35,034,831</b>	<b>31,303,948</b>	<b>31,398,202</b>	<b>33,349,705</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 431,199,493</b>	<b>\$ 360,610,006</b>	<b>\$ 346,258,755</b>	<b>\$ 339,191,063</b>	<b>\$ 334,934,886</b>

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

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Beginning Fund Balance</b>					
<i>Uncommitted</i>	\$ 3,823,811	\$ 3,731,951	\$ 3,616,940	\$ 3,579,845	\$ 3,357,746
<b>Total Beginning Fund Balance</b>	<b>3,823,811</b>	<b>3,731,951</b>	<b>3,616,940</b>	<b>3,579,845</b>	<b>3,357,746</b>
<b>Revenue</b>					
<i>Local - Other</i>	1,463,200	1,613,813	1,499,449	1,546,758	1,454,928
<b>Total Local</b>	<b>1,463,200</b>	<b>1,613,813</b>	<b>1,499,449</b>	<b>1,546,758</b>	<b>1,454,928</b>
<b>Interfund Transfers</b>					
<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
<b>Total Interfund Transfers</b>	<b>640,388</b>	<b>670,388</b>	<b>606,388</b>	<b>695,388</b>	<b>651,214</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 5,927,399</b>	<b>\$ 6,016,152</b>	<b>\$ 5,722,777</b>	<b>\$ 5,821,991</b>	<b>\$ 5,463,888</b>

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Appropriations/Expenditures</b>					
<i>Academic Salaries</i>	\$ 15,300	\$ 21,171	\$ 16,730	\$ 635	\$ 750
<i>Classified Salaries</i>	108,620	160,231	132,363	149,337	114,030
<i>Employee Benefits</i>	7,630	10,490	9,031	10,014	8,813
<i>Books, Supplies &amp; Materials</i>	828,771	825,652	743,799	787,187	755,465
<i>Other Operating Expenses</i>	1,079,795	1,074,037	981,379	1,054,318	929,028
<i>Capital Outlay</i>	2,000	2,836	5,452	45,112	27,464
<i>Payments to Students</i>	7,728	9,286	11,035	15,869	6,136
<b>Total Appropriations/Expenditures</b>	<b>2,049,844</b>	<b>2,103,703</b>	<b>1,899,789</b>	<b>2,062,472</b>	<b>1,841,686</b>
<b>Interfund Transfers Out</b>					
<i>General Fund</i>	48,544	57,938	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
<b>Total Interfund Transfers Out</b>	<b>53,744</b>	<b>88,638</b>	<b>91,037</b>	<b>142,579</b>	<b>42,357</b>
<b>Ending Fund Balance, June 30:</b>					
<i>Uncommitted</i>	3,823,811	3,823,811	3,731,951	3,616,940	3,579,845
<b>Total Ending Fund Balance</b>	<b>3,823,811</b>	<b>3,823,811</b>	<b>3,731,951</b>	<b>3,616,940</b>	<b>3,579,845</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 5,927,399</b>	<b>\$ 6,016,152</b>	<b>\$ 5,722,777</b>	<b>\$ 5,821,991</b>	<b>\$ 5,463,888</b>

**Los Rios Community College District  
Historical and Budget Year Data  
Child Development Fund**

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Beginning Fund Balance</b>					
<i>Uncommitted</i>	\$ 301,272	\$ 366,661	\$ 311,989	\$ 175,000	\$ 175,000
<b>Total Beginning Fund Balance</b>	<b>301,272</b>	<b>366,661</b>	<b>311,989</b>	<b>175,000</b>	<b>175,000</b>
<b>Federal Revenue</b>					
<i>Child Care Food Program</i>	105,000	92,452	97,702	97,229	94,860
<b>Total Federal</b>	<b>105,000</b>	<b>92,452</b>	<b>97,702</b>	<b>97,229</b>	<b>94,860</b>
<b>State Revenue</b>					
<i>Apportionment</i>	182,652	180,826	180,826	180,826	180,826
<i>General/California Child Care</i>	1,164,139	1,002,831	1,035,103	1,007,859	1,043,422
<i>Child Care Food Program</i>	6,000	4,709	5,031	5,055	5,056
<i>Other One-Time-Only State Revenues</i>					11,651
<b>Total State</b>	<b>1,352,791</b>	<b>1,188,366</b>	<b>1,220,960</b>	<b>1,193,740</b>	<b>1,240,955</b>
<b>Local</b>					
<i>Fees</i>	96,350	108,114	61,108	66,175	77,886
<i>Interest Income &amp; Other</i>	1,250	631	1,000	1,819	2,136
<b>Total Local</b>	<b>97,600</b>	<b>108,745</b>	<b>62,108</b>	<b>67,994</b>	<b>80,022</b>
<b>Interfund Transfers In</b>					
<i>General Fund (PDF &amp; Match)</i>	585,680	646,988	582,492	687,718	900,234
<b>Total Interfund Transfers In</b>	<b>585,680</b>	<b>646,988</b>	<b>582,492</b>	<b>687,718</b>	<b>900,234</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 2,442,343</b>	<b>\$ 2,403,212</b>	<b>\$ 2,275,251</b>	<b>\$ 2,221,681</b>	<b>\$ 2,491,071</b>
	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Appropriations/Expenditures</b>					
<i>Classified Salaries</i>	\$ 1,268,735	\$ 1,268,402	\$ 1,169,365	\$ 1,200,104	\$ 1,424,141
<i>Employee Benefits</i>	710,397	713,253	629,732	592,103	755,599
<i>Books, Supplies and Food</i>	130,553	106,898	99,464	107,282	102,086
<i>Other Operating Expenses</i>	26,386	13,387	10,029	10,203	11,436
<i>Capital Outlay</i>	5,000				22,809
<b>Total Appropriations/Expenditures</b>	<b>2,141,071</b>	<b>2,101,940</b>	<b>1,908,590</b>	<b>1,909,692</b>	<b>2,316,071</b>
<b>Ending Fund Balance, June 30:</b>					
<i>Uncommitted</i>	301,272	301,272	366,661	311,989	175,000
<b>Total Ending Fund Balance</b>	<b>301,272</b>	<b>301,272</b>	<b>366,661</b>	<b>311,989</b>	<b>175,000</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 2,442,343</b>	<b>\$ 2,403,212</b>	<b>\$ 2,275,251</b>	<b>\$ 2,221,681</b>	<b>\$ 2,491,071</b>

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

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Beginning Fund Balance</b>					
<i>Uncommitted</i>	\$ 3,221,244	\$ 3,216,581	\$ 3,003,595	\$ 2,999,145	\$ 2,804,836
<i>Board Designated - GENFD Shortfall Reserve</i>	10,033,946	10,033,946	14,008,946	19,633,946	25,831,000
<i>Committed</i>	69,763,301	65,910,268	62,938,143	58,615,909	55,151,618
<b>Total Beginning Fund Balance</b>	<b>83,018,491</b>	<b>79,160,795</b>	<b>79,950,684</b>	<b>81,249,000</b>	<b>83,787,454</b>
<b>Revenue</b>					
<i>Federal Revenue</i>				296,246	
<i>State Capital Outlay Projects</i>	8,584,970	207,000	193,153	3,806,584	13,211,357
<i>State Scheduled Maintenance &amp; Special Repairs</i>	5,142,399	1,730,448	367,118		2,631,328
<i>Cosumnes River College Parking Structure</i>			707,021	16,773,690	
<i>Proposition 39 Projects</i>	4,162,727	376,750	54,404		
<i>Interest Income</i>	586,050	234,353	78,290	596,615	321,064
<i>Sale of Property</i>	4,050,000		400,000		
<i>Certificates of Participation (COP's)</i>					
<i>Other Local Revenue</i>	462,712	621,749	2,022,249	5,106,366	15,349,782
<b>Total Revenue</b>	<b>22,988,858</b>	<b>3,170,300</b>	<b>3,822,235</b>	<b>26,579,501</b>	<b>31,513,531</b>
<b>Interfund Transfers In</b>					
<b>General Fund -</b>					
<i>Program Development (20%) Major Construction Projects</i>	21,901,120	6,893,006	5,717,068	4,070,727	5,375,368
<i>Other District &amp; College Projects</i>	508,001	1,068,287	1,264,467	760,750	750,172
<b>Other Funds</b>	498,000	494,112	994,436	536,614	564,899
<b>Total Interfund Transfers</b>	<b>22,907,121</b>	<b>8,455,405</b>	<b>7,975,971</b>	<b>5,368,091</b>	<b>6,690,439</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 128,914,470</b>	<b>\$ 90,786,500</b>	<b>\$ 91,748,890</b>	<b>\$ 113,196,592</b>	<b>\$ 121,991,424</b>
	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Appropriations/Expenditures</b>					
<i>State Capital Outlay Projects</i>	\$ 8,584,970	\$ 207,000	\$ 193,153	\$ 3,806,584	\$ 13,211,357
<i>State Scheduled Maintenance and Special Repairs</i>	5,142,399	1,730,448	367,118		
<i>Prop39/ARRA SMUD Smart Grid</i>	4,162,727	376,750	457,133	1,685,007	2,741,966
<i>Cosumnes River College Parking Structure</i>			707,021	16,773,690	
<i>Other Major Construction</i>	1,435,340	826,892	1,698,572	2,741,842	556,827
<i>Program Improvement Projects</i>	5,596,963	1,154,207	1,176,004	915,539	237,379
<i>College Projects</i>	7,583,802	1,306,646	1,136,258	168,812	17,091,715
<i>Future Program Improvement Projects</i>	75,730,283	455,653	23,000	206,041	
<i>College Investments for Future Projects</i>	3,520,396	23,834	182,335	865,434	
<i>Projected General Fund Shortfall</i>			3,762,000	5,625,000	6,410,054
<i>Projected VAPA Shortfall</i>		1,000,000			
<i>Transfers Out to Other Funds</i>	652,400	686,579	2,885,501	457,959	493,126
<i>General Project Reserve</i>	3,250,000				
<b>Total Appropriations/Expenditures</b>	<b>115,659,280</b>	<b>7,768,009</b>	<b>12,588,095</b>	<b>33,245,908</b>	<b>40,742,424</b>
<b>Ending Fund Balance, June 30:</b>					
<i>Uncommitted</i>	3,221,244	3,221,244	3,216,581	3,003,595	2,999,145
<i>Board Designated - GENFD Shortfall Reserve</i>	10,033,946	10,033,946	10,033,946	14,008,946	19,633,946
<i>Committed</i>		69,763,301	65,910,268	62,938,143	58,615,909
<b>Total Ending Fund Balance</b>	<b>13,255,190</b>	<b>83,018,491</b>	<b>79,160,795</b>	<b>79,950,684</b>	<b>81,249,000</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 128,914,470</b>	<b>\$ 90,786,500</b>	<b>\$ 91,748,890</b>	<b>\$ 113,196,592</b>	<b>\$ 121,991,424</b>

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

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual	2010-11 Actual	2002-03 thru 2009-10 Actual
<b>Beginning Fund Balance</b>							
<i>Committed</i>	\$ 2,630,639	\$ 14,580,157	\$ 27,510,469	\$ 18,313,469	\$ 29,994,867	\$ 46,826,824	\$ 132,121,252
<b>Total Beginning Fund Balance</b>	<b>2,630,639</b>	<b>14,580,157</b>	<b>27,510,469</b>	<b>18,313,469</b>	<b>29,994,867</b>	<b>46,826,824</b>	<b>132,121,252</b>
<b>Revenue</b>							
<i>Local - Interest Income</i>	30,000	23,090	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
<b>Total Revenue</b>	<b>30,000</b>	<b>23,090</b>	<b>24,443</b>	<b>20,042,096</b>	<b>65,064</b>	<b>185,859</b>	<b>230,023,338</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 2,660,639</b>	<b>\$ 14,603,247</b>	<b>\$ 27,534,912</b>	<b>\$ 38,355,565</b>	<b>\$ 30,059,931</b>	<b>\$ 47,012,683</b>	<b>\$ 362,144,590</b>

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual	2010-11 Actual	2002-03 thru 2008-09 Actual
<b>Appropriations/Expenditures</b>							
<i>Bond Projects</i>	\$ 2,640,639	\$ 11,962,728	\$ 12,940,391	\$ 10,831,374	\$ 11,733,885	\$ 17,001,603	\$ 183,075,323
<i>Bond Service Costs</i>	20,000	9,880	14,364	13,722	12,577	16,213	523,155
<b>Total Appropriations/Expenditures</b>	<b>2,660,639</b>	<b>11,972,608</b>	<b>12,954,755</b>	<b>10,845,096</b>	<b>11,746,462</b>	<b>17,017,816</b>	<b>183,598,478</b>
<b>Ending Fund Balance, June 30:</b>							
<i>Committed</i>		2,630,639	14,580,157	27,510,469	18,313,469	29,994,867	178,546,112
<b>Total Ending Fund Balance</b>	<b>-</b>	<b>2,630,639</b>	<b>14,580,157</b>	<b>27,510,469</b>	<b>18,313,469</b>	<b>29,994,867</b>	<b>178,546,112</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 2,660,639</b>	<b>\$ 14,603,247</b>	<b>\$ 27,534,912</b>	<b>\$ 38,355,565</b>	<b>\$ 30,059,931</b>	<b>\$ 47,012,683</b>	<b>\$ 362,144,590</b>

The Measure A authorization is \$265M, cumulative project expenditures through 2014-15 are \$247.5M. 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 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual	2010-11 Actual
<b>Beginning Fund Balance</b>						
<i>Committed</i>	\$ 35,795,470	\$ 51,063,008	\$ 77,464,552	\$ 78,879,503	\$ 121,793,594	\$ (3,614,767)
<b>Total Beginning Fund Balance</b>	<b>35,795,470</b>	<b>51,063,008</b>	<b>77,464,552</b>	<b>78,879,503</b>	<b>121,793,594</b>	<b>(3,614,767)</b>
<b>Revenue</b>						
<i>Local - Interest Income</i>	70,000	76,620	91,349	135,116	411,634	277,783
<i>Bond Proceeds</i>				60,000,000		130,000,000
<b>Total Revenue</b>	<b>70,000</b>	<b>76,620</b>	<b>91,349</b>	<b>60,135,116</b>	<b>411,634</b>	<b>130,277,783</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 35,865,470</b>	<b>\$ 51,139,628</b>	<b>\$ 77,555,901</b>	<b>\$ 139,014,619</b>	<b>\$ 122,205,228</b>	<b>\$ 126,663,016</b>

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual	2010-11 Actual
<b>Appropriations/Expenditures</b>						
<i>Bond Projects</i>	\$ 35,850,470	\$ 15,338,846	\$ 26,489,576	\$ 61,546,331	\$ 43,322,828	\$ 4,863,542
<i>Bond Service Costs</i>	15,000	5,312	3,317	3,736	2,897	5,880
<b>Total Appropriations/Expenditures</b>	<b>35,865,470</b>	<b>15,344,158</b>	<b>26,492,893</b>	<b>61,550,067</b>	<b>43,325,725</b>	<b>4,869,422</b>
<b>Ending Fund Balance, June 30:</b>						
<i>Committed</i>		35,795,470	51,063,008	77,464,552	78,879,503	121,793,594
<b>Total Ending Fund Balance</b>	<b>-</b>	<b>35,795,470</b>	<b>51,063,008</b>	<b>77,464,552</b>	<b>78,879,503</b>	<b>121,793,594</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 35,865,470</b>	<b>\$ 51,139,628</b>	<b>\$ 77,555,901</b>	<b>\$ 139,014,619</b>	<b>\$ 122,205,228</b>	<b>\$ 126,663,016</b>

*The Measure M authorization is \$475M. Expenditures through 2013-14 total \$151.6M. Total bonds issued is \$190M.*

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

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Beginning Fund Balance</b>					
<i>Restricted</i>	\$ 26,079,745	\$ 28,145,614	\$ 9,164,024	\$ 12,921,247	\$ 6,376,923
<b>Total Beginning Fund Balance</b>	<b>26,079,745</b>	<b>28,145,614</b>	<b>9,164,024</b>	<b>12,921,247</b>	<b>6,376,923</b>
<b>Local Revenue</b>					
<i>Sale of Refunding Bonds</i>					103,115,000
<i>Property Taxes</i>	12,645,212	13,693,142	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	414,960	69,248	163,192	88,537
<b>Total Local</b>	<b>12,970,141</b>	<b>14,108,102</b>	<b>34,793,562</b>	<b>18,364,333</b>	<b>131,959,152</b>
<b>Interfund Transfers In</b>					
<i>Capital Outlay Fund</i>			2,843		
<b>Total Interfund Transfers In</b>			<b>2,843</b>		
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 39,049,886</b>	<b>\$ 42,253,716</b>	<b>\$ 43,960,429</b>	<b>\$ 31,285,580</b>	<b>\$ 138,336,075</b>

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Appropriations/Expenditures</b>					
<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	8,631,769	8,970,792	10,618,108	10,894,878
<i>Bond Defeasance</i>				3,626,801	
<i>Bond Issuance/Service Costs</i>	2,500	2,202	39,023	386,647	698,950
<b>Total Appropriations/Expenditures</b>	<b>16,246,544</b>	<b>16,173,971</b>	<b>15,814,815</b>	<b>22,121,556</b>	<b>125,414,828</b>
<b>Ending Fund Balance, June 30:</b>					
<i>Restricted</i>	22,803,342	26,079,745	28,145,614	9,164,024	12,921,247
<b>Total Ending Fund Balance</b>	<b>22,803,342</b>	<b>26,079,745</b>	<b>28,145,614</b>	<b>9,164,024</b>	<b>12,921,247</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 39,049,886</b>	<b>\$ 42,253,716</b>	<b>\$ 43,960,429</b>	<b>\$ 31,285,580</b>	<b>\$ 138,336,075</b>

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

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Beginning Fund Balance</b>					
<i>Restricted</i>	\$ 4,624,972	\$ 7,991,396	\$ 3,710,848	\$ 3,359,550	\$ 6,126,568
<b>Total Beginning Fund Balance</b>	<b>4,624,972</b>	<b>7,991,396</b>	<b>3,710,848</b>	<b>3,359,550</b>	<b>6,126,568</b>
<b>Revenue</b>					
<i>Property Taxes</i>	9,478,094	6,569,970	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	18,003	9,759	5,785	
<b>Total Revenue</b>	<b>9,681,804</b>	<b>6,587,973</b>	<b>13,420,115</b>	<b>11,594,389</b>	<b>8,781,235</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 14,306,776</b>	<b>\$ 14,579,369</b>	<b>\$ 17,130,963</b>	<b>\$ 14,953,939</b>	<b>\$ 14,907,803</b>

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Appropriations/Expenditures</b>					
<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	8,503,663	8,799,248	6,319,472	5,947,971
<i>Bond Issuance/Service Costs</i>	1,000	734	20,319	1,098,619	282
<b>Total Appropriations/Expenditures</b>	<b>10,185,363</b>	<b>9,954,397</b>	<b>9,139,567</b>	<b>11,243,091</b>	<b>11,548,253</b>
<b>Ending Fund Balance, June 30:</b>					
<i>Restricted</i>	4,121,413	4,624,972	7,991,396	3,710,848	3,359,550
<b>Total Ending Fund Balance</b>	<b>4,121,413</b>	<b>4,624,972</b>	<b>7,991,396</b>	<b>3,710,848</b>	<b>3,359,550</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 14,306,776</b>	<b>\$ 14,579,369</b>	<b>\$ 17,130,963</b>	<b>\$ 14,953,939</b>	<b>\$ 14,907,803</b>



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

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Beginning Fund Balance</b>					
<i>Committed</i>	\$ 107,121	\$ 4,298,008	\$ 3,788,528	\$ 3,715,451	\$ 3,396,721
<b>Total Beginning Fund Balance</b>	<b>107,121</b>	<b>4,298,008</b>	<b>3,788,528</b>	<b>3,715,451</b>	<b>3,396,721</b>
<b>Revenue</b>					
<i>Local - Interest Income</i>	66,000	54,658	25,301	100,010	140,816
<b>Total Revenue</b>	<b>66,000</b>	<b>54,658</b>	<b>25,301</b>	<b>100,010</b>	<b>140,816</b>
<b>Interfund Transfers In</b>					
<i>General Fund</i>	320,000	320,000	320,000	320,000	320,000
<i>Capital Outlay Projects Fund</i>	182,994	182,994	680,204	188,036	398,173
<b>Total Interfund Transfers In</b>	<b>502,994</b>	<b>502,994</b>	<b>1,000,204</b>	<b>508,036</b>	<b>718,173</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 676,115</b>	<b>\$ 4,855,660</b>	<b>\$ 4,814,033</b>	<b>\$ 4,323,497</b>	<b>\$ 4,255,710</b>

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Appropriations/Expenditures</b>					
<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	1,350	1,250	1,100	1,100
<b>Total Appropriations/Expenditures</b>	<b>289,833</b>	<b>4,730,539</b>	<b>478,689</b>	<b>459,969</b>	<b>480,595</b>
<b>Interfund Transfers Out</b>					
<i>General Fund/Capital Outlay Projects</i>	40,000	18,000	37,336	75,000	59,664
<b>Total Interfund Transfers Out</b>	<b>\$ 40,000</b>	<b>\$ 18,000</b>	<b>\$ 37,336</b>	<b>75,000</b>	<b>59,664</b>
<b>Ending Fund Balance, June 30:</b>					
<i>Committed</i>	346,282	107,121	4,298,008	3,788,528	3,715,451
<b>Total Ending Fund Balance</b>	<b>346,282</b>	<b>107,121</b>	<b>4,298,008</b>	<b>3,788,528</b>	<b>3,715,451</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 676,115</b>	<b>\$ 4,855,660</b>	<b>\$ 4,814,033</b>	<b>\$ 4,323,497</b>	<b>\$ 4,255,710</b>



# 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 72.0% of total General Fund revenues and close to 92.0% of unrestricted resources, excluding the one-time dollars for the Mandate Past Claims Block Grant. 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 \$284.1 million will be received from these sources in 2015-16. The Z budget level is a \$21.0 million increase in total computational revenue from the District's TCR for 2014-15 of \$263.1 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 \$43.6 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 \$7.9 million for 2015-16, a decrease from the \$8.3 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 \$521,763.

## **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 \$5.1 million.

Total restricted Federal revenues projected for 2015-16 are \$6.5 million, a decrease of \$237,802 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 42.5% 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 \$46.0 million, an increase of nearly \$15.0 million from 2014-15. The

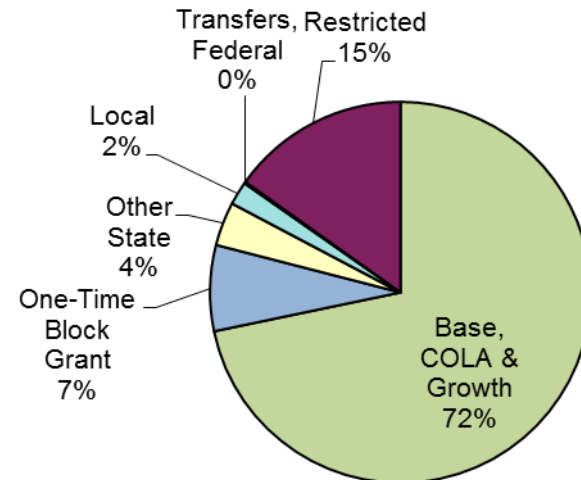
primary State programs are for the enhancement and expansion of student services at the colleges. These programs represent 60% of the total State restricted funds are: Student Success & Support (formerly Matriculation), EOPS, CARE, DSPS, CalWORKS and BFAP. The District also has several Economic Development grants and Career Technical Education (CTE) grants.

Total restricted local revenues projected for 2015-16 are \$2.4 million, an increase of \$493,925 compared to 2014-15. Restricted local revenues are primarily grants and donations, including a grant from Sutter Hospital as well as contracts operated by the Training Source.

## **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 Adopted Budget, \$141.7 million is appropriated for academic salaries. This is 39.0% 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 \$79.9 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 \$73.2 million will be expended on employee benefits in 2015-16, accounting for 20% 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 \$14.9 million will be expended in 2015-16 on supplies and materials around 4.0% 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 adopted, \$40.5 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 adopted budget, \$9.9 million is appropriated for Capital Outlay or 3.0% 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

adopted budget, it is projected that \$3.7 million will be transferred in 2015-16, around 1.0% of the total General Fund expenditures.

