

LOS RIOS COMMUNITY COLLEGE DISTRICT

2016-17 Tentative Budget

Presented to the Board of Trustees
June 8, 2016

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 historically 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. For 2016-17, Gov. Jerry Brown's budget – and so Los Rios' tentative budget represents a cautious and pragmatic approach to spending. The watchword is "restraint" in light of a slow-growth economy and an uncertain revenue future.

The governor's revised 2016-17 budget includes 2 percent growth for instruction, but many if not most districts in the state – including Los Rios – are experiencing flat or declining enrollments. Therefore, these funds will likely go to a relatively small number of districts. In addition, the statutory COLA, proposed at 0.47 percent in January, has now been reduced to zero. The governor's spending plan includes only \$75 million to increase the base. That translates to about a 1.2 percent increase at a time when colleges are facing growing costs, including retirement and health benefits. Los Rios' tentative budget will include a small projection for growth although achieving growth will be difficult. There is an appropriation for Folsom Lake College's Rancho Cordova Center and an estimate of \$3.4 million for the base allocation increase.

For Los Rios, maintaining current enrollment, let alone achieving growth, will require us to continue our "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 funding reductions to enrollment growth, particularly in the face of low unemployment and a plateauing in the size of high school graduating classes. The District and the Los Rios Colleges continue to work to spread the word that there are courses open and classroom seats available. We are aggressively seeking new students while at the same time encouraging our current students to persist and "save your spot"

from one semester to the next through a multi-faceted enrollment and marketing campaign.

Looking forward, the proposed 2016-17 state budget is a tack in a much different direction from the robust 2015-16 budget. The governor is advising extreme caution despite somewhat improved fiscal conditions: he continues to emphasize the importance of substantially increasing the state's Rainy Day Fund to help the state weather significant fluctuations in volatile tax collections. Indeed, one reason Los Rios weathered the last downturn and will be prepared when the next inevitable recession comes is our core value of fiscal prudence and caution. We 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 concern over natural resources. Leading by example, Los Rios continues to be responsible with all our resources, especially water, energy, land use and the construction and maintenance of our buildings and grounds.

With a newly approved 2016 Strategic Plan, complete with new Mission and Vision statements, values, goal and strategies, the District is newly empowered and focused on 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, and to partner to encourage new students to



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attend and current students to persist and succeed. Despite the less than optimal state support for our community colleges, 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. We continue in our efforts to plan and implement a districtwide fundraising campaign that we believe will help provide the promise of a community college education to all who work for it. The interest that our region has already shown in supporting such an exciting and important initiative is yet another reminder of the greater Sacramento community's

commitment to and generosity toward the Los Rios Colleges and our resilient students.

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

On behalf of the Los Rios Board of Trustees and all our employees, we pledge to continue to be prudent 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 over two million residents. Los Rios comprises four separately accredited colleges: American River, Cosumnes River, Folsom Lake and Sacramento City 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. Over 75,000 students enroll in our colleges during our primary terms.

The annual budget is an important element in communicating to the district's constituents and 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 for the upcoming fiscal year begins in January with the release of the Governor's proposed budget. The January proposal reflects the Governor's goals and objectives for the coming 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 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 with the

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

Because the State 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

With the passage of Proposition 30 in 2012-13, California eliminated its structural deficit and began paying down its debt. Proposition 30 increased tax revenues by raising the State sales tax rate and tax rates for high income taxpayers. The revenues generated by Prop. 30 are being used to support base funding as well as 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 as well as provide funding for new initiatives. For 2016-17, the economic outlook has tempered the budget proposal. While it is still an overall positive year, the Governor referenced Aesop's fable of the Grasshopper and the Ant in his May Revision to emphasize the need to save up for the days of necessity. The State is much better positioned for an economic downturn now than it was when the great recession hit in 2007. That is due to prudence on the part the Governor in proposing balanced budgets as well as to the voters in passing Proposition 30, a temporary increase. Concern looms over the expiration of Proposition 30 expressed in the May Revision narrative as "the budget is currently projected to return to deficit spending when Proposition 30 revenue expire."



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January Proposal – Community Colleges

The January proposal for on-going general purpose programs included 2% for enrollment growth and a cost of living adjustment (COLA) of 0.47%. Noticeably lacking was further funding of the base augmentation as well as funding for additional full-time faculty.

On the categorical side, \$248M in on going funds was allocated for the Workforce and CTE Pathways program. This allocation was made in support of the recommendations of a taskforce of the State Chancellor's Office that focused on improving the delivery of career and technical education to provide a strong workforce. Other restricted allocations included funding to augment the Basic Skills Initiative.

One-time allocations included \$76.3M to further pay mandated cost claims. This is contrasted against the 2015-16 allocation of \$604M. The reduction was primarily attributed to the State having paid off most of the outstanding claims. There was a substantial increase in funding for scheduled maintenance and instructional equipment. That allocation was proposed at \$289M versus \$148M in 2015-16. Although funded as one-time, a large portion of it was on-going in terms of the Proposition 98 guarantee. In this regard, the Governor was looking forward in allocating on going funds to a use that could be fairly easily reduced in the event of a downturn in revenues.

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.

Other categorical programs were maintained at 2015-16 levels with some receiving the proposed COLA of 0.47%. Funding supported by Proposition 39 for energy efficiency and clean energy jobs programs was proposed at \$45.2M.

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 2015-16, \$500M was funded for the restoration of Adult Education and that was maintained but not augmented for 2016-17. Los Rios is a member of the regional consortium working to deliver a more cohesive program for Adult Education. Our role does not include delivery of instruction that remains with the K-12 districts. However, the improved communication and coordination provided by the consortium is anticipated to yield great benefit to the region and our role is important in this new approach to delivery of these critical services.

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. In contrast to the prior three budgets where revenue forecasts improved after the January proposal, revenues fell short of projections between January and May resulting in a May revision that was fairly close to status quo with the January proposal. The primary change was to fund \$75M in base augmentation which was critically important given that the statutory COLA for 2016-17 had declined to zero.



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Summary of Major Line Items in Enacted 2015-16 & Governor's Budget Proposal for 2016-17

Description	2015-16	January Proposal	May	Comment
COLA	\$61M, 1.02%	\$29.3M, 0.47%	Zero	Statutory Rate decreased between January and May to zero
Growth	156.5M, 3%	\$114.7M (2.00%)	\$114.7M (2.00%)	Enrollment growth was funded at 3% in 2015-16; However, many districts are not growing and there is still unearned growth
Base Augmentation	\$266.7	Zero	\$75M	Funding is intended to help districts pay for increases to employer contributions for retirement benefits (STRS/PERS)
Mandate Past Claims	\$604M	\$76.3M	\$105.5M	To be distributed on per FTES basis to all districts regardless of past claim liability
Increase Regular Faculty	\$62.3M	0	0	Funding to support more full-time faculty positions. Stratified requirement using full-time to part-time ratio
Student Success & Support	\$299.2M	No Augment	No Augment	Program replaced Matriculation.
Student Equity	\$155M	No Augment	No Augment	New program for 2014-15 funded at \$70M; 2015-16 total \$155M
COLA for Categorical programs	\$2.5	\$1.3	Zero	COLA for EOPS, CalWORKS, DSPS, and Child Care Tax Bailout
Scheduled Maintenance /Instructional Equipment	\$148M	\$289M	\$219.4M	Change from January was primarily to fund base augmentation
CTE – Strong Workforce	No Augmentation	\$248M	\$248M	Strong workforce \$200M; \$48M for CTE pathways
Basic Skills Program	One Time grants	\$30M	\$30M	Funding for programs to aid success of basic skills students



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LOS RIOS' PROJECTED REVENUE INCREASES

The amounts below reflect projections based upon the May Revise for Los Rios funding augmentations for 2016-17:

Growth (potential – preliminary growth rate)	\$3.0M
COLA	\$0
Base Augmentation Increase	\$3.4M
Rancho Cordova Center Base Allocation	\$1.1M
CTE	TBD
Basic Skills	TBD
SMSR/SIEF & LM – One-time Only (OTO)	\$10.0M
Prior Years' Claims for Mandated Costs (OTO)	\$4.8M

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 funded level was 52,171.

Restored FTES of 2,130 at the final calculation for 2014-15 brings the base workload for 2015-16 to 52,170, still 843 below 2008-09. Because Los Rios had unfunded FTES, it qualified for the maximum allowable restoration through 2013-14. The following table recaps the reductions and restorations since 2009-10.

The amount for 2015-16 is projected based upon the first principal apportionment.

Program Funding Reductions and Restoration - 2009-10 to 2015-16				
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)	9,530,034	(2,334,966)
2015-16	156,500,000	(16,900,000)	-	(2,334,966)

Growth Rate Formula

Senate Bill 860 specified new requirements for the distribution of growth funds. The Chancellor's office developed a formula in accordance with SB 860. SB 860 directs growth toward 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 2%, Los Rios' growth entitlement is projected to be 1.2%.



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Cost of Living Adjustment (COLA)/Basic Allocation Increase

As mentioned earlier, the COLA for 2016-17 is zero. COLAs were not funded from 2008-09 through 2012-13 though statutorily they should have been funded cumulatively at 15.8%. For Los Rios, the 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 for additional base funding due to the increased pension costs.

	2012-13	2013-14	2014-15	2015-16	2016-17
COLA %	0.00%	1.57%	0.85%	1.02%	0.00%
COLA \$	\$ -	\$ 3,798,642	\$ 2,134,283	\$ 2,691,684	\$ -

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. The 2020-21 rate is currently projected at 19.8%. Employee contributions remain at 7%.

2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
11.442%	11.771%	11.847%	13.888%	15.5%	17.10%

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 percentage points which was around \$700,000 for general purpose positions. The 2015-16 increase of 185 percentage points required another \$2M. This does not include the increased contributions required of employees. Following is a table of the rate increases.

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 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



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fund the increase in pension costs. The District designated a portion of that increase in 2015-16 to support both the current year's increase as well as the 2016-17 and part of the 2017-18 increase. The 2016-17 augmentation will also be a source to support these costs.

Categorical Programs

Many programs were significantly reduced and some eliminated in 2009-10. Several programs have been restored. The major programs still allocated at the reduced level are CalWORKS, the Part-Time Faculty Compensation items, MESA, and EEO. Matriculation was eliminated and replaced by Student Success and Support and Student Equity. There is no COLA for any program and the only augmentations this year are for the CTE and Basic Skills programs mentioned earlier.

New Faculty

Funding was added to the base in 2015-16 to support hiring of full-time faculty. The California Community Colleges Chancellor's Office (CCCCO) gave each district the number of regular faculty positions that should be added as determined from a ranking using the full-time to part-time faculty ratio. For Los Rios which has a high ratio, the number of faculty hires is 22. Those positions were included in the 2015-16 hiring process to start in fall 2016. Funds remaining after providing for the new positions were designated to be used to support other faculty related purposes.

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 were temporary 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 much with the sales tax expiration but there are concerns that programs could be impacted if the taxes are not extended. There is a ballot measure in November 2016 to extend the personal income tax provision.

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%. There was no deficit for 2014-15 although that was not known until February 2016. For 2015-16, the deficit factor at the first principal apportionment is 1.2%. However, the District is estimating 0.5% as a potential deficit.



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California community colleges are funded by: general apportionment, local property taxes, student enrollment fees, and most recently, revenues from the Education Protection Account (EPA) established by Proposition 30. A sub-set of local property taxes is taxes received from Re-development 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 * 98%
 - 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 (Prop. 30 or 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 was 37%.

Revenue Source	\$ in Millions			
	Statewide	% of Total	Los Rios	% of Total
Apportionment	\$2,147	37%	\$ 142	54%
Property Taxes	2,297	40%	58	22%
Student Enrollment Fees	410	7%	15	6%
EPA	958	16%	48	18%
Total Revenue	5,812		264	
Deficit	-		-	
Total Entitlement	\$5,812	100%	\$ 264	100%

Source: Final Recalculation for 2014-15

State Facility Bond

A ballot measure for state school educational facilities bonds is slated for the November 2016 election. If this measure passes, it will provide \$2 billion for community college facilities. Additional information regarding Los Rios' projects that are eligible for State bond funds can be found in the Information section under "Capital Facilities Program."



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BUDGET FORECAST

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

Restoring reserves has been an area of focus by all stakeholders. Similar to the State’s planning, the District as well recognizes the need to plan for the next economic downturn.

Revenue Assumptions

Stability

Stability is the term 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. Enrollment growth for summer as well as in our apprenticeship and public safety programs will not be confirmed until July when the District files the annual attendance report.

X, Y, Z Budgets

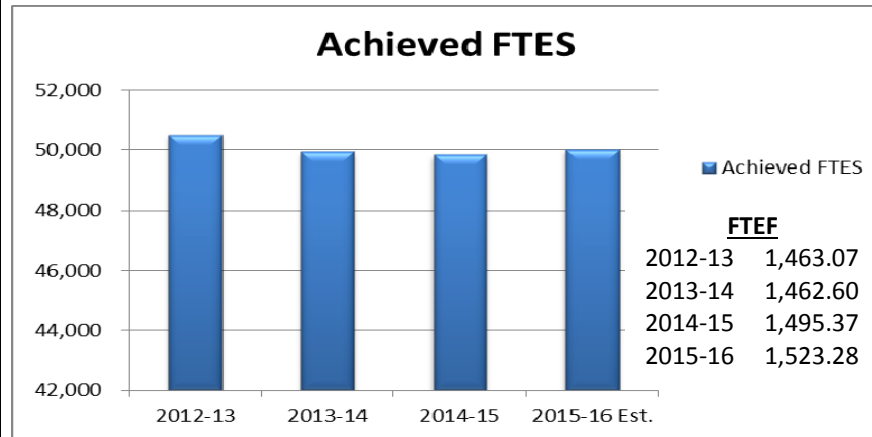
The District budget process uses three potential revenue assumptions. As had been long-standing practice prior to the 2008-09 reductions, the revenue assumptions assume a base level expenditure plan (X budget) that is increased corresponding to the higher revenue levels in the Y and Z budgets. The X budget for 2016-17 includes the base allocation increase and base funding for the Rancho Cordova Center. The Center was approved by the Board of Governors in March 2016 and is expected to achieve over 1,000 FTES in 2015-16 making it eligible for \$1.1M in basic allocation funding. The District spends at the X level until revenues above that level are realized. The X level is essentially the stability funding level.

The Y budget includes growth at 0.58% and lottery revenues at \$2.3M over X. The District’s growth cap under the new formula is 1.16%. The Z budget is set at cap plus lottery revenues at \$4.5M above X budget.



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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 and 2015-16 full-time equivalent faculty (FTEF) were added to achieve restoration funding through additional course offerings. In addition, the District shifted FTES from the summer 2015 term to capture additional growth funding for that year. Unfortunately, the addition of course sections is not generating additional enrollment.



Appropriations

Instructional Program Increase - For 2016-17, 23 additional instructional FTEF is allocated for the summer term, an increase of 20%. The District is also expanding its instructional offerings through its apprenticeship and public safety partnerships. Additional fall or spring FTEF will depend upon the outcome for summer and whether the District is in stability in 2016-17.

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 added twenty-two faculty positions funded by the State authorization. Classified positions added included four custodial positions, to address workload increases as a result of the expansion of our facilities. A new police captain was also added and funds were provided to transition positions from VTEA to general purpose funding. Two new management positions were authorized in 2015-16 to oversee the Distance Education program at American River College and a dean for the Rancho Cordova Educational Center. Classified staffing for the new center facility was added from funding that was banked for future center staffing prior to the downturn.

Other Cost Increases

As described earlier, revenue reductions and no COLAs meant no new funding to support increases for salary step and column movement, health and welfare benefits, and other payroll and operational costs.

The cumulative increase in health premiums since 2008-09 is 69% or \$518 per month for the plan selected by most employees. Employees are shouldering part of that increase by paying at least \$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



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primary HMO plan and slight increases for the other plans. For 2016-17, the base rate increase for the Kaiser HMO is \$37.77 per month. Some employee groups chose to fund that increase while others passed the increase along to members in order to preserve funds for salary improvements.

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 is estimated at \$2.03M in 2015-16 and another \$2.03M estimated in 2016-17.

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.

One-time Appropriations

The unrestricted block grant for past mandates claims funding will be used to support items such as the set-aside for PERS/STRS costs. The District will work with its employee groups in terms of this allocation as a portion of it is subject to negotiations. The allocation for SMSR and SIEF will likely follow the recommendation from past years of allocating ½ to each program.

In 2015-16, the District made significant appropriations from the Mandate funds toward infrastructure, sustainability, and security improvements. Those initiatives are in progress and expected to yield savings but also to achieve other qualitative benefits for the District and those it serves.



Historical Overview

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

In 2015-16, Folsom Lake College’s Rancho Cordova Educational Center was approved by the Board of Governors. With that approval, the District achieved the completion of its plan for educating a region. There are now six official centers: Folsom Lake College’s El Dorado and Rancho Cordova Centers, American River College’s Natomas Center, and Sacramento City College’s Davis and West Sacramento Centers, Cosumnes River College’s Elk Grove Center. 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’s facility master plans include future expansion of its centers. The Davis Center is slated to begin construction on its second phase in summer 2016.

The District served over 77,000 students in fall 2015. 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 2016, the CCCC is projecting slightly less than 77,000 students for fall 2017. Significantly lower projections likely mean deferring facility projects planned to meet the much higher projections. That is somewhat fortunate given the current lack of State funding to support facility projects. Since 2002, the District’s facility program has added or modernized over 2.2 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 2015-16 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 last plan, adopted in January 2011, served as the fourth official strategic plan for the District and many of the goals in that plan were realized. For the fifth plan which will guide the District through 2020-21, the planning process involved taking a look at where we are and where we want to be as a community college district. The 2016 Strategic Plan provides a thoughtful vision of the future of Los Rios. The vision centers on promoting student success through several initiatives that will be measured toward specific goals for improvements.

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 functions of the colleges include: developmental instruction, 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.

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 mission and vision for the District are as follows:

MISSION STATEMENT

The Los Rios Colleges provide a vibrant learning environment that empowers all students to achieve their educational and career goals.

VISION STATEMENT

To transform the lives of students and enhance the vitality of our region. 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.



Values, Vision, Mission and Goals

OUR FIVE STRATEGIC GOALS

1. Establish effective pathways that optimize student access and success.
2. Ensure equitable academic achievement across all racial, ethnic, socioeconomic and gender groups.
3. Provide exemplary teaching and learning opportunities.
4. Lead the region in workforce development.
5. Foster an outstanding working and learning environment.

VALUES

These core values serve as the foundation upon which the District operates. Our values guide and inspire how we manage the Los Rios District, interact with our students, colleagues and community, and establish programs that promote student success.

Students Are Our Highest Priority

Student Access: We are committed to providing educational opportunities that serve the needs of the greater Sacramento region's diverse population.

Student Success: We support our students' efforts to achieve success in their educational and career goals and as contributing members of society.

Lifelong Learning: We encourage a limitless spirit of openness and intellectual curiosity as enduring pursuits.

Student Support and Services: We promote a safe and supportive environment that serves the individual learning needs of all students.

Employees

Safe and Secure Work Environment: We embrace an accepting, inclusive and nurturing work environment that is free of threats and intimidation.

Professionalism: We encourage, promote and support the continuous professional development of all employees, acknowledging their unique contributions to creating a collegial workplace that is diverse in composition and thought.

Well-Being: We believe in a work-life balance and support the physical, mental and emotional well-being of our staff and faculty.

Diversity

Building Community: We recognize that diverse backgrounds and perspectives contribute to the Los Rios District's strength as a dynamic, inclusive educational community.

Relationships

Mutual Respect and Consideration: We believe effective working relationships are central to achieving our Mission and employ an interest-based approach to solving problems through collaboration, empathy, mutual respect and integrity.

Participatory Governance

Encouraging the Contributions of All Our Members: All members of the Los Rios community have the ability to contribute to our organizational success and are encouraged to do so.

Informed, Collaborative and Integrated Decision-Making: We value informed decisions made by people with diverse perspectives who are close to the issues.



Values, Vision, Mission and Goals

Community

Serving the Community: We address the cultural, economic and social needs of the region by building meaningful connections between our colleges and their communities.

Academic Excellence

Quality: We strive to deliver the highest quality programs, services and activities.

Academic Rigor: Los Rios' educational standards emphasize critical thinking and writing, analysis and excellence in educational experiences, stimulating faculty members to challenge themselves and their students in an atmosphere that inspires thoughtful teaching and learning.

Academic Integrity and Freedom: Los Rios is committed to academic integrity and embracing forthright, honest and ethical behavior.

Equity

Social Justice: We acknowledge and embrace our responsibility to empower underrepresented segments of our community and to ensure that all populations have the same access, support and opportunities to succeed.

Sustainability

Building a Culture of Sustainability: The Los Rios community is a wise steward for all its resources, protecting, preserving and nurturing its people, its environment, its property, its capital and its educational programs.

Innovation

Fostering Innovation and Responsible Risk-Taking: Los Rios supports and invests in change that increases the effectiveness of our

programs, the productivity of our work and the successful outcomes of our students.

Integrity

The Highest Ethical Standards: Los Rios values integrity, transparency, accountability, honesty and professionalism, both in the workplace and the classroom.

2016-17 Strategies

During the coming year, the District will begin to implement the specific strategies in the plan. Part of the implementation process will be to identify the resources necessary to support those efforts.



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.

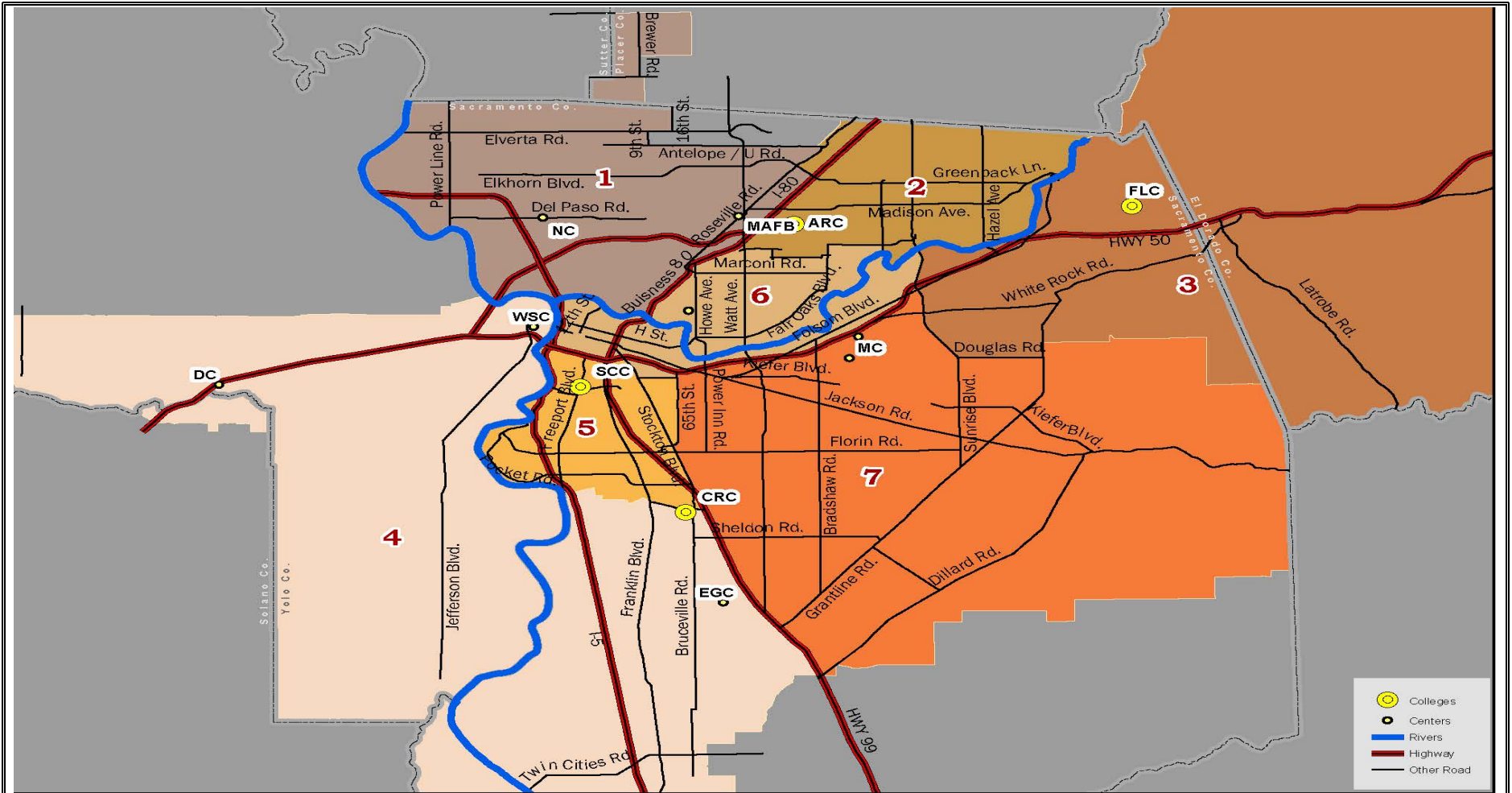
The Los Rios Board of Trustees meets on a monthly basis. Business meetings are conducted the second Wednesday of each month generally in the District Office Board Room located at 1919 Spanos Court, Sacramento, California. Citizens are welcome to attend these public open meetings.