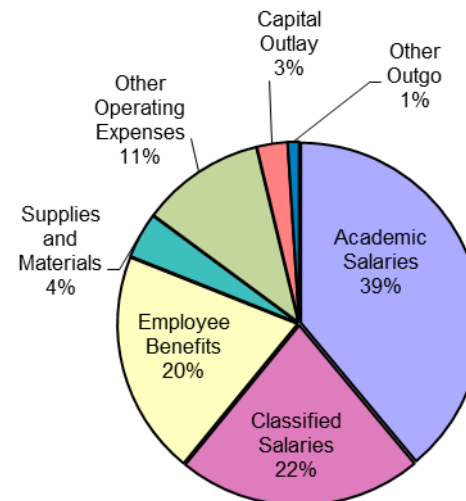
### **H. Program and Other Improvements**

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 \$51.0 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  
2014-15 ACTUAL REVENUES  
2015-2016 ADOPTED BUDGET

	Actual 2014-2015	Adopted Budget Z Budget Maximum Funding 2015-2016
<b>BEGINNING FUND BALANCE, JULY 1:</b>		
Uncommitted	\$ 10,249,904	\$ 10,751,623
Committed	17,296,722	20,188,144
Restricted	3,757,322	4,095,064
Total Beginning Fund Balance	31,303,948	35,034,831
<b>GENERAL PURPOSE REVENUE:</b>		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	176,774,851	183,621,298
Cost of Living Adjustment (COLA) - 2014-15, 0.85%; 2015-16 1.02%	2,134,283	2,691,853
Basic Allocation Increase + 2014-15 West Sacramento Center & 2015-16 Elk Grove Center	1,134,124	13,345,000
Growth (2014-15, 4.3%, 2015-16, 2.29%)	9,546,599	5,520,040
Local Property Taxes	58,428,522	63,917,129
Enrollment Fees, 98%: 2014-15 & 2015-16, \$46/unit	15,049,790	15,049,790
2014-15 Recalculation - Deficit Adjustment (OTO)	155,243	-
Total Apportionment, Property Taxes & Enrollment Fees	263,223,412	284,145,110
Federal:		
MediCal Admin Activities Augment	15,873	-
Veteran's Education	21,070	25,000
Total Federal	36,943	25,000
State:		
Lottery Funds (2014-15 & 2015-16 \$140/FTES)	6,609,944	7,414,112
Apprenticeship Programs	299,235	757,595
Part-Time Faculty Compensation	1,251,669	4,062,441
Other, including Mandated Costs Block Grant	4,535,328	31,340,788
Total State	12,696,176	43,574,936
Local:		
Non-Resident/International Student Tuition	4,141,384	4,141,384
Interest income	101,980	100,000
Community Services	1,177,234	1,208,074
Student Fees & Fines	1,313,967	1,129,380
Other, including Interest & Enrollment Fee 2%	1,606,412	1,310,404
Total Local	8,340,979	7,889,242
<b>OTHER:</b>		
Interfund Transfers In	507,191	511,544
Donations/Other	6,660	10,219
Total Interfund Transfers/Donations/Other	513,851	521,763
<b>TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS</b>	<b>\$ 284,811,360</b>	<b>\$ 336,156,051</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-15 ACTUAL REVENUES  
2015-2016 ADOPTED BUDGET

	Actual 2014-2015	Adopted Budget Z Budget Maximum Funding 2015-2016
<b>RESTRICTED REVENUE:</b>		
Student Parking & Transit Fees and Parking Fines	\$ 4,848,269	\$ 5,125,000
<b>SPECIAL PROGRAMS:</b>		
<b>Federal:</b>		
Perkins 1C <i>formerly VTEA</i>	2,863,025	2,754,081
Career Technical Education (CTE) Transitions	173,076	180,476
Federal Work Study (FWS)	1,690,542	1,625,135
Temporary Assistance to Needy Families (TANF)	411,877	378,071
TANF Work Study Program	516,309	575,790
Workability III - Department of Rehabilitation (DOR) Cooperative	211,465	211,465
Small Business Administration-Small Business Development Center (SBDC)	9,607	-
Child Development Training Consortium (CDTC)	69,938	-
Foster Care Program	165,206	156,478
Sacramento Employment & Training Agency-Vet Educ Assist Prgm-Utility Line Worker	68,067	-
Youth Empowerment Strategies For Success - Independent Living Program (ILP)	21,403	22,474
State Trade Export Promotion (STEP) Grant	54,498	-
College to Careers (DOR)	217,599	250,000
US Dept of Education - TRIO Student Support Services	209,571	42,654
US Dept of Education - TRIO Student Support Services - Science, Tech, Engineering & Math	-	220,000
California Early Childhood Mentor	13,617	-
Regional Consortia Perkins Title 1B - Butte College	6,836	60
Northern California Central Valley Rural Trade Initiative	19,414	60,464
Family Health International	-	7,100
<b>Total Federal</b>	<b>\$ 6,722,050</b>	<b>\$ 6,484,248</b>



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-15 ACTUAL REVENUES  
2015-2016 ADOPTED BUDGET

	<b>Actual 2014-2015</b>	<b>Adopted Budget Z Budget Maximum Funding 2015-2016</b>
<b>State:</b>		
Extended Opportunity Programs and Services (EOPS)	\$ 3,360,648	\$ 4,570,339
Cooperative Agencies Resources for Education Programs (CARE)	436,796	729,957
Disabled Student Programs and Services (DSPS)	4,846,928	4,836,319
Student Success and Support Program (SSSP) <i>formerly Matriculation</i>	6,135,214	12,844,562
Board of Governors Financial Assistance Program Admin Allowance (BFAP)	2,920,880	2,838,059
CalWORKS	1,746,299	1,667,650
Student Equity	917,061	5,420,696
Basic Skills Initiative (BSI)	914,181	926,329
Mathematics, Engineering, Science Achievement (MESA)	144,288	165,499
Economic Workforce Development (EWD) Center International Trade Development (CITD)	268,002	309,583
EWD Statewide Centers of Excellence (CTXL) Hub	379,806	200,000
Career Technical Education (CTE) Grants	1,484,593	2,102,238
Foster Care Program	177,640	156,477
Staff Diversity	29,654	22,199
Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	444,582	403,253
Deputy Sector Navigator (DSN): Health	269,129	360,763
Lottery (Restricted, Proposition 20)	1,875,980	1,525,260
State Instructional Equipment Funds (SIEF)	3,291,699	3,797,323
CCCCO Deputy Sector Navigator - Butte Community College	96,929	-
AB86 Adult Education Consortium Planning Grant	440,493	192,696
California Energy Commission Alternative & Renewable Fuel & Vehicle Technology	126,513	-
SETA RICO	85,080	14,921
Linked Learning Pilot Program - SB1070 / AB790 (Fiscal agent)	472,701	2,527,299
Southern California Biotechnology - San Diego Community College District	36,000	-
Rancho Santiago NetLabs - CCCCCO EWD	45,442	-
Proposition 39 Program Improvement	97,439	211,065
Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)	11,387	439
Common Course Numbering System	-	200,000
Industry Driver Regional Collaborative (IDRC) 21st Century Skills	-	20,000
Other State	11,608	5,105
<b>Total State</b>	<b>\$ 31,066,972</b>	<b>\$ 46,048,031</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-15 ACTUAL REVENUES  
2015-2016 ADOPTED BUDGET

	<u>Actual 2014-2015</u>	<u>Adopted Budget Z Budget Maximum Funding 2015-2016</u>
<b>Local:</b>		
Training Source Contracts	\$ 1,419,999	\$ 1,546,436
Central Valley New Car Dealers Association (CVNCDA)	3,996	42,020
Ethics Symposium - CRC - Wagenlis	5,414	43,042
Awards for Innovation Application Development Grant	30,000	-
Sacramento Municipal Utilities District (SMUD)	6,118	2,170
Mathematics, Engineering, Science Achieve (MESA)/Teichert LRCCD	5,000	5,000
Career Ladders Project - CCC Linked Learning Initiative (CCLLI)	43,294	-
Foundation Grants & Gifts	41,640	88,230
Nursing Grants Emergency Funds	86,549	17,329
Sutter Nursing Program	18,520	303,364
University of California Davis Programs	127	9,709
City of Nevada	5,000	-
Sacramento Employment & Training Agency (SETA)	10,618	-
Center for International Trade Development (CITD) Program Income	7,085	59,057
Center of Excellence (COE) Program Income	3,228	151,953
Small Business Development Ctr (SBDC)/California Community Colleges (CCC)	10,232	-
Comprehensive Approaches to Raising Education Standards (CARES) & ECERS	6,625	8,375
Prepare Veterans for Employment	14,208	6,867
Statewide Academic Senate	19,283	-
ARC Instructionally Related Trust	74,871	14,947
Workplace Learning Resources (WPLR) Program Income	27,195	-
Siemen Corp Grant	10,000	-
CA Endowment	-	25,000
Dorothy Rupe Foundation	495	14,505
Other Local	7,909	13,328
<b>Total Local</b>	<u>\$ 1,857,407</u>	<u>\$ 2,351,332</u>
<b>TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS</b>	<u>44,494,698</u>	<u>60,008,611</u>
<b>TOTAL GENERAL FUND REVENUE AND TRANSFERS</b>	<u>329,306,058</u>	<u>396,164,662</u>
<b>TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE</b>	<u>\$ 360,610,006</u>	<u>\$ 431,199,493</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 ACTUAL REVENUES AND EXPENDITURES  
2015-2016 ADOPTED BUDGET (X, Y, Z)

	<b>Actual 2014-2015</b>	<b>Adopted Budget Z Budget Maximum Funding 2015-2016</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>		
1000 Academic Salaries	\$128,395,877	\$ 141,683,493
2000 Classified Salaries	71,541,027	79,913,893
3000 Employee Benefits	63,696,133	73,203,041
4000 Books, Supplies & Materials	5,491,565	14,896,459
5000 Other Operating Expenses	25,927,653	40,458,995
6000 Capital Outlay	8,319,037	9,958,246
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	1,175,485	508,007
Other Funds	3,464,798	3,211,615
<b>TOTAL EXPENDITURES/APPROPRIATIONS AND TRANSFERS</b>	<b>308,011,575</b>	<b>363,833,749</b>
Program and Other Improvements		
Minimum (X Budget)	4,764,718	43,285,845
Mid-range Funding-Incremental		
Increase (Y Budget)	11,920,836	5,889,205
Maximum Funding-Incremental		
Increase (Z Budget)	878,046	1,664,947
Total Program & Other Improvements	17,563,600	50,839,997
ENDING FUND BALANCE, June 30		
9700 Uncommitted	10,751,623	10,751,623
9700 Committed	20,188,144	3,898,144
9700 Restricted	4,095,064	1,875,980
<b>TOTAL ENDING FUND BALANCE</b>	<b>35,034,831</b>	<b>16,525,747</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS &amp; ENDING FUND BALANCE</b>	<b>\$ 360,610,006</b>	<b>\$ 431,199,493</b>

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND**

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

<b>DESCRIPTION</b>	<b>2014-2015 ACTUAL</b>	<b>2015-2016 X BUDGET MINIMUM FUNDING</b>	<b>2015-2016 Y BUDGET MID-RANGE FUNDING</b>	<b>2015-2016 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)</b>
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 250,166,528	263,907,140	\$ 263,907,140	\$ 263,907,140
X Budget Adjustments:				
Cost of Living Adjustment (FY 2014-15, 0.85%; FY 2015-16, 1.02%)	2,134,283	2,691,853	2,691,853	2,691,853
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		12,200,000	12,200,000	12,200,000
2013-14 Recalculation - Growth, COLA, Deficit	908,632	-	-	-
2012-13 Final Recalculation	16,974	-	-	-
Projected Deficit	(838,973)	(1,318,923)	(1,318,923)	(1,318,923)
X Budget Revenue Increase	3,355,040	14,717,930	14,717,930	14,717,930
Y Budget Increase - Growth/Restoration - 2014-15, 2.65%; 2015-16, 2.0%	6,200,000	-	4,870,000	4,870,000
Z Budget Increase - Growth/Restoration - 2014-15, 1.38%; 2015-16, 0.29%	3,346,599	-	-	650,040
<b>TOTAL REVENUE CHANGE</b>	<b>12,901,639</b>	<b>14,717,930</b>	<b>19,587,930</b>	<b>20,237,970</b>
<b>TOTAL BASE ALLOCATION, COLA &amp; GROWTH</b>	<b>\$ 263,068,167</b>	<b>\$ 278,625,070</b>	<b>\$ 283,495,070</b>	<b>\$ 284,145,110</b>
	<b>2014-2015 ACTUAL</b>	<b>2015-2016 X LEVEL</b>	<b>2015-2016 Y LEVEL</b>	<b>2015-2016 Z LEVEL</b>
<b>FUNDED FTES GOALS:</b>				
FTES Base - 2014-15 Actual (Annual report); 2015-16 Projected	49,767	49,538	49,538	49,538
Summer Shift (July 2014 to FY2013-14; July 2015 to FY2014-15)	273	2,633	2,633	2,633
Base FTES	50,040	52,171	52,171	52,171
Funded Growth FTES:				
Actual/Projected Growth (3.5% for 2015-16 with 2% funded)	(125)	620	2,025	2,025
Additional Growth - 2015-16, .29% funded				160
Summer Shift - summer 2014 shift to 2013-14	(546)	273	273	273
Summer Shift - summer 2015 to 2014-15	2,633	(5,265)	(5,265)	(5,265)
Summer Shift - summer 2016 to 2015-16, projected			3,930	3,930
Summer Shift unfunded	169			
FTES Reported for 2014-15 / Projected to be Reported for 2015-16	52,171	47,798	53,133	53,293

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 ACTUAL REVENUES AND EXPENDITURES  
2015-2016 ADOPTED BUDGET (X, Y, Z)**

DESCRIPTION	2014-2015 ACTUAL	2015-2016 X BUDGET MINIMUM FUNDING	2015-2016 Y BUDGET MID-RANGE FUNDING	2015-2016 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
<b>BEGINNING FUND BALANCE, JULY 1:</b>				
Uncommitted	\$ 10,249,904	\$ 10,751,623	\$ 10,751,623	\$ 10,751,623
Committed	17,296,722	20,188,144	20,188,144	20,188,144
Restricted	3,757,322	4,095,064	4,095,064	4,095,064
Total Beginning Fund Balance	31,303,948	35,034,831	35,034,831	35,034,831
<b>REVENUES:</b>				
Apportionment & Educational Protection Account (EPA)	176,774,851	183,621,298	183,621,298	183,621,298
Basic Allocation Adjustment	155,243	12,200,000	12,200,000	12,200,000
COLA 2014-15, 0.85% + West Sac; 2015-16, 1.02% + Elk Grove	3,268,407	3,836,853	3,836,853	3,836,853
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, 0.29%	3,346,599	-	-	650,040
Enrollment Fee and Property Taxes	73,478,312	78,966,919	78,966,919	78,966,919
Base Allocation, COLA & Growth (SB361)	263,223,412	278,625,070	283,495,070	284,145,110
<b>Lottery Revenue:</b>				
Base Revenue	5,380,000	5,380,000	5,380,000	5,380,000
Adjust Revenue to \$140/FTES (Z Budget)	1,229,944	-	1,019,205	2,034,112
Total Lottery Revenue	6,609,944	5,380,000	6,399,205	7,414,112
Non-Resident/International Student Tuition	4,141,384	4,141,384	4,141,384	4,141,384
Part-Time Faculty Compensation/New Faculty Hires	1,251,669	4,062,441	4,062,441	4,062,441
Community Services	1,177,235	1,208,074	1,208,074	1,208,074
Other Income, including Interfund Transfers	8,407,716	35,184,930	35,184,930	35,184,930
Total Other General Purpose	14,978,004	44,596,829	44,596,829	44,596,829
Total General Purpose Revenue	284,811,360	328,601,899	334,491,104	336,156,051
Special Program Revenue	44,494,698	60,008,611	60,008,611	60,008,611
Total Revenue	329,306,058	388,610,510	394,499,715	396,164,662
<b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>	<b>\$ 360,610,006</b>	<b>\$ 423,645,341</b>	<b>\$ 429,534,546</b>	<b>\$ 431,199,493</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>				
Operational Level	\$ 308,011,575	\$ 363,833,749	\$ 363,833,749	\$ 363,833,749
Program and Salary Improvement	17,563,600	43,285,845	49,175,050	50,839,997
Total Expenditures/Appropriations	325,575,175	407,119,594	413,008,799	414,673,746
<b>ENDING FUND BALANCE, JUNE 30:</b>				
Uncommitted	10,751,623	10,751,623	10,751,623	10,751,623
Committed	20,188,144	3,898,144	3,898,144	3,898,144
Restricted	4,095,064	1,875,980	1,875,980	1,875,980
Total Ending Fund Balance	35,034,831	16,525,747	16,525,747	16,525,747
<b>TOTAL EXPENDITURES/APPROPRIATIONS &amp; ENDING FUND BALANCE</b>	<b>\$ 360,610,006</b>	<b>\$ 423,645,341</b>	<b>\$ 429,534,546</b>	<b>\$ 431,199,493</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND SUMMARY BY LOCATION  
2014-15 ACTUAL REVENUES AND EXPENDITURES  
2015-2016 ADOPTED BUDGET

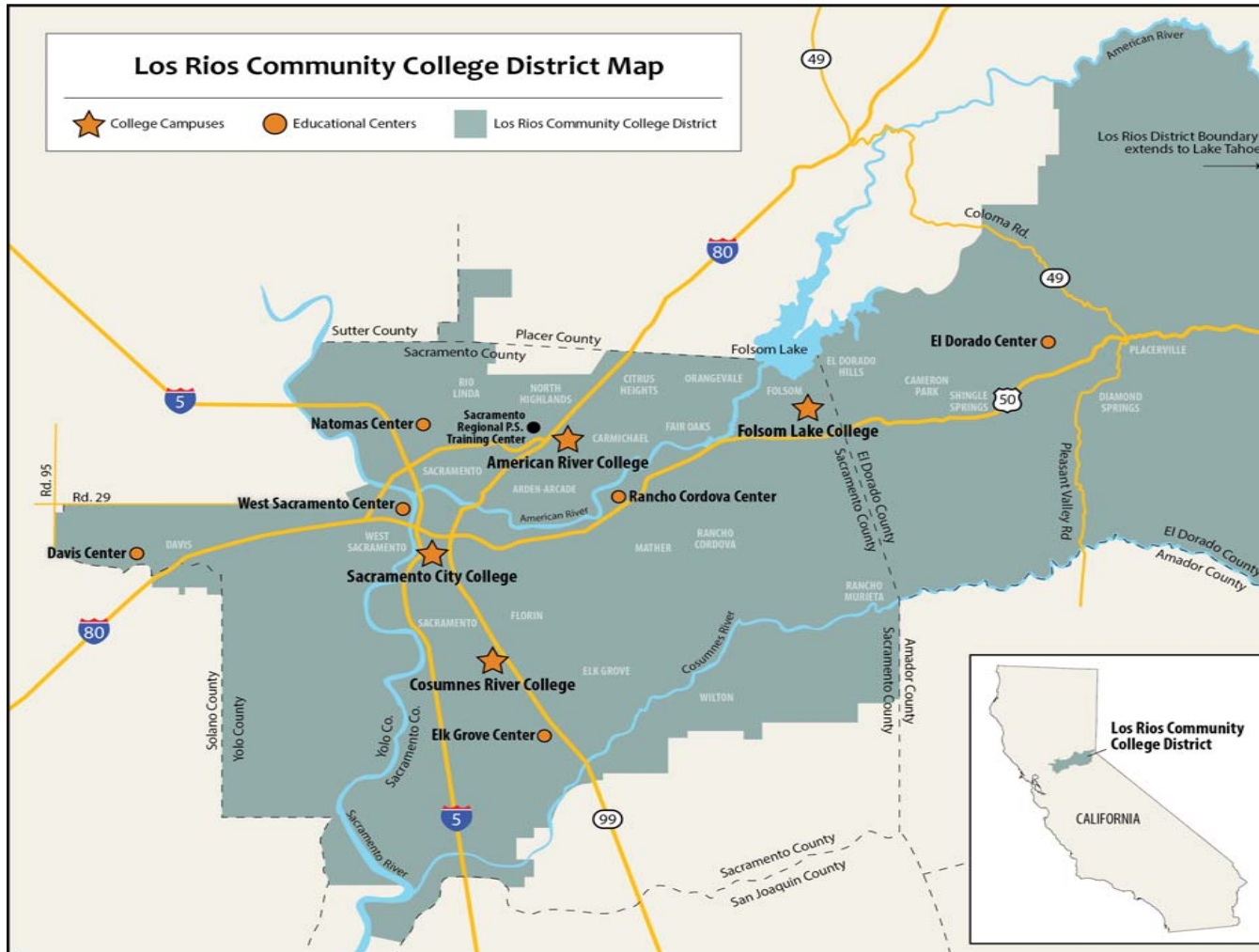
	<u>Full-Time Equivalent (FTE)</u>			ADOPTED BUDGET MAXIMUM FUNDING (Z Budget) 2015-2016
	ACTUAL 2014-2015	ADOPTED BUDGET 2015-2016	ACTUAL 2014-2015	
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 10,249,904	\$ 10,751,623
Committed			17,296,722	20,188,144
Restricted			<u>3,757,322</u>	<u>4,095,064</u>
TOTAL BEGINNING FUND BALANCE			<u>31,303,948</u>	<u>35,034,831</u>
REVENUE:				
General Purpose Revenue			284,811,360	336,156,051
Restricted/Special Programs Revenue			<u>44,494,698</u>	<u>60,008,611</u>
TOTAL REVENUE			<u>329,306,058</u>	<u>396,164,662</u>
TOTAL REVENUE AND BEGINNING FUND BALANCE			<u>\$ 360,610,006</u>	<u>\$ 431,199,493</u>
EXPENDITURES/APPROPRIATIONS:				
American River College	988.26	1,001.28	83,686,974	98,065,241
Cosumnes River College	495.70	507.63	39,547,190	46,380,213
Folsom Lake College	302.70	323.45	24,765,861	29,158,086
Sacramento City College	819.73	832.12	66,506,208	75,331,944
District Office	84.65	84.65	7,400,077	8,365,177
District Support	205.49	201.52	<u>103,668,866</u>	<u>157,373,085</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>2,896.53</u>	<u>2,950.65</u>	<u>325,575,175</u>	<u>414,673,746</u>
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			10,751,623	10,751,623
Committed			20,188,144	3,898,144
Restricted			<u>4,095,064</u>	<u>1,875,980</u>
TOTAL ENDING FUND BALANCE			<u>35,034,831</u>	<u>16,525,747</u>
TOTAL EXPENDITURES/APPROPRIATIONS AND ENDING FUND BALANCE			<u>\$ 360,610,006</u>	<u>\$ 431,199,493</u>



# General Fund Detail

The following pages present expenditure and 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 expenditures for the 2014-15 year and appropriations for the 2015-16 year. 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 & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	37.90	37.90	5,513,869	6,209,832
011B	Instructional Support Services	48.45	48.45	6,540,601	7,198,173
011C	Student Support Services	17.00	17.00	2,176,875	2,503,175
024x-039x	Outreach Centers	5.50	6.50	695,704	890,174
061A	Community Services Programs	0.15	0.15	28,238	29,356
011F	Administration - Vacancy Factor				(260,000)
	<b>Total Administrators</b>	<b>109.00</b>	<b>110.00</b>	<b>14,955,286</b>	<b>16,570,710</b>
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	760.47	781.46	68,654,031	66,869,238
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	417.45	422.97	10,921,106	18,773,536
024B-039B	Outreach Center Instructional	154.57	153.22	5,065,921	6,869,058
	<b>Total Instructional excluding Allied Health</b>	<b>1,332.49</b>	<b>1,357.65</b>	<b>84,641,058</b>	<b>92,511,832</b>
012C	Regular Faculty, Allied Health	43.88	42.90	3,217,005	3,395,376
012D	Part-Time Faculty, Allied Health	14.43	14.02	578,594	625,573
	<b>Total Allied Health</b>	<b>58.31</b>	<b>56.92</b>	<b>3,795,600</b>	<b>4,020,949</b>
012J	Instructional Coordinator	9.30	10.30	870,193	923,130
012K	Instructional Work Experience Coordinator	4.00	4.00	317,110	339,032
	<b>Total Instructional, Fall &amp; Spring</b>	<b>1,404.10</b>	<b>1,428.87</b>	<b>89,623,961</b>	<b>97,794,943</b>
012Q	Summer Instruction	91.27	104.92	4,674,979	4,668,328
012S	Substitute Instruction	9.00	9.00	270,111	297,563
012T	Adjunct Office Hours			942,099	1,010,560
012G	Estimated Savings - Reassigned Time & Vacancy Factor			2,017	(1,950,000)
	<b>Total Instructional</b>	<b>1,504.37</b>	<b>1,542.79</b>	<b>95,513,167</b>	<b>101,821,394</b>
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	23.00	23.60	1,553,848	1,890,113
014C	Library - Adjunct/Overload	6.40	5.80	483,664	311,130
	<b>Total Librarians</b>	<b>29.40</b>	<b>29.40</b>	<b>2,037,513</b>	<b>2,201,243</b>
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	13.70	13.90	1,136,926	1,174,829
014D	Instructional Development Coordinators	8.00	8.00	716,520	766,010
031A	SRPSTC Coordinators	3.00	3.00	169,785	241,003
036A	Fire Training Coordinator	1.00	1.00	98,889	104,885
	<b>Total Instructional Support Services</b>	<b>25.70</b>	<b>25.90</b>	<b>2,122,121</b>	<b>2,286,727</b>



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			27,350	29,751
013M	Department Chair Release Time/Stipends	14.60	14.60	1,459,234	1,364,361
013N	Performing Arts Stipends			300,482	383,644
013O	Athletic Stipends			260,541	276,674
	<b>Total Faculty Stipends</b>	<b>14.60</b>	<b>14.60</b>	<b>2,047,607</b>	<b>2,054,430</b>
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	7.10	7.10	753,805	621,442
013D	Retraining - Type E	1.00	1.00	9,278	87,527
013G	Collective Bargaining	3.50	3.50	318,770	324,646
013L	President's/Chancellor's Release Time	5.00	5.00	317,206	511,594
013P	Puente Program	0.40	0.40	37,312	35,010
	<b>Total Other Certificated</b>	<b>17.00</b>	<b>17.00</b>	<b>1,436,370</b>	<b>1,580,219</b>
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	7.00	7.00	686,644	650,678
	<b>Total Academic Senate</b>	<b>7.00</b>	<b>7.00</b>	<b>686,644</b>	<b>650,678</b>
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	74.90	74.90	6,289,784	6,895,809
015E	Health Services	6.00	6.00	506,190	537,579
015F	Health Services Adjunct/Overload	1.48	1.48	32,790	71,829
015G	Cultural Awareness Coordinator	1.00	1.00	96,950	100,851
015H	Transfer Services - TOP Contract			37,800	93,946
015L	Student Life Coordinator	2.00	2.00	187,233	194,766
	<b>Total Student Services, Faculty</b>	<b>85.38</b>	<b>85.38</b>	<b>7,150,746</b>	<b>7,894,780</b>
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	7.00	7.00	643,894	691,084
016A,B,F	Fringe Benefits			197,032	203,291
	<b>Total EOPS and MESA District Contribution</b>	<b>7.00</b>	<b>7.00</b>	<b>840,925</b>	<b>894,375</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	172.61	171.61	9,182,224	10,237,270
021B,G,P	Instructional Support	211.54	211.68	10,023,662	11,067,761
021C	Student Services Support	164.42	163.76	7,897,205	8,823,762
021D	Community Relations	8.09	8.09	507,687	558,846
021E	Custodial	93.77	94.37	4,177,107	4,722,672
021F	Maintenance and Operations-General	96.20	97.20	5,586,140	6,443,466
021H,L,M	Information Technology (IT) & Telecommunications	72.16	72.99	5,854,622	6,716,340
021W	Classified Staff Development (PFE)	1.41	1.41	47,106	86,106
021Y	PDF Positions - Bank	6.38	4.20		212,976
024x-039x	Classified Outreach Centers	45.29	46.24	2,430,741	2,753,482
041X	Printing (funded through cost recovery)	1.00	1.00	56,174	56,438
042G	Transfer Center	3.00	3.00	162,670	192,906
061C	Community Service	1.72	1.72	133,355	141,737
022G	Classified - Vacancy Factor				(1,210,000)
	<b>Total Classified Staff</b>	<b>877.59</b>	<b>877.27</b>	<b>46,058,694</b>	<b>50,803,762</b>
	<b><u>APPRENTICESHIP PROGRAMS</u></b>				
	Operational Costs/Fixed Costs			31,165	31,282
	Instructional/Administrative Costs			747,948	754,652
	<b>Total Apprenticeship Programs</b>			<b>779,112</b>	<b>785,934</b>
	<b><u>OUTREACH CENTERS</u></b>				
	Instructional Contracts			2,080,471	2,417,339
	Operational Costs			100,307	98,784
	Fixed Costs			934,321	967,487
	Telecommunications & IT			14,020	7,855
024x-039x	<b>Total Outreach Centers</b>			<b>3,129,120</b>	<b>3,491,465</b>
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant, Including Outreach Centers			6,328,112	7,309,071
041F	Innovation and Staff Development			20,311	27,436
	<b>Total College Discretionary Funds</b>			<b>6,348,423</b>	<b>7,336,507</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041H	Operational Expense Allocation			812,985	848,021
041J	CDF Institutional			97,602	221,500
041T,V	Special Program Augmentations			8,239	
041X	Other Operational Funds			824,122	2,919,418
	Total Other Operational Funds			1,742,947	3,988,939
	Total Discretionary Funds			8,091,370	11,325,446
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042B	LRC - LCS/Media Operations	0.50	0.50	44,211	92,600
042C	Education Initiative			55,078	493,532
042D	Tutorial Centers			84,999	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			8,082	20,331
042H	Bus Rental			520,223	570,876
042I	Other Operational Augmentations			42,682	117,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			21,927	43,560
042L	Enrollment Fees - Operational Costs			603,349	492,999
042O	International Student Education			129,037	30,000
042P	Postage			20,086	77,000
042Q	Foreign Study			4,125	7,000
042R	Telecommunications - SECC			24,859	35,937
	Total College Related Activities	0.50	0.50	1,568,660	2,088,907
	<b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>				
043E,G,H, B	Telecommunications Operational Costs			10,447	204,900
043F	Telecommunications/Data Transmission Lines			381,177	626,496
	Total Telecommunications Activities			391,624	831,396
	<b><u>INFORMATION TECHNOLOGY</u></b>				
044G,H,T	Operational Maintenance			2,599,336	665,506
044L	Library Computer System			38,772	88,544
044M	Site Licenses/Other Projects			228,386	200,000
044N	Operating Augments			497,919	687,000
	Total Information Technology Operational			3,364,413	1,641,050

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>FACILITIES MANAGEMENT</u></b>				
045B	Operational Expenses			995,322	822,222
045D	Resource Conservation Management			24,424	9,884
045H	Major Maintenance Allocation			498,614	483,820
062A,X	Campus-Funded FM Projects			(129,130)	(17,221)
	Total Facilities Management Operational			1,389,229	1,298,705
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046A	Audit and Legal Expenses			408,204	246,750
046B	Interest & Other Expenses			73,300	
046C	Facility Rentals			184,916	220,967
046F	American Disability Act (ADA) Accommodation			115,472	125,000
046G	Marketing			182,673	326,900
046H	Recruitment			81,032	60,000
046J	Conference and Travel			120,466	145,800
046K	Special Activities			49,103	55,500
046L	District-Wide Dues			321,699	312,500
046M	Election Expenses			308,864	
046N	Trustee Expenses			173,282	195,234
046P	Student Trustee			24,558	23,443
046Q	Student Access Card			49,876	56,469
046S	Employee Educational Reimbursements			21,440	60,000
	Total Institutional Support Costs			2,114,884	1,828,563
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds	2.40		421,046	111,600
047C	Staff Development	1.50	1.50	115,709	77,126
047D	Staff Development - Ed Initiative			12,627	124,994
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	327,901	195,416
049C	Child Development Fund			495,599	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
	Total Other Allocations	4.90	2.50	1,692,888	946,570
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			381,137	1,577,104
051C	PFE Prior Year Carryover			681,111	3,567,213
051E	PFE Classified Staff Development Carryover			59,623	105,216
	Total Partnership for Excellence			1,121,871	5,249,533

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>COMMUNITY SERVICE</u></b>				
061S	Sports Camps			88,834	79,332
061E,F,G	Program & Operational Costs			947,244	957,649
	Total Community Service			1,036,078	1,036,981
	<b><u>OTHER SERVICES</u></b>				
	<b><u>FRINGE BENEFITS</u></b>				
071A	Employer Benefit Costs			61,047,403	67,154,368
071C	Type C Benefit Costs			92,425	140,000
071F	Allocated Benefits Contra Account			(8,028,575)	(8,502,065)
071S	Benefits Contra - Adjunct Medical			(134,683)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(770,000)
071W	Retirees Health Benefits			2,527,907	3,372,417
	Net Fringe Benefits			55,504,478	61,379,220
	<b><u>INSURANCE</u></b>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,213,127	3,294,846
072C	Safety Program			84,177	105,429
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,297,304	3,436,275
	<b><u>UTILITIES</u></b>				
073A	Electricity			4,751,084	4,716,000
073B	Gas			1,076,463	1,121,504
073D	Water/Garbage			641,089	664,500
073E	Sewer/Pest Control			601,069	586,324
073F	Allocated to Auxiliaries - Contra Account			(221,596)	(232,000)
073G	Honeywell Energy Management System			141,622	141,622
073H,J	Toxic Waste Removal/Dump Fees/Permits			172,794	187,667
073I	Fire Alarm Monitoring				18,934
073K	Utilities - Ethan Way			74,238	69,854
073M	Utilities - Watertower			94,418	97,660
073P	Utilities - Direct Levy			26,297	33,244
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			7,582,478	7,630,309

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>GRANT MATCHING FUNDS</u></b>				
074C,D,E	Small Business Development Center				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			995,647	794,395
	<b>Total Grant &amp; Financial Aid Cash Match</b>			<b>1,007,647</b>	<b>806,395</b>
	<b><u>Prior Year Continuing Funds</u></b>				
075x	Continuing Funds Set-Asides, net				2,838,024
	<b>Continuing Funds Set-Asides, net</b>				<b>2,838,024</b>
	<b><u>BUDGET SAVINGS/COST RECOVERY</u></b>				
079A	Estimated Cost Recovery/Budget Savings			12,833	
079C,091B, 096A	Vacation Expense, Over/Under			(1,372,598)	340,000
079J, 079B	Cost Recoveries (including Indirect)			(585,818)	(619,066)
079L	Cost Recoveries (including indirect) Split			(122,580)	(300,000)
079M	Training Source Cost Recovery			(416,212)	(416,817)
079P	FM - COPFD Contras				17,221
073L	Ethan Rent - Contra Account			95,373	(21,734)
079x	Other Cost Recoveries - Parking			(179,865)	(179,865)
	<b>Total Budget Savings/Cost Recovery</b>			<b>(2,568,868)</b>	<b>(1,180,261)</b>
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101A	General Purpose			10,061	2,832,569
101B	Facilities Management			85,755	552,666
101C	Staff Development Carryover (Type A/B)	2.00	0.40	51,912	44,799
101D	Information Technology			103,499	972,774
101E,F	College Discretionary Funds			1,133,028	4,545,384
101G	Program Development Funds			37,945	171,043
101J	SBA PY Match			16,736	
101L	Staff Development			64,321	293,989
	<b>Total Rebudgets and Other Carryovers</b>	<b>2.00</b>	<b>0.40</b>	<b>1,503,258</b>	<b>9,413,224</b>
	<b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b>	<b>2,684.44</b>	<b>2,719.74</b>	<b>263,854,619</b>	<b>301,606,054</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u></b>				
	<b><u>X BUDGET MINIMUM FUNDING LEVEL</u></b>				
	COLA			426,914	1,684,853
	Base Augmentation (net of advances)				6,219,098
	Deficit				(1,318,921)
	Funding for New Faculty Positions				2,810,772
	Mandated Costs Current Year - Block Grant			272,947	1,460,779
	Mandated Costs - Past Claims				28,873,564
	Appropriations Above Established Base Levels			2,264,857	1,755,700
	Lottery Funds			1,800,000	1,800,000
082x	Total X Budget Funding Level			4,764,718	43,285,845
	<b><u>Y BUDGET MID -RANGE FUNDING LEVEL</u></b>				
	Incremental Funds:				
	Growth - 80%			10,777,792	3,896,000
	Growth - 20%			1,039,044	974,000
	Lottery Funds			104,000	1,019,205
085x	Increase Above X Budget			11,920,836	5,889,205
	Total Y Budget Funding Level			16,685,554	49,175,050
	<b><u>Z BUDGET MAXIMUM FUNDING LEVEL</u></b>				
	Incremental Funds:				
	District Reserves				520,032
	Growth - 80%				130,008
	Growth - 20%			759,104	
	Lottery Funds			118,942	1,014,907
087x	Increase Above Y Budget			878,046	1,664,947
	Total Program Development & Other Improvements, Z Budget Funding Level			17,563,600	50,839,997
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>2,684.44</b>	<b>2,719.74</b>	<b>281,418,220</b>	<b>352,446,051</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	31.00	31.01	2,045,659	2,631,526
608E,H,N	Operational Costs			2,602,570	2,283,609
608F	Fixed Costs			179,865	179,865
608G	Parking			20,175	30,000
	Total Parking Services	31.00	31.01	4,848,269	5,125,000
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319x,33	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	10.59	11.37	2,863,025	2,754,081
328/9x&330/6x	Career Technical Education (CTE) Transitions	0.20	0.95	173,076	180,476
350x	Federal Work Study (FWS)			1,690,542	1,625,135
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	411,877	378,071
381Q	TANF Work Study Program			516,309	575,790
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		9,607	
331x	Child Development Training Consortium (CDTC)			69,938	
471x	Foster Care Program			171,423	156,477
371P	SETA VEAP Utility Line Worker			68,067	
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.11	21,403	22,474
380ST	State Trade Export Promotion (STEP) Grant			54,498	
380N	Family Health International 360				7,100
381L,N	College to Careers (DOR)	1.00	1.00	217,599	250,000
372A,B,C	US Department of Education - TRIO Student Support Services	1.00	1.00	209,571	262,654
332x	California Early Childhood Mentor			13,617	
334x	Regional Consortia Perkins Title 1B - Butte College			6,836	60
385x	Northern California Central Valley Rural Trade Initiative			19,414	60,464
	Total Federal	17.16	17.43	6,728,267	6,484,247



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b>SPECIAL PROGRAMS STATE</b>				
408x	Extended Opportunity Programs and Services (EOPS)	21.90	23.74	3,360,648	4,570,339
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.64	1.10	436,796	729,957
428x	Disabled Student Programs and Services (DSPS)	24.41	24.91	4,846,928	4,836,319
597x	Student Success & Support Programs (SSSP)	59.60	74.80	6,135,214	12,844,562
438A,B	Board of Governors Financial Assistance Program (BFAP)	26.44	26.44	2,920,880	2,838,059
592x	CalWORKs	10.65	11.65	1,746,299	1,667,650
598A,B	Student Equity	4.00	10.16	917,061	5,420,696
571x-577x	Basic Skills Initiative			914,181	926,329
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)	0.55	0.55	144,288	165,499
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	1.20	1.15	268,002	309,583
454x,452gh,455x,462x	Career Technical Education (CTE) Grants	6.50	2.00	1,135,162	200,000
482C,G,F,J,K,T	CTE Enhancement Fund			463,211	1,825,159
481A,C	CTE Pathways Program - SB1070	1.00	1.50	351,469	277,079
471x	Foster Care Program	1.64	1.64	171,423	156,478
594A,H	Staff Diversity Funds			29,654	22,199
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	2.90	1.83	444,582	403,253
480A,B,C,D	Deputy Sector Navigator (DSN)	1.00	1.00	269,129	360,763
700x	Lottery (Restricted, Proposition 20)			1,538,239	3,744,344
548F,G,H	State Instructional Equipment Funds (SIEF)			3,291,699	3,797,323
453M,N,P	CCCCO Deputy Sector Navigator - Butte CCD			56,929	
486A	AB86 Adult Ed			440,493	192,696
370C	California Energy Commission Alternative & Renewable Fuel & Vehicle Technology			126,513	
370R, 482A	SETA - RICO			85,080	14,921
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			472,701	2,527,299
488C	Southern California Biotechnology - San Diego CCD MOU			36,000	
488E,G,L	Proposition 39 Program Improvement			97,439	211,065
491A,B,C,D,E	Faculty Entrepreneurship Grant			11,387	439
565A,B	Common Course Numbering System				200,000
477A	IDRC 21st Century Skills				20,000
475A	Puente Project			4,500	4,500
567F	Transition Aged Foster Youth			2,166	
535A,B,C,E	First 5 Lactation			3,322	
567G	ARC Transition Aged Foster			865	
	<b>Total State</b>	<b>163.43</b>	<b>182.47</b>	<b>30,722,257</b>	<b>48,266,511</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
14-29x	Training Source Contracts	0.50		1,419,999	1,546,436
613A	Central Valley New Car Dealers Association (CVNCDA)			3,996	42,020
613B	CRC Ethics Symposium - Wagenlis			5,414	43,042
617A	Awards for Innovation Application Development Grant			30,000	
620C,G,H	SMUD Solar Grant			1,300	
628A	SMUD - Modification of Nissan LEAF			4,818	
617C	Sutter Health Plus Wellness Program			4,571	430
618A	SMAC Cultural Arts Awards Yr1				7,020
633A	CA Endowment				25,000
627A	CA Career Ladders Project - SCC			43,294	
640X,645AB,696ABCDY	Foundation Grants & Gifts			41,640	88,230
655B,C	Nursing Grants Emergency Funds			2,549	17,329
694E,F,T,U,V	Sutter Nurse Program			18,520	303,364
698D	University of California Davis Programs			127	9,709
695Q,Y	City of Nevada - CDBG			5,000	
696G	Los Rios Internship & Career Services (LINC)				3,409
696H	Dorothy Rupe Foundation Mini Grant				14,505
695L	Sac Employment & Training Agency			10,618	
699N	Center for International Trade Development Program Income			7,085	59,057
699L	Center of Excellence Program			3,228	151,953
699E	Small Business Development Center/CCC Program Income			10,232	
642C,D	CARES & ECERS Support			6,625	8,375
620J,K,L	Prepare Veterans for Employment			14,208	6,867
692A	Statewide Academic Senate			19,283	
693G	ARC Instructionally Related Trust			74,871	14,947
698G	Workplace Learning Resources (WPLR) Program Income			27,195	
589G	Siemen Corp Grant			10,000	
624F	Carnegie Collaboratory For Statistic (STATWAY) Grant				2,318
699Z	Restricted Donations			84,000	
6xx	Other Local			9,589	7,926
	<b>Total Local</b>	<b>0.50</b>		<b>1,858,163</b>	<b>2,351,937</b>
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>181.09</b>	<b>199.90</b>	<b>39,308,687</b>	<b>57,102,695</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>212.09</b>	<b>230.91</b>	<b>44,156,956</b>	<b>62,227,695</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>2,896.53</b>	<b>2,950.65</b>	<b>325,575,176</b>	<b>414,673,746</b>

# *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 28, 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  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS  
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	5.00	5.00	653,114	736,529
011B	Instructional Support Services	14.95	14.95	1,953,071	2,144,518
011C	Student Support Services	5.00	5.00	654,851	719,351
031A	SRPSTC Dean	1.00	1.00	125,923	136,632
037A	Natomas Center	1.00	1.00	126,647	137,274
061A	Community Services Programs	0.05	0.05	8,691	8,786
	<b>Total Administrators</b>	<b>27.00</b>	<b>27.00</b>	<b>3,522,298</b>	<b>3,883,090</b>
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	306.52	312.23	27,696,604	26,974,399
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	141.85	146.45	3,495,413	6,498,236
	<b>Total Main Campus Instructional</b>	<b>448.37</b>	<b>458.68</b>	<b>31,192,016</b>	<b>33,472,635</b>
030B	Instructional Staff				
031B	SRPSTC Faculty	16.92	16.27	625,401	764,778
034B	McClellan Center Faculty	14.35	11.42	469,619	509,560
036B	Fire Training Program Faculty	1.92	2.14	62,114	95,487
037B	Natomas Center Faculty	37.22	33.98	1,388,877	1,516,188
	<b>Total Outreach Instructional</b>	<b>70.41</b>	<b>63.81</b>	<b>2,546,011</b>	<b>2,886,013</b>
012C	Regular Faculty, Allied Health	18.08	17.30	1,330,165	1,468,819
012D	Part-Time Faculty, Allied Health	3.99	3.13	195,222	139,660
	<b>Total Allied Health</b>	<b>22.07</b>	<b>20.43</b>	<b>1,525,387</b>	<b>1,608,479</b>
012J	Instructional Coordinator	3.30	3.30	299,149	310,543
012K	Instructional Work Experience Coordinator	1.00	1.00	76,621	82,893
	<b>Total Instructional, Fall &amp; Spring</b>	<b>545.15</b>	<b>547.22</b>	<b>35,639,184</b>	<b>38,360,563</b>
012Q	Summer Instruction	37.16	43.01	1,913,446	1,913,694
012S	Substitute Instruction	3.60	3.60	100,271	121,474
012T	Adjunct Office Hours			408,106	391,509
	<b>Total Instructional</b>	<b>585.91</b>	<b>593.83</b>	<b>38,061,007</b>	<b>40,787,240</b>
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	5.60	7.00	469,218	514,780
014C	Library - Adjunct/Overload	3.00	1.60	113,544	85,829
	<b>Total Librarians</b>	<b>8.60</b>	<b>8.60</b>	<b>582,762</b>	<b>600,609</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS  
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	5.10	5.10	457,689	450,870
014D	Instructional Development Coordinators	2.60	2.60	215,871	217,262
031A	SRPSTC Coordinators	3.00	3.00	169,785	241,003
036A	Fire Training Coordinator	1.00	1.00	98,889	104,885
	Total Instructional Support Services	11.70	11.70	942,234	1,014,020
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			8,050	10,194
013M	Department Chair Release Time/Stipends	6.20	6.20	599,443	549,705
013N	Performing Arts Stipends			112,347	114,799
013O	Athletic Stipends			103,775	112,793
	Total Faculty Stipends	6.20	6.20	823,615	787,491
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	2.68	2.68	310,407	234,572
013L	President's/Chancellor's Release Time	1.00	1.00	84,422	103,730
	Total Other Certificated	3.68	3.68	394,829	338,302
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	1.60	1.60	135,415	140,041
	Total Academic Senate	1.60	1.60	135,415	140,041
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	29.14	29.14	2,239,394	2,659,730
015E	Health Services	2.00	2.00	124,023	134,175
015F	Health Services Adjunct/Overload	0.16	0.16	13,640	7,765
013P	Puente Program	0.20	0.20	18,201	17,505
	Total Student Services, Faculty	31.50	31.50	2,395,259	2,819,175
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	2.00	2.00	198,741	206,737
016A,B,F	Fringe Benefits			60,815	60,815
	Total EOPS and MESA District Contribution	2.00	2.00	259,556	267,552

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS  
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	28.60	28.60	1,397,270	1,555,430
021B,G,P	Instructional Support	81.67	80.76	3,788,358	4,097,868
021C	Student Services Support	63.18	62.52	2,940,882	3,275,021
021D	Community Relations	3.09	3.09	221,503	229,570
021E	Custodial	27.83	28.43	1,273,931	1,432,198
021F	Maintenance and Operations-General	4.80	4.80	253,951	259,004
021H,L,M	Information Technology (IT) & Telecommunications	9.83	10.66	700,117	890,459
021Y	PDF Positions - Bank	1.12	1.12		63,715
031C	Sacramento Regional Public Safety Training Center	9.20	9.20	476,433	554,552
034C	McClellan Center	3.05	3.05	161,262	155,354
037C	Natomas Center	6.73	6.73	392,032	399,994
042G	Transfer Center	1.00	1.00	74,341	77,069
061C	Community Service	0.83	0.83	60,296	66,309
	<b>Total Classified Staff</b>	<b>240.93</b>	<b>240.79</b>	<b>11,740,376</b>	<b>13,056,543</b>
	<b><u>APPRENTICESHIP PROGRAMS</u></b>				
	<b><u>CARPENTERS APPRENTICESHIP</u></b>				
024E	Operational Costs			10,645	9,594
024F	Fixed Costs			345,245	387,683
	<b>Total Carpenters Apprenticeship</b>			<b>355,890</b>	<b>397,277</b>
	<b><u>SHEET METAL APPRENTICESHIP</u></b>				
025E	Operational Costs			5,112	5,132
025F	Fixed Costs			122,678	123,155
	<b>Total Sheet Metal Apprenticeship</b>			<b>127,790</b>	<b>128,287</b>
	<b><u>DRYWALL APPRENTICESHIP</u></b>				
026E	Operational Costs			4,740	6,396
026F	Fixed Costs			23,974	
	<b>Total Drywall Apprenticeship</b>			<b>28,713</b>	<b>6,396</b>
	<b><u>ELECTRICIAN APPRENTICESHIP</u></b>				
027E	Operational Costs			6,561	6,857
027F	Fixed Costs			157,454	164,546
	<b>Total Electrician Apprenticeship</b>			<b>164,015</b>	<b>171,403</b>
	<b><u>IRONWORKERS APPRENTICESHIP</u></b>				
028E	Operational Costs			4,108	3,303
028F	Ironworkers Contract & Admin			98,597	79,268
	<b>Total Ironworkers Apprenticeship</b>			<b>102,705</b>	<b>82,571</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS  
**American River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>OUTREACH CENTERS OPERATIONAL</u></b>				
	<b><u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u></b>				
031F	Fixed Costs			75,416	74,982
031G,H	Telecommunications			7,912	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			225,727	225,727
031K	Instructional Costs-Sac Police			642,216	592,800
031L	Instructional Costs-Sac Sheriff			495,976	375,700
031N-Z	Instructional Costs-Other Contracts			148,155	32,006
036G-N	Instructional Costs-Fire Training Program			794,125	1,416,833
	Total Sacramento Regional Public Safety Training Center			2,389,527	2,721,048
	<b><u>MCCLELLAN CENTER</u></b>				
034F	Fixed Costs			14,196	14,278
	Total McClellan Center			14,196	14,278
	<b><u>NATOMAS CENTER</u></b>				
037F	Fixed Costs			124,433	171,506
037G,H	Telecommunications & IT			3,597	
	Total Natomas Center			128,030	171,506
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant, Including Outreach Centers			1,948,547	2,574,993
041F	Innovation and Staff Development			12,817	5,000
	Total College Discretionary Funds			1,961,364	2,579,993
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041J	CDF Institutional			97,602	221,500
041T,V	Special Program Augmentations			140	
041X	Other Operational Funds			465,897	1,644,250
	Total Other Operational Funds			563,638	1,865,750
	Total Discretionary Funds			2,525,002	4,445,743



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS  
**American River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042C	Education Initiative			1,757	288,911
042D	Tutorial Centers			29,662	38,000
042F	Financial Aid Administrative Costs				7,420
042H	Bus Rental			172,406	184,757
042I	Other Operational Augmentations			13,301	39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program			7,500	14,520
042L	Enrollment Fees - Operational Costs			29,320	29,540
042O	International Student Education			100,092	
	<b>Total College Related Activities</b>			<b>354,039</b>	<b>602,971</b>
	<b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>				
043F	Telecommunications/Data Transmission Lines			44,010	
	<b>Total Telecommunications Activities</b>			<b>44,010</b>	
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046F	American Disability Act (ADA) Accommodation			57,404	60,000
046J	Conference and Travel			9,552	10,200
	<b>Total Institutional Support Costs</b>			<b>66,956</b>	<b>70,200</b>
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds	0.60		57,050	
047C	Staff Development	0.50	0.50	37,442	30,351
047D	Staff Development - Ed Initiative				64,487
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	111,648	119,978
	<b>Total Other Allocations</b>	<b>2.10</b>	<b>1.50</b>	<b>206,141</b>	<b>214,816</b>
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)				674,412
051C	PFE Prior Year Carryover			507,475	1,250,250
051E	PFE Classified Staff Development Carryover			13,106	28,139
	<b>Total Partnership for Excellence</b>			<b>520,581</b>	<b>1,952,801</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS  
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>COMMUNITY SERVICE</u></b>				
061E,F,G	Program & Operational Costs			43,370	73,065
061S	Sports Camps			1,921	
	Total Community Service			45,291	73,065
	<b><u>UTILITIES</u></b>				
073A	Electricity			1,508,527	1,495,000
073B	Gas			325,119	345,000
073D	Water/Garbage			67,599	68,000
073E	Sewer/Pest Control			261,687	267,000
073F	Allocated to Auxiliaries - Contra Account			(25,204)	(35,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			48,078	36,407
073P	Utilities - Direct Levy			3,361	3,411
	Total Utilities			2,189,166	2,179,818
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101C	Staff Development Carryover (Type A/B)	1.03			
101E,F	College Discretionary Funds			571,307	2,765,417
101L	Staff Development			35,918	86,063
	Total Rebudgets and Other Carryovers	1.03		607,226	2,851,480
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>922.25</b>	<b>928.40</b>	<b>68,726,625.10</b>	<b>79,777,723</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS  
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	0.70	0.71	50,084	48,931
608E,H,N	Operational Costs			39,378	40,600
608F	Fixed Costs			84,089	84,089
	<b>Total Parking Services</b>	<b>0.70</b>	<b>0.71</b>	<b>173,551</b>	<b>173,620</b>
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	2.14	2.89	1,198,025	1,144,944
328/9x&330/6x	Career Technical Education (CTE) Transitions		0.75	60,048	45,119
350x	Federal Work Study (FWS)			1,059,286	849,365
590A,B	Temporary Assistance for Needy Families (TANF)			150,497	142,972
381Q	TANF Work Study Program			409,188	435,900
331x	Child Development Training Consortium (CDTC)			28,900	
471x	Foster Care Program			115,865	104,166
371P	SETA VEAP Utility Line Worker			68,067	
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.11	21,403	22,474
372A,B,C	US Department of Education - TRIO Student Support Services	1.00	1.00	209,571	262,654
332x	California Early Childhood Mentor			500	
334x	Regional Consortia Perkins Title 1B - Butte College			1,475	
	<b>Total Federal</b>	<b>3.25</b>	<b>4.75</b>	<b>3,322,826</b>	<b>3,007,594</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS  
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
408x	Extended Opportunity Programs and Services (EOPS)	5.06	6.90	1,073,905	1,457,281
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.14	0.10	140,840	237,871
428x	Disabled Student Programs and Services (DSPS)	9.91	8.41	1,892,878	1,804,512
597x	Student Success & Support Programs (SSSP)	25.11	29.61	2,489,982	4,428,178
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,B	Student Equity		4.66	176,260	2,402,898
571x-577x	Basic Skills Initiative			357,349	387,291
589A,D,E	Math, Engineering, Science Achieve (MESA/C CCP - Funds for Student Success)			49,609	54,703
548F,G,H	State Instructional Equipment Funds (SIEF)			1,215,842	166,315
454x,452gh,455x,46	Career Technical Education (CTE) Grants	4.50		347,292	
482C,G,F,J,K,T	CTE Enhancement Fund			57,945	864,918
481A,C	CTE Pathways Program - SB1070	1.00	1.50	346,640	259,908
471x	Foster Care Program	1.64	1.64	115,865	104,166
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	2.18	1.08	275,023	258,484
700x	Lottery (Restricted, Proposition 20)			507,925	686,570
370C	California Energy Commission Alternative & Renewable Fuel & Vehicle Technology			126,513	
370R, 482A	SETA - RICO			85,080	14,921
488C	Southern California Biotechnology - San Diego CCD MOU			36,000	
488E,G,L	Proposition 39 Program Improvement			82,971	148,394
491A,B,C,D,E	Faculty Entrepreneurship Grant			1,992	
535A,B,C,E	First 5 Lactation			3,322	
475A	Puente Project			1,500	1,500
567G	ARC Transition Aged Foster			865	
	<b>Total State</b>	<b>62.06</b>	<b>67.42</b>	<b>11,248,534</b>	<b>15,047,700</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS  
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
620J,K,L	Prepare Veterans for Employment			14,208	6,867
620C,G,H	SMUD Solar Grant			1,300	2,170
628A	SMUD - Modification of Nissan LEAF			4,818	
625C	LRCCD - MESA/Teichert			5,000	5,000
640X,645AB,696AB	Foundation Grants & Gifts				9,104
655B,C	Nursing Grants Emergency Funds			2,549	3,579
642C,D	CARES & ECERS Support			6,625	
692A	Statewide Academic Senate			11,570	
693G	ARC Instructionally Related Trust			74,871	14,947
589G	Siemen Corp Grant			10,000	
696H	Dorothy Rupe Foundation Mini Grant				14,505
699Z	Restricted Donations			84,000	
624F	Carnegie Collaboratory For Statistic (STATWAY) Grant				2,318
6xx	Other Local			495	114
	Total Local			215,436	58,604
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>65.31</b>	<b>72.17</b>	<b>14,786,797</b>	<b>18,113,898</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>66.01</b>	<b>72.88</b>	<b>14,960,348</b>	<b>18,287,518</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>988.26</b>	<b>1,001.28</b>	<b>83,686,973</b>	<b>98,065,241</b>