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



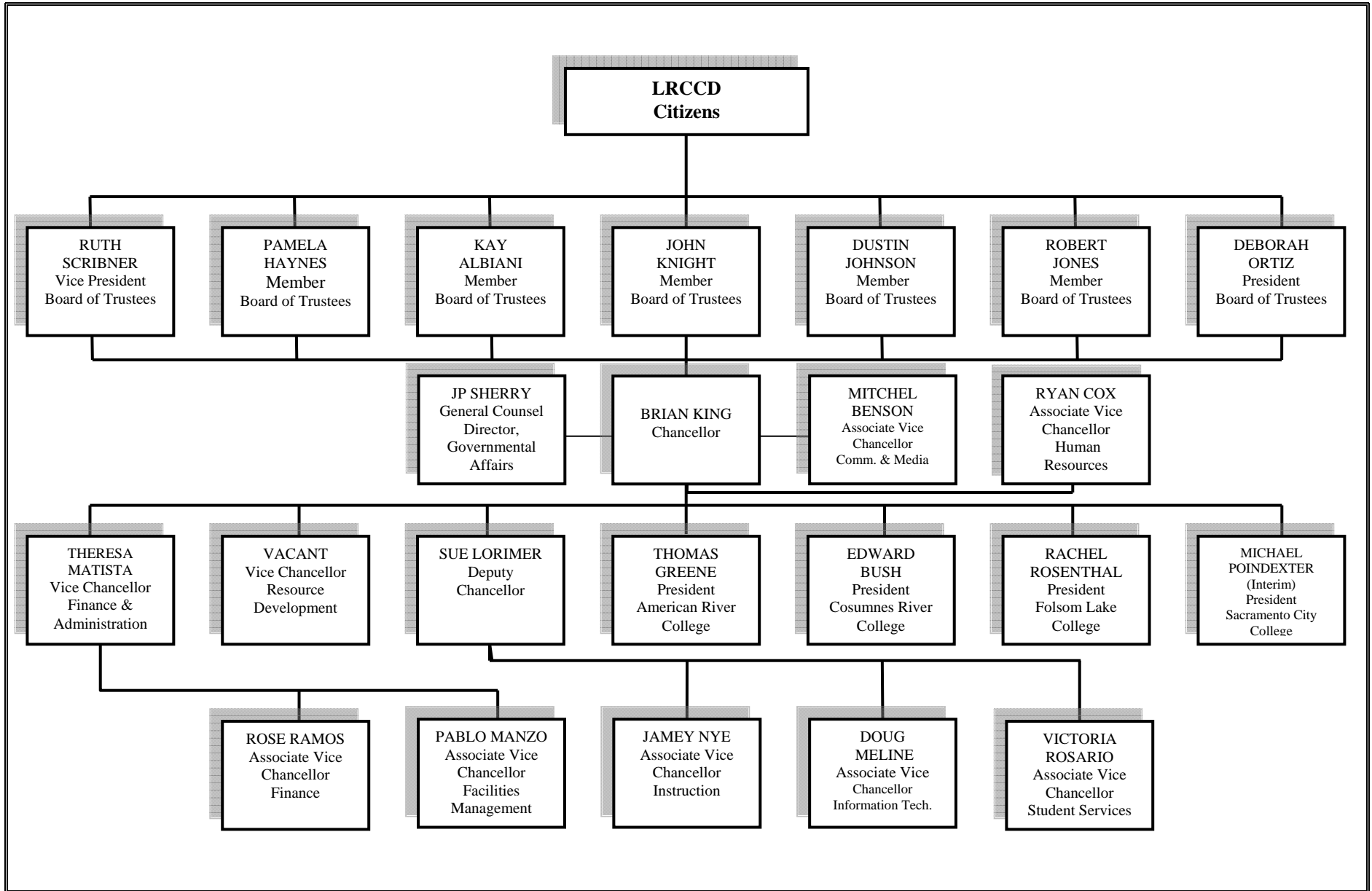
Deborah Ortiz
Area 6



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 7, 2016. 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 2016-17 budget:

January 5 - May 13	<u>Budget Development</u> – Based upon Governor's January proposal.
May 16 - June 1	<u>Budget Refinement</u> - For preparation of the District's Tentative 2016-17 Budget based upon the Governor's May Revise.
June 8	<u>Governing Board Meeting</u> – Update/review of tentative budget proposed for adoption. Adoption of 2016-2017 tentative budgets.

August 30	<u>Newspaper Publication</u> - Publication of availability of budget. (On or before but not less than three days prior to availability of proposed budget for public inspection).
After September 1	<u>Public Accountability</u> - Proposed budget available for public inspection.
September 7	<u>Public Hearing</u> - The Governing Board shall hold a public hearing on the budget at which time any changes proposed shall be presented.
September 7	<u>Governing Board Meeting</u> A) Update/review of 2016-2017 budget proposed for adoption. Update/review of 2015-2016 financial status. B) The Governing Board adoption of the 2016-2017 budget. (On or before September 15).
On or before September 30	<u>Transmittal to State Chancellor's Office and County</u> - The District shall submit two copies of its adopted annual financial and budget report to the State Chancellor's Office and the appropriate county officers for information and review.
October/December	<u>Governing Board Meeting</u> - Governing Board review of 2016-2017 District Program Development Funds.
January/February	<u>Governing Board Meeting</u> - Budget Modification (Revision #1).
June 2017	<u>Governing Board Meeting</u> - Final Current Year Budget Modification (Revision #2).



Summary of District Funds

FUND ACCOUNTING

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

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

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

In 2016-17, 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 (Harris) 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 2014-15 with funds in excess of the Actuarial Accrued Liability (AAL) of \$77.8M using assumptions of bi-annual increases of 9.0% and annual investment returns of 5%. The bi-annual increase 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. The District is also 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

2015-16 REVISED BUDGET & 2016-17 TENTATIVE BUDGET – DISTRICT FUNDS

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 2015-16 or 2016-17 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 2016-17.

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 (Harris) 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.

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 \$97.1 million in financial aid received for students in 2016-17 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 \$57,613.

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
2015-16 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET - Z BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 10,751,623	\$ 10,751,623		
Committed	20,188,144	8,898,144		
Restricted	4,095,064	2,171,276		
Total Beginning Fund Balance	35,034,831	21,821,043	-	-
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	183,959,241	200,397,809		
Basic Allocation Adjustment & COLA (1.02% in 2015-16; Zero in 2016-17)	15,413,169	3,400,000		
Elk Grove/Rancho Cordova Basic Allocation	1,145,691	1,145,691		
Growth - 2015-16; 2016-17, 1.20%	200,000	3,027,170		
Local Property Taxes	65,540,702	65,540,702		
Enrollment Fees, 98%: 2015-16 & 2016-17, \$46/unit	15,919,130	15,919,130		
Total Base Allocation, COLA & Growth	282,177,933	289,430,502	-	-
Recalculation from 2014-15	1,554,331			
Lottery Funds	7,414,112	7,413,980		
Other General Purpose	43,096,317	18,295,570		
Restricted/Special Programs Revenue	77,124,205	58,666,781		
Total Revenue	411,366,898	373,806,833	-	-
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 446,401,729	\$ 395,627,876	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$155,478,864	\$ 141,616,220		
Classified Salaries	86,011,733	78,299,969		
Employee Benefits	75,729,099	77,542,494		
Books, Supplies & Materials	11,484,185	8,428,637		
Other Operating Expenses	48,972,636	49,010,689		
Capital Outlay	13,898,148	6,793,075		
Interfund Transfers/Other Outgo	33,006,021	12,017,035		
Total Appropriations and Interfund Transfers	424,580,686	373,708,119	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	10,751,623	10,751,623		
Committed	8,898,144	8,898,144		
Restricted	2,171,276	2,269,990		
Total Ending Fund Balance	21,821,043	21,919,757		
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 446,401,729	\$ 395,627,876	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 INSTRUCTIONALLY- RELATED ACTIVITIES
 (Sub-Fund of the General Fund)
 2015-16 ADOPTED BUDGET, AS REVISED
 2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 3,823,811	\$ 3,199,896		
Total Beginning Fund Balance	3,823,811	3,199,896	-	-
REVENUE:				
Local - Other	1,535,715	1,561,500		
INTERFUND TRANSFERS:				
Bookstore Fund	686,332	630,388		
General Fund	10,000	10,000		
Total Revenue and Transfers	2,232,047	2,201,888	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,055,858	\$ 5,401,784	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 19,197	\$ 17,000		
Classified Salaries	211,857	127,000		
Employee Benefits	14,550	9,300		
Books, Supplies & Materials	1,187,815	795,000		
Other Operating Expenses	1,248,575	1,236,888		
Capital Outlay	75,693	4,000		
Payments to Students	7,728	7,500		
INTERFUND TRANSFERS OUT:				
General Fund	85,347	-		
Scholarship Fund	5,200	5,200		
Total Appropriations and Interfund Transfers	2,855,962	2,201,888	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	3,199,896	3,199,896		
Total Ending Fund Balance	3,199,896	3,199,896	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,055,858	\$ 5,401,784	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2015-16 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 301,272	\$ 301,272		
Total Beginning Fund Balance	301,272	301,272	-	-
REVENUE:				
Federal:				
Child Care Food Program	105,000	105,000		
Total Federal Revenue	105,000	105,000	-	-
State:				
Apportionment	189,175	189,175		
General/California Child Care	1,127,957	1,130,037		
Child Care Food Program	6,000	6,000		
Total State Revenue	1,323,132	1,325,212	-	-
Local:				
Fees	136,500	132,025		
Interest Income & Other	1,250	1,000		
Total Local Revenue	137,750	133,025	-	-
Total Revenue	1,565,882	1,563,237	-	-
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	629,707	414,946		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,496,861	\$ 2,279,455	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 1,323,433	\$ 1,179,592		
Employee Benefits	706,703	633,822		
Books, Supplies and Food	136,053	134,719		
Other Operating Expenses	26,400	26,050		
Capital Outlay	3,000	4,000		
Total Appropriations	2,195,589	1,978,183	-	-
ENDING FUND BALANCE, JUNE 30	301,272	301,272		
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,496,861	\$ 2,279,455	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2015-16 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 3,221,244	\$ 3,221,244		
Board Designated - General Fund Shortfall	10,033,946	10,033,946		
Committed Funds/Projects in Progress	69,763,301			
Total Beginning Fund Balance	83,018,491	13,255,190	-	-
REVENUE:				
State Capital Outlay Projects	8,584,970			
Proposition 39 Projects	4,272,454			
State Scheduled Maintenance and Special Repairs (SMSR)	5,206,866	5,011,566		
Interest Income	586,050	586,050		
Other Local Revenue, including Donations	467,460	272,263		
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	23,944,672	7,694,225		
Other District & College Projects	3,220,992	428,778		
Other Funds	498,000	396,613		
Total Revenue and Interfund Transfers	46,781,464	14,389,495	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 129,799,955	\$ 27,644,685	\$ -	\$ -
APPROPRIATIONS:				
State Capital Outlay Projects	\$ 8,584,970			
Proposition 39 Projects	4,272,454			
Other Major Construction, including Information Technology	8,410,340			
Program Development and/or Improvement Projects	16,533,945	5,116,566		
College Projects	11,052,208	72,900		
Future Program Improvement Projects	64,082,922	8,513,753		
College Investments for Future Projects	2,916,425	262,663		
Other Transfers Out	691,501	423,613		
Total Appropriations and Interfund Transfers	116,544,765	14,389,495	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	3,221,244	3,221,244		
Board Designated - General Fund Shortfall Reserve	10,033,946	10,033,946		
Total Ending Fund Balance	13,255,190	13,255,190	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 129,799,955	\$ 27,644,685	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE A
 2015-16 ADOPTED BUDGET, AS REVISED
 2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 2,630,639	\$ -		
Total Beginning Fund Balance	2,630,639	-	-	-
REVENUE:				
Bond Proceeds				
Interest Income	30,000	30,000		
Total Revenue and Other Financing Sources	30,000	30,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,660,639	\$ 30,000	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 2,640,639	\$ 10,000		
Bond Service Costs	20,000	20,000		
Total Appropriations	2,660,639	30,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-		
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,660,639	\$ 30,000	\$ -	\$ -

Note: Appropriations for 2015-16 include projects spanning more than one fiscal year that will not be fully expended in 2015-16; funds remaining at year-end will be re-appropriated in the 2016-17 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE M
 2015-16 ADOPTED BUDGET, AS REVISED
 2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 35,795,470	\$ -		
Total Beginning Fund Balance	35,795,470	-	-	-
REVENUE:				
Bond Proceeds				
Local - Interest Income	70,000	70,000		
Total Revenue	70,000	70,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 35,865,470	\$ 70,000	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 35,850,470	\$ 55,000		
Bond Service Costs	15,000	15,000		
Total Appropriations	35,865,470	70,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-		
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 35,865,470	\$ 70,000	\$ -	\$ -

Note: Appropriations for 2015-16 include projects spanning more than one fiscal year that will not be fully expended in 2015-16; funds remaining at year-end will be re-appropriated in the 2016-17 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2015-16 ADOPTED BUDGET, AS REVISED
 2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 26,079,745	\$ 22,803,342		
Total Beginning Fund Balance	26,079,745	22,803,342	-	-
REVENUE:				
Local:				
Property Taxes	12,645,212	12,474,622		
Interest Income	324,929	321,194		
Total Revenue	12,970,141	12,795,816	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 39,049,886	\$ 35,599,158	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 7,770,000	\$ 8,635,000		
Bond Interest Expense	8,474,044	7,434,219		
Bond Service Costs	2,500	3,000		
Total Appropriations	16,246,544	16,072,219	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	22,803,342	19,526,939		
Total Ending Fund Balance	22,803,342	19,526,939	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 39,049,886	\$ 35,599,158	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2015-16 ADOPTED BUDGET, AS REVISED
 2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 4,624,972	\$ 4,121,413		
Total Beginning Fund Balance	4,624,972	4,121,413	-	-
REVENUE:				
Local:				
Property Taxes	9,478,094	9,693,695		
Interest Income	203,710	203,710		
Total Revenue	9,681,804	9,897,405	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 14,306,776	\$ 14,018,818	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 1,715,000	\$ 2,005,000		
Bond Interest Expense	8,469,363	8,394,963		
Bond Service Costs	1,000	1,000		
Total Appropriations	10,185,363	10,400,963	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	4,121,413	3,617,855		
Total Ending Fund Balance	4,121,413	3,617,855	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 14,306,776	\$ 14,018,818	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
OTHER DEBT SERVICE FUND
2015-16 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 107,121	\$ 346,282		
Total Beginning Fund Balance	107,121	346,282	-	-
REVENUE:				
Local - Interest Income	66,000	66,100		
INTERFUND TRANSFERS IN:				
General Fund	320,000	320,000		
Capital Outlay Projects Fund	182,994	79,160		
Total Revenue and Interfund Transfers	568,994	465,260	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 676,115	\$ 811,542	\$ -	\$ -
APPROPRIATIONS:				
Certificates of Participation (COP) Principal Repayment	\$ 240,000	\$ 384,687		
COP Interest Expense	48,583	39,223		
COP Service Costs	1,250	1,350		
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	40,000	40,000		
Total Appropriations and Interfund Transfers	329,833	465,260	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	346,282	346,282		
Total Ending Fund Balance	346,282	346,282	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 676,115	\$ 811,542	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2015-16 ADOPTED BUDGET, AS REVISED
 2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		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	3,317,046	3,317,046		
Dental Premiums	4,022,944	4,027,732		
Interest Income	25,000	25,000		
Total Revenue	7,364,990	7,369,778	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,364,990	\$ 7,369,778	\$ -	\$ -
APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 218,911	\$ 226,030		
Insurance Premiums	1,677,400	1,785,045		
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	1,241,735	1,100,971		
Dental Program	4,022,944	4,027,732		
Administrative Costs	204,000	230,000		
Total Appropriations	7,364,990	7,369,778	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-		
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,364,990	\$ 7,369,778	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOOKSTORE FUND
 2015-16 ADOPTED BUDGET, AS REVISED
 2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, MAY 1:				
Uncommitted	\$ 750,982	\$ 203,150		
Committed	9,859,943	9,859,943		
Total Beginning Fund Balance	10,610,925	10,063,093	-	-
LOCAL REVENUE:				
Bookstore Sales	14,400,000	14,300,000		
Interest and Other	250,000	230,000		
Total Revenue	14,650,000	14,530,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 25,260,925	\$ 24,593,093	\$ -	\$ -
APPROPRIATIONS:				
Cost of Goods Sold	\$ 10,500,000	\$ 10,400,000		
Classified Salaries	2,000,000	2,000,000		
Employee Benefits	600,000	630,000		
Depreciation	200,000	200,000		
Other Operating Expenses	745,000	304,499		
Total Expenditures/Appropriations	14,045,000	13,534,499	-	-
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	458,000	356,613		
Instructionally-Related Activities	686,332	630,388		
General Fund	8,500	8,500		
Total InterFund Transfers Out	1,152,832	995,501	-	-
Total Appropriations and Transfers	15,197,832	14,530,000	-	-
ENDING FUND BALANCE, APRIL 30:				
Uncommitted	203,150	203,150		
Committed	9,859,943	9,859,943		
Total Ending Fund Balance	10,063,093	10,063,093	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 25,260,925	\$ 24,593,093	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2015-16 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ (203,842)	\$ (244,729)		
Committed	585,028	585,028		
Total Beginning Fund Balance	381,186	340,299	-	-
LOCAL REVENUE:				
Ticket Sales	2,600,000	2,600,000		
Interest and Other	920,000	925,000		
Total Revenue	3,520,000	3,525,000	-	-
INTERFUND TRANSFERS:				
General Fund	243,087	185,077		
Total Revenue	243,087	185,077	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 4,144,273	\$ 4,050,376	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 1,262,974	\$ 1,150,000		
Employee Benefits	341,000	340,000		
Other Operating Expenses	2,200,000	2,220,077		
Total Appropriations	3,803,974	3,710,077	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	(244,729)	(244,729)		
Committed	585,028	585,028		
Total Ending Fund Balance	340,299	340,299	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 4,144,273	\$ 4,050,376	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2015-16 ADOPTED BUDGET, AS REVISED
 2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -		
REVENUE:				
Federal				
PELL Grants	70,000,000	70,000,000		
Federal Supplemental Educational Opportunity Grants (SEOG)	2,019,228	2,065,781		
Direct Loan	19,600,000	18,000,000		
Other	274,000	187,000		
State	6,740,700	6,800,000		
Total Revenue	98,633,928	97,052,781	-	-
INTERFUND TRANSFERS IN:				
General Fund	4,637,563	2,964,009		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 103,271,491	\$ 100,016,790	\$ -	\$ -
APPROPRIATIONS:				
Student Financial Aid	\$ 103,145,289	\$ 99,887,679		
Operating Expenses	126,202	129,111		
Total Appropriations	103,271,491	100,016,790	-	-
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 103,271,491	\$ 100,016,790	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2015-16 ADOPTED BUDGET, AS REVISED
 2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 360,132	\$ 28,576		
Committed	322,149	29,037		
Total Beginning Fund Balance	682,281	57,613	-	-
LOCAL REVENUE:				
Student Card Sales	59,873	50,144		
Student Representation Fees, net of waivers	115,650	152,000		
Miscellaneous & Interest	9,750	6,150		
Total Revenue and Interfund Transfers	185,273	208,294	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 867,554	\$ 265,907	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 200	\$ -		
Employee Benefits	10	-		
Books, Supplies & Materials	447,419	9,600		
Other Operating Expenses	332,762	194,694		
Scholarships/Awards	9,550	4,000		
Capital Outlay	20,000	-		
Total Appropriations	809,941	208,294	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	28,576	28,576		
Committed	29,037	29,037		
Total Ending Fund Balance	57,613	57,613	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 867,554	\$ 265,907	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2015-16 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 639,283	\$ 639,283		
Total Beginning Fund Balance	639,283	639,283	-	-
LOCAL REVENUE:				
Miscellaneous and Interest Income	2,000	2,000		
Interfund Transfers	5,200	5,200		
Total Revenue	7,200	7,200	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 646,483	\$ 646,483	\$ -	\$ -
APPROPRIATIONS:				
Scholarships	\$ 7,200	\$ 7,200		
Total Appropriations	7,200	7,200	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	639,283	639,283		
Total Ending Fund Balance	639,283	639,283	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 646,483	\$ 646,483	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2015-16 ADOPTED BUDGET, AS REVISED
 2016-2017 TENTATIVE BUDGET

DESCRIPTION	2015-2016 REVISED BUDGET	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 1,539,407	\$ 1,482,521		
Committed	9,593,577	9,650,463		
Total Beginning Fund Balance	11,132,984	11,132,984	-	-
REVENUE:				
Local:				
Donations	1,189,000	1,211,000		
In-Kind Donations	100,000	100,000		
Investment Income (includes unrealized gains and/or losses)	400,000	400,000		
Total Revenue	1,689,000	1,711,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 12,821,984	\$ 12,843,984	\$ -	\$ -
APPROPRIATIONS:				
Auxiliary Activities	\$ 1,589,000	\$ 1,611,000		
In-Kind Contributions	100,000	100,000		
Total Appropriations	1,689,000	1,711,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,482,521	1,449,521		
Committed	9,650,463	9,683,463		
Total Ending Fund Balance	11,132,984	11,132,984	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 12,821,984	\$ 12,843,984	\$ -	\$ -

**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.

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 10,751,623	\$ 10,751,623	\$ 10,249,904	\$ 9,827,730	\$ 10,049,352
<i>Committed</i>	8,898,144	20,188,144	17,296,722	18,131,674	19,982,022
<i>Restricted</i>	2,171,276	4,095,064	3,757,322	3,438,798	3,318,331
Total Beginning Fund Balance	21,821,043	35,034,831	31,303,948	31,398,202	33,349,705
Apportionment, Property Taxes and Enrollment Fees					
<i>State Apportionment, net of deficits</i>	156,364,473	139,925,905	128,906,010	133,647,810	132,836,639
<i>EPA Funds</i>	44,033,336	44,033,336	47,868,841	37,920,228	38,547,050
<i>Basic Allocation Adjustment</i>	3,400,000	12,721,485	155,243	-	-
<i>COLA</i>	-	2,691,684	2,134,283	3,798,375	-
<i>West Sacramento/Elk Grove/Racho Cordova Basic Allocation</i>	1,145,691	1,145,691	1,134,124	-	-
<i>Growth</i>	3,027,170	200,000	9,546,599	5,690,550	2,639,490
<i>Local Property Taxes</i>	65,540,702	65,540,702	58,428,522	54,215,088	49,000,721
<i>Enrollment Fees</i>	15,919,130	15,919,130	15,049,790	14,894,477	15,854,930
Total Base Allocation, COLA & Growth	289,430,502	282,177,933	263,223,412	250,166,528	238,878,830
Other Revenue					
<i>Base Adjustment (OTO)</i>	-	1,554,331	-	2,588,645	981,245
<i>Lottery Funds</i>	7,413,980	7,414,112	6,609,944	6,334,920	6,251,579
<i>Other General Purpose</i>	18,295,570	43,096,317	14,978,004	18,140,300	17,181,424
<i>Restricted/Special Programs Revenue</i>	58,666,781	77,124,205	44,494,698	37,630,160	42,548,280
Total Other Revenue	84,376,331	129,188,965	66,082,646	64,694,025	66,962,528
Total Revenue, Interfund Transfers & Fund Balance	\$ 395,627,876	\$ 446,401,729	\$ 360,610,006	\$ 346,258,755	\$ 339,191,063

Description	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual
Appropriations/Expenditures					
<i>Academic Salaries</i>	\$ 141,616,220	\$ 155,478,864	\$ 134,882,411	\$ 133,632,224	\$ 127,941,012
<i>Classified Salaries</i>	78,299,969	86,011,733	74,548,748	71,992,706	69,225,847
<i>Employee Benefits</i>	77,542,494	75,729,099	64,979,670	61,428,578	59,124,053
<i>Books, Supplies & Materials</i>	8,428,637	11,484,185	5,491,565	5,735,509	5,566,377
<i>Other Operating Expenses</i>	49,010,689	48,972,636	25,927,653	26,574,709	28,924,707
<i>Capital Outlay</i>	6,793,075	13,898,148	8,319,037	4,897,701	8,503,420
<i>Interfund Transfers/Other Outgo</i>	12,017,035	33,006,021	11,426,091	10,693,380	8,507,445
Total Appropriations/Expenditures	373,708,119	424,580,686	325,575,175	314,954,807	307,792,861
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	10,751,623	10,751,623	10,751,623	10,249,904	9,827,730
<i>Committed</i>	8,898,144	8,898,144	20,188,144	17,296,722	18,131,674
<i>Restricted</i>	2,269,990	2,171,276	4,095,064	3,757,322	3,438,798
Total Ending Fund Balance	21,919,757	21,821,043	35,034,831	31,303,948	31,398,202
Total Appropriations/Expenditures/Ending Fund Balance	\$ 395,627,876	\$ 446,401,729	\$ 360,610,006	\$ 346,258,755	\$ 339,191,063

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

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 3,199,896	\$ 3,823,811	\$ 3,731,951	\$ 3,616,940	\$ 3,579,845
Total Beginning Fund Balance	3,199,896	3,823,811	3,731,951	3,616,940	3,579,845
Revenue					
<i>Local - Other</i>	1,561,500	1,535,715	1,613,813	1,499,449	1,546,758
Total Local	1,561,500	1,535,715	1,613,813	1,499,449	1,546,758
Interfund Transfers					
<i>Bookstore Fund</i>	630,388	686,332	630,388	596,388	590,388
<i>General Fund</i>	10,000	10,000	10,000	10,000	55,000
<i>Capital Outlay Fund</i>	-	-	30,000	-	50,000
Total Interfund Transfers	640,388	696,332	670,388	606,388	695,388
Total Revenue, Interfund Transfers & Fund Balance	\$ 5,401,784	\$ 6,055,858	\$ 6,016,152	\$ 5,722,777	\$ 5,821,991

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual
Appropriations/Expenditures					
<i>Academic Salaries</i>	\$ 17,000	\$ 19,197	\$ 21,171	\$ 16,730	\$ 635
<i>Classified Salaries</i>	127,000	211,857	160,231	132,363	149,337
<i>Employee Benefits</i>	9,300	14,550	10,490	9,031	10,014
<i>Books, Supplies & Materials</i>	795,000	1,187,815	825,652	743,799	787,187
<i>Other Operating Expenses</i>	1,236,888	1,248,575	1,074,037	981,379	1,054,318
<i>Capital Outlay</i>	4,000	75,693	2,836	5,452	45,112
<i>Payments to Students</i>	7,500	7,728	9,286	11,035	15,869
Total Appropriations/Expenditures	2,196,688	2,765,415	2,103,703	1,899,789	2,062,472
Interfund Transfers Out					
<i>General Fund</i>	-	85,347	57,938	86,837	92,379
<i>Capital Outlay Fund</i>	-	-	25,000	-	45,000
<i>Scholarship Fund</i>	5,200	5,200	5,700	4,200	5,200
Total Interfund Transfers Out	5,200	90,547	88,638	91,037	142,579
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	3,199,896	3,199,896	3,823,811	3,731,951	3,616,940
Total Ending Fund Balance	3,199,896	3,199,896	3,823,811	3,731,951	3,616,940
Total Appropriations/Expenditures/Ending Fund Balance	\$ 5,401,784	\$ 6,055,858	\$ 6,016,152	\$ 5,722,777	\$ 5,821,991