# *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.



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	4.95	4.95	701,870	719,366
011B	Instructional Support Services	9.00	9.00	1,285,789	1,291,500
011C	Student Support Services	3.00	3.00	374,256	436,882
032A	Elk Grove Center Administrative	1.00	1.00	136,378	156,372
061A	Community Services Programs	0.05	0.05	10,347	11,061
	<b>Total Administrators</b>	<b>18.00</b>	<b>18.00</b>	<b>2,508,640</b>	<b>2,615,181</b>
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	145.31	149.10	12,949,378	12,544,206
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	95.96	84.51	2,776,678	3,749,252
	<b>Total Main Campus Instructional</b>	<b>241.27</b>	<b>233.61</b>	<b>15,726,056</b>	<b>16,293,458</b>
032B	Elk Grove Center Faculty	13.88	26.12		1,165,475
	<b>Total Outreach Instructional</b>	<b>13.88</b>	<b>26.12</b>		<b>1,165,475</b>
012C	Regular Faculty, Allied Health	2.40	2.40	154,840	184,764
012D	Part-Time Faculty, Allied Health	3.83	3.99	146,037	178,034
	<b>Total Allied Health</b>	<b>6.23</b>	<b>6.39</b>	<b>300,877</b>	<b>362,798</b>
012J	Instructional Coordinator	1.00	1.00	96,950	100,851
012K	Instructional Work Experience Coordinator	1.00	1.00	96,950	100,851
	<b>Total Instructional, Fall &amp; Spring</b>	<b>263.38</b>	<b>268.12</b>	<b>16,220,833</b>	<b>18,023,433</b>
012Q	Summer Instruction	14.96	17.16	725,431	763,520
012S	Substitute Instruction	1.50	1.50	26,065	50,138
012T	Adjunct Office Hours			214,030	154,296
	<b>Total Instructional</b>	<b>279.84</b>	<b>286.78</b>	<b>17,186,359</b>	<b>18,991,387</b>
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	4.00	4.00	293,163	331,453
014C	Library - Adjunct/Overload	1.60	1.60	95,649	85,829
	<b>Total Librarians</b>	<b>5.60</b>	<b>5.60</b>	<b>388,813</b>	<b>417,282</b>
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	1.60	1.80	124,881	153,115
014D	Instructional Development Coordinators	1.80	1.80	178,383	185,563
	<b>Total Instructional Support Services</b>	<b>3.40</b>	<b>3.60</b>	<b>303,264</b>	<b>338,678</b>
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			7,000	7,282
013M	Department Chair Release Time/Stipends	2.00	2.00	199,840	223,631
013N	Performing Arts Stipends			70,241	91,813
013O	Athletic Stipends			46,534	52,226
	<b>Total Faculty Stipends</b>	<b>2.00</b>	<b>2.00</b>	<b>323,614</b>	<b>374,952</b>



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

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	1.63	1.63	195,480	142,669
013L	President's/Chancellor's Release Time	1.00	1.00	93,882	103,730
	Total Other Certificated	2.63	2.63	289,362	246,399
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	1.60	1.60	157,673	140,041
	Total Academic Senate	1.60	1.60	157,673	140,041
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	14.74	14.74	1,349,195	1,376,378
015E	Health Services	1.00	1.00	95,085	100,851
015F	Health Services Adjunct/Overload	1.16	1.16	19,149	56,299
015L	Student Life Coordinator	1.00	1.00	101,791	105,887
	Total Student Services, Faculty	17.90	17.90	1,565,221	1,639,415
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	2.00	2.00	182,391	189,730
016A,B,F	Fringe Benefits			55,812	55,812
	Total EOPS and MESA District Contribution	2.00	2.00	238,203	245,542
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	17.96	17.96	901,465	975,457
021B,G,P	Instructional Support	43.09	43.09	2,054,245	2,287,978
021C	Student Services Support	22.17	22.17	1,090,877	1,203,261
021D	Community Relations	1.00	1.00	87,413	97,144
021E	Custodial	17.40	17.40	790,137	881,546
021F	Maintenance and Operations-General	4.00	4.00	230,227	246,289
021H,L,M	Information Technology (IT) & Telecommunications	10.92	10.92	710,267	873,677
021Y	PDF Positions - Bank	0.83	0.83		42,911
032C	Elk Grove Center	5.50	6.50	240,926	314,915
042G	Transfer Center	1.00	1.00	61,335	63,199
061C	Community Service	0.55	0.55	34,169	35,372
	Total Classified Staff	124.42	125.42	6,201,062	7,021,749

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

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b>OUTREACH CENTERS</b>				
	<b>ELK GROVE CENTER</b>				
032F	Fixed Costs			45,708	35,000
	Total Elk Grove Center			45,708	35,000
	<b>COLLEGE DISCRETIONARY FUNDS</b>				
041A,E	Block Grant			1,411,929	1,319,809
	Total College Discretionary Funds			1,411,929	1,319,809
	<b>OTHER OPERATIONAL FUNDS</b>				
041T,V	Special Program Augmentations			8,132	
041X	Other Operational Funds			62,284	
	Total Other Operational Funds			70,416	
	Total Discretionary Funds			1,482,345	1,319,809
	<b>COLLEGE RELATED ACTIVITIES</b>				
042C	Education Initiative			23,752	61,160
042D	Tutorial Centers			31,952	26,500
042F	Financial Aid Administrative Costs				4,825
042H	Bus Rental			120,258	83,692
042I	Other Operational Augmentations			1,432	7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program			12,927	14,520
042L	Enrollment Fees - Operational Costs			13,792	13,099
	Total College Related Activities			204,112	210,985
	<b>TELECOMMUNICATIONS ACTIVITIES</b>				
043F	Telecommunications/Data Transmission Lines			47,179	
	Total Telecommunications Activities			47,179	
	<b>INSTITUTIONAL SUPPORT COSTS</b>				
046C	Facility Rentals				3,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			2,896	3,000
	Total Institutional Support Costs			13,096	16,200
	<b>OTHER ALLOCATIONS</b>				
047S,F	Program Development Funds	0.60		72,867	
047C	Staff Development	0.50	0.50	12,611	12,810
047D	Staff Development - Ed Initiative				28,895
	Total Other Allocations	1.10	0.50	85,479	41,705

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

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			96,692	278,641
051C	PFE Prior Year Carryover			288	1,124,621
051E	PFE Classified Staff Development Carryover			3,454	14,059
	Total Partnership for Excellence			100,434	1,417,321
	<b><u>COMMUNITY SERVICE</u></b>				
061S	Sports Camps			82,364	72,000
061E,F,G	Program & Operational Costs			562,671	542,584
	Total Community Service			645,035	614,584
	<b><u>UTILITIES</u></b>				
073A	Electricity			845,638	846,000
073B	Gas			305,256	305,504
073D	Water/Garbage			228,644	217,000
073E	Sewer/Pest Control			111,497	101,824
073F	Allocated to Auxiliaries - Contra Account			(22,035)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			33,841	40,407
073P	Utilities - Direct Levy			8,540	15,230
	Total Utilities			1,511,382	1,500,965
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101C	Staff Development Carryover (Type A/B)	0.80	0.18		20,571
101E,F	College Discretionary Funds			152,340	989,425
101L	Staff Development			18,094	55,102
	Total Rebudgets and Other Carryovers	0.80	0.18	170,435	1,065,098
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>459.29</b>	<b>466.21</b>	<b>33,467,415.01</b>	<b>38,252,293</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	0.20	0.20	15,151	14,344
608F	Fixed Costs			53,601	53,601
	Total Parking Services	0.20	0.20	68,752	67,945
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319x,33	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	3.98	3.99	609,744	581,658
328/9x&330/6x	Career Technical Education (CTE) Transitions	0.20	0.20	37,875	45,119
350x	Federal Work Study (FWS)			345,647	378,000
590A,B	Temporary Assistance for Needy Families (TANF)			49,012	46,561
381Q	TANF Work Study Program			512	
331x	Child Development Training Consortium (CDTC)			13,850	
332x	California Early Childhood Mentor			12,117	
334x	Regional Consortia Perkins Title 1B - Butte College			4,180	60
	Total Federal	4.18	4.19	1,072,935	1,051,398

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
408x	Extended Opportunity Programs and Services (EOPS)	5.49	5.49	819,462	1,108,556
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.25	0.25	102,139	167,728
428x	Disabled Student Programs and Services (DSPS)	4.00	4.00	686,485	668,256
597x	Student Success & Support Programs (SSSP)	10.85	14.85	1,000,329	2,292,142
438A,B	Board of Governors Financial Assistance Program (BFAP)	5.14	5.14	580,916	584,419
592x	CalWORKs	3.25	3.25	320,069	304,066
598A,B	Student Equity	2.50	3.50	195,374	937,426
571x-577x	Basic Skills Initiative			127,141	150,878
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			50,474	
482C,G,F,J,K,T	CTE Enhancement Fund			105,971	151,053
488E,G,L	Proposition 39 Program Improvement			14,467	
548F,G,H	State Instructional Equipment Funds (SIEF)			547,482	136,317
700x	Lottery (Restricted, Proposition 20)			303,367	342,115
491A,B,C,D,E	Faculty Entrepreneurship Grant			4,395	439
475A	Puente Project			1,500	1,500
	<b>Total State</b>	<b>32.03</b>	<b>37.03</b>	<b>4,910,072</b>	<b>6,892,870</b>
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
613A	Central Valley New Car Dealers Association (CVNCDA)			3,996	42,020
613B	CRC Ethics Symposium - Wagenlis			5,414	43,042
640X,645AB,696ABCD	Foundation Grants & Gifts			4,148	14,412
694E,F,T,U,V	Sutter Nurse Program			5,563	16,233
692A	Statewide Academic Senate			7,713	
696F	FCCC Exemplary Prog Award			1,181	
	<b>Total Local</b>			<b>28,016</b>	<b>115,707</b>
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>36.21</b>	<b>41.22</b>	<b>6,011,023</b>	<b>8,059,975</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>36.41</b>	<b>41.42</b>	<b>6,079,775</b>	<b>8,127,920</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>495.70</b>	<b>507.63</b>	<b>39,547,190</b>	<b>46,380,213</b>

# 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 10<sup>th</sup> 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.



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	4.00	4.00	568,665	656,943
011B	Instructional Support Services	6.00	6.00	803,118	866,652
011C	Student Support Services	2.00	2.00	264,342	290,031
037A	Rancho Cordova Center		1.00		64,376
	Total Administrators	12.00	13.00	1,636,125	1,878,002
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	84.64	89.70	7,190,926	7,537,062
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	55.54	61.34	1,546,140	2,729,272
037B	Rancho Cordova Faculty	10.02	15.45	424,116	689,379
012K	Instructional Work Experience Coordinator	1.00	1.00	79,686	86,208
	Total Instructional, Fall & Spring	151.20	167.49	9,240,868	11,041,921
012Q	Summer Instruction	6.93	7.93	380,546	352,839
012S	Substitute Instruction	1.00	1.00	11,718	30,704
012T	Adjunct Office Hours			119,371	89,705
	Total Instructional	159.13	176.42	9,752,502	11,515,169
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	5.00	5.00	311,904	418,795
014C	Library - Adjunct/Overload	0.60	0.60	104,553	32,186
	Total Librarians	5.60	5.60	416,457	450,981
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	2.40	2.40	179,394	156,457
014D	Instructional Development Coordinators	2.00	2.00	182,245	193,764
	Total Instructional Support Services	4.40	4.40	361,638	350,221
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			5,450	4,993
013M	Department Chair Release Time/Stipends	1.60	1.60	176,745	171,656
013N	Performing Arts Stipends			38,968	45,400
013O	Athletic Stipends			27,771	26,185
	Total Faculty Stipends	1.60	1.60	248,934	248,234
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	0.65	0.65	55,058	56,893
013L	President's/Chancellor's Release Time	1.00	1.00	69,508	103,730
	Total Other Certificated	1.65	1.65	124,567	160,623



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	1.60	1.60	120,370	140,042
	Total Academic Senate	1.60	1.60	120,370	140,042
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	8.58	8.58	779,195	801,842
015E	Health Services	1.00	1.00	96,911	100,851
015L	Student Life Coordinator				
	Total Student Services, Faculty	9.58	9.58	876,106	902,693
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	1.00	1.00	76,493	100,852
016A,B,F	Fringe Benefits			23,407	29,666
	Total EOPS and MESA District Contribution	1.00	1.00	99,899	130,518
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	22.18	22.11	1,179,506	1,286,936
021B,G,P	Instructional Support	27.71	28.79	1,313,532	1,541,618
021C	Student Services Support	15.42	15.42	808,678	884,594
021E	Custodial	16.00	16.00	637,043	782,100
021F	Maintenance and Operations-General	3.00	3.00	152,069	163,035
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	385,756	413,902
	Total Classified Staff	88.31	89.32	4,476,585	5,072,185
	<b><u>OUTREACH CENTERS</u></b>				
	<b><u>RANCHO CORDOVA CENTER</u></b>				
037F	Fixed Costs			225,474	224,312
	Total Rancho Cordova Center			225,474	224,312
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant			577,948	786,274
041F	Innovation and Staff Development			2,151	8,700
	Total College Discretionary Funds			580,099	794,974
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041T,V	Special Program Augmentations			(32)	
041X	Other Operational Funds			45,528	
	Total Other Operational Funds			45,495	
	Total Discretionary Funds			625,594	794,974

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042C	Education Initiative				104,192
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			64,776	113,438
042I	Other Operational Augmentations			3,556	24,429
042L	Enrollment Fees - Operational Costs			992	3,220
047U	Inter-Jurisdictional Exchange Agreements			76,340	
	Total College Related Activities			155,663	255,279
	<b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>				
043F	Telecommunications/Data Transmission Lines			33,044	
	Total Telecommunications Activities			33,044	
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046C	Facility Rentals			18,422	26,367
046J	Conference and Travel			10,190	10,200
	Total Institutional Support Costs			28,612	36,567
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds	0.60		46,485	
047C	Staff Development				5,947
047D	Staff Development - Ed Initiative			3,872	25,348
	Total Other Allocations	0.60		50,357	31,295
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)				86,212
051C	PFE Prior Year Carryover			100,450	204,795
051E	PFE Classified Staff Development Carryover			2,660	8,190
	Total Partnership for Excellence			103,111	299,197
	<b><u>COMMUNITY SERVICE</u></b>				
061E,F,G	Program & Operational Costs			105,372	92,000
061S	Sports Camps			4,549	7,332
	Total Community Service			109,921	99,332

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>UTILITIES</u></b>				
073A	Electricity			950,877	930,000
073B	Gas			164,294	161,000
073D	Water/Garbage			112,324	108,500
073E	Sewer/Pest Control			11,054	16,500
073F	Allocated to Auxiliaries (Contra)			(152,834)	(145,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			13,146	25,000
073P	Utilities - Direct Levy			472	466
	<b>Total Utilities</b>			<b>1,099,332</b>	<b>1,096,466</b>
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
	<b><u>General Purpose</u></b>				
101A	Staff Development Carryover (Type A/B)	0.16	0.21		23,428
101C	College Discretionary Funds			257,069	447,584
101E,F	Program Development Funds			9,264	4,414
101G	Staff Development			8,191	28,800
101L					
	<b>Total Rebudgets and Other Carryovers</b>	<b>0.16</b>	<b>0.21</b>	<b>274,524</b>	<b>504,226</b>
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>285.63</b>	<b>304.38</b>	<b>20,818,814</b>	<b>24,190,316</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b>RESTRICTED FUNDS</b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	0.05	0.05	3,540	3,338
	Total Parking Services	0.05	0.05	3,540	3,338
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319x,335	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	0.05	0.05	253,725	233,864
328/9x&330/6x	Career Technical Education (CTE) Transitions			34,467	45,119
350x	Federal Work Study (FWS)			107,737	131,250
590A,B	Temporary Assistance for Needy Families (TANF)			22,176	21,067
381Q	TANF Work Study Program			9,961	20,220
331x	Child Development Training Consortium (CDTC)			9,375	
471x	Foster Care Program			55,558	52,311
477A	IDRC 21st Century Skills				20,000
332x	California Early Childhood Mentor			500	
334x	Regional Consortia Perkins Title 1B - Butte College			1,181	
	Total Federal	0.05	0.05	494,681	523,831
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
408x	Extended Opportunity Programs and Services (EOPS)	3.10	3.10	303,953	426,261
41xx	Cooperative Agencies Resources for Education (CARE) Programs			37,532	62,951
428x	Disabled Student Programs and Services (DSPS)	1.75	1.75	585,349	607,987
597x	Student Success & Support Programs (SSSP)	6.81	8.81	696,814	1,230,320
598A,B	Student Equity	1.00	1.00	204,482	433,915
438A,B	Board of Governors Financial Assistance Program (BFAP)	2.91	2.91	283,091	278,608
454x,452gh,455x,462x	Career Technical Education (CTE) Grants			317,589	
481A,C	CTE Pathways Program - SB1070			4,829	8,171
482C,G,F,J,K,T	CTE Enhancement Fund			1,647	665,914
548F,G,H	State Instructional Equipment Funds (SIEF)			338,012	53,424
592x	CalWORKs	1.40	1.40	189,994	194,132
571x-577x	Basic Skills Initiative			158,602	172,238
567F	Transition Aged Foster Youth			2,166	
471x	Foster Care Program			55,558	52,312
700x	Lottery (Restricted, Proposition 20)			147,198	205,693
	Total State	16.97	18.97	3,326,815	4,391,926
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
640X,645AB,696ABCDY	Foundation Grants & Gifts			22,011	47,800
642C,D	CARES & ECERS Support				875
	Total Local			22,011	48,675
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>17.02</b>	<b>19.02</b>	<b>3,843,507</b>	<b>4,964,432</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>17.07</b>	<b>19.07</b>	<b>3,847,047</b>	<b>4,967,770</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>302.70</b>	<b>323.45</b>	<b>24,665,861</b>	<b>29,158,086</b>



# 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 100<sup>th</sup> 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 3<sup>rd</sup> 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  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	2.95	2.95	462,387	507,325
011B	Instructional Support Services	15.00	15.00	2,034,280	2,265,980
011C	Student Support Services	5.00	5.00	591,593	734,261
030A	West Sacramento Center	1.00	1.00	121,034	131,326
033A	Davis Center	0.70	0.70	95,376	101,458
038A	UC Davis Center	0.30	0.30	40,875	62,482
061A	Community Services Programs	0.05	0.05	9,200	9,509
	Total Administrators	25.00	25.00	3,354,744	3,812,341
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	224.00	230.43	20,817,123	19,813,571
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	124.10	130.67	3,102,875	5,796,776
	Total Main Campus Instructional	348.10	361.10	23,919,999	25,610,347
030B	West Sacramento Center Faculty	25.58	22.21	946,558	991,011
033B	Davis Center Faculty	25.92	17.43	746,304	777,727
038B	UC Davis Center Faculty	8.76	8.20	402,933	359,453
	Total Outreach Instructional	60.26	47.84	2,095,795	2,128,191
012C	Regular Faculty, Allied Health	23.40	23.20	1,732,000	1,741,793
012D	Part-Time Faculty, Allied Health	6.61	6.90	237,335	307,879
012G	Instructional - Vacancy Factor			2,017	
	Total Allied Health	30.01	30.10	1,971,353	2,049,672
012J	Instructional Coordinator	5.00	6.00	474,094	511,736
012K	Instructional Work Experience Coordinator	1.00	1.00	63,854	69,080
	Total Instructional, Fall & Spring	444.37	446.04	28,525,093	30,369,026
012Q	Summer Instruction	32.22	36.82	1,655,556	1,638,275
012S	Substitute Instruction	2.90	2.90	132,057	95,247
012T	Adjunct Office Hours			305,758	375,050
	Total Instructional	479.49	485.76	30,618,464	32,477,598
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	8.40	7.60	479,563	625,085
014C	Library - Adjunct/Overload	1.20	2.00	169,918	107,286
	Total Librarians	9.60	9.60	649,482	732,371
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	4.60	4.60	374,963	414,387
014D	Instructional Development Coordinators	1.60	1.60	140,022	169,421
	Total Instructional Support Services	6.20	6.20	514,984	583,808

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			6,850	7,282
013M	Department Chair Release Time/Stipends	4.80	4.80	483,206	419,369
013N	Performing Arts Stipends			78,926	131,632
013O	Athletic Stipends			82,461	85,470
	Total Faculty Stipends	4.80	4.80	651,443	643,753
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	2.14	2.14	192,860	187,308
013L	President's/Chancellor's Release Time	1.00	1.00	55,512	103,730
013P	Puente Program	0.20	0.20	19,110	17,505
	Total Other Certificated	3.34	3.34	267,482	308,543
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	1.60	1.60	193,742	140,041
	Total Academic Senate	1.60	1.60	193,742	140,041
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	22.44	22.44	1,922,000	2,057,859
015E	Health Services	2.00	2.00	190,171	201,702
015F	Health Services Adjunct/Overload	0.16	0.16		7,765
015G	Cultural Awareness Coordinator	1.00	1.00	96,950	100,851
015L	Student Life Coordinator	1.00	1.00	85,441	88,879
	Total Student Services, Faculty	26.60	26.60	2,294,562	2,457,056
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	2.00	2.00	186,269	193,765
016A,B,F	Fringe Benefits			56,998	56,998
	Total EOPS and MESA District Contribution	2.00	2.00	243,268	250,763



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2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	20.51	20.51	1,097,100	1,190,461
021B,G,P	Instructional Support	57.27	57.24	2,744,060	3,006,912
021C	Student Services Support	63.20	63.20	3,029,565	3,431,528
021D	Community Relations	3.00	3.00	141,078	169,977
021E	Custodial	29.54	29.54	1,339,736	1,478,652
021F	Maintenance and Operations-General	3.50	3.50	196,416	207,524
021H,L,M	Information Technology (IT) & Telecommunications	6.20	6.20	550,065	592,436
021Y	PDF Positions - Bank	1.75	1.75		86,356
030C	West Sacramento Center	7.74	7.74	369,442	388,124
033C	Davis Center	7.75	7.75	343,923	390,675
041X	Printing (funded through cost recovery)	1.00	1.00	56,174	56,438
042G	Transfer Center	1.00	1.00	26,993	52,638
061C	Community Service	0.34	0.34	38,890	40,056
	<b>Total Classified Staff</b>	<b>202.80</b>	<b>202.77</b>	<b>9,933,445</b>	<b>11,091,777</b>
	<b><u>OUTREACH CENTERS</u></b>				
	<b><u>WEST SACRAMENTO</u></b>				
030E	Operational Costs			25,855	33,126
030F,H	Fixed Costs			126,015	96,940
	<b>Total West Sacramento Center</b>			<b>151,870</b>	<b>130,066</b>
	<b><u>DAVIS CENTER</u></b>				
033E	Operational Costs			24,693	30,507
033F	Fixed Costs			84,954	106,747
	<b>Total Davis Center</b>			<b>109,647</b>	<b>137,254</b>

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2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant, Including Outreach Centers			2,389,688	2,627,995
041F	Innovation and Staff Development			5,342	13,736
	Total College Discretionary Funds			2,395,031	2,641,731
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041T,V	Special Program Augmentations				
041X	Other Operational Funds			244,320	277,357
	Total Other Operational Funds			244,320	277,357
	Total Discretionary Funds			2,639,351	2,919,088
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042C	Education Initiative			29,570	39,269
042D	Tutorial Centers			23,386	33,000
042F	Financial Aid Administrative Costs			8,082	8,086
042H	Bus Rental			162,784	188,989
042I	Other Operational Augmentations			14,910	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program			1,500	14,520
042L	Enrollment Fees - Operational Costs			25,207	24,640
042Q	Foreign Study			4,125	7,000
042O	International Student Education			28,945	30,000
	Total College Related Activities			298,508	362,635
	<b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>				
043F	Telecommunications/Data Transmission Lines			34,547	
	Total Telecommunications Activities			34,547	
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046C	Facility Rentals			166,495	191,600
046F	American Disability Act (ADA) Accommodation			13,292	15,000
046J	Conference and Travel			9,474	10,200
	Total Institutional Support Costs			189,261	216,800
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds	0.60		71,186	
047C	Staff Development	0.50	0.50	65,029	24,588
047D	Staff Development - Ed Initiative			8,756	6,264
047U	Inter-Jurisdictional Exchange Agreements			76,372	
	Total Other Allocations	1.10	0.50	221,343	30,852

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			194,790	452,272
051C	PFE Prior Year Carryover			72,898	964,671
051E	PFE Classified Staff Development Carryover			18,969	22,514
	<b>Total Partnership for Excellence</b>			<b>286,657</b>	<b>1,439,457</b>
	<b><u>COMMUNITY SERVICE</u></b>				
061E,F,G	Program & Operational Costs			235,832	250,000
	<b>Total Community Service</b>			<b>235,832</b>	<b>250,000</b>
	<b><u>UTILITIES</u></b>				
073A	Electricity			1,310,845	1,295,000
073B	Gas			264,352	270,000
073D	Water/Garbage			207,351	245,000
073E	Sewer/Pest Control			212,581	197,000
073F	Allocated to Auxiliaries - Contra Account			(21,523)	(27,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			51,567	59,853
073P	Utilities - Direct Levy			10,080	10,011
	<b>Total Utilities</b>			<b>2,035,253</b>	<b>2,049,864</b>
	<b><u>GRANT MATCHING FUNDS</u></b>				
074H	Workability III			12,000	12,000
	<b>Total Grant &amp; Financial Aid Cash Match</b>			<b>12,000</b>	<b>12,000</b>
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101C	Staff Development Carryover (Type A/B)	0.01	0.01		800
101E,F	College Discretionary Funds			152,312	342,958
101G	Program Development Funds			22,242	
101L	Staff Development			364	91,285
	<b>Total Rebudgets and Other Carryovers</b>	<b>0.01</b>	<b>0.01</b>	<b>174,918</b>	<b>435,043</b>
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>762.54</b>	<b>768.18</b>	<b>55,110,801</b>	<b>60,481,110</b>

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

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	0.65	0.65	46,781	44,531
608F	Fixed Costs			35,688	35,688
	Total Parking Services	0.65	0.65	82,469	80,219
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319x,328/9x&330/6x	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	4.37	4.39	769,794	756,115
	Career Technical Education (CTE) Transitions			40,686	45,119
350x	Federal Work Study (FWS)			678,713	774,375
590A,B	Temporary Assistance for Needy Families (TANF)			96,211	77,907
380N	Family Health International 360				7,100
381Q	TANF Work Study Program			96,648	119,670
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	217,599	250,000
332x	California Early Childhood Mentor			500	
	Total Federal	7.37	7.39	2,129,428	2,241,751

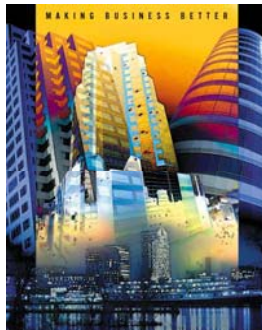
LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
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2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
408x	Extended Opportunity Programs and Services (EOPS)	8.25	8.25	1,163,328	1,578,241
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.25	0.75	156,285	261,407
428x	Disabled Student Programs and Services (DSPS)	8.75	10.75	1,682,216	1,755,564
597x	Student Success & Support Programs (SSSP)	16.83	21.53	1,703,858	3,795,872
438A,B	Board of Governors Financial Assistance Program (BFAP)	8.87	8.87	951,609	925,031
592x	CalWORKs	3.00	3.00	472,132	439,227
598A,B	Student Equity	0.50	1.00	340,945	1,646,457
571x-577x	Basic Skills Initiative			271,089	215,922
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			44,179	62,821
482C,G,F,J,K,T	CTE Enhancement Fund			297,648	143,274
481A,C	CTE Pathways Program - SB1070				9,000
548F,G,H	State Instructional Equipment Funds (SIEF)			1,129,354	61,104
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	0.72	0.75	169,559	144,769
480A,B,C,D	Deputy Sector Navigator (DSN)	1.00	1.00	269,129	360,763
700x	Lottery (Restricted, Proposition 20)			377,691	984,706
453M,N,P	CCCCO Deputy Sector Navigator - Butte CCD			56,929	
488E,G,L	Proposition 39 Program Improvement				62,671
491A,B,C,D,E	Faculty Entrepreneurship Grant			5,000	
475A	Puente Project			1,500	1,500
	<b>Total State</b>	<b>49.17</b>	<b>55.90</b>	<b>9,092,450.69</b>	<b>12,448,329</b>
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
617A	Awards for Innovation Application Development Grant			30,000	
627A	CA Career Ladders Project - SCC			43,294	
618A	SMAC Cultural Arts Awards Yr1				7,020
633A	CA Endowment				25,000
640X,645AB,696ABCD	Foundation Grants & Gifts			15,481	16,914
642C,D	CARES & ECERS Support				7,500
655B,C	Nursing Grants Emergency Funds				13,750
698D	University of California Davis Programs			127	9,709
698T	VTEA Health Program Income			2,157	
	Other Local				642
	<b>Total Local</b>			<b>91,059</b>	<b>80,535</b>
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>56.54</b>	<b>63.29</b>	<b>11,312,938</b>	<b>14,770,615</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>57.19</b>	<b>63.94</b>	<b>11,395,407</b>	<b>14,850,834</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>819.73</b>	<b>832.12</b>	<b>66,506,208</b>	<b>75,331,944</b>