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

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual
Beginning Fund Balance					
<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
Total Beginning Fund Balance	13,255,190	83,018,491	79,160,795	79,950,684	81,249,000
Revenue					
<i>Federal Revenue</i>	-	-	-	-	296,246
<i>State Capital Outlay Projects</i>	-	8,584,970	207,000	193,153	3,806,584
<i>State Scheduled Maintenance & Special Repairs</i>	5,011,566	5,206,866	1,730,448	367,118	-
<i>Cosumnes River College Parking Structure</i>	-	-	-	707,021	16,773,690
<i>Proposition 39 Projects</i>	-	4,272,454	376,750	54,404	-
<i>Interest Income</i>	586,050	586,050	234,353	78,290	596,615
<i>Sale of Property</i>	-	-	-	400,000	-
<i>Other Local Revenue</i>	272,263	467,460	621,749	2,022,249	5,106,366
Total Revenue	5,869,879	19,117,800	3,170,300	3,822,235	26,579,501
Interfund Transfers In					
General Fund -					
<i>Program Development (20%) Major Construction Projects</i>	7,694,225	23,944,672	6,893,006	5,717,068	4,070,727
<i>Other District & College Projects</i>	428,778	3,220,992	1,068,287	1,264,467	760,750
Other Funds	396,613	498,000	494,112	994,436	536,614
Total Interfund Transfers	8,519,616	27,663,664	8,455,405	7,975,971	5,368,091
Total Revenue, Interfund Transfers & Fund Balance	\$ 27,644,685	\$ 129,799,955	\$ 90,786,500	\$ 91,748,890	\$ 113,196,592
	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual
Appropriations/Expenditures					
<i>State Capital Outlay Projects</i>	\$ -	\$ 8,584,970	\$ 207,000	\$ 193,153	\$ 3,806,584
<i>State Scheduled Maintenance and Special Repairs</i>	-	-	1,730,448	367,118	-
<i>Prop39/ARRA SMUD Smart Grid</i>	-	4,272,454	376,750	457,133	1,685,007
<i>Cosumnes River College Parking Structure</i>	-	-	-	707,021	16,773,690
<i>Other Major Construction</i>	-	8,410,340	826,892	1,698,572	2,741,842
<i>Program Improvement Projects</i>	5,116,566	16,533,945	1,154,207	1,176,004	915,539
<i>College Projects</i>	72,900	11,052,208	1,306,646	1,136,258	168,812
<i>Future Program Improvement Projects</i>	8,513,753	64,082,922	455,653	23,000	206,041
<i>College Investments for Future Projects</i>	262,663	2,916,425	23,834	182,335	865,434
<i>Projected General Fund Shortfall</i>	-	-	-	3,762,000	5,625,000
<i>Projected VAPA Shortfall</i>	-	-	1,000,000	-	-
<i>Transfers Out to Other Funds</i>	423,613	691,501	686,579	2,885,501	457,959
Total Appropriations/Expenditures	14,389,495	116,544,765	7,768,009	12,588,095	33,245,908
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	3,221,244	3,221,244	3,221,244	3,216,581	3,003,595
<i>Board Designated - GENFD Shortfall Reserve</i>	10,033,946	10,033,946	10,033,946	10,033,946	14,008,946
<i>Committed</i>	-	-	69,763,301	65,910,268	62,938,143
Total Ending Fund Balance	13,255,190	13,255,190	83,018,491	79,160,795	79,950,684
Total Appropriations/Expenditures/Ending Fund Balance	\$ 27,644,685	\$ 129,799,955	\$ 90,786,500	\$ 91,748,890	\$ 113,196,592

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

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual	2002-03 thru 2010-11 Actual
Beginning Fund Balance							
<i>Committed</i>	\$ -	\$ 2,630,639	\$ 14,580,157	\$ 27,510,469	\$ 18,313,469	\$ 29,994,867	\$ 178,948,076
Total Beginning Fund Balance	-	2,630,639	14,580,157	27,510,469	18,313,469	29,994,867	178,948,076
Revenue							
<i>Local - Interest Income</i>	30,000	30,000	23,090	24,443	42,096	65,064	12,449,989
<i>Bond Proceeds</i>	-	-	-	-	20,000,000	-	217,500,000
<i>Insurance Proceeds</i>	-	-	-	-	-	-	5,000
<i>Rescindment/Proceeds from Sale of Property</i>	-	-	-	-	-	-	254,208
Total Revenue	30,000	30,000	23,090	24,443	20,042,096	65,064	230,209,197
Total Revenue, Interfund Transfers & Fund Balance	\$ 30,000	\$ 2,660,639	\$ 14,603,247	\$ 27,534,912	\$ 38,355,565	\$ 30,059,931	\$ 409,157,273

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual	2002-03 thru 2010-11 Actual
Appropriations/Expenditures							
<i>Bond Projects</i>	\$ 10,000	\$ 2,640,639	\$ 11,962,728	\$ 12,940,391	\$ 10,831,374	\$ 11,733,885	\$ 200,076,926
<i>Bond Service Costs</i>	20,000	20,000	9,880	14,364	13,722	12,577	539,368
Total Appropriations/Expenditures	30,000	2,660,639	11,972,608	12,954,755	10,845,096	11,746,462	200,616,294
Ending Fund Balance, June 30:							
<i>Committed</i>	-	-	2,630,639	14,580,157	27,510,469	18,313,469	208,540,979
Total Ending Fund Balance	-	-	2,630,639	14,580,157	27,510,469	18,313,469	208,540,979
Total Appropriations/Expenditures/Ending Fund Balance	\$ 30,000	\$ 2,660,639	\$ 14,603,247	\$ 27,534,912	\$ 38,355,565	\$ 30,059,931	\$ 409,157,273

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**

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual	2008-09 thru 2010-11 Actual
Beginning Fund Balance							
<i>Committed</i>	\$ -	\$ 35,795,470	\$ 51,063,008	\$ 77,464,552	\$ 78,879,503	\$ 121,793,594	\$ (3,894,725)
Total Beginning Fund Balance	-	35,795,470	51,063,008	77,464,552	78,879,503	121,793,594	(3,894,725)
Revenue							
<i>Local - Interest Income</i>	70,000	70,000	76,620	91,349	135,116	411,634	277,783
<i>Bond Proceeds</i>	-	-	-	-	60,000,000	-	130,000,000
Total Revenue	70,000	70,000	76,620	91,349	60,135,116	411,634	130,277,783
Total Revenue, Interfund Transfers & Fund Balance	\$ 70,000	\$ 35,865,470	\$ 51,139,628	\$ 77,555,901	\$ 139,014,619	\$ 122,205,228	\$ 126,383,058
	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual	2008-09 thru 2010-11 Actual
Appropriations/Expenditures							
<i>Bond Projects</i>	\$ 55,000	\$ 35,850,470	\$ 15,338,846	\$ 26,489,576	\$ 61,546,331	\$ 43,322,828	\$ 8,478,309
<i>Bond Service Costs</i>	15,000	15,000	5,312	3,317	3,736	2,897	5,880
Total Appropriations/Expenditures	70,000	35,865,470	15,344,158	26,492,893	61,550,067	43,325,725	8,484,189
Ending Fund Balance, June 30:							
<i>Committed</i>	-	-	35,795,470	51,063,008	77,464,552	78,879,503	117,898,869
Total Ending Fund Balance	-	-	35,795,470	51,063,008	77,464,552	78,879,503	117,898,869
Total Appropriations/Expenditures/Ending Fund Balance	\$ 70,000	\$ 35,865,470	\$ 51,139,628	\$ 77,555,901	\$ 139,014,619	\$ 122,205,228	\$ 126,383,058

The Measure M authorization is \$475M. Expenditures through 2014-15 total \$155.2M. Total bonds issued is \$190M.

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

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Beginning Fund Balance						
<i>Restricted</i>	\$ 22,803,342	\$ 26,079,745	\$ 28,145,614	\$ 9,164,024	\$ 12,921,247	\$ 6,376,923
Total Beginning Fund Balance	22,803,342	26,079,745	28,145,614	9,164,024	12,921,247	6,376,923
Local Revenue						
<i>Sale of Refunding Bonds</i>	-	-	-	-	-	103,115,000
<i>Property Taxes</i>	12,474,622	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>	321,194	324,929	414,960	69,248	163,192	88,537
Total Local	12,795,816	12,970,141	14,108,102	34,793,562	18,364,333	131,959,152
Interfund Transfers In						
<i>Capital Outlay Fund</i>	-	-	-	2,843	-	-
Total Interfund Transfers In	-	-	-	2,843	-	-
Total Revenue, Interfund Transfers & Fund Balance	\$ 35,599,158	\$ 39,049,886	\$ 42,253,716	\$ 43,960,429	\$ 31,285,580	\$ 138,336,075

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Appropriations/Expenditures						
<i>Retirement of Refunded Bonds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,300,000
<i>Call Premium on Refunded Bonds</i>	-	-	-	-	-	2,106,000
<i>Bond Principal Repayment</i>	8,635,000	7,770,000	7,540,000	6,805,000	7,490,000	6,415,000
<i>Bond Interest Expense</i>	7,434,219	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>	3,000	2,500	2,202	39,023	386,647	698,950
Total Appropriations/Expenditures	16,072,219	16,246,544	16,173,971	15,814,815	22,121,556	125,414,828
Ending Fund Balance, June 30:						
<i>Restricted</i>	19,526,939	22,803,342	26,079,745	28,145,614	9,164,024	12,921,247
Total Ending Fund Balance	19,526,939	22,803,342	26,079,745	28,145,614	9,164,024	12,921,247
Total Appropriations/Expenditures/Ending Fund Balance	\$ 35,599,158	\$ 39,049,886	\$ 42,253,716	\$ 43,960,429	\$ 31,285,580	\$ 138,336,075

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

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Beginning Fund Balance						
<i>Restricted</i>	\$ 4,121,413	\$ 4,624,972	\$ 7,991,396	\$ 3,710,848	\$ 3,359,550	\$ 6,126,568
Total Beginning Fund Balance	4,121,413	4,624,972	7,991,396	3,710,848	3,359,550	6,126,568
Revenue						
<i>Property Taxes</i>	9,693,695	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	203,710	18,003	9,759	5,785	-
Total Revenue	9,897,405	9,681,804	6,587,973	13,420,115	11,594,389	8,781,235
Total Revenue, Interfund Transfers & Fund Balance	\$ 14,018,818	\$ 14,306,776	\$ 14,579,369	\$ 17,130,963	\$ 14,953,939	\$ 14,907,803
	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Appropriations/Expenditures						
<i>Bond Principal Repayment</i>	\$ 2,005,000	\$ 1,715,000	\$ 1,450,000	\$ 320,000	\$ 3,825,000	\$ 5,600,000
<i>Bond Interest Expense</i>	8,394,963	8,469,363	8,503,663	8,799,248	6,319,472	5,947,971
<i>Bond Issuance/Service Costs</i>	1,000	1,000	734	20,319	1,098,619	282
Total Appropriations/Expenditures	10,400,963	10,185,363	9,954,397	9,139,567	11,243,091	11,548,253
Ending Fund Balance, June 30:						
<i>Restricted</i>	3,617,855	4,121,413	4,624,972	7,991,396	3,710,848	3,359,550
Total Ending Fund Balance	3,617,855	4,121,413	4,624,972	7,991,396	3,710,848	3,359,550
Total Appropriations/Expenditures/Ending Fund Balance	\$ 14,018,818	\$ 14,306,776	\$ 14,579,369	\$ 17,130,963	\$ 14,953,939	\$ 14,907,803

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

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual
Beginning Fund Balance					
<i>Committed</i>	\$ 346,282	\$ 107,121	\$ 4,298,008	\$ 3,788,528	\$ 3,715,451
Total Beginning Fund Balance	346,282	107,121	4,298,008	3,788,528	3,715,451
Revenue					
<i>Local - Interest Income</i>	66,100	66,000	54,658	25,301	100,010
Total Revenue	66,100	66,000	54,658	25,301	100,010
Interfund Transfers In					
<i>General Fund</i>	320,000	320,000	320,000	320,000	320,000
<i>Capital Outlay Projects Fund</i>	79,160	182,994	182,994	680,204	188,036
Total Interfund Transfers In	399,160	502,994	502,994	1,000,204	508,036
Total Revenue, Interfund Transfers & Fund Balance	\$ 811,542	\$ 676,115	\$ 4,855,660	\$ 4,814,033	\$ 4,323,497

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual
Appropriations/Expenditures					
<i>Bond Principal Repayment</i>	\$ 384,687	\$ 240,000	\$ 4,480,000	\$ 220,000	\$ 215,000
<i>Bond Interest Expense</i>	39,223	48,583	249,189	257,439	243,869
<i>Bond Service Costs</i>	1,350	1,250	1,350	1,250	1,100
Total Appropriations/Expenditures	425,260	289,833	4,730,539	478,689	459,969
Interfund Transfers Out					
<i>General Fund/Capital Outlay Projects</i>	40,000	40,000	18,000	37,336	75,000
Total Interfund Transfers Out	40,000	40,000	18,000	37,336	75,000
Ending Fund Balance, June 30:					
<i>Committed</i>	346,282	346,282	107,121	4,298,008	3,788,528
Total Ending Fund Balance	346,282	346,282	107,121	4,298,008	3,788,528
Total Appropriations/Expenditures/Ending Fund Balance	\$ 811,542	\$ 676,115	\$ 4,855,660	\$ 4,814,033	\$ 4,323,497



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 (Access)
- 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 2016-17 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 over 77% of total General Fund revenues and close to 92% 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 \$290.9 million will be received from these sources in 2016-17. The Z budget level is a \$7.4 million increase in total computational revenue from the District's TCR for 2015-16 of \$283.5 million (prior to deficit).

B. Federal Revenues

Unrestricted federal revenue represents a small percentage of the total General Fund revenue. The District's General Fund Federal revenues are for administrative costs for Veteran's education and are projected at \$25,000 for 2016-17.

C. State Revenues

Unrestricted State revenues account for approximately 4.7% 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 2016-17 are \$17.6 million, a significant decrease from the 2015-16 final budget due primarily to a projected decrease in funding for past claims for Mandated Costs.

D. Local Revenues

Local revenues, excluding enrollment fees, account for approximately 2.1% 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 \$7.7 million for 2016-17, a decrease from the \$8.3 million recorded for 2015-16.

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 2016-17 is \$363,172.

F. Restricted Revenues

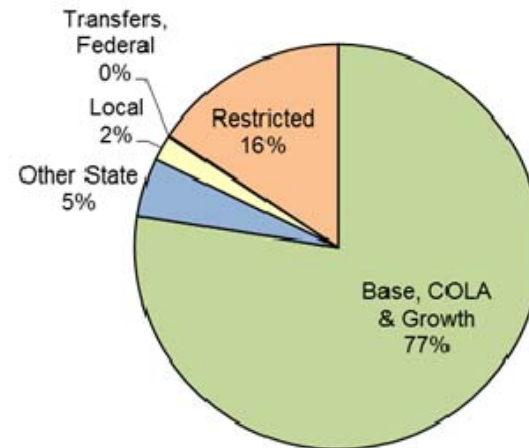
Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as 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 2016-17, including the assessment for the universal transit pass program, are projected at \$5.9 million.

Total restricted Federal revenues projected for 2016-17 are \$10.7 million, a decrease of \$1.9 million from 2015-16. 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 24.7% of total Federal restricted funds. Federal Work Study revenues are also in restricted General Fund and are estimated at \$1.9 million for 2016-17. 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 2016-17 are currently estimated at \$42.0 million, a decrease of nearly \$14.4 million from 2015-16. The primary State programs are for the enhancement and expansion of student services at the colleges. These programs represent 62% of the total State restricted funds are: Student Success & Support, EOPS, CARE, DSPS, CalWORKS and BFAP. The District also has several Economic Development grants and Career Technical Education (CTE) grants.

Restricted local revenues projected for 2016-17 will be budgeted when awarded or carried forward from 2015-16. The revenues projected for 2015-16 are \$2.7 million. Restricted local revenues are primarily grants and donations, including a grant from Sutter Hospital as well as contracts administered by the Training Source.

2016-17 GENERAL FUND BUDGET BY REVENUE SOURCE





General Fund Financial Data Summary

APPROPRIATIONS SUMMARY

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

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

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

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Tentative Budget, nearly \$139.5 million is appropriated for academic salaries. This is 39.1% of the total appropriations.

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 51.68% of the total current expense of

education for 2014-15. The 2015-16 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. 2016-17 appropriations for classified salaries are \$76.5 million. This accounts for 21.5% of the District’s General Fund expenditures.

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 \$76.0 million will be expended on employee benefits in 2016-17, accounting for 21.2% of the 2016-17 budget.

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

Health and welfare benefits are the District’s health, dental, disability, unemployment, and workers’ compensation programs. The District is self-funded for dental. Except for unemployment and workers’ compensation which are mandated programs, all health and benefit welfare programs are reviewed by the District’s Insurance Review Committee which is comprised of representatives from each employee group. The Committee seeks consensus on recommended changes and enhancements to the benefit programs. This approach provides consistency in the benefit programs for all employees and provides for a large pool for rating purposes.



General Fund Financial Data Summary

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 a \$37.77/month increase in health insurance premiums for 2016-17 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 \$134 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 \$6.75/per employee/per month in 2016-17. 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 2016-17 contribution for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

Health Insurance	\$1,264.27/month (Kaiser HMO)*
Dental Insurance	\$133.00/month (projected)
Life Insurance	\$ 6.75/month
Long Term Disability	\$.228/\$100 of covered payroll
Workers' Compensation	.78%

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

Statutory Benefits

STRS	12.58%
PERS	13.888%
Unemployment	.055%*
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 \$8.4 million will be expended in 2016-17 on supplies and materials around 2.4% of the 2016-17 expenditures.

In administering the discretionary budgets, the colleges and departments are allowed to transfer budgets between non-regular



General Fund Financial Data Summary

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 2015-16, comparisons across the two years are difficult.

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At tentative, nearly \$45.3 million is budgeted, representing 12.7% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

F. Capital Outlay

Capital Outlay is used to record amounts paid for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$200 for capital outlay items. At tentative budget, nearly \$6.8 million is appropriated for Capital Outlay or 1.9% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At tentative budget, it is projected that \$4.3 million will be transferred in 2016-17, around 1.2% of the total General Fund expenditures.

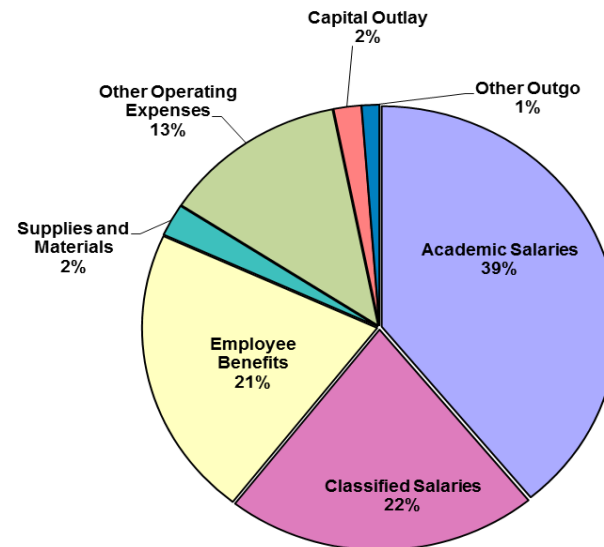
H. Program and Other Improvements

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 2016-17 is nearly \$16.9 million and is primarily unallocated 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.

2016-17 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2015-2016	Tentative Budget Z Budget Maximum Funding 2016-2017
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 10,751,623	\$ 10,751,623
Committed	20,188,144	8,898,144
Restricted	4,095,064	2,171,276
Total Beginning Fund Balance	35,034,831	21,821,043
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	183,959,241	200,397,809
Cost of Living Adjustment (COLA) - 2015-16 1.02%; 2016-17, zero	2,691,684	-
Basic Allocation Increase - 2015-16 Elk Grove Center; 2016-17 Rancho Cordova	1,145,691	1,145,691
Base Rates Augmentation - 2015-16 Statewide \$267M; 2016-17, \$75M	12,721,485	3,400,000
Growth - 2016-17 Z budget, 1.20%	200,000	3,027,170
Local Property Taxes	65,540,702	65,540,702
Enrollment Fees, 98%: 2014-15 & 2015-16, \$46/unit	15,919,130	15,919,130
Total Apportionment, Property Taxes & Enrollment Fees	282,177,933	289,430,502
Federal:		
Veteran's Education	25,000	25,000
Total Federal	25,000	25,000
State:		
Recalculation - Apportionment from FY2014-2015	1,554,331	-
Lottery Funds (2015-16 and 2016-17, \$140/FTES)	7,414,112	7,413,980
Apprenticeship Programs	1,641,680	1,641,680
Part-Time Faculty Compensation	1,251,669	1,251,669
Other, including Mandated Costs Block Grant	31,343,573	7,289,701
Total State	43,205,365	17,597,030
Local:		
Non-Resident/International Student Tuition	4,141,384	4,141,384
Interest income	100,000	100,000
Community Services	1,086,780	1,050,298
Student Fees & Fines	1,129,380	1,122,700
Other, including Interest & Enrollment Fee 2%	1,815,987	1,309,966
Total Local	8,273,531	7,724,348
OTHER:		
Interfund Transfers In	550,645	352,953
Donations/Other	10,219	10,219
Total Interfund Transfers/Donations/Other	560,864	363,172
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 334,242,693	\$ 315,140,052

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2015-2016	Tentative Budget Z Budget Maximum Funding 2016-2017
	<u> </u>	<u> </u>
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 5,425,000	\$ 5,950,000
	<u> </u>	<u> </u>
SPECIAL PROGRAMS:		
Federal:		
Perkins 1C formerly VTEA	\$ 2,754,080	\$ 2,649,046
Career Technical Education (CTE) Transitions	180,476	174,992
Federal Work Study (FWS)	1,625,135	1,879,571
Temporary Assistance to Needy Families (TANF)	398,247	378,335
TANF Work Study Program	576,850	-
Workability III - Department of Rehabilitation (DOR) Cooperative	211,465	200,892
Child Development Training Consortium (CDTC)	77,350	-
Foster Care Program	165,962	156,478
US Dept of Labor - Northern California Community Colleges American Apprenticeship Initiative	5,000,000	3,861,273
Hispanic Serving Institutions	525,000	498,750
Youth Empowerment Strategies For Success - Independent Living Program (ILP)	23,598	21,377
College to Careers (DOR)	250,000	237,500
US Dept of Education - TRIO Student Support Services	258,690	220,000
US Dept of Education - TRIO Student Support Services - Science, Tech, Engineering & Math	220,000	220,000
US Dept of Education - TRIO Veterans Project	220,000	220,000
California Early Childhood Mentor	15,402	-
Regional Consortia Perkins Title 1B - Butte College	4,560	-
Northern California Central Valley Rural Trade Initiative	78,601	-
Family Health International	6,732	-
Total Federal	<u>\$ 12,592,148</u>	<u>\$ 10,718,214</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2015-2016	Tentative Budget Z Budget Maximum Funding 2016-2017
State:		
Extended Opportunity Programs and Services (EOPS)	\$ 4,573,595	\$ 4,343,525
Cooperative Agencies Resources for Education Programs (CARE)	732,587	695,960
Disabled Student Programs and Services (DSPS)	5,101,191	4,733,048
Student Success and Support Program (SSSP) formerly Matriculation	15,803,726	11,649,269
Board of Governors Financial Assistance Program Admin Allowance (BFAP)	2,964,256	2,749,543
CalWORKS	1,769,721	1,667,213
Student Equity	8,690,948	6,040,130
Basic Skills Initiative (BSI)	952,968	506,142
Mathematics, Engineering, Science Achievement (MESA)	173,074	143,925
Economic Workforce Development (EWD) Center International Trade Development (CITD)	409,583	190,000
EWD Statewide Centers of Excellence (CTXL) Hub	600,000	380,000
Career Technical Education (CTE) Grants	2,594,184	102,417
Foster Care Program	178,214	156,478
Staff Diversity	23,805	17,549
Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	424,474	403,251
Deputy Sector Navigator (DSN): Health	460,763	190,000
Lottery (Restricted, Proposition 20)	2,171,276	2,269,951
State Instructional Equipment Funds (SIEF)	3,861,789	5,011,566
California Apprenticeship Initiative New Innovation Grant Program	788,000	748,600
AB86 Adult Education Consortium Planning Grant	192,696	-
Sac Employment & Training Agency (SETA)-Regional Industry Cluster of Opportunity III (RICO)	69,921	-
Linked Learning Pilot Program - SB1070 / AB790 (Fiscal agent)	2,527,299	-
Proposition 39 Program Improvement	415,503	-
Common Course Numbering System	200,000	-
Industry Driver Regional Collaborative (IDRC) 21st Century Skills	20,088	-
Inmate Education Pilot Program	400,000	-
Small Business Deputy Sector Navigator Mini Grant	10,000	-
Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)	4,936	-
Galt Joint Union High School (Central Region Agriculture Education Career Pathway)	78,120	-
Capital Academy and Pathway - SCC	95,781	-
STREAM Pathway (Science, Technology, Research, Engineering, Arts & Math)	51,000	-
Other State	19,821	-
Total State	\$ 56,359,319	\$ 41,998,567

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET (X, Y, Z)

		Adopted Budget Z Budget Maximum Funding 2015-2016	Tentative Budget Z Budget Maximum Funding 2016-2017
APPROPRIATIONS:			
1000	Academic Salaries	\$146,482,688	\$ 139,455,641
2000	Classified Salaries	83,858,264	76,531,908
3000	Employee Benefits	80,147,802	76,016,803
4000	Books, Supplies & Materials	11,484,185	8,428,637
5000	Other Operating Expenses	46,912,001	45,275,743
6000	Capital Outlay	11,835,914	6,793,075
7000	Other Outgo:		
	Interfund Transfers:		
	Capital Outlay Projects Fund	3,220,998	428,784
	Other Funds	5,840,357	3,894,032
	TOTAL APPROPRIATIONS AND TRANSFERS	<u>389,782,209</u>	<u>356,824,623</u>
	Program and Other Improvements		
	Minimum (X Budget)	31,690,034	12,342,346
	Mid-range Funding-Incremental		
	Increase (Y Budget)	2,353,536	2,272,790
	Maximum Funding-Incremental		
	Increase (Z Budget)	<u>754,907</u>	<u>2,268,360</u>
	Total Program & Other Improvements	<u>34,798,477</u>	<u>16,883,496</u>
	ENDING FUND BALANCE, June 30		
9700	Uncommitted	10,751,623	10,751,623
9700	Committed	8,898,144	8,898,144
9700	Restricted	<u>2,171,276</u>	<u>2,269,990</u>
	TOTAL ENDING FUND BALANCE	<u>21,821,043</u>	<u>21,919,757</u>
	TOTAL APPROPRIATIONS & ENDING FUND BALANCE	<u>\$ 446,401,729</u>	<u>\$ 395,627,876</u>

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND**

2016-2017 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2015-16 REVISED Z BUDGET MAXIMUM FUNDING	2016-2017 X BUDGET MINIMUM FUNDING	2016-2017 Y BUDGET MID-RANGE FUNDING	2016-2017 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 263,068,167	283,296,854	\$ 283,296,854	\$ 283,296,854
X Budget Adjustments:				
Cost of Living Adjustment (FY 2015-16, 1.02%; FY 2016-17, Zero)	2,691,684		-	-
Base Allocation - Elk Grove (FY 2015-16); Rancho Cordova (FY 2016-17)	1,145,691	1,145,691	1,145,691	1,145,691
Basic Allocation and Funding Per Student Increase	12,721,485	3,400,000	3,400,000	3,400,000
2014-15 Recalculation - Growth and Deficit	822,408		-	-
Full-Time Faculty	2,847,421		-	-
Projected Deficit	(1,318,923)	(1,439,213)	(1,439,213)	(1,439,213)
X Budget Revenue Increase	18,909,766	3,106,478	3,106,478	3,106,478
Y Budget Increase - Growth - 2015-16 X & Y budgets zero, 2016-17, 0.6%		-	1,513,585	1,513,585
Z Budget Increase - Growth, 2016-17, 0.6%	200,000	-	-	1,513,585
TOTAL REVENUE CHANGE	19,109,766	3,106,478	4,620,063	6,133,648
TOTAL BASE ALLOCATION, COLA & GROWTH	\$ 282,177,933	\$ 286,403,332	\$ 287,916,917	\$ 289,430,502
	2015-16 Projected	2016-2017 X LEVEL	2016-2017 Y LEVEL	2016-2017 Z LEVEL
FUNDED FTES GOALS:				
FTES Base - 2015-16; 2016-17 Projected	52,171	52,171	52,171	52,171
Base FTES	52,171	52,171	52,171	52,171
Funded Growth FTES:				
Projected FTES (2015-16 without any shift)	50,390	50,390	50,390	50,390
Summer Shift - summer 2015 shifted to 2014-15	(2,590)			
Additional Growth - 2016-17 Summer 2016		739	739	739
Summer Shift - summer 2017 to 2016-17, make base		1,042	1,042	1,042
Summer Shift - summer 2017 to 2016-17, growth			295	590
FTES Projected to be Reported (if in stability for 2015-16)	47,800	52,171	52,466	52,761

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET (X, Y, Z)**

DESCRIPTION	2015-2016 REVISED Z BUDGET MAXIMUM	2016-2017 X BUDGET MINIMUM FUNDING	2016-2017 Y BUDGET MID-RANGE FUNDING	2016-2017 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 10,751,623	\$ 10,751,623	\$ 10,751,623	\$ 10,751,623
Committed	20,188,144	8,898,144	8,898,144	8,898,144
Restricted	4,095,064	2,171,276	2,171,276	2,171,276
Total Beginning Fund Balance	35,034,831	21,821,043	21,821,043	21,821,043
REVENUES:				
Apportionment & Educational Protection Account (EPA), deficated	193,833,305	200,397,809	200,397,809	200,397,809
Basic Allocation Adjustment	1,145,691	3,400,000	3,400,000	3,400,000
Full-time Faculty	2,847,421			
COLA 2015-16, 1.02%; 2016-17 Zero	2,691,684	1,145,691	1,145,691	1,145,691
Y Growth 2015-16, Zero; 2016-17, 0.6%	-	-	1,513,585	1,513,585
Z Growth 2015-16; 2016-17, 0.6%	200,000	-	-	1,513,585
Enrollment Fee and Property Taxes	81,459,832	81,459,832	81,459,832	81,459,832
Base Allocation, COLA & Growth (SB361) for 2015-16	282,177,933	286,403,332	287,916,917	289,430,502
Recalculation for 2014-15	1,554,331			
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$140/FTES (Z Budget)	1,514,112	-	759,205	1,513,980
Total Lottery Revenue	7,414,112	5,900,000	6,659,205	7,413,980
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	1,251,669	1,251,669	1,251,669
Community Services	1,086,780	1,050,298	1,050,298	1,050,298
Other Income, including Interfund Transfers	36,616,484	11,852,219	11,852,219	11,852,219
Total Other General Purpose	43,096,317	18,295,570	18,295,570	18,295,570
Total General Purpose Revenue	332,688,362	310,598,902	312,871,692	315,140,052
Special Program Revenue	77,124,205	58,666,781	58,666,781	58,666,781
Total Revenue	411,366,898	369,265,683	371,538,473	373,806,833
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 446,401,729	\$ 391,086,726	\$ 393,359,516	\$ 395,627,876
APPROPRIATIONS:				
Operational Level	\$ 389,782,206	\$ 356,824,623	\$ 356,824,623	\$ 356,824,623
Program and Salary Improvement	34,798,480	12,342,346	14,615,136	16,883,496
Total Appropriations	424,580,686	369,166,969	371,439,759	373,708,119
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	10,751,623	10,751,623	10,751,623	10,751,623
Committed	8,898,144	8,898,144	8,898,144	8,898,144
Restricted	2,171,276	2,269,990	2,269,990	2,269,990
Total Ending Fund Balance	21,821,043	21,919,757	21,919,757	21,919,757
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 446,401,729	\$ 391,086,726	\$ 393,359,516	\$ 395,627,876

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2015-2016 ADOPTED BUDGET, AS REVISED
2016-2017 TENTATIVE BUDGET

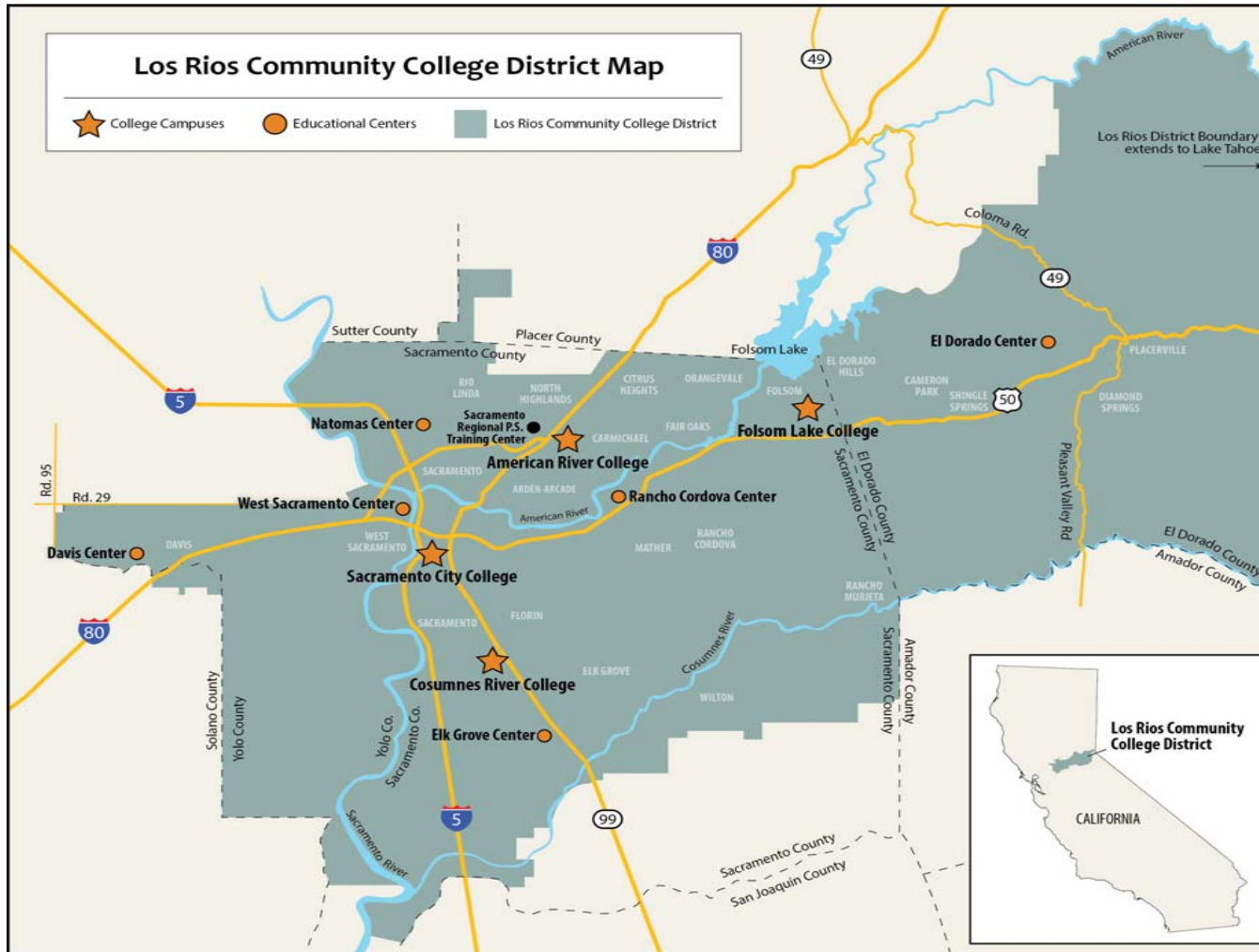
	<u>Full-Time Equivalent (FTE)</u>		<u>Z BUDGET REVISED 2015-2016</u>	<u>TENTATIVE BUDGET MAXIMUM FUNDING (Z Budget) 2016-2017</u>
	<u>BUDGET</u>	<u>TENTATIVE</u>		
	<u>REVISED</u>	<u>BUDGET</u>		
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 10,751,623	\$ 10,751,623
Committed			20,188,144	8,898,144
Restricted			4,095,064	2,171,276
TOTAL BEGINNING FUND BALANCE			<u>35,034,831</u>	<u>21,821,043</u>
REVENUE:				
General Purpose Revenue			334,242,693	315,140,052
Restricted/Special Programs Revenue			77,124,205	58,666,781
TOTAL REVENUE			<u>411,366,898</u>	<u>373,806,833</u>
TOTAL REVENUE AND BEGINNING FUND BALANCE			<u>\$ 446,401,729</u>	<u>\$ 395,627,876</u>
EXPENDITURES/APPROPRIATIONS:				
American River College	1,002.42	1,014.75	112,676,690	96,853,154
Cosumnes River College	511.03	516.46	49,080,173	43,662,690
Folsom Lake College	330.13	333.66	31,442,851	28,432,615
Sacramento City College	827.64	839.52	79,562,963	72,191,981
District Office	85.15	85.15	8,390,043	8,269,997
District Support	203.96	204.31	143,427,966	124,297,682
TOTAL APPROPRIATIONS	<u>2,960.33</u>	<u>2,993.85</u>	<u>424,580,686</u>	<u>373,708,119</u>
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			10,751,623	10,751,623
Committed			8,898,144	8,898,144
Restricted			2,171,276	2,269,990
TOTAL ENDING FUND BALANCE			<u>21,821,043</u>	<u>21,919,757</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE			<u>\$ 446,401,729</u>	<u>\$ 395,627,876</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 2015-16 year and appropriations for the 2016-17 year. These schedules are followed by an explanation of the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	38.90	39.90	6,265,267	6,420,874
011B	Instructional Support Services	47.95	48.95	7,135,070	7,304,339
011C	Student Support Services	15.95	15.95	2,402,857	2,358,869
024x-039x	Outreach Centers	6.00	6.40	795,623	880,248
061A	Community Services Programs	0.15	0.15	29,332	29,051
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	108.95	111.35	16,368,149	16,733,381
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	781.86	803.73	66,726,719	68,332,447
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	408.12	383.39	18,220,182	17,211,674
024B-039B	Outreach Center Instructional	152.61	152.61	6,841,977	6,861,916
	Total Instructional excluding Allied Health	1,342.59	1,339.73	91,788,878	92,406,037
012C	Regular Faculty, Allied Health	42.70	44.90	3,464,387	3,532,859
012D	Part-Time Faculty, Allied Health	13.67	13.67	609,925	611,186
	Total Allied Health	56.37	58.57	4,074,312	4,144,045
012J	Instructional Coordinator	10.30	10.30	899,089	910,740
012K	Instructional Work Experience Coordinator	4.00	4.00	339,032	348,558
	Total Instructional, Fall & Spring	1,413.26	1,412.60	97,101,311	97,809,380
012Q	Summer Instruction	110.03	133.00	4,896,796	5,946,430
012S	Substitute Instruction	9.00	9.00	286,053	286,053
012T	Adjunct Office Hours			974,302	974,302
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(1,950,000)	(1,950,000)
	Total Instructional	1,532.29	1,554.60	101,308,462	103,066,165
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	23.60	25.60	1,880,732	2,036,490
014C	Library - Adjunct/Overload	5.80	3.80	311,130	204,169
	Total Librarians	29.40	29.40	2,191,862	2,240,659
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	13.90	14.90	1,176,264	1,240,143
014D	Instructional Development Coordinators	8.00	8.00	722,569	747,955
031A	SRPSTC Coordinators	3.00	3.00	241,003	241,002
036A	Fire Training Coordinator	1.00	1.00	104,885	104,885
	Total Instructional Support Services	25.90	26.90	2,244,721	2,333,985

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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			28,600	28,600
013M	Department Chair Release Time/Stipends	15.00	15.00	1,524,411	1,524,112
013N	Performing Arts Stipends			368,803	368,803
013O	Athletic Stipends			265,972	265,972
	Total Faculty Stipends	15.00	15.00	2,187,786	2,187,487
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	646,292	646,292
013D	Retraining - Type E	1.00	1.00	91,027	91,027
013G	Collective Bargaining	3.50	3.50	318,594	318,594
013L	President's/Chancellor's Release Time	5.00	5.00	491,802	491,802
013P	Puente Program	0.40	0.40	35,010	35,002
	Total Other Certificated	17.00	17.00	1,582,725	1,582,717
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	7.00	10.00	675,943	835,080
	Total Academic Senate	7.00	10.00	675,943	835,080
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	74.90	73.76	6,937,313	6,768,048
015E	Health Services	6.00	6.00	537,579	542,945
015F	Health Services Adjunct/Overload	1.48	1.48	71,829	71,833
015G	Cultural Awareness Coordinator	1.00	1.00	100,851	100,851
015H	Transfer Services - TOP Contract			93,946	93,946
015L	Student Life Coordinator	2.00	2.00	194,766	194,767
	Total Student Services, Faculty	85.38	84.24	7,936,284	7,772,390
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	7.00	7.00	691,084	666,872
016A,B,F	Fringe Benefits			203,291	212,065
	Total EOPS and MESA District Contribution	7.00	7.00	894,375	878,937

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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>CLASSIFIED STAFF</u>				
021A	Administration	171.06	171.25	10,185,956	10,355,141
021B,G,P	Instructional Support	217.69	217.65	11,169,735	11,370,565
021C	Student Services Support	163.01	163.00	8,696,955	8,727,761
021D	Community Relations	9.09	9.09	602,085	611,715
021E	Custodial	98.45	99.45	4,774,636	4,938,281
021F	Maintenance and Operations-General	97.20	96.20	6,466,263	6,395,937
021H,L,M	Information Technology (IT) & Telecommunications	74.65	74.74	6,742,723	6,817,397
021W	Classified Staff Development (PFE)	1.41	1.41	86,106	86,106
021Y	PDF Positions - Bank	2.65	2.65	151,363	151,361
024x-039x	Classified Outreach Centers	46.24	46.24	2,763,590	2,783,926
041X	Printing (funded through cost recovery)	1.00	1.00	56,438	58,508
042G	Transfer Center	3.00	3.00	192,436	195,701
061C	Community Service	1.72	1.72	136,221	131,376
022G	Classified - Vacancy Factor			(1,210,000)	(1,210,000)
	Total Classified Staff	887.17	887.40	50,814,507	51,413,775
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	0.80	0.80	181,706	181,706
	Instructional/Administrative Costs			2,973,325	2,973,329
	Total Apprenticeship Programs	0.80	0.80	3,155,031	3,155,035
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,294,950	2,246,984
	Operational Costs			261,147	255,963
	Fixed Costs			881,362	674,560
	Telecommunications & IT			7,855	7,855
024x-039x	Total Outreach Centers			3,445,314	3,185,362
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			7,984,387	7,029,731
041F	Innovation and Staff Development			31,916	14,225
	Total College Discretionary Funds			8,016,303	7,043,956

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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			824,151	842,076
041J	CDF Institutional			221,500	217,500
041T,V	Special Program Augmentations			2,785	
041X	Other Operational Funds			2,958,208	965,000
	Total Other Operational Funds			4,006,644	2,024,576
	Total Discretionary Funds			12,022,947	9,068,532
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042C	Education Initiative			493,532	120,000
042D	Tutorial Centers			97,500	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			20,331	20,331
042H	Bus Rental			620,626	440,512
042I	Other Operational Augmentations			137,322	142,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			43,560	43,560
042L	Enrollment Fees - Operational Costs			560,999	560,999
042O	International Student Education			64,250	
042P	Postage			57,000	77,000
042Q	Foreign Study			7,000	7,000
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	2,240,657	1,648,011
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E,G,H, B	Telecommunications Operational Costs			18,900	13,900
043F	Telecommunications/Data Transmission Lines			721,496	530,700
	Total Telecommunications Activities			740,396	544,600
	<u>INFORMATION TECHNOLOGY</u>				
044G,H,T	Operational Maintenance			2,763,963	858,597
044L	Library Computer System			88,544	88,544
044M	Site Licenses/Other Projects			300,000	247,000
044N	Operating Augments			937,000	687,000
	Total Information Technology Operational			4,089,507	1,881,141

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,251,704	914,667
045D	Resource Conservation Management			14,272	
045H	Major Maintenance Allocation			595,022	420,000
062A,X	Campus-Funded FM Projects			(82,406)	
	Total Facilities Management Operational			1,778,592	1,334,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			318,150	175,000
046C	Facility Rentals			220,967	228,367
046F	American Disability Act (ADA) Accommodation			140,000	140,000
046G	Marketing			485,900	206,900
046H	Recruitment			83,000	60,000
046J	Conference and Travel			145,800	145,800
046K	Special Activities			105,500	52,500
046L	District-Wide Dues			352,500	349,500
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			50,242	56,469
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			2,180,736	1,693,213
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			564,890	8,650
047C	Staff Development	1.50	1.50	210,996	75,000
047D	Staff Development - Ed Initiative			275,870	25,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	487,729	121,379
049C	Child Development Fund			224,095	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
	Total Other Allocations	2.50	2.50	2,083,586	667,463
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			1,677,104	1,672,104
051C	PFE Prior Year Carryover			3,567,213	
051E	PFE Classified Staff Development Carryover			105,216	
	Total Partnership for Excellence			5,349,533	1,672,104

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			47,939	45,000
061E,F,G	Program & Operational Costs			875,788	844,871
	Total Community Service			923,727	889,871
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A	Employer Benefit Costs			72,463,149	72,614,890
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(8,869,537)	(8,910,451)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(770,000)	(770,000)
071W	Retirees Health Benefits			3,437,317	3,441,037
	Net Fringe Benefits			66,385,429	66,499,976
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,294,846	3,294,846
072C	Safety Program			105,429	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			3,436,275	3,415,846
	<u>UTILITIES</u>				
073A	Electricity			4,755,000	4,755,000
073B	Gas			1,081,000	1,079,000
073D	Water/Garbage			643,000	643,000
073E	Sewer/Pest Control			603,000	603,000
073F	Allocated to Auxiliaries - Contra Account			(233,000)	(233,000)
073G	Honeywell Energy Management System			145,000	147,000
073H,J	Toxic Waste Removal/Dump Fees/Permits			190,075	187,075
073I	Fire Alarm Monitoring				
073K	Utilities - Ethan Way			75,900	75,900
073L	Ethan Rent - Contra Account			(21,000)	(21,000)
073M	Utilities - Watertower			100,600	100,600
073O,P	Utilities			28,125	27,365
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			7,592,700	7,588,940

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>GRANT MATCHING FUNDS</u>				
074C,D,E	Small Business Development Center				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			794,395	794,395
	Total Grant & Financial Aid Cash Match			806,395	806,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			1,632,695	6,263,348
	Continuing Funds Set-Asides, net			1,632,695	6,263,348
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(343,593)	(343,593)
079P	FM - COPFD Contras			82,406	
079x	Other Cost Recoveries - Parking			(179,865)	(179,865)
	Total Budget Savings/Cost Recovery			(1,020,118)	(1,102,524)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			2,881,209	
101B	Facilities Management			36,219	
101C	Staff Development Carryover (Type A/B)	0.40		44,799	
101D	Information Technology			277,480	
101E,F	College Discretionary Funds			4,043,131	
101G	Program Development Funds			143,043	
101L	Staff Development			260,119	
	Total Rebudgets and Other Carryovers	0.40		7,686,000	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,719.29	2,746.69	310,734,216	298,256,556

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			878,645	
	Base Allocation Increase, including Centers Funding			5,876,729	3,302,496
	Deficit			(1,318,921)	(1,439,213)
	Funding for New Faculty Positions			2,847,421	
	Mandated Costs Current Year - Block Grant			1,460,779	1,460,779
	Mandated Costs - Past Claims			19,625,381	4,819,692
	Appropriations Above Established Base Levels				1,878,592
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			31,690,034	12,342,346
	<u>Y BUDGET MID -RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%			1,243,464	1,160,000
	Growth - 20%			350,867	353,585
	Lottery Funds			759,205	759,205
085x	Increase Above X Budget			2,353,536	2,272,790
	Total Y Budget Funding Level			34,043,570	14,615,136
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				1,210,868
	Growth - 20%				302,717
	Lottery Funds			754,907	754,775
087x	Increase Above Y Budget			754,907	2,268,360
	Total Program Development & Other Improvements, Z Budget Funding Level			34,798,477	16,883,496
	TOTAL GENERAL PURPOSE FUNDS	2,719.29	2,746.69	345,532,693	315,140,052

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		FY2016	FY2017	FY2016	FY2017
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	31.51	31.51	2,666,522	2,747,395
608E,H,N	UTP Passthrough/Operational Costs			2,548,613	2,992,740
608F	Fixed Costs			179,865	179,865
608G	Parking			30,000	30,000
	Total Parking Services	31.51	31.51	5,425,000	5,950,000
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,33	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	5.94	5.86	2,754,080	2,649,046
328/9x&330/6x	Career Technical Education (CTE) Transitions	0.95	1.45	180,476	174,992
350x	Federal Work Study (FWS)			1,625,135	1,879,571
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	398,247	378,335
381Q	TANF Work Study Program			576,850	
381F,G	Workability III	2.00	2.00	211,465	200,892
331x	Child Development Training Consortium (CDTC)			77,350	
471x	Foster Care Program			165,962	156,478
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.20	1.20	5,000,000	3,861,273
394A	Hispanic Serving Institutions	1.00	1.00	525,000	498,750
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.11	23,598	21,377
381L,N	College to Careers (DOR)	1.00	1.00	250,000	237,500
372A,B	US Department of Education - TRIO Student Support Services	1.00	1.00	258,690	220,000
372C	US Department of Education - STEM		1.00	220,000	220,000
372E	US Department of Education - Vets		1.00	220,000	220,000
332x	California Early Childhood Mentor			15,402	
334x	Regional Consortia Perkins Title 1B - Butte College			4,560	
385x	Northern California Central Valley Rural Trade Initiative			78,601	
380N	Family Health International 360			6,732	
	Total Federal	14.20	16.62	12,592,148	10,718,214

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	23.64	24.24	4,573,595	4,343,525
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.10	1.00	732,587	695,960
428x	Disabled Student Programs and Services (DSPS)	25.68	24.68	5,101,191	4,733,048
597x	Student Success & Support Programs (SSSP)	77.91	81.16	15,803,726	11,172,461
438A,B	Board of Governors Financial Assistance Program (BFAP)	26.44	26.44	2,964,256	2,749,543
592x	CalWORKs	11.65	11.65	1,769,721	1,667,213
598A-J	Student Equity	19.19	20.94	8,690,948	6,040,130
571x-577x	Basic Skills Initiative			952,968	506,142
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)	0.55	0.55	173,074	143,925
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	1.15	1.15	409,583	190,000
454x,452gh,455x,462x	Career Technical Education (CTE) Grants	2.00	2.00	600,000	380,000
482C,G,F,J,K,T	Career Technical Education Ench Fd	0.30		1,847,159	
481A,C	CTE Pathways Program - SB1070	1.50	1.00	747,025	102,417
471x	Foster Care Program	1.64	1.64	178,214	156,478
594A,H	Staff Diversity Funds			23,805	494,357
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	1.58	1.58	424,474	403,251
480A,B,C,D	Deputy Sector Navigator (DSN)	1.00	1.00	460,763	190,000
700x	Lottery (Restricted, Proposition 20)			4,095,064	2,171,237
548E,F,G,H	State Instructional Equipment Funds (SIEF)			3,861,789	5,011,566
440E	California Apprenticeship Initiative			788,000	748,600
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			2,527,299	
486A	AB86 Adult Ed			192,696	
370R, 482A,L	Sac Employment&Train Agency (SETA)-Reg Industry Cluster of Opportunity (RICO)			69,921	
453S	Galt Joint Union High School (Central Region Agriculture Education Career Pathway)			78,120	
453T	Capital Acad and Pathway			95,781	
450Q	Small Business Deputy Sector Navigator Mini Grant			10,000	
453W	STREAM Pathway			51,000	
488E,F,G,J,L,M	Proposition 39 Program Improvement			415,503	
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			4,936	
485Z	FLC International Entrepreneur Global			4,750	
475A	Puente Project			4,500	
477A	IDRC 21st Century Skills			20,088	
478A	Inmate Education Pilot Program			400,000	
565A,B	Common Course Numbering System			200,000	
535A,B,C,E	First 5 Lactation			9,966	
698M	DSN Program Income			605	
	Total State	195.33	199.03	58,283,107	41,899,853

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,743,892	
613A	Central Valley New Car Dealers Association (CVNCDA)			42,020	
613B	CRC Ethics Symposium - Wagenlis			29,871	
620C,G,H	SMUD Solar Grant			2,170	
620N	SMUD Tiny House Competition			5,000	
620P	Faculty Entrepreneurship Mini Grant			7,500	
618A	SMAC Cultural Arts Award Yr1			7,020	
625B	Small Engine Training Program			37,500	
633A	CA Endowment			25,000	
640X,645AB,696ABCDY	Foundation Grants & Gifts			155,051	
655B,C	Nursing Grants Emergency Funds			17,329	
694E,F,T,U,V	Sutter Nurse Program			304,041	
698D	University of California Davis Programs			9,709	
696G	Los Rios Internship & Career Services (LINC)			3,409	
696J	Dorothy Rupe Foundation Mini Grant			30,165	
699N	Center for International Trade Development Program Income			81,317	
699L	Center of Excellence Program			151,953	
642C,D	CARES & ECERS Support			8,375	
620J,K,L	Prepare Veterans for Employment			6,867	
693G	ARC Instructionally Related Trust			51,750	
624F	Carnegie Collaboratory For Statistic (STATWAY) Grant			2,318	
589H	Cluster Research For Valley Vision			19,900	
6xx	Other Local			5,581	
	Total Local			2,747,738	
	TOTAL SPECIAL PROGRAMS	209.53	215.65	73,622,993	52,618,067
	TOTAL RESTRICTED FUNDS	241.04	247.16	79,047,993	58,568,067
	TOTAL GENERAL FUND BUDGET	2,960.33	2,993.85	424,580,686	373,708,119

ARC *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 325 classified support staff, and an

administrative team of 30, the college is committed to providing excellence in education and services to its diverse student population.