# *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 & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	12.50	12.50	2,040,656	2,253,092
011B	Instructional Support Services	3.50	3.50	464,342	629,523
011C	Student Support Services	2.00	2.00	291,834	322,650
	Total Administrators	18.00	18.00	2,796,831	3,205,265
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	61.40	61.40	3,560,426	4,019,676
021B,G,P	Instructional Support	1.80	1.80	123,467	133,385
021C	Student Services Support	0.45	0.45	27,203	29,358
021D	Community Relations	1.00	1.00	57,695	62,155
021E	Custodial	2.00	2.00	94,015	101,489
	Total Classified Staff	66.65	66.65	3,862,804	4,346,063
	<b><u>OPERATIONAL EXPENSES</u></b>				
041H	Operational Expense Allocation			465,812	440,114
041X	Other Operational Funds			2,940	4,228
	Total Other Operational Funds			468,752	444,342
	<b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>				
043F	Telecommunications/Data Transmission Lines			11,818	
	Total Telecommunications Activities			11,818	
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046J	Conference and Travel			67,850	91,800
	Total Institutional Support Costs			67,850	91,800
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds				10,000
047C	Staff Development			627	3,430
047U	Inter-Jurisdictional Exchange Agreements			63,541	75,438
	Total Other Allocations			64,168	88,868

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2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
051E	PFE Classified Staff Development Carryover			3,872	11,814
	Total Partnership for Excellence			3,872	11,814
	<b><u>UTILITIES</u></b>				
073A	Electricity			98,659	110,000
073B	Gas			8,832	20,000
073D	Water/Garbage			8,640	9,000
073E	Sewer/Pest Control			4,250	4,000
	Total Utilities			120,380	143,000
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101A	General Purpose			1,847	1,286
101L	Staff Development			1,754	32,739
	Total Rebudgets and Other Carryovers			3,601	34,025
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>84.65</b>	<b>84.65</b>	<b>7,400,077</b>	<b>8,365,177</b>



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	8.50	8.50	1,087,178	1,336,577
039A	Training Source Director	0.50	0.50	49,470	100,254
011F	Administration - Vacancy Factor				(260,000)
	<b>Total Administrators</b>	<b>9.00</b>	<b>9.00</b>	<b>1,136,648</b>	<b>1,176,831</b>
	<b><u>INSTRUCTIONAL</u></b>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(1,950,000)
012T	Adjunct Office Hours			(105,166)	
	<b>Total Instructional</b>			<b>(105,166)</b>	<b>(1,950,000)</b>
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013D	Retraining - Type E	1.00	1.00	9,278	87,527
013G	Collective Bargaining	3.50	3.50	318,770	324,646
013L	President's/Chancellor's Release Time	1.00	1.00	13,881	96,674
	<b>Total Other Certificated</b>	<b>5.50</b>	<b>5.50</b>	<b>341,929</b>	<b>508,847</b>
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	0.60	0.60	79,444	90,513
	<b>Total Academic Senate</b>	<b>0.60</b>	<b>0.60</b>	<b>79,444</b>	<b>90,513</b>
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015H	Transfer Services - TOP Contract			37,800	93,946
	<b>Total Student Services, Faculty</b>			<b>37,800</b>	<b>93,946</b>
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	21.96	21.03	1,046,457	1,209,310
021E	Custodial	1.00	1.00	42,245	46,687
021F	Maintenance and Operations-General	80.90	81.90	4,753,478	5,567,614
021H,L,M	Information Technology (IT) & Telecommunications	41.21	41.21	3,508,416	3,945,866
021W	Classified Staff Development (PFE)	1.41	1.41	47,106	86,106
021Y	PDF Positions - Bank	2.68	0.50		19,994
039C	Training Source	5.32	5.27	446,721	549,868
022G	Classified - Vacancy Factor				(1,210,000)
	<b>Total Classified Staff</b>	<b>154.48</b>	<b>152.32</b>	<b>9,844,423</b>	<b>10,215,445</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>TRAINING SOURCE</u></b>				
039E	Operational Costs			49,759	35,151
039F	Fixed Costs			12,397	17,995
039G	Telecommunications			2,512	4,855
	<b>Total Training Source Center</b>			<b>64,668</b>	<b>58,001</b>
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041H	Operational Expense Allocation			347,173	407,907
041X	Other Operational Funds			3,153	993,583
	<b>Total Other Operational Funds</b>			<b>350,327</b>	<b>1,401,490</b>
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042B	LRC - LCS/Media Operations	0.50	0.50	44,211	92,600
042I	Other Operational Augmentations			9,483	29,000
042L	Enrollment Fees - Operational Costs			534,038	422,500
042P	Postage			20,086	77,000
042R	Telecommunications - SECC			24,859	35,937
	<b>Total College Related Activities</b>	<b>0.50</b>	<b>0.50</b>	<b>632,678</b>	<b>657,037</b>
	<b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>				
043E,G,H, B	Telecommunications Operational Costs			10,447	204,900
043F	Telecommunications/Data Transmission Lines			210,578	626,496
	<b>Total Telecommunications Activities</b>			<b>221,025</b>	<b>831,396</b>
	<b><u>INFORMATION TECHNOLOGY</u></b>				
044G,H,T	Operational Maintenance			2,599,336	665,506
044L	Library Computer System			38,772	88,544
044M	Site Licenses/Other Projects			228,386	200,000
044N	Operating Augments			497,919	687,000
	<b>Total Information Technology Operational</b>			<b>3,364,413</b>	<b>1,641,050</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>FACILITIES MANAGEMENT</u></b>				
045B	Operational Expenses			995,322	822,222
045D	Resource Conservation Management			24,424	9,884
045H	Major Maintenance Allocation			498,614	483,820
	Total Facilities Management Operational			1,518,360	1,315,926
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046A	Audit and Legal Expenses			408,204	246,750
046B	Interest & Other Expenses			73,300	
046F	American Disability Act (ADA) Accommodation			44,776	50,000
046G	Marketing			182,673	326,900
046H	Recruitment			81,032	60,000
046J	Conference and Travel			13,200	13,200
046K	Special Activities			46,207	52,500
046L	District-Wide Dues			321,699	312,500
046M	Election Expenses			308,864	
046N	Trustee Expenses			173,282	195,234
046P	Student Trustee			24,558	23,443
046Q	Student Access Card			49,876	56,469
046S	Employee Educational Reimbursements			21,440	60,000
	Total Institutional Support Costs			1,749,110	1,396,996
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			173,457	101,600
049C	Child Development Fund			495,599	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
062A,X	Campus-Funded FM Projects			(129,130)	(17,221)
	Total Other Allocations			859,931	521,813
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			89,655	85,567
051C	PFE Prior Year Carryover				22,876
051E	PFE Classified Staff Development Carryover			17,562	20,500
	Total Partnership for Excellence			107,217	128,943

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>FRINGE BENEFITS</u></b>				
071A	Employer Benefit Costs			61,047,403	67,154,368
071C	Type C Benefit Costs			92,425	140,000
071F	Allocated Benefits Contra Account			(8,028,575)	(8,502,065)
071S	Benefits Contra - Adjunct Medical			(134,683)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(770,000)
071W	Retirees Health Benefits			2,527,907	3,372,417
	Net Fringe Benefits			55,504,478	61,379,220
	<b><u>INSURANCE</u></b>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,213,127	3,294,846
072C	Safety Program			84,177	105,429
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,297,304	3,436,275
	<b><u>UTILITIES</u></b>				
073A	Electricity			36,539	40,000
073B	Gas			8,610	20,000
073D	Water/Garbage			16,531	17,000
073G	Honeywell Energy Management System			141,622	141,622
073H,J	Toxic Waste Removal/Dump Fees/Permits			26,162	26,000
073I	Fire Alarm Monitoring				18,934
073K	Utilities - Ethan Way			74,238	69,854
073M	Utilities - Watertower			94,418	97,660
073O,P	Utilities - Direct Levy			3,845	4,126
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			626,965	660,196

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>GRANT MATCHING FUNDS</u></b>				
074C,D,E	Small Business Development Center				
074J	Financial Aid - FWS & FSEOG Matching Funds			995,647	794,395
	Total Grant & Financial Aid Cash Match			995,647	794,395
	<b><u>Prior Year Continuing Funds</u></b>				
075x	Continuing Funds Set-Asides, net				2,838,024
	Continuing Funds Set-Asides, net				2,838,024
	<b><u>BUDGET SAVINGS/COST RECOVERY</u></b>				
079A	Estimated Cost Recovery/Budget Savings			12,833	
079C,091B, 096A	Vacation Expense, Over/Under			(1,372,598)	340,000
079J, 079B	Cost Recoveries (including Indirect)			(585,818)	(619,066)
079L	Cost Recoveries (including indirect) Split			(122,580)	(300,000)
079M	Training Source Cost Recovery			(416,212)	(416,817)
079P	FM - COPFD Contras				17,221
073L	Ethan Rent - Contra Account			95,373	(21,734)
079x	Other Cost Recoveries - Parking			(179,865)	(179,865)
	Total Budget Savings/Cost Recovery			(2,568,868)	(1,180,261)
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101A	General Purpose			8,214	2,831,283
101B	Facilities Management			85,755	552,666
101C	Staff Development Carryover (Type A/B)			51,912	
101D	Information Technology			103,499	972,774
101G	Program Development Funds			6,439	166,629
101J	SBA PY Match			16,736	
	Total Rebudgets and Other Carryovers			272,555	4,523,352
	<b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b>	<b>170.08</b>	<b>167.92</b>	<b>78,330,887</b>	<b>90,539,435</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u></b>				
	<b><u>X BUDGET MINIMUM FUNDING LEVEL</u></b>				
	COLA			426,914	1,684,853
	Base Augmentation (net of advances)				6,219,098
	Deficit				(1,318,921)
	Funding for New Faculty Positions				2,810,772
	Mandated Costs Current Year - Block Grant			272,947	1,460,779
	Mandated Costs - Past Claims				28,873,564
	Appropriations Above Established Base Levels			2,264,857	1,755,700
	Lottery Funds			1,800,000	1,800,000
082x	Total X Budget Funding Level			4,764,718	43,285,845
	<b><u>Y BUDGET MID -RANGE FUNDING LEVEL</u></b>				
	Incremental Funds:				
	Growth - 80%			10,777,792	3,896,000
	Growth - 20%			1,039,044	974,000
	Lottery Funds			104,000	1,019,205
085x	Increase Above X Budget			11,920,836	5,889,205
	Total Y Budget Funding Level			16,685,554	49,175,050
	<b><u>Z BUDGET MAXIMUM FUNDING LEVEL</u></b>				
	Incremental Funds:				
	District Reserves				520,032
	Growth - 80%				130,008
	Growth - 20%			759,104	1,014,907
	Lottery Funds			118,942	1,014,907
087x	Increase Above Y Budget			878,046	1,664,947
	Total Program Development & Other Improvements, Z Budget Funding Level			17,563,600	50,839,997
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>170.08</b>	<b>167.92</b>	<b>95,894,486.90</b>	<b>141,379,432</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	29.40	29.40	1,930,104	2,520,382
608E,H,N	Operational Costs			2,563,191	2,243,009
608F	Fixed Costs			6,487	6,487
608G	Parking			20,175	30,000
	Total Parking Services	29.40	29.40	4,519,957	4,799,878
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319x,33	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	0.05	0.05	31,737	37,500
350x	Federal Work Study (FWS)			(500,841)	(507,855)
380ST	State Trade Export Promotion (STEP) Grant			54,498	
385x	Northern California Central Valley Rural Trade Initiative			19,414	60,464
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	93,981	89,564
391A,B,C,S	Small Business Administration (Small Business Development Center)	1.26		9,607	
	Total Federal	2.31	1.05	(291,604)	(320,327)

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2014-2015 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2015	FY2016	FY2015	FY2016
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	1.20	1.15	268,002	309,583
454x,452gh,455x,462x	Career Technical Education (CTE) Grants	2.00	2.00	419,806	200,000
486A	AB86 Adult Ed			440,493	192,696
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			472,701	2,527,299
548F,G,H	State Instructional Equipment Funds (SIEF)			61,009	3,380,163
565A,B	Common Course Numbering System				200,000
597x	Student Success & Support Programs (SSSP)			244,232	1,098,050
592x	CalWORKs			6,432	10,436
594A,H	Staff Diversity Funds			29,654	22,199
700x	Lottery (Restricted, Proposition 20)			202,057	1,525,260
	<b>Total State</b>	<b>3.20</b>	<b>3.15</b>	<b>2,144,385</b>	<b>9,465,686</b>
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
14-29x	Training Source Contracts	0.50		1,447,194	1,546,436
694E,F,T,U,V	Sutter Nurse Program			12,957	287,131
617C	Sutter Health Plus Wellness Program			4,571	430
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			7,085	59,057
699L	Center of Excellence Program			3,228	151,953
695P	US Banks			756	
	<b>Total Local</b>	<b>0.50</b>		<b>1,501,640</b>	<b>2,048,416</b>
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>6.01</b>	<b>4.20</b>	<b>3,354,422</b>	<b>11,193,775</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>35.41</b>	<b>33.60</b>	<b>7,874,380</b>	<b>15,993,653</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>205.49</b>	<b>201.52</b>	<b>103,768,867</b>	<b>157,373,085</b>





# General Fund Budget Guidelines

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**

Administrative FTE increased by 1.00 for 2015-16 for the addition of the Dean position at the new 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 was 15%. The actual WSCH generated is currently 12.7%.

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 23.6 with an additional 5.8 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



# General Fund Budget Guidelines

academic program coordinators are found in Allied Health, Athletics, 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.



# General Fund Budget Guidelines

## **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).

Location	Adopted Budget 2014-15	Converted/ Transferred Or New Positions	Adopted Budget 2015-2016
ARC	240.46	(0.50)	239.96
CRC	123.22	1.65	124.87
FLC	83.72	5.60	89.32
SCC	203.06	(0.63)	202.43
DO	66.65	0.00	66.65
DS	156.93	(4.61)	152.32
<b>TOTAL</b>	<b>874.04</b>	<b>1.51</b>	<b>875.55</b>

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. Some reserved District Support FTE has been moved to new center positions at Elk Grove in FY2015 and Rancho Cordova in FY2016. *Note: 021P has been added to the guidelines to track the use of EPA funds.*

## **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)
<b>Total Vacancy Factor</b>		<b>\$ (4,190,000)</b>

## **APPRENTICESHIP PROGRAMS - 024 - 028**

For 2014-15, apprenticeship program revenues were funded at \$5.04 per instructional hour. Fiscal year 2015-16 are budgeted at \$5.64 per instructional hour. 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	49.25
<i>Sheet Metal</i>	21,212	10.91
<i>Electricians</i>	17,280	40.19
<i>Drywall</i>	17,126	16.81
<i>Ironworkers</i>	11,131	14.08
<b>Total</b>	<b>100,846</b>	<b>131.24</b>

## **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 R2	2014-15 Annual
ARC – Natomas	18,445	18,673
CRC – Elk Grove	8,138	15,299
FLC – El Dorado Center	16,829	15,430
FLC – Rancho Cordova	4,945	7,009
SCC – Davis/UC Davis	16,856	16,897
SCC – West Sacramento	13,561	13,889

\*Does not include summer.

## YEAR-ROUND PROGRAMS

### ANNUAL SEMESTER FALL, SPRING & SUMMER WSCH

CENTER	2013-14	2014-15
ARC – Regional Fire Training Program	2,547	1,524
ARC – Regional Public Safety Center	9,361	10,344

## 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 2015-16 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
<b>AMERICAN RIVER COLLEGE</b>					
2014-15	282,074	22,397	862,689	592,317	982.60
<b>COSUMNES RIVER COLLEGE</b>					
2014-15	133,958	8,415	577,676	402,994	487.59
<b>FOLSOM LAKE COLLEGE</b>					
2014-15	76,261	3,748	509,077	320,294	293.42
<b>SACRAMENTO CITY COLLEGE</b>					
2014-15	218,513	17,659	791,998	544,251	815.84
<b>TOTAL</b>					
2014-15	710,806	52,219	2,673,425	1,859,856	2,579.45



# General Fund Budget Guidelines

## **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 EI 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 6/1/2015. 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 current appropriations will be carried over to the next fiscal year.

## **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 52,171. 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 53,133, 2.0% over base. At this level, the District will realize \$4.9M in growth funds. Lottery funds are \$1.02M 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 53,293. The Z budget reflects 0.3% more in growth over Y at \$650,040. Lottery funds are budgeted at \$140/FTES or \$1.01M 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. Fall 2015 will begin the CRC Regional Transit Public Monthly Pass.



# General Fund Budget Guidelines

## **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) – 590x*

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 – 471x*

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 2014-15, the District served 2,988 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 2014-15, the District served 6,581 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.





# General Fund Budget Guidelines

## **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 2014-15, the District served 1,802 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.

**Los Rios Community College District  
General Fund Unrestricted Historical and Budget Year Data**

	2015-16 Adopted Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual	% Chg 2011-12 to 2015-16
<b>Beginning Fund Balance</b>						
Uncommitted	10,751,623	10,249,904	9,827,730	11,899,700	10,283,635	4.55%
Committed	20,188,144	17,296,722	18,131,674	18,131,674	24,888,249	-18.88%
<b>Total Beginning Fund Balance</b>	<b>30,939,767</b>	<b>27,546,626</b>	<b>27,959,404</b>	<b>30,031,374</b>	<b>35,171,884</b>	<b>-12.03%</b>
<b>Apportionment, Property Taxes and Enrollment Fees</b>						
State Apportionment	139,663,980	128,906,010	134,904,928	135,249,556	173,476,464	
EPA Funds	43,957,318	47,868,841	37,920,228	38,547,050		
Reductions in State Apportionment, Deficits			(1,257,118)	(2,412,917)	(5,107,585)	
Basic Allocation Increase + Centers	13,345,000	1,134,124				
COLA	2,691,853	2,134,283	3,798,375	Zero	Zero	
Growth	5,520,040	9,546,599	5,690,550	2,639,490		
Base Adjustment OTO		155,243	2,588,645	981,245		
Local Property Taxes	63,917,129	58,428,522	54,215,088	49,000,721	51,948,700	
Enrollment Fees	15,049,790	15,049,790	14,894,477	15,854,930	13,227,093	
<b>Total Base Allocation, COLA &amp; Growth</b>	<b>284,145,110</b>	<b>263,223,412</b>	<b>252,755,173</b>	<b>239,860,075</b>	<b>233,544,672</b>	<b>21.67%</b>
<b>Lottery</b>	<b>7,414,112</b>	<b>6,609,944</b>	<b>6,334,920</b>	<b>6,251,579</b>	<b>6,548,720</b>	<b>13.21%</b>
<b>Other General Purpose</b>						
Non-Resident/International Student Tuition	4,141,384	4,141,384	3,371,754	2,969,021	2,999,855	38.05%
Part-Time Faculty Compensation	4,062,441	1,251,669	1,251,669	1,251,669	1,251,669	224.56%
Interest Income	100,000	101,980	20,536	9,812	41,645	140.12%
Community Services	1,208,074	1,177,234	1,293,108	1,139,189	657,316	83.79%
Other Income	35,084,930	8,305,737	12,203,233	11,811,733	11,132,816	215.15%
<b>Total Other General Purpose</b>	<b>44,596,829</b>	<b>14,978,004</b>	<b>18,140,300</b>	<b>17,181,424</b>	<b>16,083,301</b>	<b>177.29%</b>
<b>Total Revenue &amp; Beginning Fund Balance</b>	<b>367,095,818</b>	<b>312,357,986</b>	<b>305,189,797</b>	<b>293,324,452</b>	<b>291,348,577</b>	<b>26.00%</b>

**Los Rios Community College District  
General Fund Unrestricted Historical and Budget Year Data**

	2015-16 Adopted Budget		2014-15 Actual		2013-14 Actual		2012-13 Actual		2011-12 Actual		% Chg 2011-12 to 2015-16	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
<b>Administrative Salaries</b>												
Administration	6,209,832	37.90	5,513,869	37.90	5,441,264	37.90	5,368,546	38.90	5,605,115	38.90		
Instructional	7,198,173	48.45	6,540,601	48.45	6,325,582	48.45	6,326,898	48.45	6,309,681	49.45		
Student Services	2,503,175	17.00	2,176,875	17.00	2,169,218	17.00	2,232,373	16.00	1,978,569	17.00		
Outreach Centers	890,174	6.50	695,704	5.50	450,957	4.50	425,892	4.50	560,208	5.50		
Community Services	29,356	0.15	28,238	0.15	20,772	0.15	20,413	0.15	25,889	0.15		
Administration - Vacancy Factor	(260,000)											
<b>Total Administrative Salaries</b>	<b>16,570,710</b>	<b>110.00</b>	<b>14,955,287</b>	<b>109.00</b>	<b>14,407,793</b>	<b>108.00</b>	<b>14,374,122</b>	<b>108.00</b>	<b>14,479,462</b>	<b>111.00</b>	<b>14.44%</b>	<b>-0.90%</b>
<b>Instructional Salaries</b>												
Regular, including vacancy factor	68,314,614	824.36	71,873,053	804.35	71,906,909	801.96	69,834,201	799.66	62,233,924	827.06		
Part-Time	19,399,109	436.99	11,499,700	431.88	12,040,924	416.38	13,694,796	455.32	20,934,055	429.88		
Outreach Centers	6,869,058	153.22	5,065,921	154.57	4,686,080	149.06	3,786,473	110.07	4,387,150	115.04		
Instructional Coordinators	923,130	10.30	870,193	9.30	873,159	10.10	835,455	9.10	801,350	8.90		
Instructional Work Experience Coordinators	339,032	4.00	317,110	4.00	311,224	4.00	227,967	4.00	318,071	4.00		
Adjunct Office Hours	1,010,560		942,099		874,027	0.00	853,534		945,375			
Substitute Instructors	297,563	9.00	270,111	9.00	234,104	9.00	205,961	9.00	208,498	9.00		
Summer Instruction	4,668,328	104.92	4,674,979	91.27	4,104,971	86.21	3,841,959	86.31	3,837,841	104.99		
<b>Total Instructional Salaries</b>	<b>101,821,394</b>	<b>1,542.79</b>	<b>95,513,166</b>	<b>1,504.37</b>	<b>95,031,398</b>	<b>1,476.71</b>	<b>93,280,346</b>	<b>1,473.46</b>	<b>93,666,264</b>	<b>1,498.87</b>	<b>8.71%</b>	<b>2.93%</b>
<b>Librarians</b>												
Librarian/Audio Visual	1,890,113	23.60	1,553,848	23.00	1,664,098	24.20	1,830,065	24.60	1,769,954	24.60		
Library - Adjunct/Overload	311,130	5.80	483,664	6.40	401,155	5.20	318,382	4.80	349,262	4.80		
<b>Total Librarians</b>	<b>2,201,243</b>	<b>29.40</b>	<b>2,037,512</b>	<b>29.40</b>	<b>2,065,253</b>	<b>29.40</b>	<b>2,148,447</b>	<b>29.40</b>	<b>2,119,216</b>	<b>29.40</b>	<b>3.87%</b>	<b>0.00%</b>
<b>Instructional Support Services</b>												
Academic Program Coordinators	1,174,829	13.90	1,136,926	13.70	1,223,411	12.50	1,160,433	13.50	1,159,726	13.30		
Instructional Development Coordinators	766,010	8.00	716,520	8.00	637,542	9.80	659,341	8.30	708,758	8.30		
SRPSTC Coordinators	241,003	3.00	169,785	3.00	166,128	3.00	328,001	4.00	329,202	4.00		
Fire Training Coordinator	104,885	1.00	98,889	1.00	96,950	1.00	96,950	1.00	96,950	1.00		
Apprenticeship Coordinator					104,054	0.80	102,945	0.80	129,942	1.00		
<b>Instructional Support Services</b>	<b>2,286,727</b>	<b>25.90</b>	<b>2,122,120</b>	<b>25.70</b>	<b>2,228,085</b>	<b>27.10</b>	<b>2,347,670</b>	<b>27.60</b>	<b>2,424,578</b>	<b>27.60</b>	<b>-5.69%</b>	<b>-6.16%</b>
<b>Faculty Stipends</b>												
Faculty Evaluation	29,751		27,350		25,800		24,150		24,700			
Department Chair Release Time/Stipends	1,364,361	14.60	1,459,234	14.60	1,371,799	14.40	1,343,349	14.00	1,331,794	12.80		
Performing Arts Stipends	383,644		300,482		284,339		308,111		304,958			
Athletic (Coaching) Stipends	276,674		260,541		228,332		223,529		227,572			
<b>Total Faculty Stipends</b>	<b>2,054,430</b>	<b>14.60</b>	<b>2,047,607</b>	<b>14.60</b>	<b>1,910,270</b>	<b>14.40</b>	<b>1,899,139</b>	<b>14.00</b>	<b>1,889,024</b>	<b>12.80</b>	<b>8.76%</b>	<b>14.06%</b>
<b>Faculty Release/Reassignment</b>												
Staff Development Type A & B Leaves	621,442	7.10	753,805	7.10	382,506	7.10	608,843	7.10	725,770	7.10		
LRC Media Operations	28,290	0.50	35,546	0.50	13,436	0.50	29,076	0.50	28,754	0.50		
Retraining - Type E Leaves	87,527	1.00	9,278	1.00		1.00		1.00	16,989	1.00		
Collective Bargaining	324,646	3.50	318,770	3.50	421,708	2.75	312,569	2.75	360,692	2.75		
President's/Chancellors Release Time	511,594	5.00	317,206	5.00	207,045	3.25	236,219	2.00	264,030	3.00		
Puente Program	35,010	0.40	37,312	0.40	36,611	0.40	26,384	0.40	31,011	0.40		
<b>Total Release/Reassignment</b>	<b>1,608,509</b>	<b>17.50</b>	<b>1,471,917</b>	<b>17.50</b>	<b>1,061,306</b>	<b>15.00</b>	<b>1,213,091</b>	<b>13.75</b>	<b>1,427,246</b>	<b>14.75</b>	<b>12.70%</b>	<b>18.64%</b>
<b>Academic Senate</b>												
Reassigned Time, Conference & Travel	650,678	7.00	686,644	7.00	666,058	7.00	647,602	7.00	602,471	7.00		
<b>Total Academic Senate</b>	<b>650,678</b>	<b>7.00</b>	<b>686,644</b>	<b>7.00</b>	<b>666,058</b>	<b>7.00</b>	<b>647,602</b>	<b>7.00</b>	<b>602,471</b>	<b>7.00</b>	<b>8.00%</b>	<b>0.00%</b>