In fall of 2015, 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 February 2016, the college was notified that it achieved a reaffirmation of accreditation for the next 18 months with a requirement to submit a Follow-Up Report in eighteen months, validating ARC's Vision Statement that it is "a premier learning community that transforms and enriches people's lives".

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. Enhanced Student Success initiatives have been collaboratively developed in alignment with the 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 590,000 assignable square feet of classroom, lab

American River College

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. The Student Center/Food Service Center 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 1735-stall parking structure that was completed in February 2013. In addition, the college recently completed construction of the new Culinary Arts Building that greatly expanded this outstanding instructional program. Finally, the college recently completed construction to expand the heavily used Student Services building which added approximately 5,500 square feet and included renovating a significant portion of the internal space in this

building. Currently, renovation of the Kinesiology/Athletic field turf area is under construction 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.

An exciting new project is just finishing the conceptual review process that will eventually lead to replacing the entire outdated Liberal Arts complex with a new STEM building. This building will house physics, engineering, computer science, math and the MESA and MMLC centers, along with providing a home for the Business and Computer Science division.

American River College facilities are keeping pace with its 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.



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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	5.00	736,529	736,593
011B	Instructional Support Services	14.95	15.95	2,153,805	2,318,081
011C	Student Support Services	4.95	4.95	717,295	724,393
031A	SRPSTC Dean	1.00	1.00	136,632	139,365
037A	Natomas Center	1.00	1.00	137,274	139,953
061A	Community Services Programs	0.05	0.05	8,786	9,049
	Total Administrators	26.95	27.95	3,890,321	4,067,434
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	311.43	313.55	26,917,279	26,921,367
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	142.62	136.02	6,370,037	6,106,076
	Total Main Campus Instructional	454.05	449.57	33,287,316	33,027,443
030B	Instructional Staff				
031B	SRPSTC Faculty	17.39	17.39	814,853	816,228
034B	McClellan Center Faculty	9.35	9.35	417,011	418,039
036B	Fire Training Program Faculty	1.76	1.76	78,690	78,690
037B	Natomas Center Faculty	33.08	33.08	1,475,949	1,479,007
	Total Outreach Instructional	61.58	61.58	2,786,503	2,791,964
012C	Regular Faculty, Allied Health	18.10	19.10	1,527,172	1,547,900
012D	Part-Time Faculty, Allied Health	3.45	3.45	153,967	154,250
	Total Allied Health	21.55	22.55	1,681,139	1,702,150
012J	Instructional Coordinator	3.30	3.30	310,543	310,542
012K	Instructional Work Experience Coordinator	1.00	1.00	82,893	86,208
	Total Instructional, Fall & Spring	541.48	538.00	38,148,394	37,918,307
012Q	Summer Instruction	46.02	55.20	2,048,271	2,467,992
012S	Substitute Instruction	3.60	3.60	116,775	116,775
012T	Adjunct Office Hours			377,462	377,462
	Total Instructional	591.10	596.80	40,690,902	40,880,536
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.00	8.00	505,399	582,673
014C	Library - Adjunct/Overload	1.60	0.60	85,829	32,237
	Total Librarians	8.60	8.60	591,228	614,910

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2016-2017 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	5.10	5.10	452,484	444,037
014D	Instructional Development Coordinators	2.60	2.60	217,262	223,020
031A	SRPSTC Coordinators	3.00	3.00	241,003	241,002
036A	Fire Training Coordinator	1.00	1.00	104,885	104,885
	Total Instructional Support Services	11.70	11.70	1,015,634	1,012,944
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			9,800	9,800
013M	Department Chair Release Time/Stipends	6.80	6.80	666,929	666,929
013N	Performing Arts Stipends			110,358	110,358
013O	Athletic Stipends			108,430	108,430
	Total Faculty Stipends	6.80	6.80	895,517	895,517
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	243,952	243,952
013L	President's/Chancellor's Release Time	1.00	1.00	99,717	99,717
	Total Other Certificated	3.68	3.68	343,669	343,669
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	2.40	148,937	190,306
	Total Academic Senate	1.60	2.40	148,937	190,306
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	29.14	28.52	2,659,730	2,603,655
015E	Health Services	2.00	2.00	134,175	139,541
015F	Health Services Adjunct/Overload	0.16	0.16	7,765	7,766
013P	Puente Program	0.20	0.20	17,505	17,501
	Total Student Services, Faculty	31.50	30.88	2,819,175	2,768,463
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	206,737	206,738
016A,B,F	Fringe Benefits			60,815	65,743
	Total EOPS and MESA District Contribution	2.00	2.00	267,552	272,481

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>CLASSIFIED STAFF</u>				
021A	Administration	27.60	27.60	1,502,175	1,518,949
021B,G,P	Instructional Support	82.89	82.84	4,127,202	4,211,643
021C	Student Services Support	61.35	61.35	3,217,525	3,205,305
021D	Community Relations	3.09	3.09	228,901	230,884
021E	Custodial	30.51	30.51	1,479,391	1,506,759
021F	Maintenance and Operations-General	4.80	4.80	261,340	271,200
021H,L,M	Information Technology (IT) & Telecommunications	11.66	11.66	942,213	977,738
021Y	PDF Positions - Bank				
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	519,223	501,077
034C	McClellan Center	4.05	4.05	205,260	206,369
037C	Natomas Center	6.73	6.73	399,511	400,818
042G	Transfer Center	1.00	1.00	77,069	77,691
061C	Community Service	0.83	0.83	60,793	53,416
	Total Classified Staff	242.71	242.66	13,020,603	13,161,849
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Costs	0.80	0.80	137,777	137,777
024F	Fixed Costs			1,919,030	1,919,034
024G	District Indirect F15-16			159,580	159,580
	Total Carpenters Apprenticeship	0.80	0.80	2,216,387	2,216,391
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs			5,815	5,815
025F	Fixed Costs			139,555	139,555
	Total Sheet Metal Apprenticeship			145,370	145,370
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs			7,823	7,823
027F	Fixed Costs			187,747	187,747
	Total Electrician Apprenticeship			195,570	195,570
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs			30,291	30,291
028F	Ironworkers Contract & Admin			726,993	726,993
	Total Ironworkers Apprenticeship			757,284	757,284

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			74,982	70,000
031G,H	Telecommunications			3,000	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			225,727	66,065
031K	Instructional Costs-Sac Police			642,216	578,594
031L	Instructional Costs-Sac Sheriff			495,976	496,763
031N-Z	Instructional Costs-Other Contracts			7,633	17,633
036G-N	Instructional Costs-Fire Training Program			1,149,125	1,153,994
	Total Sacramento Regional Public Safety Training Center			2,598,659	2,386,049
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			14,200	14,500
	Total McClellan Center			14,200	14,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			167,506	168,000
	Total Natomas Center			167,506	168,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,821,424	2,642,983
041F	Innovation and Staff Development			5,000	5,000
	Total College Discretionary Funds			2,826,424	2,647,983
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			221,500	217,500
041T,V	Special Program Augmentations			914	
041X	Other Operational Funds			2,166,021	
	Total Other Operational Funds			2,388,435	217,500
	Total Discretionary Funds			5,214,859	2,865,483

LOS RIOS COMMUNITY COLLEGE DISTRICT
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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			288,911	47,400
042D	Tutorial Centers			38,000	38,000
042F	Financial Aid Administrative Costs			7,420	7,420
042H	Bus Rental			210,230	158,918
042I	Other Operational Augmentations			39,823	39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			29,540	29,540
042O	International Student Education			34,250	
	Total College Related Activities			662,694	335,621
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			60,000	60,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			50,000	
	Total Institutional Support Costs			120,200	70,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			10,000	
047C	Staff Development	0.50	0.50	65,832	29,488
047D	Staff Development - Ed Initiative			64,487	10,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	134,862	121,379
	Total Other Allocations	1.50	1.50	275,181	160,867
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			674,412	674,412
051C	PFE Prior Year Carryover			1,250,250	
051E	PFE Classified Staff Development Carryover			28,139	
	Total Partnership for Excellence			1,952,801	674,412

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			88,704	50,003
061S	Sports Camps			16,956	
	Total Community Service			105,660	50,003
	<u>UTILITIES</u>				
073A	Electricity			1,509,000	1,509,000
073B	Gas			325,000	325,000
073D	Water/Garbage			68,000	68,000
073E	Sewer/Pest Control			262,000	262,000
073F	Allocated to Auxiliaries - Contra Account			(30,000)	(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			50,160	49,160
073O,P	Utilities			3,400	3,400
	Total Utilities			2,187,560	2,186,560
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101E,F	College Discretionary Funds			2,511,392	
101L	Staff Development			86,063	
	Total Rebudgets and Other Carryovers			2,597,455	
	TOTAL GENERAL PURPOSE FUNDS	928.94	935.77	82,894,924.00	76,434,419

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.71	0.71	49,169	47,294
608E,H,N	UTP Passthrough/Operational Costs			40,600	94,080
608F	Fixed Costs			84,089	84,089
	Total Parking Services	0.71	0.71	173,858	225,463
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	1.00	0.50	1,144,944	1,081,180
328/9x&330/6x	Career Technical Education (CTE) Transitions	0.75	0.75	45,119	49,043
350x	Federal Work Study (FWS)			849,365	878,812
590A,B	Temporary Assistance for Needy Families (TANF)			151,562	143,984
381Q	TANF Work Study Program			435,900	
331x	Child Development Training Consortium (CDTC)			28,900	
471x	Foster Care Program			110,898	104,166
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.11	23,598	21,377
372A,B	US Department of Education - TRIO Student Support Services	1.00	1.00	258,690	220,000
372C	US Department of Education - STEM		1.00	220,000	220,000
372E	US Department of Education - Vets		1.00	220,000	220,000
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.20	1.20	4,850,000	3,791,128
332x	California Early Childhood Mentor			650	
334x	Regional Consortia Perkins Title 1B - Butte College			1,500	
	Total Federal	4.06	5.56	8,341,126	6,729,690

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	6.90	7.50	1,457,281	1,384,417
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.10		237,871	225,977
428x	Disabled Student Programs and Services (DSPS)	7.58	8.58	1,856,765	1,760,428
597x	Student Success & Support Programs (SSSP)	29.93	31.93	5,671,212	4,448,928
438A,B	Board of Governors Financial Assistance Program (BFAP)	9.52	9.52	1,106,198	1,050,888
592x	CalWORKs	4.00	4.00	781,522	742,446
598A-J	Student Equity	6.71	7.71	3,672,887	2,400,177
571x-577x	Basic Skills Initiative			397,222	188,680
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			57,228	47,975
548E,F,G,H	State Instructional Equipment Funds (SIEF)			1,523,023	
471x	Foster Care Program	1.64	1.64	115,898	104,166
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.83	0.83	272,087	258,483
481A,C	CTE Pathways Program - SB1070	1.50	1.00	695,254	102,417
482C,G,F,J,K,T	Career Technical Education Ench Fd			864,918	
700x	Lottery (Restricted, Proposition 20)			1,356,218	
370R, 482A,L	SETA - RICO			69,921	
488E,F,G,J,L,M	Proposition 39 Program Improvement			234,404	
535A,B,C,E	First 5 Lactation			9,966	
475A	Puente Project			1,500	
440E	California Apprenticeship Initiative			788,000	748,600
	Total State	68.71	72.71	21,169,375	13,463,582

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>SPECIAL PROGRAMS LOCAL</u>				
620J,K,L	Prepare Veterans for Employment			6,867	
620C,G,H	SMUD Solar Grant			2,170	
625C	LRCCD - MESA/Teichert			5,000	
640X,645AB,696AB	Foundation Grants & Gifts			11,104	
696J	Dorothy Rupe Foundation Mini Grant			14,505	
655B,C	Nursing Grants Emergency Funds			3,579	
693G	ARC Instructionally Related Trust			51,750	
624F	Carnegie Collaboratory For Statistic (STATWAY) Grant			2,318	
6xx	Other Local			114	
	Total Local			97,407	
	TOTAL SPECIAL PROGRAMS	72.77	78.27	29,607,908	20,193,272
	TOTAL RESTRICTED FUNDS	73.48	78.98	29,781,766	20,418,735
	TOTAL GENERAL FUND BUDGET	1,002.42	1,014.75	112,676,690	96,853,154



Cosumnes River College

Cosumnes River College (CRC) was founded in 1970 with 1,800 day and 350 evening students. In fall 2015 the college served more than 14,600 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 601 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 three Associate Transfer degrees to its curricula in 2014-15 including History, English, and Geology, bringing the total number of Associate Degrees for Transfer to 18. 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 46 years. Over 60% of students are under 25 years of age and approximately 55% are female. There are more than 44 languages and dialects spoken on campus and almost 35% 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.

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



Cosumnes River College

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.

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. In spring 2015 2,928 students enrolled in classes at the Center.

In fall 2015 Regional Transit’s (RT) Blue Line to CRC light rail extension project concluded with the opening of the Cosumnes River College light rail and bus transfer station. This high priority transit project connects CRC students and employees to RT’s light rail network. It provides convenient access to and from Downtown Sacramento and other parts of the Sacramento region.

The next project planned for the college is the expansion of 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 went through an accreditation process by the Accrediting Commission for Community and Junior Colleges (ACCJC). In February, 2016, the college was notified that it achieved a reaffirmation of accreditation for the next 18 months with a requirement to submit a Follow-Up Report. The college is currently working to comply with the recommendations from the accrediting team in an effort to improve student success.



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Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	4.95	4.95	722,687	707,029
011B	Instructional Support Services	9.00	9.00	1,287,555	1,271,601
011C	Student Support Services	3.00	3.00	430,632	417,412
032A	Elk Grove Center Administrative	1.00	1.00	156,822	157,073
061A	Community Services Programs	0.05	0.05	11,061	11,273
	Total Administrators	18.00	18.00	2,608,757	2,564,388
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	149.30	154.30	12,530,109	12,876,825
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	83.57	78.40	3,734,337	3,520,742
	Total Main Campus Instructional	232.87	232.70	16,264,446	16,397,567
032B	Elk Grove Center Faculty	25.76	25.76	1,149,379	1,151,730
	Total Outreach Instructional	25.76	25.76	1,149,379	1,151,730
012C	Regular Faculty, Allied Health	2.40	2.40	195,422	196,574
012D	Part-Time Faculty, Allied Health	3.14	3.14	140,031	140,389
	Total Allied Health	5.54	5.54	335,453	336,963
012J	Instructional Coordinator	1.00	1.00	100,851	100,851
012K	Instructional Work Experience Coordinator	1.00	1.00	100,851	100,851
	Total Instructional, Fall & Spring	266.17	266.00	17,950,980	18,087,962
012Q	Summer Instruction	16.80	21.20	747,424	947,852
012S	Substitute Instruction	1.50	1.50	48,199	48,199
012T	Adjunct Office Hours			148,760	148,760
	Total Instructional	284.47	288.70	18,895,363	19,232,773
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.00	5.00	331,453	393,064
014C	Library - Adjunct/Overload	1.60	0.60	85,829	32,237
	Total Librarians	5.60	5.60	417,282	425,301
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	1.80	1.80	152,936	154,268
014D	Instructional Development Coordinators	1.80	1.80	185,563	185,562
	Total Instructional Support Services	3.60	3.60	338,499	339,830
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	1.80	1.80	212,907	212,607
013N	Performing Arts Stipends			88,261	88,261
013O	Athletic Stipends			50,206	50,206
	Total Faculty Stipends	1.80	1.80	358,374	358,074

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	148,374	148,374
013L	President's/Chancellor's Release Time	1.00	1.00	99,717	99,717
	Total Other Certificated	2.63	2.63	248,091	248,091
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	2.20	146,357	178,784
	Total Academic Senate	1.60	2.20	146,357	178,784
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	14.74	14.51	1,376,378	1,304,863
015E	Health Services	1.00	1.00	100,851	100,851
015F	Health Services Adjunct/Overload	1.16	1.16	56,299	56,301
015L	Student Life Coordinator	1.00	1.00	105,887	105,887
	Total Student Services, Faculty	17.90	17.67	1,639,415	1,567,902
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	189,730	189,731
016A,B,F	Fringe Benefits			55,812	60,335
	Total EOPS and MESA District Contribution	2.00	2.00	245,542	250,066
	<u>CLASSIFIED STAFF</u>				
021A	Administration	16.59	16.59	918,059	926,725
021B,G,P	Instructional Support	43.59	43.59	2,252,437	2,308,098
021C	Student Services Support	23.29	23.28	1,233,250	1,227,861
021D	Community Relations	2.00	2.00	141,052	141,485
021E	Custodial	18.40	18.40	892,764	932,253
021F	Maintenance and Operations-General	4.00	4.00	246,289	247,405
021H,L,M	Information Technology (IT) & Telecommunications	11.58	11.67	887,317	926,579
021Y	PDF Positions - Bank	0.15	0.15	6,260	6,260
032C	Elk Grove Center	6.50	6.50	312,566	308,666
042G	Transfer Center	1.00	1.00	63,199	64,772
061C	Community Service	0.55	0.55	35,372	35,040
	Total Classified Staff	127.65	127.73	6,988,565	7,125,144

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	OUTREACH CENTERS				
	ELK GROVE CENTER				
032F	Fixed Costs			35,000	45,000
	Total Elk Grove Center			35,000	45,000
	COLLEGE DISCRETIONARY FUNDS				
041A,E	Block Grant			1,561,555	1,364,555
	Total College Discretionary Funds			1,561,555	1,364,555
	OTHER OPERATIONAL FUNDS				
041T,V	Special Program Augmentations			921	
041X	Other Operational Funds			91,664	
	Total Other Operational Funds			92,585	
	Total Discretionary Funds			1,654,140	1,364,555
	COLLEGE RELATED ACTIVITIES				
042C	Education Initiative			61,160	25,440
042D	Tutorial Centers			26,500	26,500
042F	Financial Aid Administrative Costs			4,825	4,825
042H	Bus Rental			86,976	83,692
042I	Other Operational Augmentations			7,189	7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			13,099	13,099
	Total College Related Activities			214,269	175,265
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals			3,000	3,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			3,000	
	Total Institutional Support Costs			16,200	13,200
	OTHER ALLOCATIONS				
047S,F	Program Development Funds			10,000	
047C	Staff Development	0.50	0.50	31,759	12,410
047D	Staff Development - Ed Initiative			28,895	4,000
047U	Inter-Jurisdictional Exchange Agreements			147,449	
	Total Other Allocations	0.50	0.50	218,103	16,410

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		FY2016	FY2017	FY2016	FY2017
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			278,641	278,641
051C	PFE Prior Year Carryover			1,124,621	
051E	PFE Classified Staff Development Carryover			14,059	
	Total Partnership for Excellence			1,417,321	278,641
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			25,556	45,000
061E,F,G	Program & Operational Costs			542,584	552,017
	Total Community Service			568,140	597,017
	<u>UTILITIES</u>				
073A	Electricity			846,000	846,000
073B	Gas			306,000	306,000
073D	Water/Garbage			229,000	229,000
073E	Sewer/Pest Control			112,000	112,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			35,500	34,500
073O,P	Utilities			10,000	9,000
	Total Utilities			1,513,500	1,511,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.18		20,571	
101E,F	College Discretionary Funds			798,207	
101L	Staff Development			55,102	
	Total Rebudgets and Other Carryovers	0.18		873,880	
	TOTAL GENERAL PURPOSE FUNDS	465.93	470.43	38,396,798.00	36,291,941

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		FY2016	FY2017	FY2016	FY2017
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.20	0.20	14,991	15,441
608E,H,N	UTP Passthrough/Operational Costs				90,580
608F	Fixed Costs			53,601	53,601
	Total Parking Services	0.20	0.20	68,592	159,622
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,33	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	2.63	2.55	581,658	587,598
328/9x&330/6x	Career Technical Education (CTE) Transitions	0.20	0.20	45,119	41,983
350x	Federal Work Study (FWS)			378,000	472,500
590A,B	Temporary Assistance for Needy Families (TANF)			48,387	45,968
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative			150,000	70,145
381Q	TANF Work Study Program			1,060	
331x	Child Development Training Consortium (CDTC)			16,150	
332x	California Early Childhood Mentor			13,452	
334x	Regional Consortia Perkins Title 1B - Butte College			1,560	
	Total Federal	2.83	2.75	1,235,386	1,218,194

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		FY2016	FY2017	FY2016	FY2017
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	5.49	5.49	1,111,812	1,056,221
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.25	0.25	170,358	161,840
428x	Disabled Student Programs and Services (DSPS)	4.00	3.00	669,165	629,100
597x	Student Success & Support Programs (SSSP)	15.39	16.64	2,826,919	2,013,810
438A,B	Board of Governors Financial Assistance Program (BFAP)	5.14	5.14	619,419	555,198
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2				
592x	CalWORKs	3.25	3.25	307,043	291,691
598A-J	Student Equity	8.00	8.76	1,597,603	1,151,598
571x-577x	Basic Skills Initiative			155,378	85,500
453S	Galt Joint Union High School (Central Region Agriculture Education Career Pathway)			78,120	
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCC - Funds for Student Success)	0.55	0.55	50,500	47,975
482C,G,F,J,K,T	Career Technical Education Ench Fd			173,053	
488E,F,GJ,L,M	Proposition 39 Program Improvement			34,171	
548E,F,G,H	State Instructional Equipment Funds (SIEF)			769,361	
700x	Lottery (Restricted, Proposition 20)			654,575	
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			4,936	
475A	Puente Project			1,500	
	Total State	42.07	43.08	9,223,913	5,992,933
	SPECIAL PROGRAMS LOCAL				
613A	Central Valley New Car Dealers Association (CVNCDA)			42,020	
613B	CRC Ethics Symposium - Wagenlis			29,871	
620N	SMUD Tiny House Competition			5,000	
620P	Faculty Entrepreneurship Mini Grant			7,500	
625B	Small Engine Training Program			37,500	
640X,645AB,696ABCD	Foundation Grants & Gifts			17,360	
694E,F,T,U,V	Sutter Nurse Program			16,233	
	Total Local			155,484	
	TOTAL SPECIAL PROGRAMS	44.90	45.83	10,614,783	7,211,127
	TOTAL RESTRICTED FUNDS	45.10	46.03	10,683,375	7,370,749
	TOTAL GENERAL FUND BUDGET	511.03	516.46	49,080,173	43,662,690



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 Education Center (RCC), enrolls over 8,700 students.

In January of 2016, the College received confirmation that the Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges, reaffirmed accreditation with a Follow-up Report due in eighteen months.

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 co-located to make access easier for students. Other programs include Summer Bridge, First Year Experience and Math Boot Camp.

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 has recently developed programs in Technical Theatre, International Entrepreneurship and Global Exporting, Nutrition and Dietetics, and 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. To expand FLC's capacity to offer innovative interdisciplinary curriculum and programs and provide access to hands-on state-of-the-art prototyping technologies, the college is currently developing an Innovation Center Makerspace.



The college's athletics program has continued to grow, with the recent addition of softball in spring 2016 and volleyball slated to start in fall 2016.

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. To further promote a healthy learning and working environment, all three Folsom Lake College sites will be smoke, tobacco and vapor-free effective August 1, 2016.

At Main campus, 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, after operating for fifteen years in a leased facility, the first permanent building (phase 1 of 3) was opened for classes in mid-fall 2015 at its new location.

In March 2016, the California Community Colleges Board of Governors, the entity that sets policy for all 113 California Community Colleges, voted unanimously in support of the Rancho Cordova Center as an official educational center.