**Los Rios Community College District  
General Fund Unrestricted Historical and Budget Year Data**

	2015-16 Adopted Budget		2014-15 Actual		2013-14 Actual		2012-13 Actual		2011-12 Actual		% Chg 2011-12 to 2015-16	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
<b>Student Services</b>												
Counseling	6,895,809	74.90	6,289,784	74.90	6,612,461	76.89	6,849,066	78.55	7,108,773	82.91		
Health Services	537,579	6.00	506,190	6.00	398,055	5.00	404,083	5.00	405,423	5.00		
Health Services - Adjunct/Overload	71,829	1.48	32,790	1.48	61,156	2.48	57,897	2.48	45,055	2.48		
Cultural Awareness Coordinator	100,851	1.00	96,950	1.00	96,950	1.00	96,950	1.00	96,950	1.00		
Transfer Services - TOP Contract	93,946		37,800		70,326		44,743		44,743			
Student Life Coordinator	194,766	2.00	187,233	2.00	187,232	2.00	187,232	2.00	320,585	4.00		
<b>Total Student Services</b>	<b>7,894,780</b>	<b>85.38</b>	<b>7,150,747</b>	<b>85.38</b>	<b>7,426,180</b>	<b>87.37</b>	<b>7,639,971</b>	<b>89.03</b>	<b>8,021,529</b>	<b>95.39</b>	<b>-1.58%</b>	<b>-10.49%</b>
<b>EOPS/MESA - District Contribution</b>												
Coordinators	691,084	7.00	643,894	7.00	657,037	7.00	649,711	7.00	639,313	7.00		
Fringe Benefits	203,291		197,032		107,685		179,483		184,602			
<b>EOPS/MESA Coordinators</b>	<b>894,375</b>	<b>7.00</b>	<b>840,926</b>	<b>7.00</b>	<b>764,722</b>	<b>7.00</b>	<b>829,194</b>	<b>7.00</b>	<b>823,915</b>	<b>7.00</b>	<b>8.55%</b>	<b>0.00%</b>
<b>Total Faculty Salaries</b>	<b>119,412,136</b>	<b>1,729.57</b>	<b>111,870,639</b>	<b>1,690.95</b>	<b>111,153,272</b>	<b>1,663.98</b>	<b>110,005,460</b>	<b>1,661.24</b>	<b>110,974,242</b>	<b>1,692.81</b>	<b>7.60%</b>	<b>2.17%</b>
<b>Classified Staffing</b>												
Administration	10,237,270	171.61	9,182,224	172.61	9,120,002	176.18	9,139,058	176.64	9,288,303	179.96		
Instructional Support	11,067,761	211.68	8,078,037	211.54	9,863,027	206.68	9,693,932	206.16	9,732,697	209.53		
Student Services	8,823,762	163.76	7,897,205	164.42	8,237,634	170.13	8,448,254	177.84	8,422,959	182.63		
Community Relations	558,846	8.09	507,687	8.09	424,997	7.09	438,528	7.10	431,464	7.57		
Custodial/Maintenance/Transportation	11,166,138	191.57	9,763,247	189.97	9,584,640	187.75	9,338,861	186.68	9,835,963	194.26		
Information Technology	6,716,340	72.99	5,854,622	72.16	5,695,138	69.36	5,827,974	69.38	5,852,026	70.55		
EPA			1,945,625									
Community Services Fund	141,737	1.72	133,355	1.72	130,396	1.73	122,427	1.73	110,915	2.19		
Printing	56,438	1.00	56,174	1.00	54,570	1.00	53,499	1.00	53,115	1.00		
Transfer Center	192,906	3.00	162,670	3.00	179,015	3.00	183,651	3.00	177,184	3.00		
Outreach Centers	2,753,482	46.24	2,430,741	45.29	2,165,496	42.20	1,913,858	38.90	1,787,374	39.09		
Staff Development	86,106	1.41	47,106	1.41			20,348	1.41	37,643	1.41		
PDF Bank	212,976	4.20		6.38		9.73	3,601	14.06		14.26		
Classified Vacancy Factor	(1,210,000)											
<b>Total Classified Staffing</b>	<b>50,803,762</b>	<b>877.27</b>	<b>46,058,693</b>	<b>877.59</b>	<b>45,454,915</b>	<b>876.26</b>	<b>45,183,991</b>	<b>883.90</b>	<b>45,729,643</b>	<b>905.45</b>	<b>11.10%</b>	<b>-3.11%</b>
<b>Apprenticeship Programs</b>												
Operational Costs/Fixed Costs	31,282		31,165		33,462		49,582		63,547		-50.77%	
Instructional/Administrative Costs	754,652		747,948		717,600		605,980		778,744		-3.09%	
<b>Total Apprenticeship Programs</b>	<b>785,934</b>	<b>0.00</b>	<b>779,113</b>	<b>0.00</b>	<b>751,062</b>	<b>0.00</b>	<b>655,562</b>	<b>0.00</b>	<b>842,291</b>	<b>0.00</b>	<b>-6.69%</b>	
<b>Outreach Centers</b>												
Instructional Contracts	2,417,339		2,080,471		2,292,872		1,887,504		2,157,136			
Operational Costs	98,784		100,307		125,114		100,193		94,692			
Fixed Costs	967,487		934,321		954,168		798,471		970,474			
Telecommunications	7,855		14,020		13,587		10,279		10,741			
<b>Total Outreach Centers Operational/SRPSTC Contracts</b>	<b>3,491,465</b>	<b>0.00</b>	<b>3,129,119</b>	<b>0.00</b>	<b>3,385,741</b>	<b>0.00</b>	<b>2,796,447</b>	<b>0.00</b>	<b>3,233,043</b>	<b>0.00</b>	<b>7.99%</b>	
<b>Total Community Service</b>	<b>1,036,981</b>	<b>0.00</b>	<b>1,036,078</b>	<b>0.00</b>	<b>608,576</b>	<b>0.00</b>	<b>1,008,208</b>	<b>0.00</b>	<b>548,565</b>	<b>0.00</b>	<b>89.04%</b>	
<b>Total College Discretionary Funds</b>	<b>7,336,507</b>		<b>6,348,423</b>		<b>6,101,480</b>		<b>5,367,275</b>		<b>5,786,581</b>		<b>26.78%</b>	

**Los Rios Community College District  
General Fund Unrestricted Historical and Budget Year Data**

	2015-16 Adopted Budget		2014-15 Actual		2013-14 Actual		2012-13 Actual		2011-12 Actual		% Chg 2011-12 to 2015-16	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
<b>Other Operational Funds</b>												
College Discretionary Funds	221,500		97,602		252,754		275,249		181,751			
Operational Expense Allocation	848,021		812,985		875,495		698,116		801,055			
Special Program Augmentation			8,239		489,098		308,172		349,787			
Other Operational Funds	2,919,418		824,122		773,243		922,303		776,228			
<b>Total Other Operational Funds</b>	<b>3,988,939</b>	<b>0.00</b>	<b>1,742,948</b>	<b>0.00</b>	<b>2,390,590</b>	<b>0.00</b>	<b>2,203,840</b>	<b>0.00</b>	<b>2,108,821</b>	<b>0.00</b>		<b>89.15%</b>
<b>College Related Activities</b>												
LRC - LRC/Media Operations	64,310		8,665		54,808		13,445		6,659			865.76%
Education Initiative	493,532		55,078		57,619		99,706		101,174			387.81%
Tutorial Centers	97,500		84,999		92,060		72,422		85,612			13.89%
Instructionally Related Support	10,000		10,000		10,000		10,000		10,000			0.00%
MISSA - Financial Aid Administrative Costs	20,331		8,082		15,094		16,513		18,663			8.94%
Bus Rental	570,876		520,223		434,086		396,856		387,031			47.50%
Other Operational Augment	117,572		42,682		63,823		76,582		38,010			209.32%
Math, Engineering, Science Achieve/C CCP Program	43,560		21,927		22,893		22,064		20,203			115.61%
Enrollment Fees - Operational Costs	492,999		603,349		604,656		582,968		647,048			-23.81%
International Student Education	30,000		129,037		84,611		67,653		81,675			-63.27%
Postage	77,000		20,086		32,974		65,808		55,327			39.17%
Foreign Study	7,000		4,125		2,831		2,286		3,763			86.02%
Telecommunications - SECC	35,937		24,859		11,790		11,837		7,218			397.88%
<b>Total College Related Activities</b>	<b>2,060,617</b>	<b>0.00</b>	<b>1,533,112</b>	<b>0.00</b>	<b>1,487,245</b>	<b>0.00</b>	<b>1,438,140</b>	<b>0.00</b>	<b>1,462,383</b>	<b>0.00</b>		<b>40.91%</b>
<b>Telecommunications Activities</b>												
Operational Costs	204,900		10,447		5,197		80,551		195,978			4.55%
Data Transmission Lines	626,496		381,177		358,065		403,824		410,816			52.50%
<b>Total Telecommunications Activities</b>	<b>831,396</b>	<b>0.00</b>	<b>391,624</b>	<b>0.00</b>	<b>363,262</b>	<b>0.00</b>	<b>484,375</b>	<b>0.00</b>	<b>606,794</b>	<b>0.00</b>		<b>37.01%</b>
<b>Information Technology</b>												
Operational Maintenance <sup>1</sup>	665,506		2,599,336		1,736,984		1,658,972		1,854,883			-64.12%
Library Computer System	88,544		38,772		49,944		60,090		47,142			87.82%
Districtwide Site Licenses	200,000		228,386		195,566		178,489		200,341			-0.17%
Operating Augments	687,000		497,919		459,732		643,050		712,080			-3.52%
<b>Total Information Technology</b>	<b>1,641,050</b>	<b>0.00</b>	<b>3,364,413</b>	<b>0.00</b>	<b>2,442,226</b>	<b>0.00</b>	<b>2,540,601</b>	<b>0.00</b>	<b>2,814,446</b>	<b>0.00</b>		<b>-41.69%</b>
<b>Facilities Management</b>												
Operational Expenses/Conservation Mgmt	832,106		1,019,746		1,217,950		893,877		899,014			-7.44%
Major Maintenance Allocation	483,820		498,614		451,974		385,487		413,727			16.94%
Campus-Funded FM Projects	(17,221)		(129,130)		(89,486)		(97,403)		(116,413)			-85.21%
<b>Total Facilities Management</b>	<b>1,298,705</b>	<b>0.00</b>	<b>1,389,230</b>	<b>0.00</b>	<b>1,580,438</b>	<b>0.00</b>	<b>1,181,961</b>	<b>0.00</b>	<b>1,196,328</b>	<b>0.00</b>		<b>8.56%</b>

**Los Rios Community College District  
General Fund Unrestricted Historical and Budget Year Data**

	2015-16 Adopted Budget		2014-15 Actual		2013-14 Actual		2012-13 Actual		2011-12 Actual		% Chg 2011-12 to 2015-16		
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	
<b>Institutional Support Costs</b>													
Audit & Legal Expenses	246,750		408,204		290,259		160,533		156,245			57.93%	
Interest Expense			73,300		45,465		87,787						
Facility Rentals	220,967		184,916		173,522		165,180		167,575			31.86%	
ADA Accommodation	125,000		115,472		95,982		113,142		100,800			24.01%	
Marketing	326,900		182,673		93,684		15,816		17,481			1770.03%	
Recruitment	60,000		81,032		74,330		69,906		53,189			12.81%	
Conference and Travel	145,800		120,466		119,306		118,584		134,655			8.28%	
Special Activities	55,500		49,103		42,055		38,706		26,055			113.01%	
District-Wide Dues	312,500		321,699		333,366		319,824		320,721			-2.56%	
Election Expenses			308,864				147,658						
Trustee Expenses	195,234		173,282		169,571		184,030		165,965			17.64%	
Student Trustee	23,443		24,558		24,949		18,089		11,214			109.05%	
Student Access Card	56,469		49,876		51,867		52,884		55,110			2.47%	
Employee Educational Reimbursements	60,000		21,440		27,496		43,659		51,571			16.34%	
<b>Total Institutional Support Costs</b>	<b>1,828,563</b>	<b>0.00</b>	<b>2,114,885</b>	<b>0.00</b>	<b>1,541,852</b>	<b>0.00</b>	<b>1,535,798</b>	<b>0.00</b>	<b>1,260,581</b>	<b>0.00</b>		<b>45.06%</b>	
<b>Program Development &amp; Other Allocations</b>													
Program Development Funds	111,600		421,046	2.40	418,553	1.20	1,490,941	0.50	1,583,538			-92.95%	
Staff Development	202,120	1.50	128,336	1.50	110,677	1.50	106,388	1.50	54,155	1.50		273.23%	
Inter-Jurisdictional Agreements	195,416	1.00	327,901	1.00	191,111	1.00	121,909	1.00	150,976	1.00		29.44%	
Interfund Transfers	437,434		815,605		754,662		847,551		1,061,776			-58.80%	
<b>Total Other Allocations</b>	<b>946,570</b>	<b>2.50</b>	<b>1,692,888</b>	<b>4.90</b>	<b>1,475,003</b>	<b>3.70</b>	<b>2,566,789</b>	<b>3.00</b>	<b>2,850,445</b>	<b>2.50</b>		<b>-66.79%</b>	<b>0.00%</b>
<b>Partnership for Excellence</b>													
Projects	1,577,104		381,137		511,020		576,915		532,627			196.10%	
Carryover	3,567,213		681,111		893,063		807,059		828,599			330.51%	
Classified Staff Development Carryover	105,216		59,623		43,570		44,323		26,519			296.76%	
<b>Total Partnership for Excellence Operational</b>	<b>5,249,533</b>	<b>0.00</b>	<b>1,121,871</b>	<b>0.00</b>	<b>1,447,653</b>	<b>0.00</b>	<b>1,428,297</b>	<b>0.00</b>	<b>1,387,745</b>	<b>0.00</b>		<b>278.28%</b>	
<b>Fringe Benefits</b>													
Employer Benefit Costs	57,866,803		52,884,145		49,004,499		48,312,531		47,161,415			22.70%	
Type C Benefit Costs	140,000		92,425		107,883		(77,592)		234,163			-40.21%	
Retirees Health Benefits	3,372,417		2,527,907		3,368,047		3,497,398		1,217,955			176.89%	
<b>Total Fringe Benefits</b>	<b>61,379,220</b>	<b>0.00</b>	<b>55,504,477</b>	<b>0.00</b>	<b>52,480,429</b>	<b>0.00</b>	<b>51,732,337</b>	<b>0.00</b>	<b>48,613,533</b>	<b>0.00</b>		<b>26.26%</b>	
<b>Insurance</b>													
Insurance Premium/Self Insurance Funding	3,294,846		3,213,127		3,584,966		2,780,359		2,980,172			10.56%	
Safety Program	105,429		84,177		90,757		45,082		26,953			291.16%	
Loss of Fixed Assets	36,000												
<b>Total Insurance</b>	<b>3,436,275</b>	<b>0.00</b>	<b>3,297,304</b>	<b>0.00</b>	<b>3,675,723</b>	<b>0.00</b>	<b>2,825,441</b>	<b>0.00</b>	<b>3,007,125</b>	<b>0.00</b>		<b>14.27%</b>	

**Los Rios Community College District  
General Fund Unrestricted Historical and Budget Year Data**

	2015-16 Adopted Budget		2014-15 Actual		2013-14 Actual		2012-13 Actual		2011-12 Actual		% Chg 2011-12 to 2015-16	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
<b>Utilities</b>												
Electricity	4,716,000		4,751,084		4,775,559		4,620,836		3,872,500			21.78%
Gas	1,121,504		1,076,463		1,141,176		941,128		1,012,857			10.73%
Water/Garbage	664,500		641,089		694,946		519,628		479,128			38.69%
Sewer/Pest Control	586,324		601,069		567,876		537,551		430,661			36.15%
Allocated to Auxiliaries (Contra)	(232,000)		(221,596)		(190,256)		(242,926)		(173,739)			33.53%
Honeywell Energy Management System	141,622		141,622		139,392		137,139		134,582			5.23%
Toxic Waste Removal/Dump Fees/Permits	187,667		172,794		164,678		140,642		160,767			16.73%
Fire Alarm Monitoring	18,934											
DS/DO Facilities	200,758		194,953		300,974		259,187		239,107			-16.04%
DW - Reserve	225,000		225,000		(464,720)				1,324,691			-83.01%
<b>Total Utilities</b>	<b>7,630,309</b>	<b>0.00</b>	<b>7,582,478</b>	<b>0.00</b>	<b>7,129,625</b>	<b>0.00</b>	<b>6,913,185</b>	<b>0.00</b>	<b>7,480,554</b>	<b>0.00</b>		<b>2.00%</b>
<b>Grant Matching Funds</b>												
Small Business Development Center					13,265	0.12	19,107		15,917			-100.00%
Workability III	12,000		12,000		12,000		12,000		12,000			0.00%
Financial Aid - FWS & FSEOG	794,395		995,647		1,084,517		935,490		801,008			-0.83%
<b>Total Grant Matching Funds</b>	<b>806,395</b>	<b>0.00</b>	<b>1,007,647</b>	<b>0.00</b>	<b>1,109,782</b>	<b>0.12</b>	<b>966,597</b>	<b>0.00</b>	<b>828,925</b>	<b>0.00</b>		<b>-2.72%</b>
<b>Prior Year Continuing Funds</b>												
Continuing Funds Set-Asides	2,838,024											
<b>Total Prior Year Continuing Funds</b>	<b>2,838,024</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>		
<b>Total Budget Savings/Cost Recovery</b>	<b>(1,180,261)</b>	<b>0.00</b>	<b>(2,568,868)</b>	<b>0.00</b>	<b>(1,925,057)</b>	<b>0.00</b>	<b>(746,558)</b>	<b>0.00</b>	<b>(1,002,666)</b>	<b>0.00</b>		<b>17.71%</b>
<b>Rebudgets and Other Carryovers</b>												
General Purpose	2,832,569		10,061		47,563		77,604		503,988			462.03%
Facilities Management	552,666		85,755		74,671		163,057		283,529			94.92%
Staff Development (Type A/B)	44,799	0.40	51,912	2.00	25,638	2.28		2.38		4.10		
Information Technology	972,774		103,499		23,915		12,909		81			
College Discretionary Funds	4,545,384		1,133,028		2,955,249		1,838,217		2,168,519			109.61%
Program Development Funds	171,043		37,945		47,513		135,546		96,458			77.32%
SBA Prior Year Match			16,736		15,352	0.63	52,600		11,704			-100.00%
Staff Development	293,989		64,322		46,116		34,267		19,769			1387.12%
<b>Total Rebudgets and Other Carryovers</b>	<b>9,413,224</b>	<b>0.40</b>	<b>1,503,258</b>	<b>2.00</b>	<b>3,236,017</b>	<b>2.91</b>	<b>2,314,200</b>	<b>2.38</b>	<b>3,084,048</b>	<b>4.10</b>		<b>205.22%</b>
<b>Total Program and Other Improvements</b>	<b>50,839,997</b>	<b>0.00</b>	<b>17,563,600</b>	<b>0.00</b>	<b>17,345,544</b>	<b>0.00</b>	<b>8,588,980</b>	<b>0.00</b>	<b>4,024,315</b>	<b>0.00</b>		<b>1163.32%</b>
<b>Ending Fund Balance, June 30:</b>												
Uncommitted	10,751,623		10,751,623		10,249,904		9,827,730		10,049,352			
Committed	3,898,144		20,188,144		17,296,722		18,131,674		19,982,022			
<b>Total Ending Fund Balance</b>	<b>14,649,767</b>		<b>30,939,767</b>		<b>27,546,626</b>		<b>27,959,404</b>		<b>30,031,374</b>			
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>367,095,818</b>	<b>2,719.74</b>	<b>312,357,986</b>	<b>2,684.44</b>	<b>305,189,797</b>	<b>2,654.97</b>	<b>293,324,452</b>	<b>2,658.52</b>	<b>291,348,577</b>	<b>2,715.86</b>		<b>26.00%</b> <b>0.14%</b>

**Notes:**  
<sup>1</sup> Operational costs are supported by one-time funds that have not been allocated as of budget adoption.



# 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 5.2% and an uncommitted fund balance (general fund only) of 3.2%. 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
<b>Beginning Fund Balance – July 1, 2015</b>	<u>\$35,034,831</u>	<u>\$3,823,811</u>	<u>\$301,272</u>	<u>\$83,018,491</u>	<u>\$38,426,109</u>	<u>\$30,704,717</u>	<u>\$107,121</u>	<u>\$11,146,441</u>	<u>\$682,281</u>	<u>\$639,283</u>	<u>\$11,132,984</u>
<b>Projected Uncommitted Fund Balance</b>	\$10,751,623	\$3,823,811	\$301,272	\$3,221,244				\$990,960	\$389,175		\$1,539,521
<b>Committed Fund Balance</b>	3,898,144			10,033,946			\$346,282	10,155,481	293,106	\$639,283	9,593,463
<b>Restricted Fund Balance</b>	1,875,980					\$26,924,755					
<b>Total Projected Fund Balance – June 30, 2016</b>	<u>\$16,525,747</u>	<u>\$3,823,811</u>	<u>\$301,272</u>	<u>\$13,255,190</u>	<u>\$0</u>	<u>\$26,924,755</u>	<u>\$346,282</u>	<u>\$11,146,441</u>	<u>\$682,281</u>	<u>\$639,283</u>	<u>\$11,132,984</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 have been improved by COLAs and the table below reflects the 2015-16 grant amounts. .

### **FOUNDATION GRANTS\***

<b>College Grants</b>	<b>FTES &gt; 20,000</b>	<b>FTES &gt;10,000</b>	<b>FTES &lt; 10,000</b>
Single College	\$5,670,617	\$4,536,493	\$3,402,370
Multi College	\$4,536,493	\$3,969,432	\$3,402,370

*\*Corresponding to workload reduction, the FTES thresholds were reduced in 2011-12 to 18,472 and 9,236, and have since been restored to 19,880 and 9,940 for 2015-16.*

<b>Centers</b>	<b>FTES &gt; 1,000</b>	<b>FTES &gt; 750</b>	<b>FTES &gt; 500</b>	<b>FTES &gt;250</b>	<b>FTES &lt; 250</b>
		\$1,134,123	\$850,592	\$567,062	\$283,531

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

	<b>2013-14 FTES</b>	<b>2014-15 Basic Allocation</b>
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
<b>Total Basic Allocation</b>	<b>50,209</b>	<b>\$20,242,164</b>

\*\* 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 90<sup>th</sup> 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 augmentation 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.

<b>Undergraduate Fees 2014-15</b>	<b>Resident</b>	<b>Nonresident</b>
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 2% growth.

The Z Budget is the most optimistic forecast. In years when growth is appropriated in the system budget, the Z budget typically includes growth above the District's constrained rate as the District can be funded above its "cap" if other districts do not earn their full growth entitlement. For 2015-16, Z Budget is based upon the District being funded to its cap.

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 62% of the overall compensation costs of operating the District. Therefore, LRCFT receives nearly 62% 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**

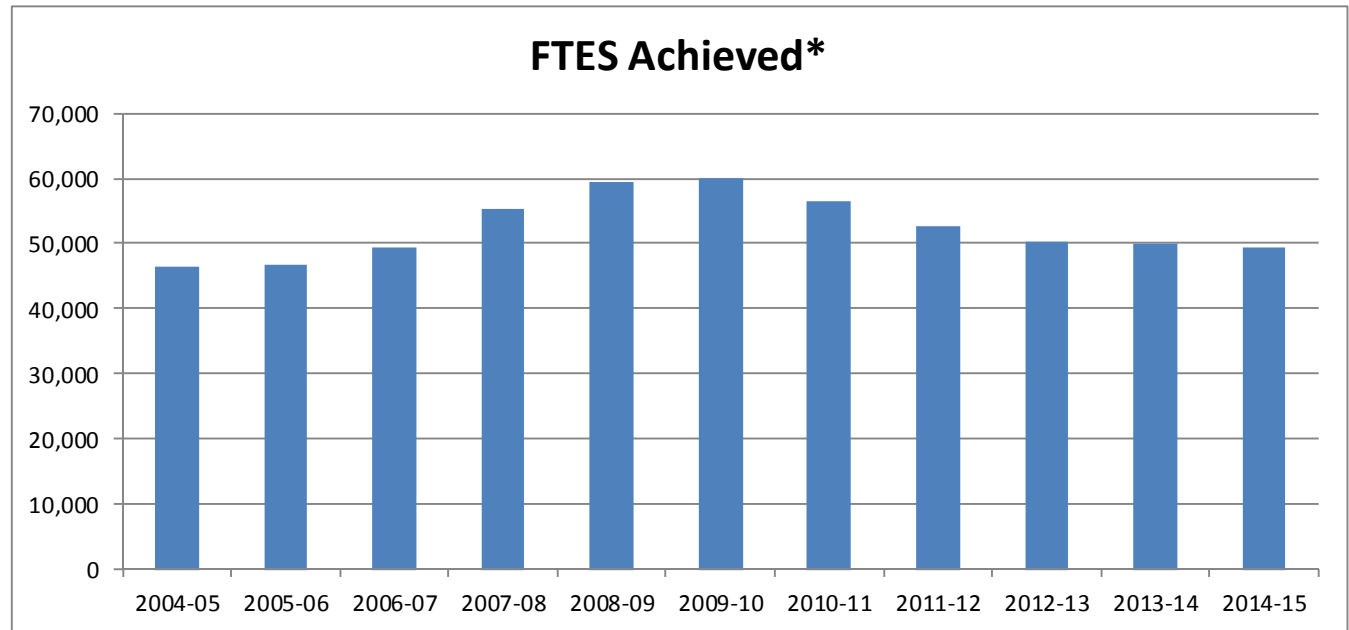
Over the past three decades, California community colleges have experienced over a 102% increase in enrollment. The trend during that period was fairly constant increases except when enrollment fee

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	49,537	-0.73%



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

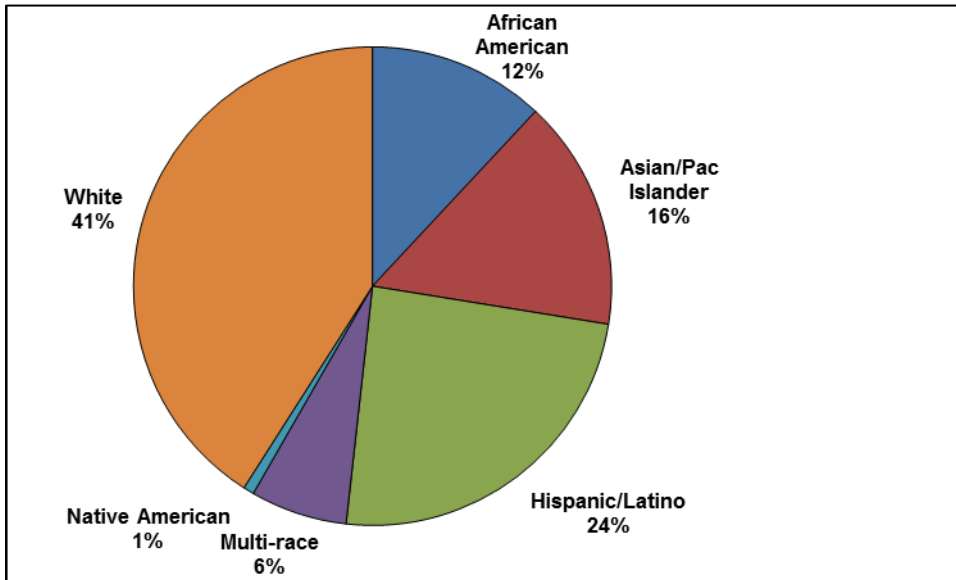


# Student Enrollment

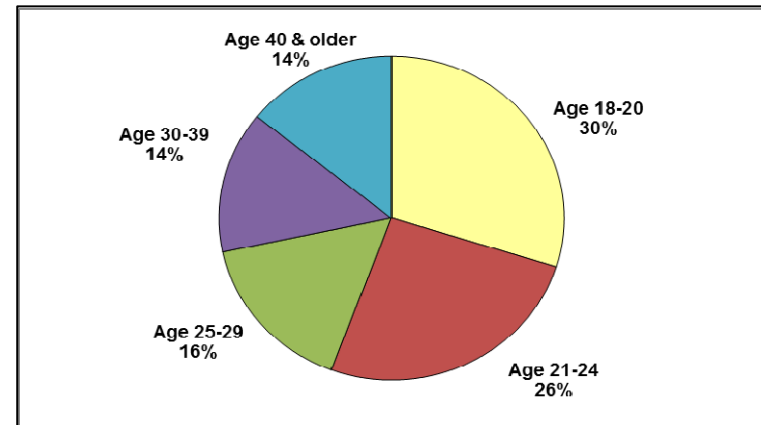
## **STUDENT POPULATION**

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.