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		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	4.00	5.00	659,683	788,399
011B	Instructional Support Services	6.00	6.00	866,652	880,790
011C	Student Support Services	2.00	2.00	290,031	296,278
	Total Administrators	12.00	13.00	1,816,366	1,965,467
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	89.70	96.45	7,520,862	8,150,356
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	56.49	49.17	2,512,428	2,205,895
037B	Rancho Cordova Faculty	17.98	17.98	802,495	803,886
012K	Instructional Work Experience Coordinator	1.00	1.00	86,208	89,656
	Total Instructional, Fall & Spring	165.17	164.60	10,921,993	11,249,793
012Q	Summer Instruction	10.63	13.20	473,556	590,172
012S	Substitute Instruction	1.00	1.00	29,516	29,516
012T	Adjunct Office Hours			73,986	86,487
	Total Instructional	176.80	178.80	11,499,051	11,955,968
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	418,795	417,118
014C	Library - Adjunct/Overload	0.60	0.60	32,186	32,237
	Total Librarians	5.60	5.60	450,981	449,355
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	156,457	154,700
014D	Instructional Development Coordinators	2.00	2.00	193,764	193,765
	Total Instructional Support Services	4.40	4.40	350,221	348,465
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,800	4,800
013M	Department Chair Release Time/Stipends	1.60	1.60	222,470	174,646
013N	Performing Arts Stipends			43,644	43,644
013O	Athletic Stipends			25,172	25,172
	Total Faculty Stipends	1.60	1.60	296,086	248,262
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	59,168	59,168
013L	President's/Chancellor's Release Time	1.00	1.00	99,717	99,717
	Total Other Certificated	1.65	1.65	158,885	158,885

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	2.20	143,779	176,205
	Total Academic Senate	1.60	2.20	143,779	176,205
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	8.58	9.00	843,346	858,344
015E	Health Services	1.00	1.00	100,851	100,851
015L	Student Life Coordinator				
	Total Student Services, Faculty	9.58	10.00	944,197	959,195
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	100,852	76,638
016A,B,F	Fringe Benefits			29,666	24,370
	Total EOPS and MESA District Contribution	1.00	1.00	130,518	101,008
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.11	21.14	1,198,633	1,233,732
037A	Administrative	1.00	1.00	69,629	140,650
021B,G,P	Instructional Support	28.79	28.79	1,525,114	1,500,577
021C	Student Services Support	15.92	15.91	884,622	905,377
021E	Custodial	16.00	17.00	781,406	817,916
021F	Maintenance and Operations-General	4.00	3.00	241,149	162,492
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	408,120	402,261
	Total Classified Staff	90.82	90.84	5,108,673	5,163,005
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			156,312	68,000
	Total Rancho Cordova Center			156,312	68,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			849,256	848,356
041F	Innovation and Staff Development			8,325	9,225
	Total College Discretionary Funds			857,581	857,581
	<u>OTHER OPERATIONAL FUNDS</u>				
041T,V	Special Program Augmentations			1	
041X	Other Operational Funds			52,964	
	Total Other Operational Funds			52,965	
	Total Discretionary Funds			910,546	857,581

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			104,192	13,440
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			133,201	54,473
042I	Other Operational Augmentations			24,429	24,429
042L	Enrollment Fees - Operational Costs			3,220	3,220
	Total College Related Activities			275,042	105,562
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			26,367	26,367
046F	American Disability Act (ADA) Accommodation			15,000	15,000
046J	Conference and Travel			10,200	10,200
	Total Institutional Support Costs			51,567	51,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			10,000	
047C	Staff Development			18,194	5,947
047D	Staff Development - Ed Initiative			25,348	5,000
	Total Other Allocations			53,542	10,947
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			161,212	161,212
051C	PFE Prior Year Carryover			204,795	
051E	PFE Classified Staff Development Carryover			8,190	
	Total Partnership for Excellence			374,197	161,212
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			94,500	92,848
061S	Sports Camps			5,427	
	Total Community Service			99,927	92,848

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>UTILITIES</u>				
073A	Electricity			952,000	952,000
073B	Gas			165,000	165,000
073D	Water/Garbage			113,000	113,000
073E	Sewer/Pest Control			11,500	11,500
073F	Allocated to Auxiliaries (Contra)			(153,000)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			24,000	23,000
073O,P	Utilities			475	475
	Total Utilities			1,112,975	1,111,975
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
	<u>General Purpose</u>				
101A	Staff Development Carryover (Type A/B)	0.21		23,428	
101C	College Discretionary Funds			451,206	
101E,F	Program Development Funds			4,414	
101G	Staff Development			28,800	
101L					
	Total Rebudgets and Other Carryovers	0.21		507,848	
	TOTAL GENERAL PURPOSE FUNDS	305.26	309.09	24,440,713	23,985,507

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	RESTRICTED FUNDS				
	PARKING AND TRANSIT SERVICES				
608C	Classified Staff	0.05	0.05	3,490	3,535
608E,H,N	UTP Passthrough/Operational Costs				148,345
	Total Parking Services	0.05	0.05	3,490	151,880
	SPECIAL PROGRAMS FEDERAL				
314x,315x,316x,319x,335	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	0.05	0.05	233,864	219,370
328/9x&330/6x	Career Technical Education (CTE) Transitions			45,119	41,983
350x	Federal Work Study (FWS)			131,250	196,875
590A,B	Temporary Assistance for Needy Families (TANF)			24,660	23,427
381Q	TANF Work Study Program			20,220	
331x	Child Development Training Consortium (CDTC)			11,900	
471x	Foster Care Program			55,064	52,312
332x	California Early Childhood Mentor			650	
334x	Regional Consortia Perkins Title 1B - Butte College			1,500	
	Total Federal	0.05	0.05	524,227	533,967
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	3.00	3.00	426,261	403,558
41xx	Cooperative Agencies Resources for Education (CARE) Programs			62,951	59,804
428x	Disabled Student Programs and Services (DSPS)	3.35	3.35	654,959	609,090
597x	Student Success & Support Programs (SSSP)	11.06	11.06	1,839,707	1,485,160
598A-J	Student Equity	2.75	2.75	762,619	607,732
477A	IDRC 21st Century Skills			20,088	
478A	Inmate Education Pilot Program			400,000	
438A,B	Board of Governors Financial Assistance Program (BFAP)	2.91	2.91	283,608	264,678
481A,C	CTE Pathways Program - SB1070			23,671	
482C,G,F,J,K,T	Career Technical Education Ench Fd	0.30		665,914	
485Z	FLC International Entrepreneur Global			4,750	
548E,F,G,H	State Instructional Equipment Funds (SIEF)			403,056	
592x	CalWORKs	1.40	1.40	208,367	193,427
571x-577x	Basic Skills Initiative			176,738	85,500
471x	Foster Care Program			62,316	52,312
700x	Lottery (Restricted, Proposition 20)			378,265	
	Total State	24.77	24.47	6,373,270	3,761,261
	SPECIAL PROGRAMS LOCAL				
640X,645AB,696ABCDY	Foundation Grants & Gifts			100,276	
642C,D	CARES & ECERS Support			875	
	Total Local			101,151	
	TOTAL SPECIAL PROGRAMS	24.82	24.52	6,998,648	4,295,228
	TOTAL RESTRICTED FUNDS	24.87	24.57	7,002,138	4,447,108
	TOTAL GENERAL FUND BUDGET	330.13	333.66	31,442,851	28,432,615



Sacramento City College

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

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



Sacramento City College academic programs focus on providing quality teaching and learning that supports student success. We are committed to maintaining high academic standards while engaging students in learning through a variety of classroom experiences. SCC demonstrates "Panther Pride" by creating a learning community that celebrates diversity, nurtures personal growth, and inspires academic and economic leadership. Among its many exemplary programs, the College is accredited for Nursing, Dental Assisting, Dental Hygiene, Physical Therapist Assistant, and Occupational Therapy Assisting. The College offers a number of other career-technical education (CTE) programs that are in high demand in the Sacramento Region, such as aeronautics, computer information science, fashion, graphic communication, journalism, and photography. The College is also known for its hallmark programs in the visual and performing arts. In addition, the College currently offers 22 Associate Degrees for Transfer that prepare students for completion of their baccalaureate degrees. The student-centered college enrolls approximately 23,000 students and is now recognized as both a Hispanic-Serving Institution (HSI) and Asian American and Native American Pacific Islander-Serving Institution (AANAPISI). 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 555,000 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



Sacramento City College

transformation to a Performing Arts Center (PAC) in June 2010 and 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. The Mohr Hall Project is scheduled to begin construction in June of 2017. 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. The College has recently completed our Rodda Hall North 3rd Floor Remodel Project. This project constructed 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 and the pedestrian/bike bridge linking the college to Curtis Park, the college remains committed to encouraging use of alternate modes of transportation that help contain costs, enhance student access and demonstrate environmental responsibility.

In October 2015, a team assigned by the Accrediting Commission for Community and Junior Colleges (ACCJC) evaluated Sacramento City College to ensure it was meeting its obligation to educate students in accordance with the highest levels of state and national competence. The College passed the accreditation review and is currently working on submitting a Follow-Up Report to address two areas.

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

2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	3.95	3.95	555,526	566,767
011B	Instructional Support Services	15.00	15.00	2,265,980	2,258,118
011C	Student Support Services	4.00	4.00	642,249	598,136
030A	West Sacramento Center	1.00	1.00	131,326	133,953
033A	Davis Center	0.70	0.70	101,458	105,178
038A	UC Davis Center	0.30	0.70	62,482	64,076
061A	Community Services Programs	0.05	0.05	9,485	8,729
	Total Administrators	25.00	25.40	3,768,506	3,734,957
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	231.43	239.43	19,758,469	20,383,899
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	125.44	119.80	5,603,380	5,378,961
	Total Main Campus Instructional	356.87	359.23	25,361,849	25,762,860
030B	West Sacramento Center Faculty	23.23	23.23	1,036,615	1,038,613
033B	Davis Center Faculty	15.86	15.86	707,532	709,101
038B	UC Davis Center Faculty	8.20	8.20	359,453	366,622
	Total Outreach Instructional	47.29	47.29	2,103,600	2,114,336
012C	Regular Faculty, Allied Health	22.20	23.40	1,741,793	1,788,385
012D	Part-Time Faculty, Allied Health	7.08	7.08	315,927	316,547
	Total Allied Health	29.28	30.48	2,057,720	2,104,932
012J	Instructional Coordinator	6.00	6.00	487,695	499,347
012K	Instructional Work Experience Coordinator	1.00	1.00	69,080	71,843
	Total Instructional, Fall & Spring	440.44	444.00	30,079,944	30,553,318
012Q	Summer Instruction	36.58	43.40	1,627,545	1,940,414
012S	Substitute Instruction	2.90	2.90	91,563	91,563
012T	Adjunct Office Hours			374,094	361,593
	Total Instructional	479.92	490.30	32,173,146	32,946,888
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.60	7.60	625,085	643,635
014C	Library - Adjunct/Overload	2.00	2.00	107,286	107,458
	Total Librarians	9.60	9.60	732,371	751,093
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	4.60	5.60	414,387	487,138
014D	Instructional Development Coordinators	1.60	1.60	125,980	145,608
	Total Instructional Support Services	6.20	7.20	540,367	632,746

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	4.80	4.80	422,105	469,930
013N	Performing Arts Stipends			126,540	126,540
013O	Athletic Stipends			82,164	82,164
	Total Faculty Stipends	4.80	4.80	637,809	685,634
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	194,798	194,798
013L	President's/Chancellor's Release Time	1.00	1.00	99,717	99,717
013P	Puente Program	0.20	0.20	17,505	17,501
	Total Other Certificated	3.34	3.34	312,020	312,016
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	2.40	146,357	187,726
	Total Academic Senate	1.60	2.40	146,357	187,726
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	22.44	21.73	2,057,859	2,001,186
015E	Health Services	2.00	2.00	201,702	201,702
015F	Health Services Adjunct/Overload	0.16	0.16	7,765	7,766
015G	Cultural Awareness Coordinator	1.00	1.00	100,851	100,851
015L	Student Life Coordinator	1.00	1.00	88,879	88,880
	Total Student Services, Faculty	26.60	25.89	2,457,056	2,400,385
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	193,765	193,765
016A,B,F	Fringe Benefits			56,998	61,617
	Total EOPS and MESA District Contribution	2.00	2.00	250,763	255,382

LOS RIOS COMMUNITY COLLEGE DISTRICT
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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>CLASSIFIED STAFF</u>				
021A	Administration	20.89	20.90	1,239,359	1,246,372
021B,G,P	Instructional Support	60.62	60.63	3,136,402	3,218,807
021C	Student Services Support	62.00	62.01	3,332,200	3,359,716
021D	Community Relations	3.00	3.00	169,977	176,776
021E	Custodial	30.54	30.54	1,472,899	1,528,209
021F	Maintenance and Operations-General	3.50	3.50	205,908	201,792
021H,L,M	Information Technology (IT) & Telecommunications	6.20	6.20	592,436	603,904
030C	West Sacramento Center	7.74	7.74	386,487	392,598
033C	Davis Center	7.75	7.75	390,675	402,661
041X	Printing (funded through cost recovery)	1.00	1.00	56,438	58,508
042G	Transfer Center	1.00	1.00	52,168	53,238
061C	Community Service	0.34	0.34	40,056	42,920
	Total Classified Staff	204.58	204.61	11,075,005	11,285,501
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			35,909	30,725
030F,H	Fixed Costs			98,440	133,500
	Total West Sacramento Center			134,349	164,225
	<u>DAVIS CENTER</u>				
033E	Operational Costs			30,507	30,507
033F	Fixed Costs			91,200	91,500
	Total Davis Center			121,707	122,007

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,752,152	2,173,837
041F	Innovation and Staff Development			18,591	
	Total College Discretionary Funds			2,770,743	2,173,837
	<u>OTHER OPERATIONAL FUNDS</u>				
041T,V	Special Program Augmentations			949	
041X	Other Operational Funds			508,740	
	Total Other Operational Funds			509,689	
	Total Discretionary Funds			3,280,432	2,173,837
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			39,269	33,720
042D	Tutorial Centers			33,000	33,000
042F	Financial Aid Administrative Costs			8,086	8,086
042H	Bus Rental			190,219	143,429
042I	Other Operational Augmentations			17,131	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			24,640	24,640
042Q	Foreign Study			7,000	7,000
042O	International Student Education			30,000	
	Total College Related Activities			363,865	281,526
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			191,600	199,000
046F	American Disability Act (ADA) Accommodation			15,000	15,000
046J	Conference and Travel			10,200	10,200
	Total Institutional Support Costs			216,800	224,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			23,386	
047C	Staff Development	0.50	0.50	86,446	23,725
047D	Staff Development - Ed Initiative			6,264	6,000
	Total Other Allocations	0.50	0.50	116,096	29,725

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			452,272	452,272
051C	PFE Prior Year Carryover			964,671	
051E	PFE Classified Staff Development Carryover			22,514	
	Total Partnership for Excellence			1,439,457	452,272
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			150,000	150,003
	Total Community Service			150,000	150,003
	<u>UTILITIES</u>				
073A	Electricity			1,311,000	1,311,000
073B	Gas			265,000	265,000
073D	Water/Garbage			208,000	208,000
073E	Sewer/Pest Control			213,000	213,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			53,915	53,915
073O,P	Utilities			10,100	10,340
	Total Utilities			2,036,015	2,036,255
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.01		800	
101E,F	College Discretionary Funds			282,326	
101L	Staff Development			57,415	
	Total Rebudgets and Other Carryovers	0.01		340,541	
	TOTAL GENERAL PURPOSE FUNDS	764.15	776.04	60,304,662	58,838,378

LOS RIOS COMMUNITY COLLEGE DISTRICT
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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.65	0.65	45,924	45,616
608E,H,N	UTP Passthrough/Operational Costs				148,345
608F	Fixed Costs			35,688	35,688
	Total Parking Services	0.65	0.65	81,612	229,649
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	2.21	2.71	756,115	723,398
328/9x&330/6x	Career Technical Education (CTE) Transitions		0.50	45,119	41,983
350x	Federal Work Study (FWS)			774,375	918,750
590A,B	Temporary Assistance for Needy Families (TANF)			81,766	77,678
380N	Family Health International 360			6,732	
381Q	TANF Work Study Program			119,670	
381F,G	Workability III	2.00	2.00	211,465	200,892
331x	Child Development Training Consortium (CDTC)			20,400	
381L,N	College to Careers (DOR)	1.00	1.00	250,000	237,500
332x	California Early Childhood Mentor			650	
394A	Hispanic Serving Institutions	1.00	1.00	525,000	498,750
	Total Federal	6.21	7.21	2,791,292	2,698,951

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

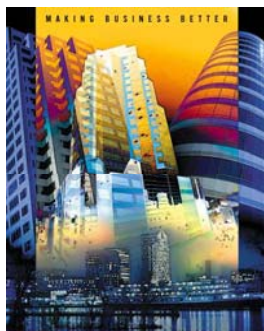
2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	8.25	8.25	1,578,241	1,499,329
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.75	0.75	261,407	248,339
428x	Disabled Student Programs and Services (DSPS)	10.75	9.75	1,920,302	1,734,430
597x	Student Success & Support Programs (SSSP)	21.53	21.53	4,480,575	3,224,563
438A,B	Board of Governors Financial Assistance Program (BFAP)	8.87	8.87	955,031	878,779
592x	CalWORKs	3.00	3.00	462,353	429,735
598A-J	Student Equity	1.73	1.72	2,657,839	1,880,623
571x-577x	Basic Skills Initiative			223,630	146,462
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			65,346	47,975
481A,C	CTE Pathways Program - SB1070			28,100	
482C,G,F,J,K,T	Career Technical Education Ench Fd			143,274	
548E,F,G,H	State Instructional Equipment Funds (SIEF)			1,102,357	
450Q	Small Business Deputy Sector Navigator Mini Grant			10,000	
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.75	0.75	152,387	144,768
453T	Capital Acad and Pathway			95,781	
453W	STREAM Pathway			51,000	
480A,B,C,D	Deputy Sector Navigator (DSN)	1.00	1.00	460,763	190,000
700x	Lottery (Restricted, Proposition 20)			1,498,651	
488E,F,G,J,L,M	Proposition 39 Program Improvement			146,928	
475A	Puente Project			1,500	
698M	DSN Program Income			605	
	Total State	56.63	55.62	16,296,070	10,425,003
	<u>SPECIAL PROGRAMS LOCAL</u>				
618A	SMAC Cultural Arts Award Yr1			7,020	
633A	CA Endowment			25,000	
642C,D	CARES & ECERS Support			7,500	
640X,645AB,696ABCD	Foundation Grants & Gifts			26,311	
655B,C	Nursing Grants Emergency Funds			13,750	
698D	University of California Davis Programs			9,709	
655A	FCCC -Wellpoint-Center for Nursing			37	
	Total Local			89,327	
	TOTAL SPECIAL PROGRAMS	62.84	62.83	19,176,689	13,123,954
	TOTAL RESTRICTED FUNDS	63.49	63.48	19,258,301	13,353,603
	TOTAL GENERAL FUND BUDGET	827.64	839.52	79,562,963	72,191,981



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 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 fall 2014 to the Ethan Way Center 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.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	12.50	12.50	2,255,381	2,276,005
011B	Instructional Support Services	3.00	3.00	561,078	575,749
011C	Student Support Services	2.00	2.00	322,650	322,650
	Total Administrators	17.50	17.50	3,139,109	3,174,404
	<u>CLASSIFIED STAFF</u>				
021A	Administration	62.40	62.40	4,056,934	4,115,742
021B,G,P	Instructional Support	1.80	1.80	128,580	131,440
021C	Student Services Support	0.45	0.45	29,358	29,502
021D	Community Relations	1.00	1.00	62,155	62,570
021E	Custodial	2.00	2.00	101,489	104,440
	Total Classified Staff	67.65	67.65	4,378,516	4,443,694
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			435,744	434,169
041X	Other Operational Funds			5,894	
	Total Other Operational Funds			441,638	434,169
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			91,800	91,800
	Total Institutional Support Costs			91,800	91,800
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			10,000	
047C	Staff Development			8,765	3,430
047D	Staff Development - Ed Initiative			150,876	
	Total Other Allocations			169,641	3,430

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Classified Staff Development Carryover			11,814	
	Total Partnership for Excellence			11,814	
	<u>UTILITIES</u>				
073A	Electricity			100,000	100,000
073B	Gas			10,000	9,000
073D	Water/Garbage			9,000	9,000
073E	Sewer/Pest Control			4,500	4,500
	Total Utilities			123,500	122,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			1,286	
101L	Staff Development			32,739	
	Total Rebudgets and Other Carryovers			34,025	
	TOTAL GENERAL FUND BUDGET	85.15	85.15	8,390,043	8,269,997

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	8.50	8.50	1,335,461	1,346,081
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	8.50	8.50	1,075,461	1,086,081
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(1,950,000)	(1,950,000)
	Total Instructional			(1,950,000)	(1,950,000)
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00	91,027	91,027
013G	Collective Bargaining	3.50	3.50	318,594	318,594
013L	President's/Chancellor's Release Time	1.00	1.00	92,934	92,934
	Total Other Certificated	5.50	5.50	502,555	502,555
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.60	0.80	90,513	102,059
	Total Academic Senate	0.60	0.80	90,513	102,059
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty			93,946	93,946
	<u>CLASSIFIED STAFF</u>				
021A	Administration	22.47	22.62	1,270,796	1,313,621
021E	Custodial	1.00	1.00	46,687	48,704
021F	Maintenance and Operations-General	80.90	80.90	5,511,577	5,513,048
021H,L,M	Information Technology (IT) & Telecommunications	41.21	41.21	3,912,637	3,906,915
021W	Classified Staff Development (PFE)	1.41	1.41	86,106	86,106
021Y	PDF Positions - Bank	2.50	2.50	145,103	145,101
039C	Training Source	5.27	5.27	549,868	571,737
022G	Classified - Vacancy Factor			(1,210,000)	(1,210,000)
	Total Classified Staff	154.76	154.91	10,312,774	10,375,232

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>TRAINING SOURCE</u>				
039E	Operational Costs			35,151	35,151
039F	Fixed Costs			17,995	17,995
039G	Telecommunications			4,855	4,855
	Total Training Source Center			58,001	58,001
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			388,407	407,907
041X	Other Operational Funds			132,925	965,000
	Total Other Operational Funds			521,332	1,372,907
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042I	Other Operational Augmentations			48,750	54,000
042L	Enrollment Fees - Operational Costs			490,500	490,500
042P	Postage			57,000	77,000
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	724,787	750,037
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E,G,H, B	Telecommunications Operational Costs			18,900	13,900
043F	Telecommunications/Data Transmission Lines			721,496	530,700
	Total Telecommunications Activities			740,396	544,600
	<u>INFORMATION TECHNOLOGY</u>				
044G,H,T	Operational Maintenance			2,763,963	858,597
044L	Library Computer System			88,544	88,544
044M	Site Licenses/Other Projects			300,000	247,000
044N	Operating Augments			937,000	687,000
	Total Information Technology Operational			4,089,507	1,881,141

LOS RIOS COMMUNITY COLLEGE DISTRICT
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District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,251,704	914,667
045D	Resource Conservation Management			14,272	
045H	Major Maintenance Allocation			595,022	420,000
	Total Facilities Management Operational			1,860,998	1,334,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			318,150	175,000
046F	American Disability Act (ADA) Accommodation			50,000	50,000
046G	Marketing			485,900	206,900
046H	Recruitment			83,000	60,000
046J	Conference and Travel			13,200	13,200
046K	Special Activities			52,500	52,500
046L	District-Wide Dues			352,500	349,500
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			50,242	56,469
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			1,684,169	1,242,246
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			501,504	8,650
047U	Inter-Jurisdictional Exchange Agreements			205,418	
049C	Child Development Fund			224,095	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
062A,X	Campus-Funded FM Projects			(82,406)	
	Total Other Allocations			1,168,617	446,084
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			110,567	105,567
051C	PFE Prior Year Carryover			22,876	
051E	PFE Classified Staff Development Carryover			20,500	
	Total Partnership for Excellence			153,943	105,567

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>FRINGE BENEFITS</u>				
071A	Employer Benefit Costs			72,463,149	72,614,890
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(8,869,537)	(8,910,451)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(770,000)	(770,000)
071W	Retirees Health Benefits			3,437,317	3,441,037
	Net Fringe Benefits			66,385,429	66,499,976
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,294,846	3,294,846
072C	Safety Program			105,429	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			3,436,275	3,415,846
	<u>UTILITIES</u>				
073A	Electricity			37,000	37,000
073B	Gas			10,000	9,000
073D	Water/Garbage			16,000	16,000
073G	Honeywell Energy Management System			145,000	147,000
073H,J	Toxic Waste Removal/Dump Fees/Permits			26,500	26,500
073K	Utilities - Ethan Way			75,900	75,900
073L	Ethan Rent - Contra Account			(21,000)	(21,000)
073M	Utilities - Watertower			100,600	100,600
073O,P	Utilities			4,150	4,150
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			619,150	620,150

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
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District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>GRANT MATCHING FUNDS</u>				
074C,D,E	Small Business Development Center				
074J	Financial Aid - FWS & FSEOG Matching Funds			794,395	794,395
	Total Grant & Financial Aid Cash Match			794,395	794,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			1,632,695	6,263,348
	Continuing Funds Set-Asides, net			1,632,695	6,263,348
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(343,593)	(343,593)
079P	FM - COPFD Contras			82,406	
079x	Other Cost Recoveries - Parking			(179,865)	(179,865)
	Total Budget Savings/Cost Recovery			(1,020,118)	(1,102,524)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			2,879,923	
101B	Facilities Management			36,219	
101D	Information Technology			277,480	
101G	Program Development Funds			138,629	
	Total Rebudgets and Other Carryovers			3,332,251	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	169.86	170.21	96,307,076	94,436,314

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			878,645	
	Base Allocation Increase, including Centers Funding			5,876,729	3,302,496
	Deficit			(1,318,921)	(1,439,213)
	Funding for New Faculty Positions			2,847,421	
	Mandated Costs Current Year - Block Grant			1,460,779	1,460,779
	Mandated Costs - Past Claims			19,625,381	4,819,692
	Appropriations Above Established Base Levels				1,878,592
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			31,690,034	12,342,346
	<u>Y BUDGET MID -RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%			1,243,464	1,160,000
	Growth - 20%			350,867	353,585
	Lottery Funds			759,205	759,205
085x	Increase Above X Budget			2,353,536	2,272,790
	Total Y Budget Funding Level			34,043,570	14,615,136
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				1,210,868
	Growth - 20%				302,717
	Lottery Funds			754,907	754,775
087x	Increase Above Y Budget			754,907	2,268,360
	Total Program Development & Other Improvements, Z Budget Funding Level			34,798,477	16,883,496
	TOTAL GENERAL PURPOSE FUNDS	169.86	170.21	131,105,553.00	111,319,810

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	29.90	29.90	2,552,948	2,635,509
608E,H,N	UTP Passthrough/Operational Costs			2,508,013	2,511,390
608F	Fixed Costs			6,487	6,487
608G	Parking			30,000	30,000
	Total Parking Services	29.90	29.90	5,097,448	5,183,386
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,33	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	0.05	0.05	37,499	37,500
350x	Federal Work Study (FWS)			(507,855)	(587,366)
385x	Northern California Central Valley Rural Trade Initiative			78,601	
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	91,872	87,278
	Total Federal	1.05	1.05	(299,883)	(462,588)

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2016	FY2017	FY2016	FY2017
	<u>SPECIAL PROGRAMS STATE</u>				
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	1.15	1.15	409,583	190,000
454x,452gh,455x,462x	Career Technical Education (CTE) Grants	2.00	2.00	600,000	380,000
486A	AB86 Adult Ed			192,696	
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			2,527,299	
548E,F,G,H	State Instructional Equipment Funds (SIEF)			63,992	5,011,566
565A,B	Common Course Numbering System			200,000	
597x	Student Success & Support Programs (SSSP)			985,313	
592x	CalWORKs			10,436	9,914
594A,H	Staff Diversity Funds			23,805	494,357
700x	Lottery (Restricted, Proposition 20)			207,355	2,171,237
	Total State	3.15	3.15	5,220,479	8,257,074
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,743,892	
694E,F,T,U,V	Sutter Nurse Program			287,808	
696G	Los Rios Internship & Career Services (LINC)			3,409	
696J	Dorothy Rupe Foundation Mini Grant			15,660	
699N	Center for International Trade Development Program Income			81,317	
699L	Center of Excellence Program			151,953	
589H	Cluster Research For Valley Vision			19,900	
617C	Sutter Health Plus Wellness Program			430	
	Total Local			2,304,369	
	TOTAL SPECIAL PROGRAMS	4.20	4.20	7,224,965	7,794,486
	TOTAL RESTRICTED FUNDS	34.10	34.10	12,322,413	12,977,872
	TOTAL GENERAL FUND BUDGET	203.96	204.31	143,427,966	124,297,682



General Fund Budget Guidelines

District budget numbers include a field 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 2016-17 for the Director of Administrative Services position conversion from operations supervisor at Folsom Lake Center.