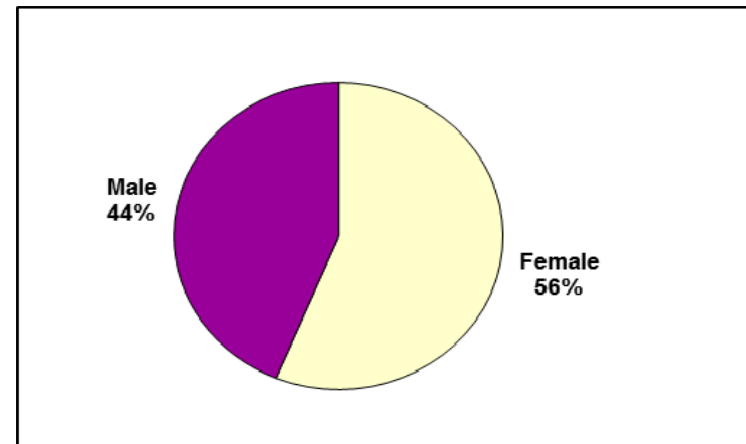
Ethnicity



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.

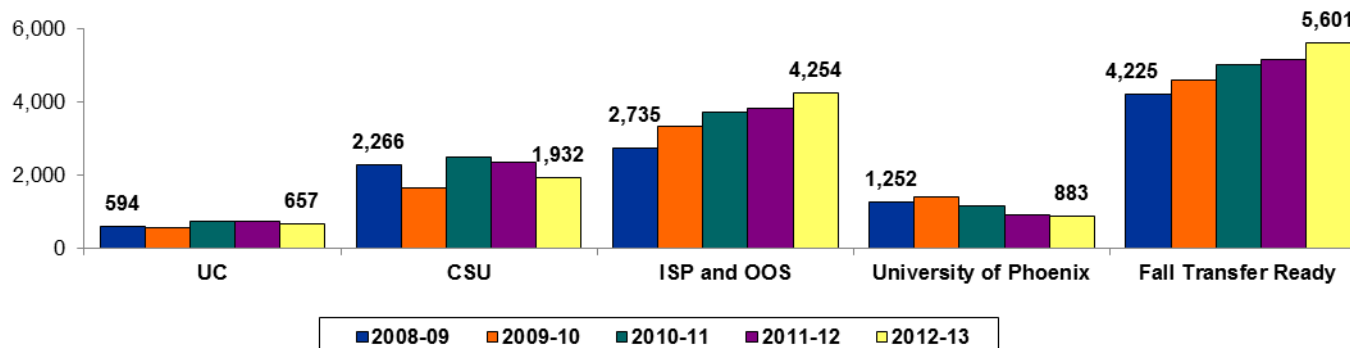
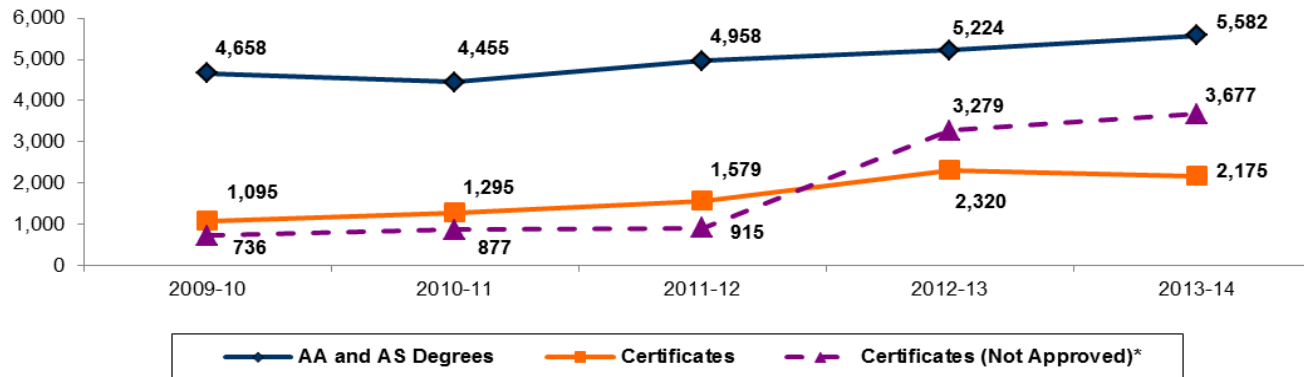
One of the major uncertainties in planning for student growth is the uncertainty in State funding for additional students. In addition, enrollment fee increases and changes in "repeatability" rules can impact enrollment. Enrollment management, especially in a district as large as Los Rios, requires significant 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:

<b>Fiscal Year</b>	<b>Deficit Factor</b>	<b>Deficit Amount</b>
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.)	0.32%	\$(838,973)



# 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	2014-15	2013-14	2012-13	2011-12	2010-11
El Dorado	\$10,910	\$9,663	\$9,896	\$10,337	\$10,326
Placer	38	38	36	41	53
Sacramento	42,627	39,548	35,463	38,034	38,401
Solano	10	9	9	8	8
Yolo	4,844	4,361	3,597	3,528	3,571
Total	\$58,429	\$53,619	\$49,001	\$51,948	\$52,359

## **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 2.2% per year through the next decade.

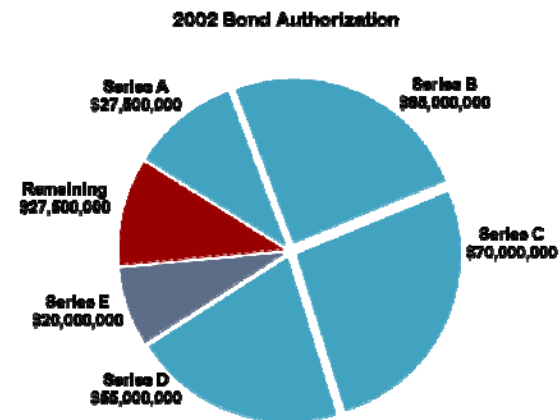
The District and colleges have planned to meet enrollment demand while continuing to provide the high quality education our students deserve. To do this requires modernization and expand of our existing 4.3 million square feet of facilities to meet future demand and provide services in high growth areas 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
<b>Remaining Authorization</b>		<b>\$27,500,000</b>



# 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.



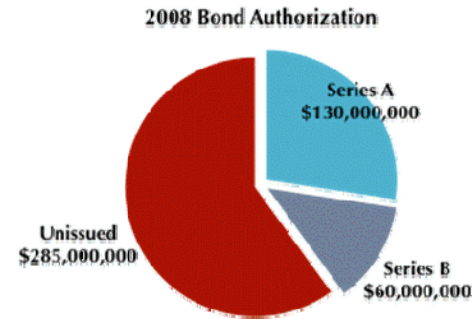
# Capital Facilities Program

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 4<sup>th</sup> 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		<b>\$285,000,000</b>

## 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
<b>Total</b>			<b>\$ 122.05</b>





# 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
<b>Total</b>			<b>\$ 370,270,000</b>

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
<b>Total</b>	<b>\$190,015,000</b>	<b>\$94,888,060</b>	<b>\$284,903,060</b>

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
<b>Total</b>	<b>\$180,255,000</b>	<b>\$134,576,169</b>	<b>\$314,831,169</b>



# 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:

<b>SCC Parking Structure COP's</b>			
<b>Year(s) Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>Total</b>	<b>\$ 1,190,000</b>	<b>\$ 142,603</b>	<b>\$ 1,332,603</b>

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*

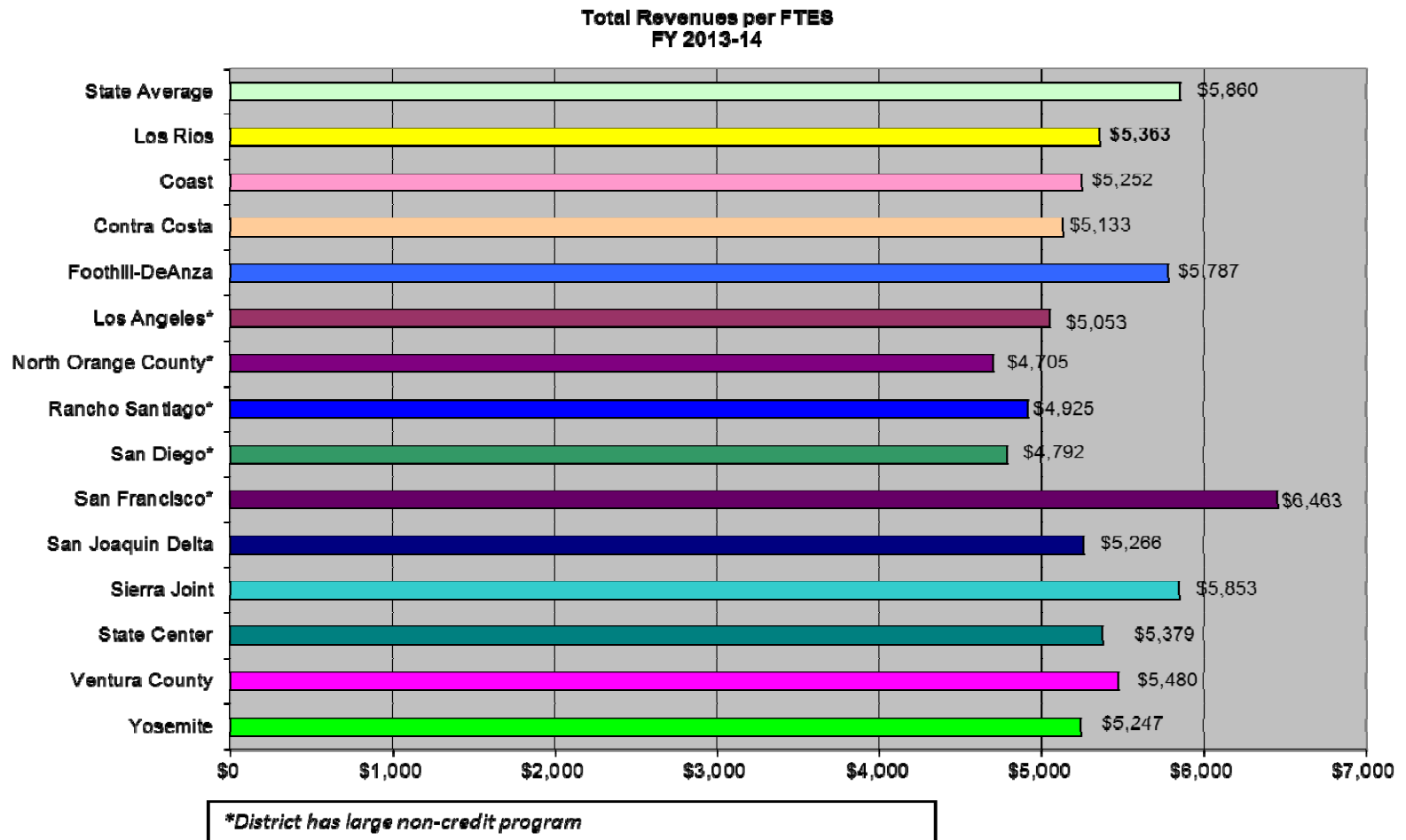
Has the district met the requirements of the 50 percent law? *Yes, for 2013-14 the District was at 51.88% and expects a comparable result when the 2014-15 report is completed in October.*

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

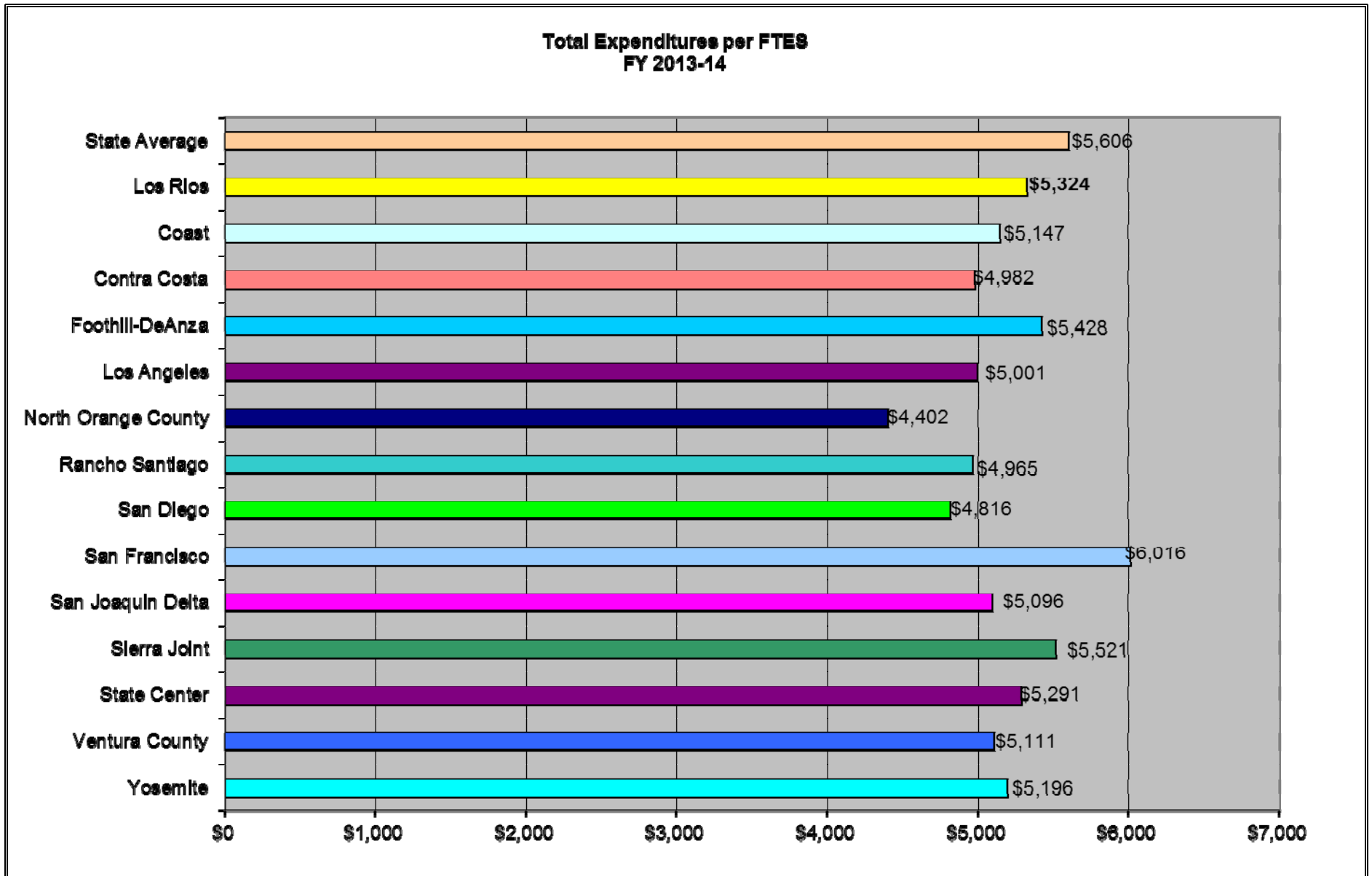
The following pages present different financial comparisons of Los Rios relative to certain other community college districts in the State. The districts were selected either because they are neighboring districts or are comparable in terms of size.





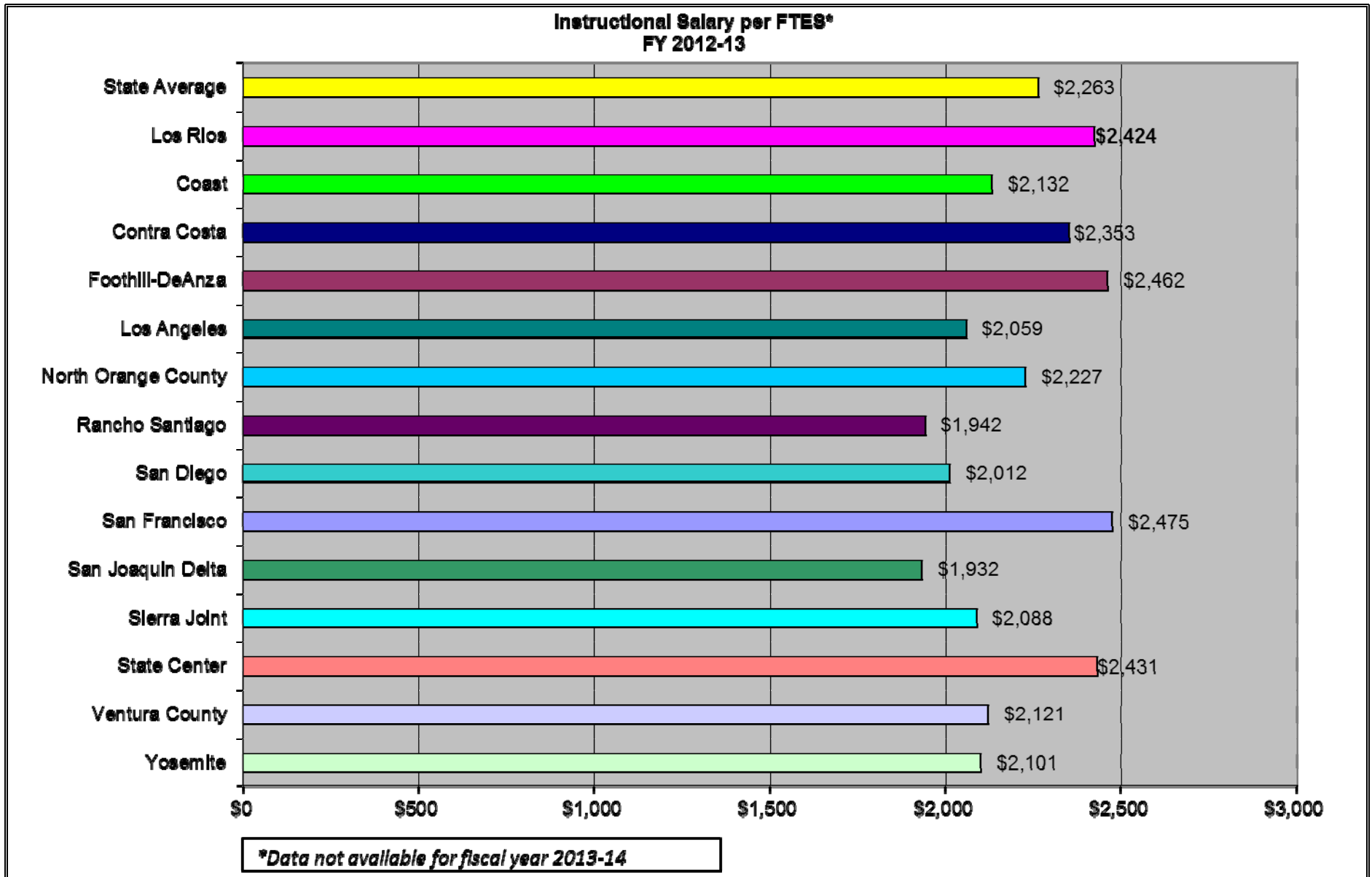


# Comparative Analysis





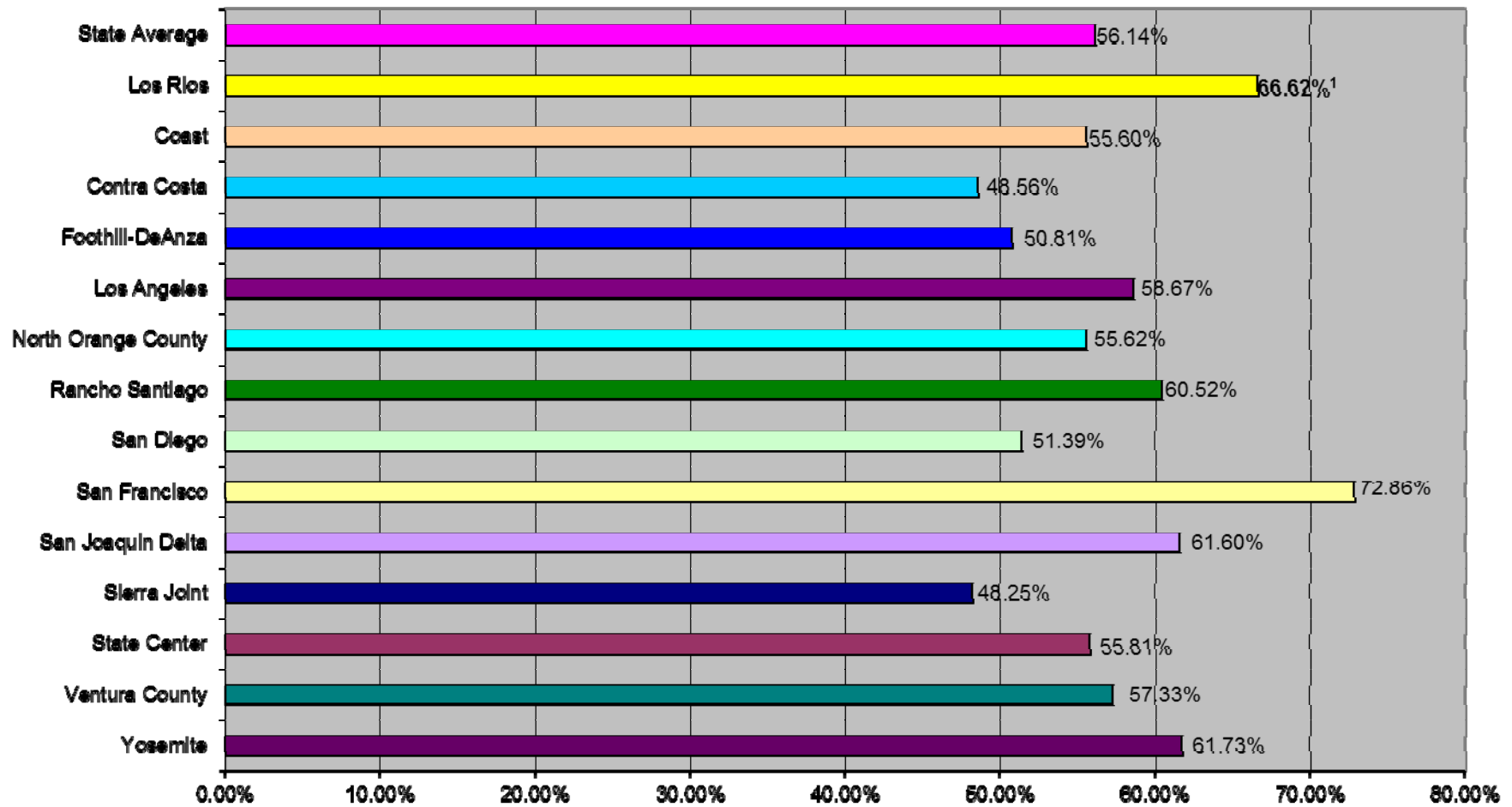
# Comparative Analysis





# Comparative Analysis

Full-Time/Part-Time Ratio  
Fall 2014

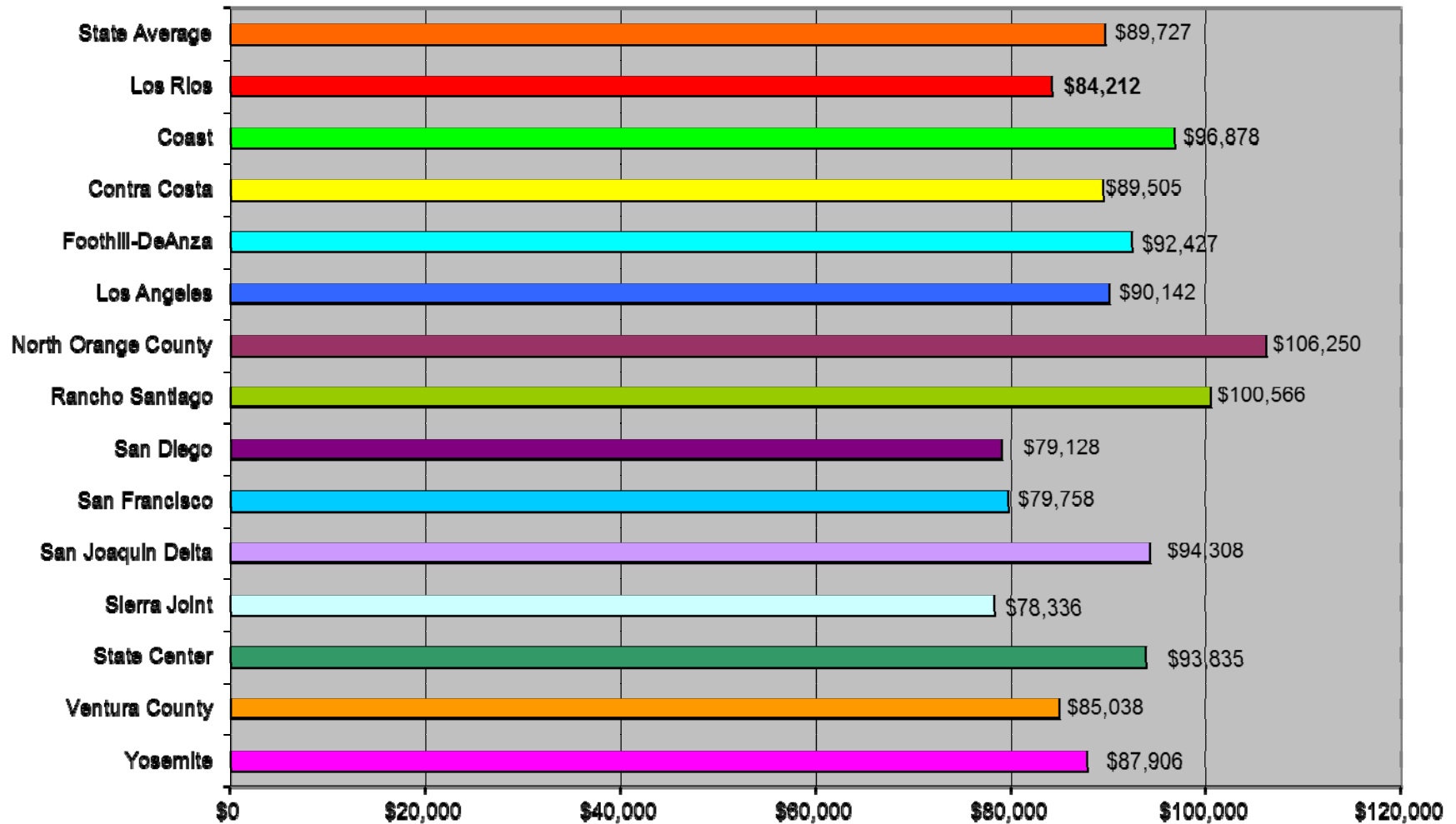


<sup>1</sup> Hiring of all authorized positions would yield 70%.