INSTRUCTIONAL - 012

Instructional staffing is the single largest component of the District's budget. Staffing for 2016-17 is 1.5% higher than 2015-16, including summer. Fall/Spring WSCH is projected with a goal of improving productivity by 3% in 2016-17. For 2015-16, all colleges were below the District productivity goal of 518 with an overall productivity level of 500. 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 achieve almost 1,600 more FTES with no increase in cost. This is critical as the District is currently borrowing from its summer terms and needs to recover those FTES through improved efficiencies.

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					
	2015-16 Actual			2016-17 Projections & Staffing		
	WSCH	FTEF	Prod.	WSCH	FTEF	Prod.
ARC	269,400	541	498	278,356	539	516
CRC	136,481	266	513	138,841	266	522
FLC	83,643	165	506	86,064	165	522
SCC	217,771	440	494	228,535	444	515
Total	707,295	1,413	500	731,796	1,414	518

012Q Summer Instruction- For summer 2016, the staffing level is 133.00 FTE, an increase of 23 or 20% in FTEF over utilized summer 2015. The WSCH growth goal for summer 2016 is 20% over summer 2015.

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 25.6 with an additional 3.8 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 - FY2017 increased 3 FTE to 2.40 FTE large college (ARC & SCC), 2.20 FTE small college (CRC & FLC) and .80 for District-Wide activities for total 10 FTE.

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. 2016-17 will be adjusted based upon fall 2016 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 2014	26,228	13,265	7,412	20,199	67,104
Fall 2015	25,668	13,062	7,796	19,555	66,081

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	Tentative Budget 2015-16	Converted/ Transferred or New Position	Tentative Budget 2016-2017
ARC	240.48	1.35	241.83
CRC	123.87	3.31	127.18
FLC	88.27	1.57	89.84
SCC	202.43	1.84	204.27
DO	66.65	1.00	67.65
DS	155.43	0.48	155.91
TOTAL	877.13	9.55	886.68

New positions, if any, in 2016-17 will be determined as part of the District's program development fund process. *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)
Total Vacancy Factor		\$ (4,190,000)

APPRENTICESHIP PROGRAMS - 024 - 028

For 2015-16, apprenticeship program revenues are budgeted at \$5.46 per instructional hour. The 2016-17 budget will be adjusted after funding for 2015-16 is finalized and as growth plans are finalized. All 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	2015-16 Related & Supplemental Instructional Hours (Est.)	2015-16 Work Experience FTES (Est.)
<i>Carpenters/Drywall</i>	124,580	316.20
<i>Sheet Metal</i>	10,560	10.65
<i>Electricians</i>	13,064	50.20
<i>Ironworkers</i>	18,870	24.54
Total	167,074	401.59

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	2014-15 R1	2015-16 P2 est.
ARC – Natomas	18,518	17,709
CRC – Elk Grove	15,112	16,578
FLC – El Dorado Center	15,380	15,688
FLC – Rancho Cordova	6,902	14,073
SCC – Davis/UC Davis	15,341	14,710
SCC – West Sacramento	13,672	13,703

*Does not include summer.

YEAR-ROUND PROGRAMS

ANNUAL SEMESTER FALL, SPRING & SUMMER WSCH

CENTER	2014-15	2015-16
ARC – Regional Fire Training Program	1,524	N/A
ARC – Regional Public Safety Center	10,344	N/A

COMMUNITY SERVICES, 061, & CONTRACT INSTRUCTION, 039

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

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

COLLEGE DISCRETIONARY FUNDS (041)

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

factors tied to operational needs of the colleges are used in the allocation. Each factor is multiplied by a fixed rate except for the WSCH rate which is improved by the COLA. Below are the factors and rates used for determining the final amount for 2014-15 and the initial 2015-16 allocation. The 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	\$6.08	Spring, summer, fall terms
041C	Maintenance & Supplies	\$0.27	Total Square Footage (TSF)*
041D	Facility Utilization	Varies	Utilized Assigned SF
041F	Staff Development	\$20.00	Authorized FTE

*Excludes parking and bookstore facilities

DISCRETIONARY FUNDING FORMULA FACTORS

Fiscal Year	Average Fall/Spring WSCH	Summer Session WSCH	Total Square Footage	Assigned Square Footage	Adopted Budget FTE
AMERICAN RIVER COLLEGE					
2015-16	304,336	24,776	862,689	590,768	1,001.28
COSUMNES RIVER COLLEGE					
2015-16	141,485	8,955	577,676	402,158	507.63
FOLSOM LAKE COLLEGE					
2015-16	84,402	5,202	537,632	332,370	323.45
SACRAMENTO CITY COLLEGE					
2015-16	233,126	19,223	820,692	555,661	832.12
TOTAL					
2015-16	763,349	58,156	2,798,689	1,880,957	2,664.48



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 El Dorado Center.
- 042F Financial Aid Admin Costs - Amounts provided for temporary classified help for the college student financial aid departments.

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

INFORMATION TECHNOLOGY & TELECOMMUNICATIONS

Most of 2015-16 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 2016-17 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 former budget line item which is now part of base funding.

FRINGE BENEFITS

071A,W Active & Retirees - 071 - District-wide fringe benefit costs include the District's PERS & STRS contributions, Social Security, Medicare, medical, dental, and other insurances, as well as funding for the District's contribution toward other post-employment benefits (OPEB). The District conducts an actuarial study of its OPEB (retiree medical) program every two years with the most recent study dated 6/1/15. The District is fully funded for its OPEB past service obligation. The budget year level reflects a continuing appropriation to fund the normal cost.

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 2015-16 growth and COLA that will be committed during 2016-17. 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 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.



General Fund Budget Guidelines

ALLOCATION OF DESIGNATED FUNDS FOR SPECIFIC PURPOSES

Because State funding levels for 2016-17 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 - 2016-17

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 Rancho Cordova 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. Funds to expand the summer instructional program are offset against these line items.

Y BUDGET - 2016-17

The mid-range funding level reflects projections based upon a funded FTES level of 52,466, 0.6% over base. At this level, the District will realize \$1.5M in growth funds. Lottery funds are \$800K above the X Budget and are split between compensation and operational and/or capital needs. If the growth is realized, residual funds after deducting growth costs will be used for compensation and program improvements.

Z BUDGET - 2016-17

The maximum funding level projects the most optimistic funding for the District. Funded FTES are projected at 52,761. The Z budget

reflects 0.6% growth above Y. Lottery funds are budgeted at \$140/FTES or \$1.5M above the Y level. If the growth and lottery funds are realized they would be available to support compensation and program improvements for 2016-17. However, that determination would not be made until the end of the fiscal year.

RESTRICTED FUNDS/SPECIAL PROGRAMS

Special program appropriations for 2016-17 primarily include resources necessary for regular staff salaries and fringe benefits. Federal and local programs that are continuing in nature are appropriated using a percentage of 2015-16 funding levels. Additional amounts may be recorded during the 2016-17 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. In spring 2016, a new agreement with Regional Transit (RT) was implemented to calculate the Universal Transit Pass (UTP) fees according to enrolled units. A portion of the funds collected from parking fines is paid to the county court systems.



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CATEGORICAL PROGRAMS

Federal Programs

Vocational and Technical Education Act (VTEA) – 316x

Revenues passed through the CCCCCO 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 2,904 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 6,577 students in its DSPS programs.

Board Financial Assistance Program - Student Financial Aid – 438x

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



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

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

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

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

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

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

CalWORKs – 592x

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

employment skills training, and instructional services. In 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**

	2016-17 Tentative Budget	2015-16 Revised Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	% Chg 2012-13 to 2016-17
Beginning Fund Balance						
Uncommitted	10,751,623	10,751,623	10,249,904	9,827,730	11,899,700	-9.65%
Committed	8,898,144	20,188,144	17,296,722	18,131,674	18,131,674	-50.92%
Total Beginning Fund Balance	19,649,767	30,939,767	27,546,626	27,959,404	30,031,374	-34.57%
Apportionment, Property Taxes and Enrollment Fees						
State Apportionment, net of deficits	156,364,473	139,925,905	128,906,010	133,647,810	132,836,639	
EPA Funds	44,033,336	44,033,336	47,868,841	37,920,228	38,547,050	
Basic Allocation Increase + Centers	4,545,691	13,867,176	1,134,124			
COLA		2,691,684	2,134,283	3,798,375		
Growth	3,027,170	200,000	9,546,599	5,690,550	2,639,490	
Local Property Taxes	65,540,702	65,540,702	58,428,522	54,215,088	49,000,721	
Enrollment Fees	15,919,130	15,919,130	15,049,790	14,894,477	15,854,930	
Total Base Allocation, COLA & Growth	289,430,502	282,177,933	263,068,169	250,166,528	238,878,830	21.16%
Lottery	7,413,980	7,414,112	6,609,944	6,334,920	6,251,579	18.59%
Other General Purpose						
Base Adjustment OTO		1,554,331	155,243	2,588,645	981,245	
Non-Resident/International Student Tuition	4,141,384	4,141,384	4,141,384	3,371,754	2,969,021	39.49%
Part-Time Faculty Compensation	1,251,669	1,251,669	1,251,669	1,251,669	1,251,669	0.00%
Interest Income	100,000	100,000	101,980	20,536	9,812	919.16%
Community Services	1,050,298	1,086,780	1,177,234	1,293,108	1,139,189	-7.80%
Other Income	11,752,219	36,516,484	8,305,737	12,203,233	11,811,733	-0.50%
Total Other General Purpose	18,295,570	44,650,648	15,133,247	20,728,945	18,162,669	0.73%
Total Revenue & Beginning Fund Balance	334,789,819	365,182,460	312,357,986	305,189,797	293,324,452	14.14%

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

	2016-17 Tentative Budget		2015-16 Revised Budget		2014-15 Actual		2013-14 Actual		2012-13 Actual		% Chg 2012-13 to 2016-17	
	Appropriations	FTE	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Administrative Salaries												
Administration	6,420,874	39.90	6,265,267	38.90	5,513,869	37.90	5,441,264	37.90	5,368,546	38.90		
Instructional	7,304,339	48.95	7,135,070	47.95	6,540,601	48.45	6,325,582	48.45	6,326,898	48.45		
Student Services	2,358,869	15.95	2,402,857	15.95	2,176,875	17.00	2,169,218	17.00	2,232,373	16.00		
Outreach Centers	880,248	6.40	795,623	6.00	695,704	5.50	450,957	4.50	425,892	4.50		
Community Services	29,051	0.15	29,332	0.15	28,238	0.15	20,772	0.15	20,413	0.15		
Administration - Vacancy Factor	(260,000)		(260,000)		-		-		-			
Total Administrative Salaries	16,733,381	111.35	16,368,149	108.95	14,955,287	109.00	14,407,793	108.00	14,374,122	108.00	16.41%	3.10%
Instructional Salaries												
Regular, including vacancy factor	69,915,306	848.63	68,241,106	824.56	71,873,053	804.35	71,906,909	801.96	69,834,201	799.66		
Part-Time	17,822,860	397.06	18,830,107	421.79	11,499,700	431.88	12,040,924	416.38	13,694,796	455.32		
Outreach Centers	6,861,916	152.61	6,841,977	152.61	5,065,921	154.57	4,686,080	149.06	3,786,473	110.07		
Instructional Coordinators	910,740	10.30	899,089	10.30	870,193	9.30	873,159	10.10	835,455	9.10		
Instructional Work Experience Coordinators	348,558	4.00	339,032	4.00	317,110	4.00	311,224	4.00	227,967	4.00		
Adjunct Office Hours	974,302		974,302		942,099		874,027	0.00	853,534			
Substitute Instructors	286,053	9.00	286,053	9.00	270,111	9.00	234,104	9.00	205,961	9.00		
Summer Instruction	5,946,430	133.00	4,896,796	110.03	4,674,979	91.27	4,104,971	86.21	3,841,959	86.31		
Total Instructional Salaries	103,066,165	1,554.60	101,308,462	1,532.29	95,513,166	1,504.37	95,031,398	1,476.71	93,280,346	1,473.46	10.49%	5.51%
Librarians												
Librarian/Audio Visual	2,036,490	25.60	1,880,732	23.60	1,553,848	23.00	1,664,098	24.20	1,830,065	24.60		
Library - Adjunct/Overload	204,169	3.80	311,130	5.80	483,664	6.40	401,155	5.20	318,382	4.80		
Total Librarians	2,240,659	29.40	2,191,862	29.40	2,037,512	29.40	2,065,253	29.40	2,148,447	29.40	4.29%	0.00%
Instructional Support Services												
Academic Program Coordinators	1,240,143	14.90	1,176,264	13.90	1,136,926	13.70	1,223,411	12.50	1,160,433	13.50		
Instructional Development Coordinators	747,955	8.00	722,569	8.00	716,520	8.00	637,542	9.80	659,341	8.30		
SRPSTC Coordinators	241,002	3.00	241,003	3.00	169,785	3.00	166,128	3.00	328,001	4.00		
Fire Training Coordinator	104,885	1.00	104,885	1.00	98,889	1.00	96,950	1.00	96,950	1.00		
Apprenticeship Coordinator							104,054	0.80	102,945	0.80		
Instructional Support Services	2,333,985	26.90	2,244,721	25.90	2,122,120	25.70	2,228,085	27.10	2,347,670	27.60	-0.58%	-2.54%
Faculty Stipends												
Faculty Evaluation	28,600		28,600		27,350		25,800		24,150			
Department Chair Release Time/Stipends	1,524,112	15.00	1,524,411	15.00	1,459,234	14.60	1,371,799	14.40	1,343,349	14.00		
Performing Arts Stipends	368,803		368,803		368,482		308,339		308,111			
Athletic (Coaching) Stipends	265,972		265,972		260,541		228,332		223,529			
Total Faculty Stipends	2,187,487	15.00	2,187,786	15.00	2,047,607	14.60	1,910,270	14.40	1,899,139	14.00	15.18%	7.14%
Faculty Release/Reassignment												
Staff Development Type A & B Leaves	646,292	7.10	646,292	7.10	753,805	7.10	382,506	7.10	608,843	7.10		
LRC Media Operations	28,290	0.50	28,290	0.50	35,546	0.50	13,436	0.50	29,076	0.50		
Retraining - Type E Leaves	91,027	1.00	91,027	1.00	9,278	1.00	9,278	1.00		1.00		
Collective Bargaining	318,594	3.50	318,594	3.50	318,770	3.50	421,708	2.75	312,569	2.75		
President's/Chancellors Release Time	491,802	5.00	491,802	5.00	317,206	5.00	207,045	3.25	236,219	2.00		
Puente Program	35,002	0.40	35,010	0.40	37,312	0.40	36,611	0.40	26,384	0.40		
Total Release/Reassignment	1,611,007	17.50	1,611,015	17.50	1,471,917	17.50	1,061,306	15.00	1,213,091	13.75	32.80%	27.27%
Academic Senate												
Reassigned Time, Conference & Travel	835,080	10.00	675,943	7.00	686,644	7.00	666,058	7.00	647,602	7.00		
Total Academic Senate	835,080	10.00	675,943	7.00	686,644	7.00	666,058	7.00	647,602	7.00	28.95%	42.86%

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

	2016-17 Tentative Budget		2015-16 Revised Budget		2014-15 Actual		2013-14 Actual		2012-13 Actual		% Chg 2012-13 to 2016-17	
	Appropriations	FTE	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Student Services												
Counseling	6,768,048	73.76	6,937,313	74.90	6,289,784	74.90	6,612,461	76.89	6,849,066	78.55		
Health Services	542,945	6.00	537,579	6.00	506,190	6.00	398,055	5.00	404,083	5.00		
Health Services - Adjunct/Overload	71,833	1.48	71,829	1.48	32,790	1.48	61,156	2.48	57,897	2.48		
Cultural Awareness Coordinator	100,851	1.00	100,851	1.00	96,950	1.00	96,950	1.00	96,950	1.00		
Transfer Services - TOP Contract	93,946		93,946		37,800		70,326		44,743			
Student Life Coordinator	194,767	2.00	194,766	2.00	187,233	2.00	187,232	2.00	187,232	2.00		
Total Student Services	7,772,390	84.24	7,936,284	85.38	7,150,747	85.38	7,426,180	87.37	7,639,971	89.03	1.73%	-5.38%
EOPS/MESA - District Contribution												
Coordinators	666,872	7.00	691,084	7.00	643,894	7.00	657,037	7.00	649,711	7.00		
Fringe Benefits	212,065		203,291		197,032		107,685		179,483			
EOPS/MESA Coordinators	878,937	7.00	894,375	7.00	840,926	7.00	764,722	7.00	829,194	7.00	6.00%	0.00%
Total Faculty Salaries	120,925,710	1,744.64	119,050,448	1,719.47	111,870,639	1,690.95	111,153,272	1,663.98	110,005,460	1,661.24	9.93%	5.02%
Classified Staffing												
Administration	10,355,141	171.25	10,185,956	171.06	9,182,224	172.61	9,120,002	176.18	9,139,058	176.64		
Instructional Support	11,370,565	217.65	11,224,218	218.69	8,078,037	211.54	9,863,027	206.68	9,693,932	206.16		
Student Services	8,727,761	163.00	8,642,472	162.01	7,897,205	164.42	8,237,634	170.13	8,448,254	177.84		
Community Relations	611,715	9.09	602,085	9.09	507,687	8.09	424,997	7.09	438,528	7.10		
Custodial/Maintenance/Transportation	11,334,218	195.65	11,240,899	195.65	9,763,247	189.97	9,584,640	187.75	9,338,861	186.68		
Information Technology	6,817,397	74.74	6,742,723	74.65	5,854,622	72.16	5,695,138	69.36	5,827,974	69.38		
EPA					1,945,625							
Community Services Fund	131,376	1.72	136,221	1.72	133,355	1.72	130,396	1.73	122,427	1.73		
Printing	58,508	1.00	56,438	1.00	56,174	1.00	54,570	1.00	53,499	1.00		
Transfer Center	195,701	3.00	192,436	3.00	162,670	3.00	179,015	3.00	183,651	3.00		
Outreach Centers	2,783,926	46.24	2,763,590	46.24	2,430,741	45.29	2,165,496	42.20	1,913,858	38.90		
Staff Development	86,106	1.41	86,106	1.41	47,106	1.41		1.41	20,348	1.41		
PDF Bank	151,361	2.65	151,363	2.65		6.38		9.73	3,601	14.06		
Classified Vacancy Factor	(1,210,000)		(1,210,000)									
Total Classified Staffing	51,413,775	887.40	50,814,507	887.17	46,058,693	877.59	45,454,915	876.26	45,183,991	883.90	13.79%	0.40%
Apprenticeship Programs												
Operational Costs/Fixed Costs	181,706	0.80	181,706	0.80	31,165		33,462		49,582		266.48%	
Instructional/Administrative Costs	2,973,329		2,973,325		747,948		717,600		605,980		390.66%	
Total Apprenticeship Programs	3,155,035	0.80	3,155,031	0.80	779,113	0.00	751,062	0.00	655,562	0.00	381.27%	
Outreach Centers												
Instructional Contracts	2,246,984		2,294,950		2,080,471		2,292,872		1,887,504			
Operational Costs	255,963		261,147		100,307		125,114		100,193			
Fixed Costs	674,560		881,362		934,321		954,168		798,471			
Telecommunications	7,855		7,855		14,020		13,587		10,279			
Total Outreach Centers Operational/SRPSTC Contracts	3,185,362	0.00	3,445,314	0.00	3,129,119	0.00	3,385,741	0.00	2,796,447	0.00	13.91%	
Total Community Service	889,871	0.00	923,727	0.00	1,036,078	0.00	608,576	0.00	1,008,208	0.00	-11.74%	
Total College Discretionary Funds	7,043,956		8,016,303		6,348,423		6,101,480		5,367,275		31.24%	

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

	2016-17 Tentative Budget		2015-16 Revised Budget		2014-15 Actual		2013-14 Actual		2012-13 Actual		% Chg 2012-13 to 2016-17	
	Appropriations	FTE	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Other Operational Funds												
College Discretionary Funds	217,500		221,500		97,602		252,754		275,249			
Operational Expense Allocation	842,076		824,151		812,985		875,495		698,116			
Special Program Augmentation			2,785		8,239		489,098		308,172			
Other Operational Funds	965,000		2,958,208		824,122		773,243		922,303			
Total Other Operational Funds	2,024,576	0.00	4,006,644	0.00	1,742,948	0.00	2,390,590	0.00	2,203,840	0.00		-8.13%
College Related Activities												
LRC - LRC/Media Operations	64,310		64,310		8,665		54,808		13,445			378.32%
Education Initiative	120,000		493,532		55,078		57,619		99,706			20.35%
Tutorial Centers	97,500		97,500		84,999		92,060		72,422			34.63%
Instructionally Related Support	10,000		10,000		10,000		10,000		10,000			0.00%
MISSA - Financial Aid Administrative Costs	20,331		20,331		8,082		15,094		16,513			23.12%
Bus Rental	440,512		620,626		520,223		434,086		396,856			11.00%
Other Operational Augment	142,572		137,322		42,682		63,823		76,582			86.17%
Math, Engineering, Science Achieve/CCCP Program	43,560		43,560		21,927		22,893		22,064			97.43%
Enrollment Fees - Operational Costs	560,999		560,999		603,349		604,656		582,968			-3.77%
International Student Education			64,250		129,037		84,611		67,653			-100.00%
Postage	77,000		57,000		20,086		32,974		65,808			17.01%
Foreign Study	7,000		7,000		4,125		2,831		2,286			206.21%
Telecommunications - SECC	35,937		35,937		24,859		11,790		11,837			203.60%
Total College Related Activities	1,619,721	0.00	2,212,367	0.00	1,533,112	0.00	1,487,245	0.00	1,438,140	0.00		12.63%
Telecommunications Activities												
Operational Costs	13,900		18,900		10,447		5,197		80,551			-82.74%
Data Transmission Lines	530,700		721,496		381,177		358,065		403,824			31.42%
Total Telecommunications Activities	544,600	0.00	740,396	0.00	391,624	0.00	363,262	0.00	484,375	0.00		12.43%
Information Technology												
Operational Maintenance ¹	858,597		2,763,963		2,599,336		1,736,984		1,658,972			-48.25%
Library Computer System	88,544		88,544		38,772		49,944		60,090			47.35%
Districtwide Site Licenses	247,000		300,000		228,386		195,566		178,489			38.38%
Operating Augments	687,000		937,000		497,919		459,732		643,050			6.83%
Total Information Technology	1,881,141	0.00	4,089,507	0.00	3,364,413	0.00	2,442,226	0.00	2,540,601	0.00		-25.96%
Facilities Management												
Operational Expenses/Conservation Mgmt	914,667		1,265,976		1,019,746		1,217,950		893,877			2.33%
Major Maintenance Allocation	420,000		595,022		498,614		451,974		385,487			8.95%
Campus-Funded FM Projects			(82,406)		(129,130)		(89,486)		(97,403)			-100.00%
Total Facilities Management	1,334,667	0.00	1,778,592	0.00	1,389,230	0.00	1,580,438	0.00	1,181,961	0.00		12.92%

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

	2016-17 Tentative Budget		2015-16 Revised Budget		2014-15 Actual		2013-14 Actual		2012-13 Actual		% Chg 2012-13 to 2016-17	
	Appropriations	FTE	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Institutional Support Costs												
<i>Audit & Legal Expenses</i>	175,000		318,150		408,204		290,259		160,533			9.01%
<i>Interest Expense</i>					73,300		45,465		87,787			
<i>Facility Rentals</i>	228,367		220,967		184,916		173,522		165,180			38.25%
<i>ADA Accommodation</i>	140,000		140,000		115,472		95,982		113,142			23.74%
<i>Marketing</i>	206,900		485,900		182,673		93,684		15,816			1208.17%
<i>Recruitment</i>	60,000		83,000		81,032		74,330		69,906			-14.17%
<i>Conference and Travel</i>	145,800		145,800		120,466		119,306		118,584			22.95%
<i>Special Activities</i>	52,500		105,500		49,103		42,055		38,706			35.64%
<i>District-Wide Dues</i>	349,500		352,500		321,699		333,366		319,824			9.28%
<i>Election Expenses</i>					308,864				147,658			-100.00%
<i>Trustee Expenses</i>	195,234		195,234		173,282		169,571		184,030			6.09%
<i>Student Trustee</i>	23,443		23,443		24,558		24,949		18,089			29.60%
<i>Student Access Card</i>	56,469		50,242		49,876		51,867		52,884			6.78%
<i>Employee Educational Reimbursements</i>	60,000		60,000		21,440		27,496		43,659			37.43%
Total Institutional Support Costs	1,693,213	0.00	2,180,736	0.00	2,114,885	0.00	1,541,852	0.00	1,535,798	0.00		10.25%
Program Development & Other Allocations												
<i>Program Development Funds</i>	8,650		564,890	0.00	421,046	2.40	418,553	1.20	1,490,941	0.50		-99.42%
<i>Staff Development</i>	100,000	1.50	486,866	1.50	128,336	1.50	110,677	1.50	106,388	1.50		-6.00%
<i>Inter-Jurisdictional Agreements</i>	121,379	1.00	487,729	1.00	327,901	1.00	191,111	1.00	121,909	1.00		-0.43%
<i>Interfund Transfers</i>	437,434		544,101		815,605		754,662		847,551			-48.39%
Total Other Allocations	667,463	2.50	2,083,586	2.50	1,692,888	4.90	1,475,003	3.70	2,566,789	3.00		-74.00% -16.67%
Partnership for Excellence												
<i>Projects</i>	1,672,104		1,677,104		381,137		511,020		576,915			189.84%
<i>Carryover</i>			3,567,213		681,111		893,063		807,059			-100.00%
<i>Classified Staff Development Carryover</i>			105,216		59,623		43,570		44,323			-100.00%
Total Partnership for Excellence Operational	1,672,104	0.00	5,349,533	0.00	1,121,871	0.00	1,447,653	0.00	1,428,297	0.00		17.07%
Fringe Benefits												
<i>Employer Benefit Costs</i>	62,918,939		62,808,112		52,884,145		49,004,499		48,312,531			30.23%
<i>Type C Benefit Costs</i>	140,000		140,000		92,425		107,883		(77,592)			-280.43%
<i>Retirees Health Benefits</i>	3,441,037		3,437,317		2,527,907		3,368,047		3,497,398			-1.61%
Total Fringe Benefits	66,499,976	0.00	66,385,429	0.00	55,504,477	0.00	52,480,429	0.00	51,732,337	0.00		28.55%
Insurance												
<i>Insurance Premium/Self Insurance Funding</i>	3,294,846		3,294,846		3,213,127		3,584,966		2,780,359			18.50%
<i>Safety Program</i>	85,000		105,429		84,177		90,757		45,082			88.55%
<i>Loss of Fixed Assets</i>	36,000		36,000									
Total Insurance	3,415,846	0.00	3,436,275	0.00	3,297,304	0.00	3,675,723	0.00	2,825,441	0.00		20.90%