# Comparative Analysis

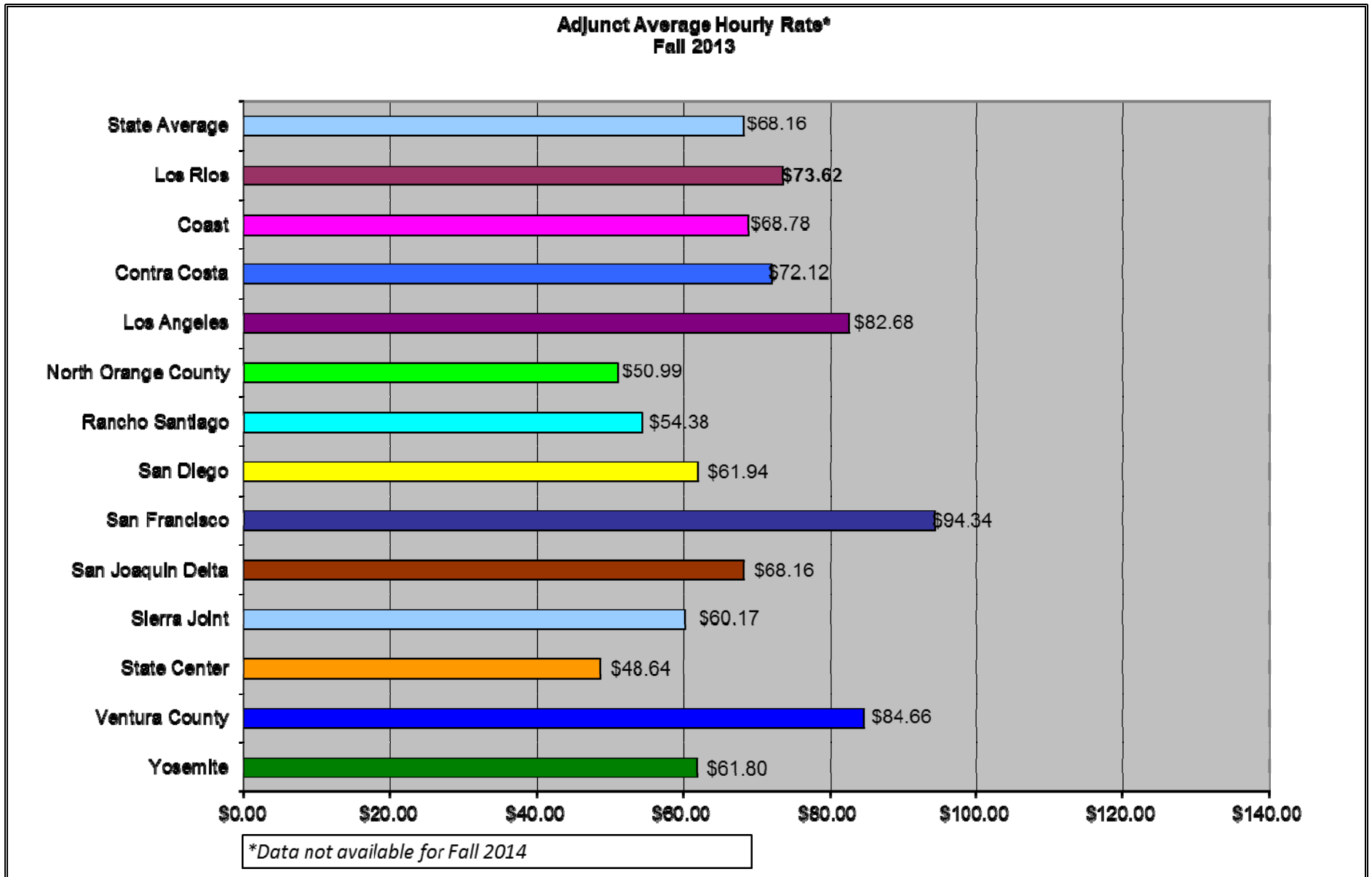
Annual Full-Time Faculty Average Salary\*  
Fall 2013



\*Data not available for Fall 2014



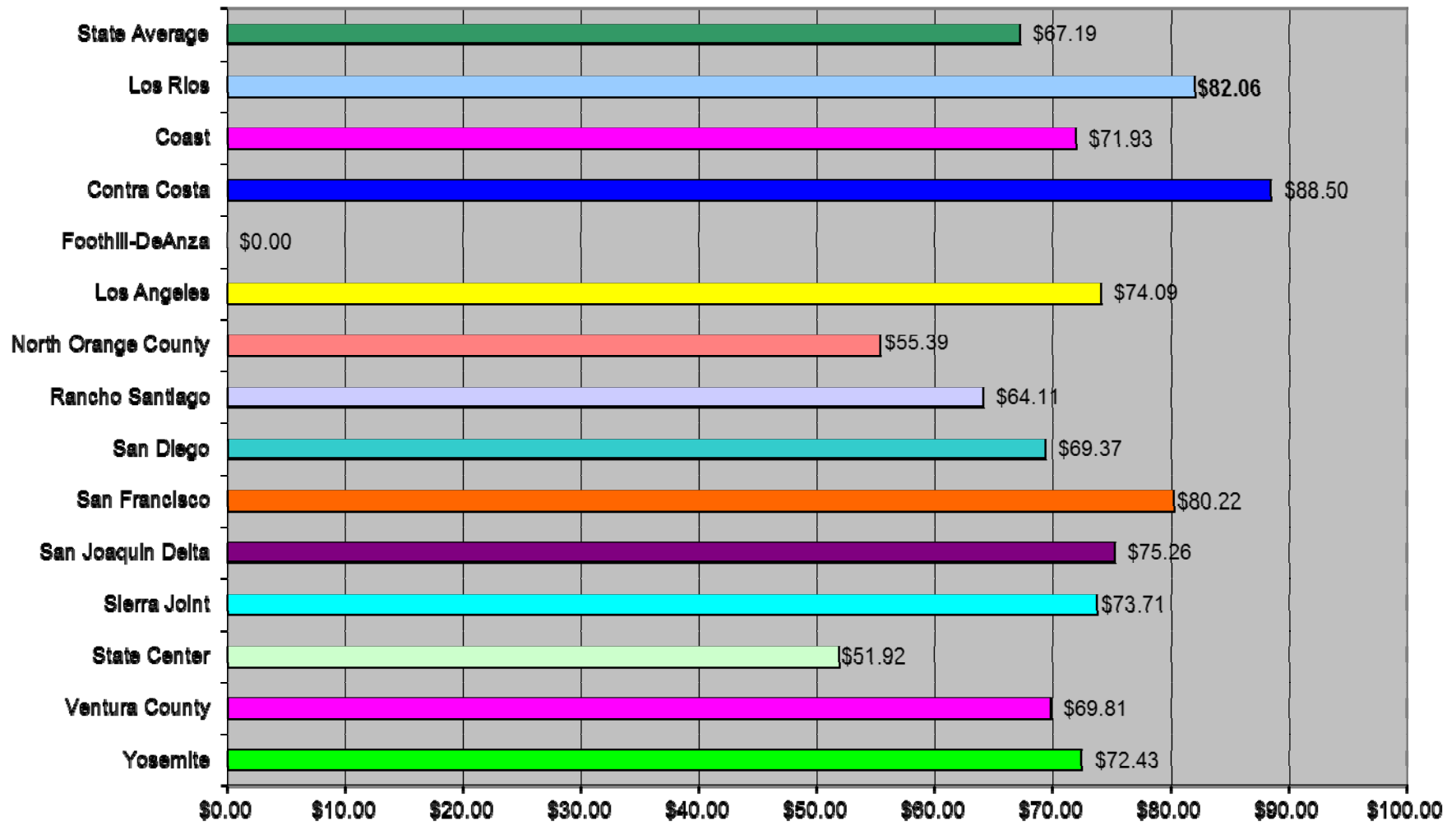
# Comparative Analysis





# Comparative Analysis

Overload Average Hourly Rate\*  
Fall 2013

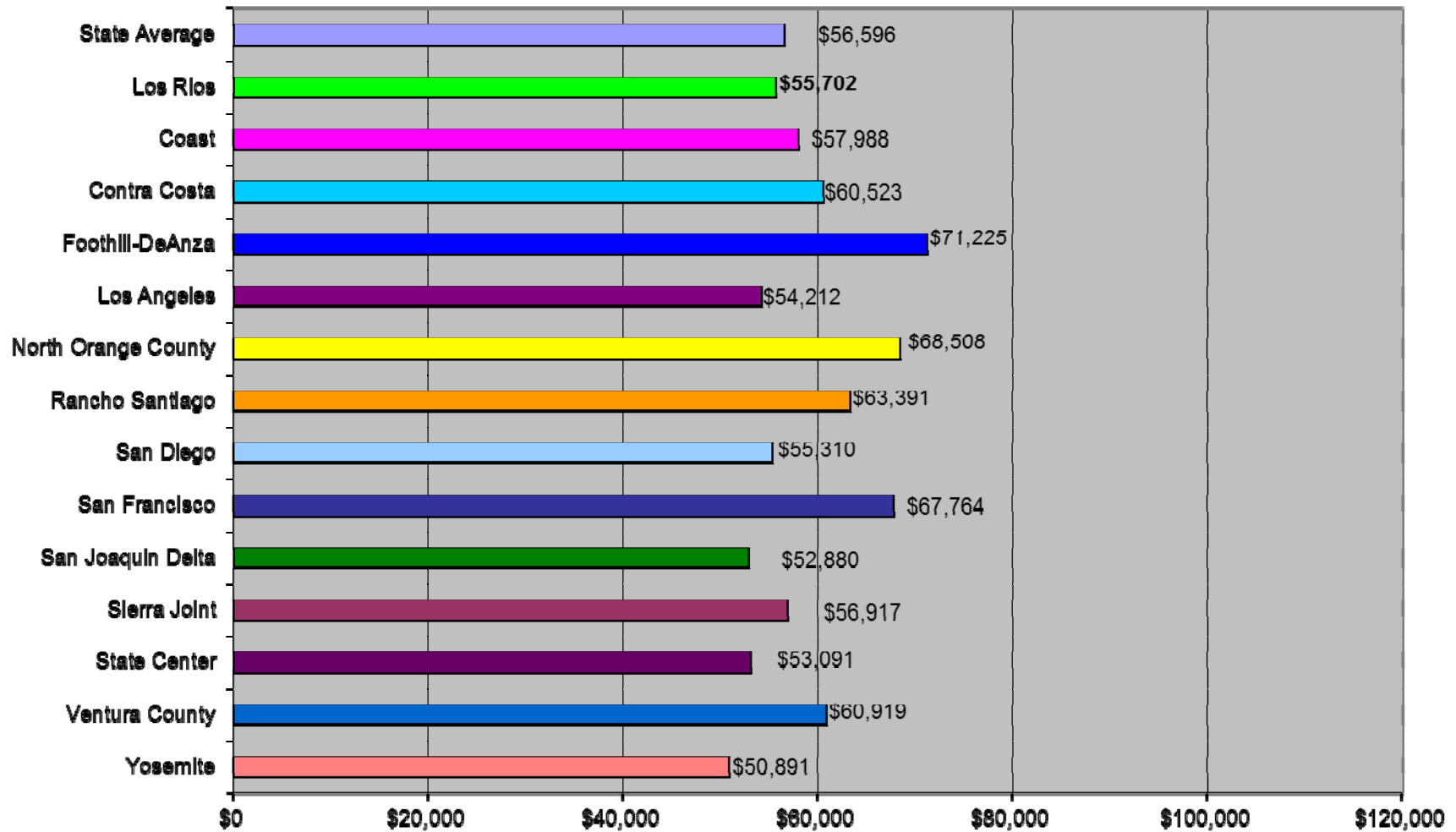


\*Data not available for Fall 2014



# Comparative Analysis

Annual Classified Staff Salary\*  
Fall 2013

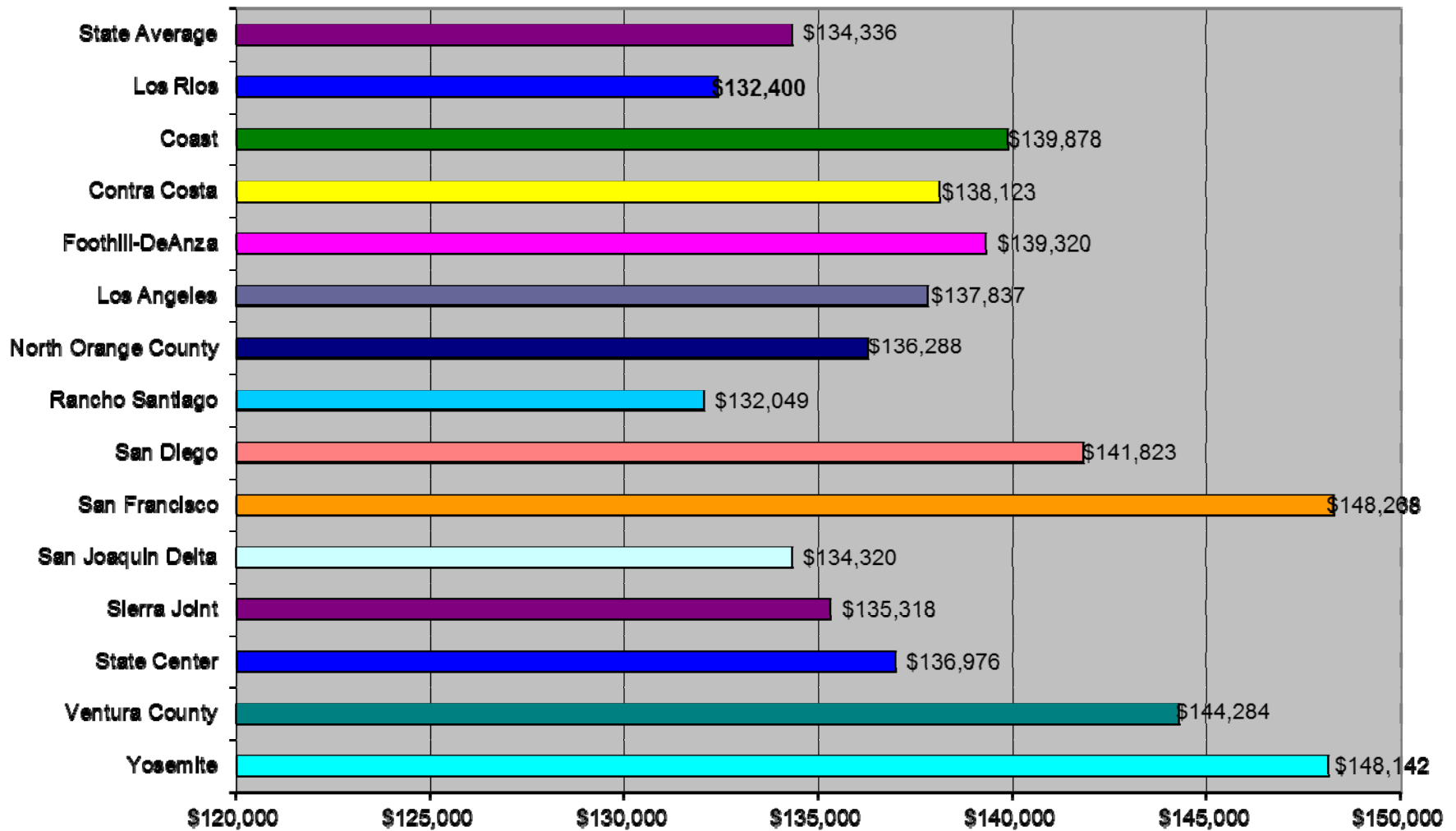


\*Data not available for Fall 2014



# Comparative Analysis

Annual Certificated Administrator Salaries\*  
Fall 2013



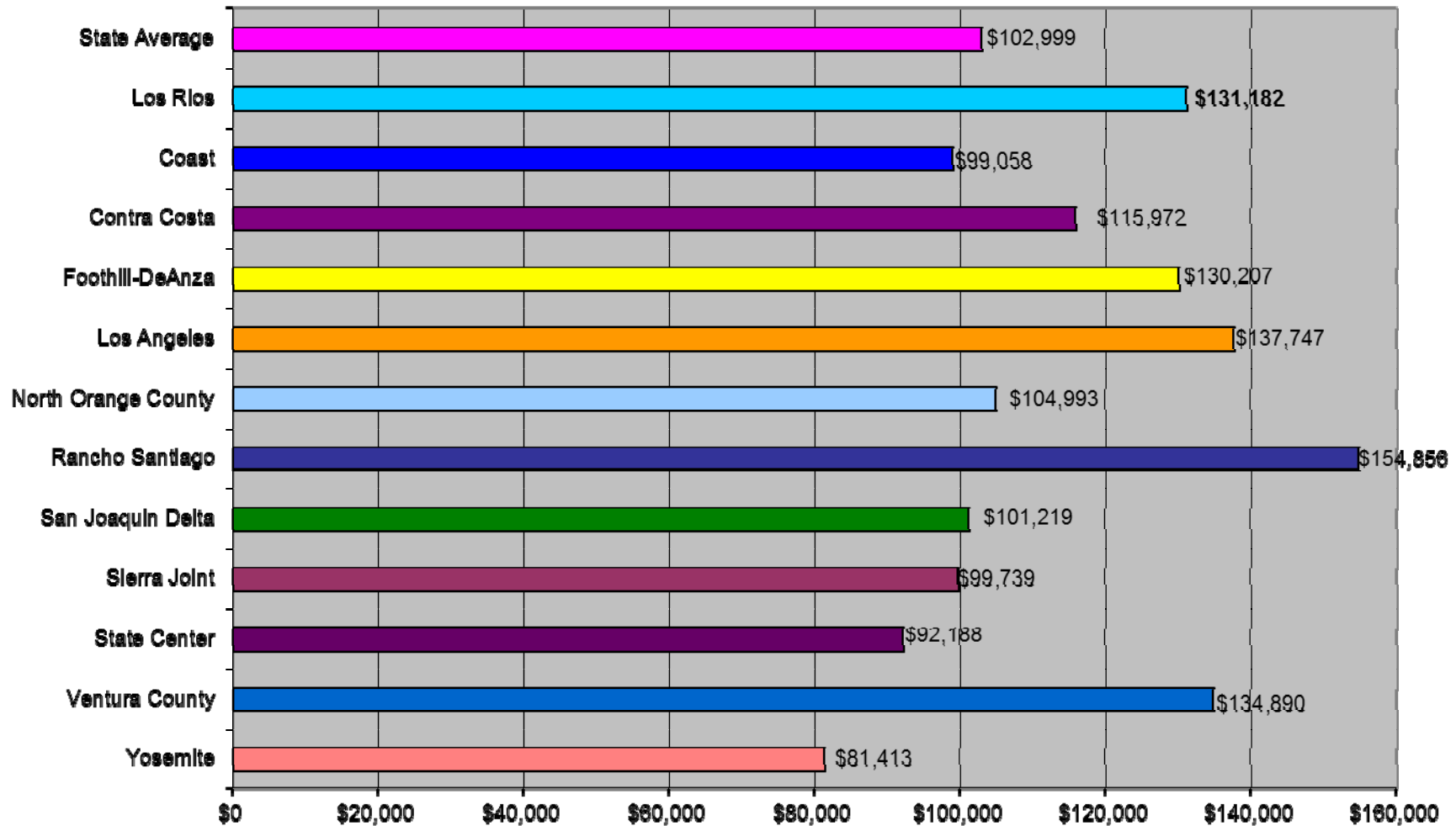
\*Data not available for Fall 2014





# Comparative Analysis

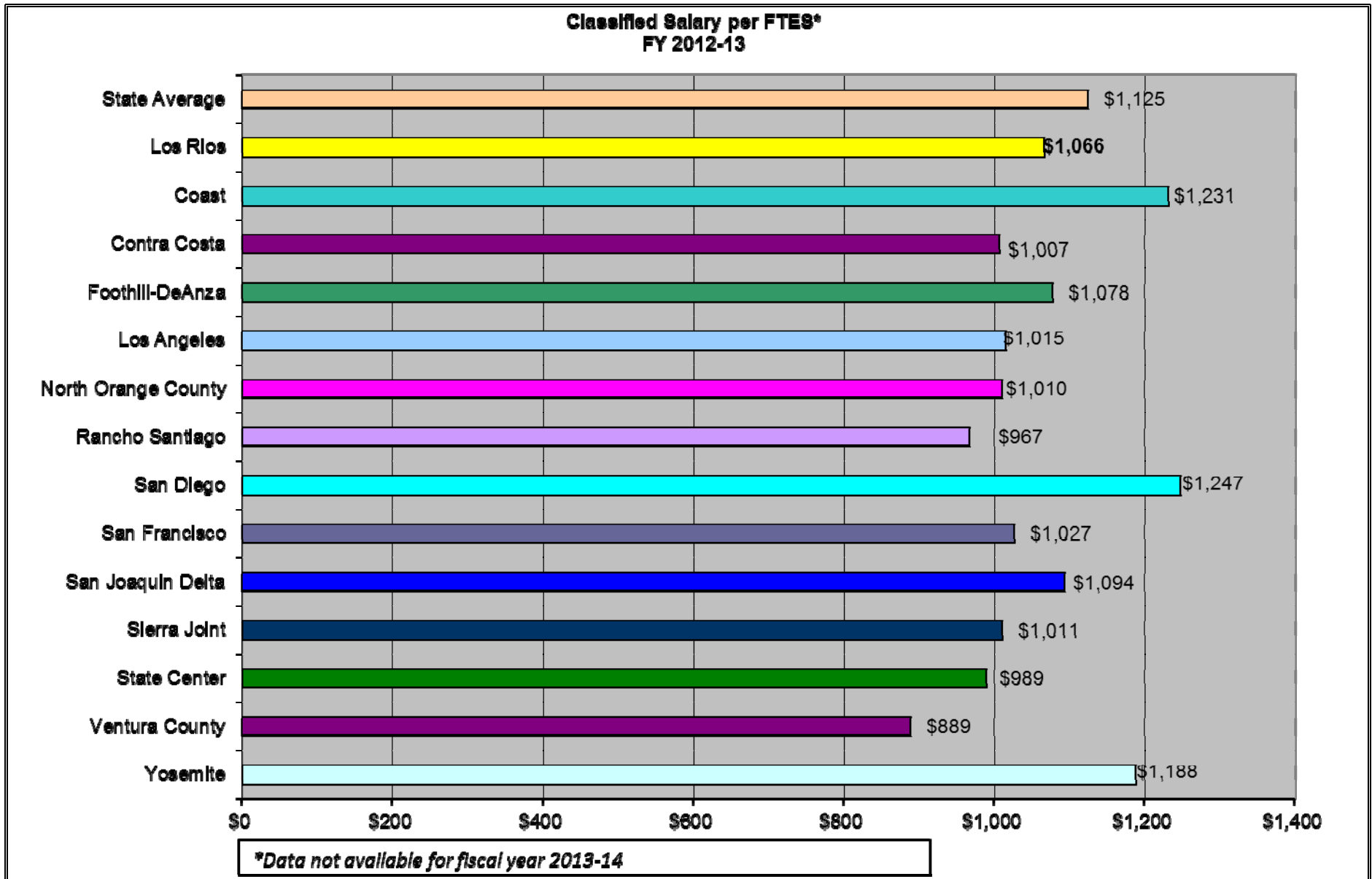
Annual Classified Administrator Salary\*  
Fall 2013



\*Data not available for Fall 2014

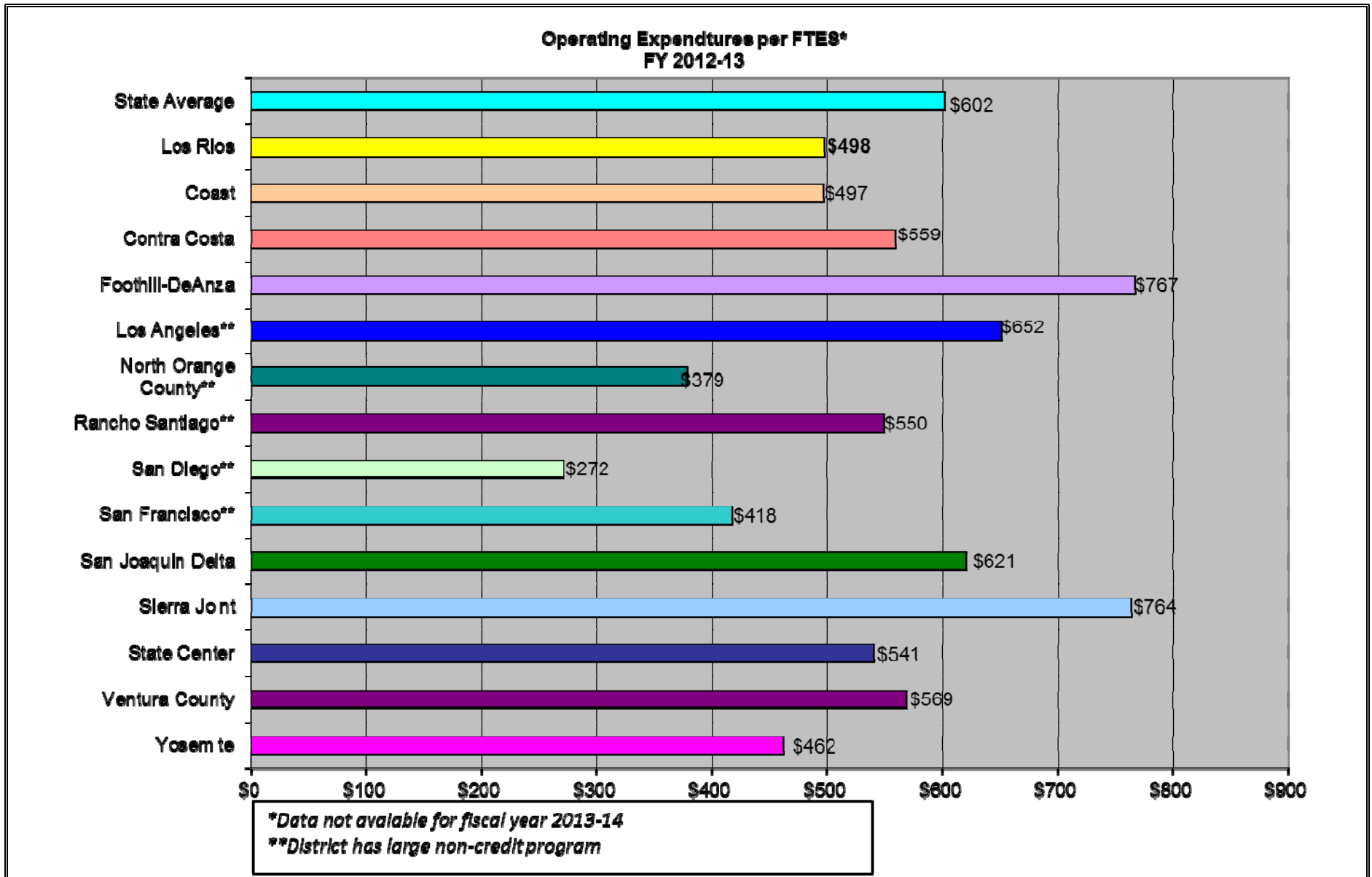


# Comparative Analysis





# 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 10<sup>th</sup> for the fiscal year ended June 30<sup>th</sup>. 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 30<sup>th</sup>.

**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.



# Glossary of Finance Terms

## **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.



# Glossary of Finance Terms

**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.



# *Glossary of Finance Terms*

**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.





# *Glossary of Finance Terms*

**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.