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

	2016-17 Tentative Budget		2015-16 Revised Budget		2014-15 Actual		2013-14 Actual		2012-13 Actual		% Chg 2012-13 to 2016-17	
	Appropriations	FTE	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Utilities												
Electricity	4,755,000		4,755,000		4,751,084		4,775,559		4,620,836			2.90%
Gas	1,079,000		1,081,000		1,076,463		1,141,176		941,128			14.65%
Water/Garbage	643,000		643,000		641,089		694,946		519,628			23.74%
Sewer/Pest Control	603,000		603,000		601,069		567,876		537,551			12.18%
Allocated to Auxiliaries (Contra)	(233,000)		(233,000)		(221,596)		(190,256)		(242,926)			-4.09%
Honeywell Energy Management System	147,000		145,000		141,622		139,392		137,139			7.19%
Toxic Waste Removal/Dump Fees/Permits	187,075		190,075		172,794		164,678		140,642			33.02%
DS/DO Facilities	182,865		183,625		194,953		300,974		259,187			-29.45%
DW - Reserve	225,000		225,000		225,000		(464,720)					
Total Utilities	7,588,940	0.00	7,592,700	0.00	7,582,478	0.00	7,129,625	0.00	6,913,185	0.00		9.77%
Grant Matching Funds												
Small Business Development Center							13,265	0.12	19,107			-100.00%
Workability III	12,000		12,000		12,000		12,000		12,000			0.00%
Financial Aid - FWS & FSEOG	794,395		794,395		995,647		1,084,517		935,490			-15.08%
Total Grant Matching Funds	806,395	0.00	806,395	0.00	1,007,647	0.00	1,109,782	0.12	966,597	0.00		-16.57%
Prior Year Continuing Funds												
Continuing Funds Set-Asides	6,263,348		1,632,695									
Total Prior Year Continuing Funds	6,263,348	0.00	1,632,695	0.00	0	0.00	0	0.00	-	0.00		
Total Budget Savings/Cost Recovery	(1,102,524)	0.00	(1,020,118)	0.00	(2,568,868)	0.00	(1,925,057)	0.00	(746,558)	0.00		47.68%
Rebudgets and Other Carryovers												
General Purpose			2,881,209		10,061		47,563		77,604			-100.00%
Facilities Management			36,219		85,755		74,671		163,057			-100.00%
Staff Development (Type A/B)			44,799	0.40	51,912	2.00	25,638	2.28		2.38		
Information Technology			277,480		103,499		23,915		12,909			
College Discretionary Funds			4,043,131		1,133,028		2,955,249		1,838,217			-100.00%
Program Development Funds			143,043		37,945		47,513		135,546			-100.00%
SBA Prior Year Match			-		16,736		15,352	0.63	52,600			-100.00%
Staff Development			260,119		64,322		46,116		34,267			-100.00%
Total Rebudgets and Other Carryovers	0	0.00	7,686,000	0.40	1,503,258	2.00	3,236,017	2.91	2,314,200	2.38		-100.00%
Total Program and Other Improvements	16,883,496	0.00	34,798,477	0.00	17,563,600	0.00	17,345,544	0.00	8,588,980	0.00		96.57%
Ending Fund Balance, June 30:												
Uncommitted	10,751,623		10,751,623		10,751,623		10,249,904		9,827,730			
Committed	8,898,144		8,898,144		20,188,144		17,296,722		18,131,674			
Total Ending Fund Balance	19,649,767		19,649,767		30,939,767		27,546,626		27,959,404			
Total Appropriations/Expenditures/Ending Fund Balance	334,789,819	2,746.69	365,182,460	2,719.29	312,357,986	2,684.44	305,189,797	2,654.97	293,324,452	2,658.52		14.14% 3.32%

Notes:
¹ 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 6.6% 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
Beginning Fund Balance – July 1, 2015	<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>\$10,992,111</u>	<u>\$682,281</u>	<u>\$639,283</u>	<u>\$11,132,984</u>
Projected Uncommitted Fund Balance	\$10,751,623	\$3,199,896	\$301,272	\$3,221,244				<\$41,579>	\$28,576		\$1,482,521
Committed Fund Balance	8,898,144			10,033,946			\$346,282	10,444,971	29,037	\$639,283	9,650,463
Restricted Fund Balance	2,171,276					\$26,924,755					
Total Projected Fund Balance – June 30, 2016	<u>\$21,821,043</u>	<u>\$3,199,896</u>	<u>\$301,272</u>	<u>\$13,255,190</u>	<u>\$0</u>	<u>\$26,924,755</u>	<u>\$346,282</u>	<u>\$10,403,392</u>	<u>\$57,613</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 undergone 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, that split has not always been honored to the benefit of K-12 resulting in a significant difference for community colleges when comparing actual to "guaranteed" funding per Proposition 98.

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 implemented in 2006-07. 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 formula was to provide a more equitable allocation of system wide resources, and to eliminate the complexities of PBF while retaining focus on the primary component of that model, instruction. 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 basic funding components are as follows:

FOUNDATION GRANTS (BASIC ALLOCATION)

Districts receive a foundation grant for each college and each approved center scaled upon full-time equivalent students (FTES). The foundation grants have been improved by COLAs and the table on the next page reflects the 2015-16 grant amounts.



Funding Methodology

FOUNDATION GRANTS*

College Grants	FTES > 20,000	FTES >10,000	FTES < 10,000
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.

Centers	FTES > 1,000	FTES > 750	FTES > 500	FTES >250	FTES < 250
	\$1,134,123	\$850,592	\$567,062	\$283,531	\$141,765

Los Rios' basic allocation was \$21.5 million for 2015-16.

	2014-15 FTES	2015-16 Basic Allocation
American River College	21,218	\$4,536,493
Cosumnes River College**	9,658	3,969,432
Folsom Lake College	5,347	3,402,370
Sacramento City College	15,947	3,969,432
Natomas Center*	1,325	1,134,123
El Dorado Center*	1,034	1,134,123
West Sacramento Center*	1,002	1,134,123
Davis Center*	1,108	1,134,123
Total Basic Allocation	52,170	\$21,548,342

** CRC fell below the threshold but will meet FTES in 2015-16

*FTES are included within the college reporting as well.

CREDIT FTES

Credit FTES are funded at the 90th percentile rate Statewide. The 2015-16 Credit FTES rate is \$4,723.59. However, this rate does not reflect the base augmentation or the full-time faculty funding allocation both of which will be folded into the base credit rate for

2016-17. As the COLA for 2016-17 is zero, the credit rate will at most be improved by the base augmentation received for 2016-17.

NONCREDIT FTES

Noncredit instruction has two funding rates based upon certain criteria and standards. Career Development and College Prep (CDCP) noncredit was equalized to the credit rate in 2015-16 and is at \$4,723.59 per FTES. All other noncredit is funded at \$2,840.43. Los Rios only offers non-credit tutoring funded at the \$2,840.43 rate.

STUDENT FEES

The enrollment fee for California's community colleges is set by the State. For 2016-17, the rate is \$46 per credit unit (there is no fee for non-credit). State law governs enrollment and other fees including: fees for instructional materials, technology, parking, student representation fees, and others.

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

Undergraduate Fees 2015-16	Resident	Nonresident
CCC	\$1,380	\$9,030
CSU	\$6,759*	\$17,919
UC	\$13,300*	\$36,178

*Includes campus-based fees



Funding Methodology

LOS RIOS COMMUNITY COLLEGE DISTRICT

XYZ BUDGETS

In recommending adoption of the annual budget, the District presents three different budget scenarios. These scenarios are known as the X, Y, and Z Budgets. The X Budget is the most conservative budget projection for the District. It typically reflects base appropriations plus COLA. If the District has added sections to achieve growth, those costs are included in the X budget. COLA is included in X as it is not dependent upon serving additional students. Other resources that are similar in nature will also be included in the X budget. For example, in 2016-17 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 .60% 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 2016-17, 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 operational 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 re-evaluated when the formula was "re-benched" following the budget crisis. The base is intended to limit the variability of the allocation by ensuring around 25% of the allocation is fixed.

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 \$6.08. 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

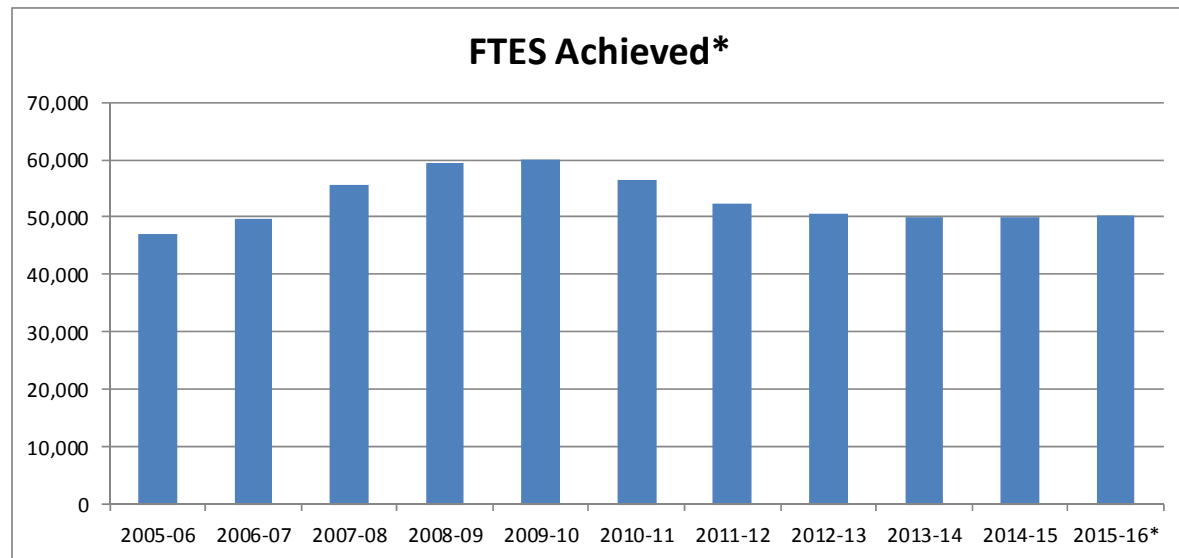
increases occurred. It is unfortunate that demand for retraining and upgrading increases during an economic downturn which generally coincides with tighter fiscal circumstances. Fee increases to help balance the budget tend to dampen enrollment.

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 2005-06.

Fiscal Year	FTES	% Change
2005-06	47,038	
2006-07	49,690	5.64%
2007-08	55,676	12.05%
2008-09	59,516	6.90%
2009-10	59,965	0.75%
2010-11	56,499	-5.78%
2011-12	52,466	-7.14%
2012-13	50,499	-3.75%
2013-14	49,936	-1.11%
2014-15	49,853	-0.17%
2015-16*	50,390	1.08%

*projected



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

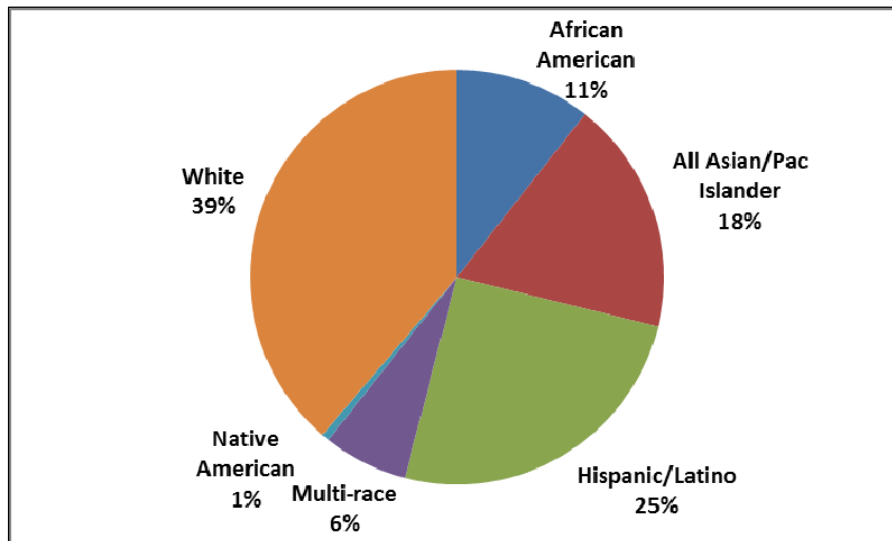


Student Enrollment

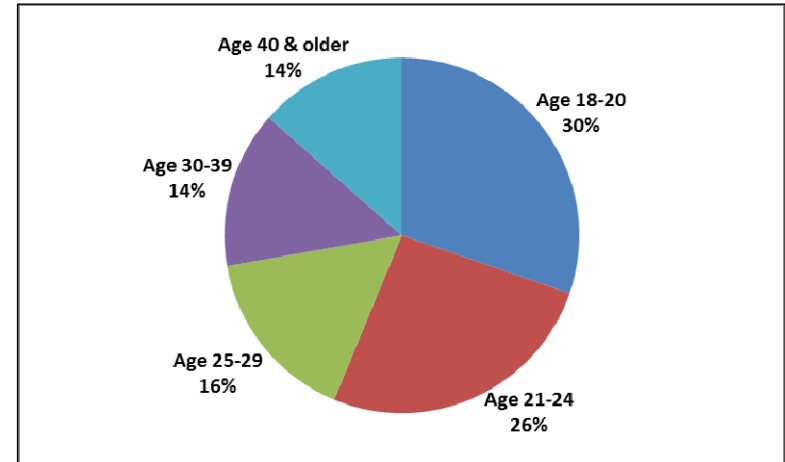
STUDENT POPULATION

Serving nearly 2,440 square miles, the Los Rios Community College District represents a highly diverse population in its nearly two million constituents. Following is a graphic display of the District's student population as of fall 2015.

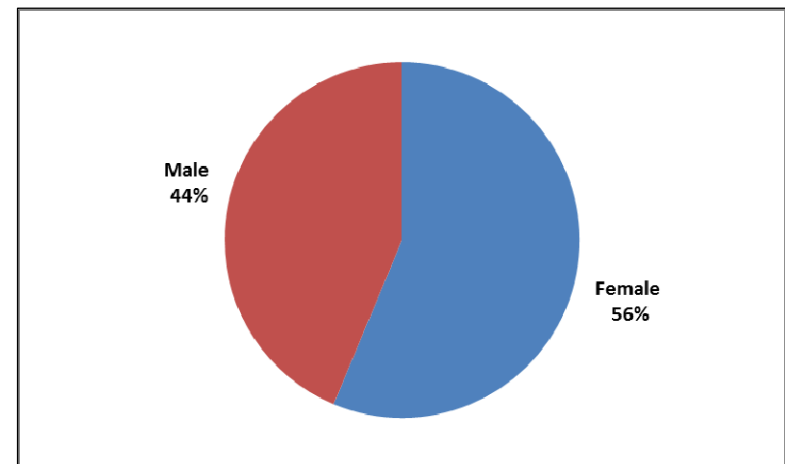
Ethnicity:



Age:



Gender:





Student Enrollment

LOS RIOS COMMUNITY COLLEGE DISTRICT FUTURE GROWTH

Growth funds, also referred to as access, have been provided since 2012-13 and were distributed proportionately across the system as restoration of the funding reductions. With the new growth formula implemented in 2015-16, districts are no longer entitled to restoration of the system-wide reductions. District growth rates used to use five factors primarily focused on population changes. The new growth formula uses 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. The District moved from a 175 day academic year (fall and spring) to a 164 day year. 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 and 2014-15, the District borrowed from the following summer terms to achieve the P2 growth allotment. In 2015-16, the District may not achieve its base FTES level. If that is the case, then it will be in stability and be funded at its base level.

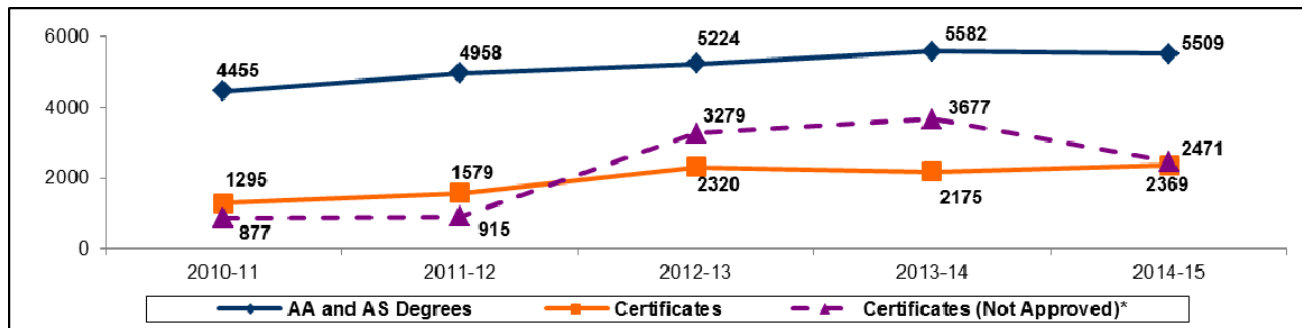
Annually, the California Community College Chancellor's Office forecasts enrollment for districts. The forecast has been dramatically downgraded since the recession. Whereas in 2010, the State had forecasted Los Rios' fall 2016 enrollment to be over 126,000 students, it is now forecasting fall 2016 enrollment at 76,000. Several factors may be contributing to the enrollment decline including the decline in unemployment. 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 cap amount to have some cushion for the normal corrections and changes that occur as records are finalized.

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. The graphs on the following page show students receiving degrees or certificates and those transferring to four-year universities or being transfer ready. The District strives to improve student success and close the achievement gap for groups who historically have a lower success rate.



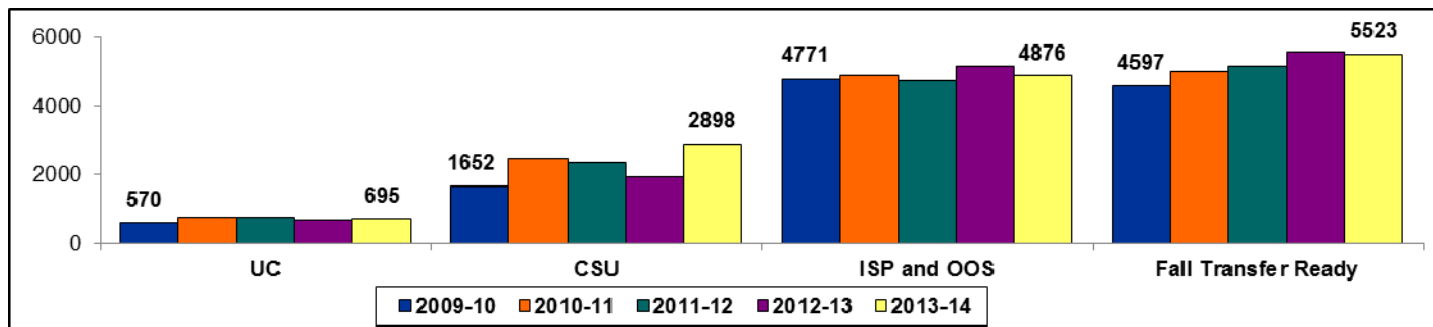
Student Achievement

Number of Degrees and Certificates Awarded



*Includes certificates not officially recognized by the California Community Colleges Chancellor's Office (primarily ARC departmental Certificates awarded in Administration of Justice/Public Safety).

Transfers to 4-Year Institutions and Transfer Ready Status





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 were 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 is 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. Another 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 2005-06:

Fiscal Year	Deficit Factor	Deficit Amount
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	None	
2015-16 (est.)	0.47%	\$(1,318,921)



Property Tax Analysis

BASIC AID

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

Historical Property Tax Receipts (\$ in Thousands)					
County	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

The assessed valuation of the District has nearly doubled 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
2015-16	\$163,898,770,566	5%	100%
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 construction. 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.

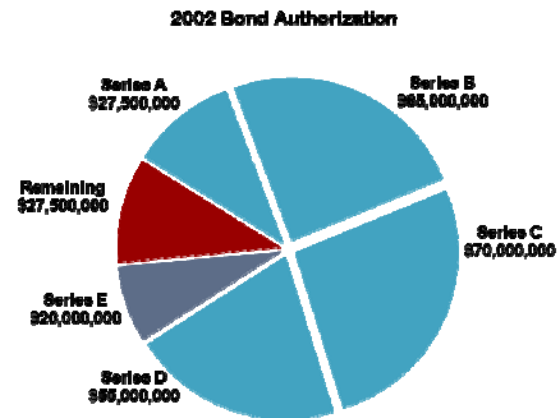
The District and colleges have planned to meet enrollment demand while continuing to provide the high quality education our students deserve. To do this requires both modernization and expansion of facilities to meet future demand and provide services in high growth areas throughout our region. The District’s 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 provides convenient access to affordable higher education, but will also serve to reduce traffic and improve air quality, two important concerns for the greater Sacramento area.

MEASURE A

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

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

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



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



Capital Facilities Program

These monies combined with State capital outlay funds have provided for the construction of new and modernization of older facilities. For all these issuances, the District was successful in receiving a favorable rating of 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.

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, and the average would be \$9.96. Due to the substantial increase in assessed valuation in the District and the management of the bond program, the actual tax rate has been substantially below projections as shown below.

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
2015-2016	TBD

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. Because the rate of growth exceeded the projections included in Measure A, the District began planning for expansion of our 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 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.

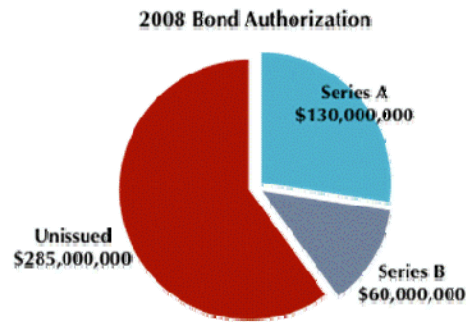
On October 19, 2010 the first series of 2008 Measure M bonds were issued, totaling \$130 million. Property taxes to service the principal and interest payments on these bonds commenced in 2011-12.

Fiscal Years	Actual Rate
2010-2011	n/a
2011-2012	\$7.40
2012-2013	\$5.90
2013-2014	\$7.30
2014-2015	\$3.90
2015-2016	TBD
<i>* Projected Rate; flat projected rate of \$9.09</i>	



Capital Facilities Program

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



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

STATE BONDS

The California electorate approved Propositions 47 and 55 in November 2002 and 2004 authorizing education bonds for K-Higher Education. The authorizations provided \$13.05 billion and \$12.3 billion, respectively. 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 providing \$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.

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. Los Rios currently has one project that will be funded in the event of a State bond, ARC Natomas Center Phases II and III.

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 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 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 few elections. There is a bond slated for the November 2016 ballot which could provide State matching funds for several projects for the District.



Capital Facilities Program

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

The district is slated to receive \$8.4 million for the Davis Center Phase II construction after the bid is awarded in July.

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



LRCCD Debt Obligations

SHORT TERM DEBT

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

LRCCD had 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 a fiscal year, it could be necessary to borrow funds to have cash to cover expenditures. Once property tax revenues are paid in January, there is sufficient cash to meet obligations through the end of the fiscal year. The last TRANs issued was in November 2008. Cash shortfalls have been covered by internal borrowing between funds.

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 resulted in savings to taxpayers of approximately \$4.5 million.

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 issue. In June 2013, the District issued Series E, Measure A, in the amount of \$20 million. The remaining authorization is \$27.5M.

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

In April 2016, a refunding bond issue, known as 2016 Refunding Bonds, was sold to refinance \$46,950,000 of 2002 Series D bonds. The refunding will result in Taxpayers savings net of all expenses at \$16.4 million (net present value \$11.6 million). The District maintained its ratings from both S&P and Moody's.



LRCCD Debt Obligations

District bond series have never exceeded a maximum term of 25 years and are principal and interest repayment bonds. No Capital Appreciation Bonds have been issued. The following schedule shows current General Obligation (GO) Bond outstanding debt.

2002 Measure A and 2008 Measure M GO Bond Debt at June 30, 2016			
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	Zero
2002	Series D Measure A	2009 Refunded 2016	\$ 6,580,000
2002	Series E Measure A	2013	\$ 18,950,000
2002	Series A 2010 Refunding	2010	\$ 16,170,000
2002	Series B 2011 Refunding	2011	\$ 35,050,000
2002	Series C 2012 Refunding	2012	\$ 57,585,000
2002	Series D 2016 Refunding	2016	\$ 39,315,000
2008	Series A Measure M	2010	\$ 119,090,000
2008	Series B Measure M	2013	\$ 58,000,000
Total			\$ 350,740,000

The following is the annual debt and interest obligations:

2002 Measure A Series A, B, C, D and E and 2010, 2011, 2012 & 2016 Refunding Bonds			
Year(s) Ending June 30	Principal	Interest	Total
2017	8,635,000	7,434,219	16,069,219
2018	13,400,000	7,394,550	20,794,550
2019	11,550,000	6,873,375	18,423,375
2020	12,310,000	6,335,450	18,645,450
2021	10,415,000	5,793,413	16,208,413
2022-2026	64,095,000	20,704,700	84,799,700
2027-2031	44,695,000	6,131,400	50,826,400
2032-2036	4,950,000	1,299,125	6,249,125
2037-2039	3,600,000	233,750	3,833,750
Total	\$173,650,000	\$62,199,982	\$235,849,982

2008 Measure M Series A and B Bonds			
Year(s) Ending June 30	Principal	Interest	Total
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	3,110,000	8,089,863	11,199,863
2021	3,695,000	7,947,263	11,642,263
2022-2026	27,635,000	36,432,890	64,067,890
2027-2031	48,210,000	27,138,815	75,348,815
2032-2036	74,665,000	12,233,957	86,898,957
2037-2039	12,700,000	830,867	13,530,867
Total	\$177,090,000	\$117,584,144	\$294,674,144



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 four years.

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

SCC Parking Structure COP's			
Year(s) Ending June 30	Principal	Interest	Total
2017	250,000	39,223	289,223
2018	260,000	29,223	289,223
2019	275,000	18,562	293,562
2020	165,000	7,012	172,012
Total	\$ 950,000	\$ 94,020	\$ 1,044,020

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 and has a balanced budget.*

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 14.1%.*

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 2015-16 and the District is planning for 1.2% growth in 2016-17.*

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



Fiscal Self-Assessment Checklist

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 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? *It has until 2015-16. The District intentionally shifted a large portion of summer 2015 to capture available growth and is now strategically managing its enrollment in regard to 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 2016-17.*

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*



Fiscal Self-Assessment Checklist

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.*

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. The District is currently in the process of hiring a new President for Sacramento City College. 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).

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*

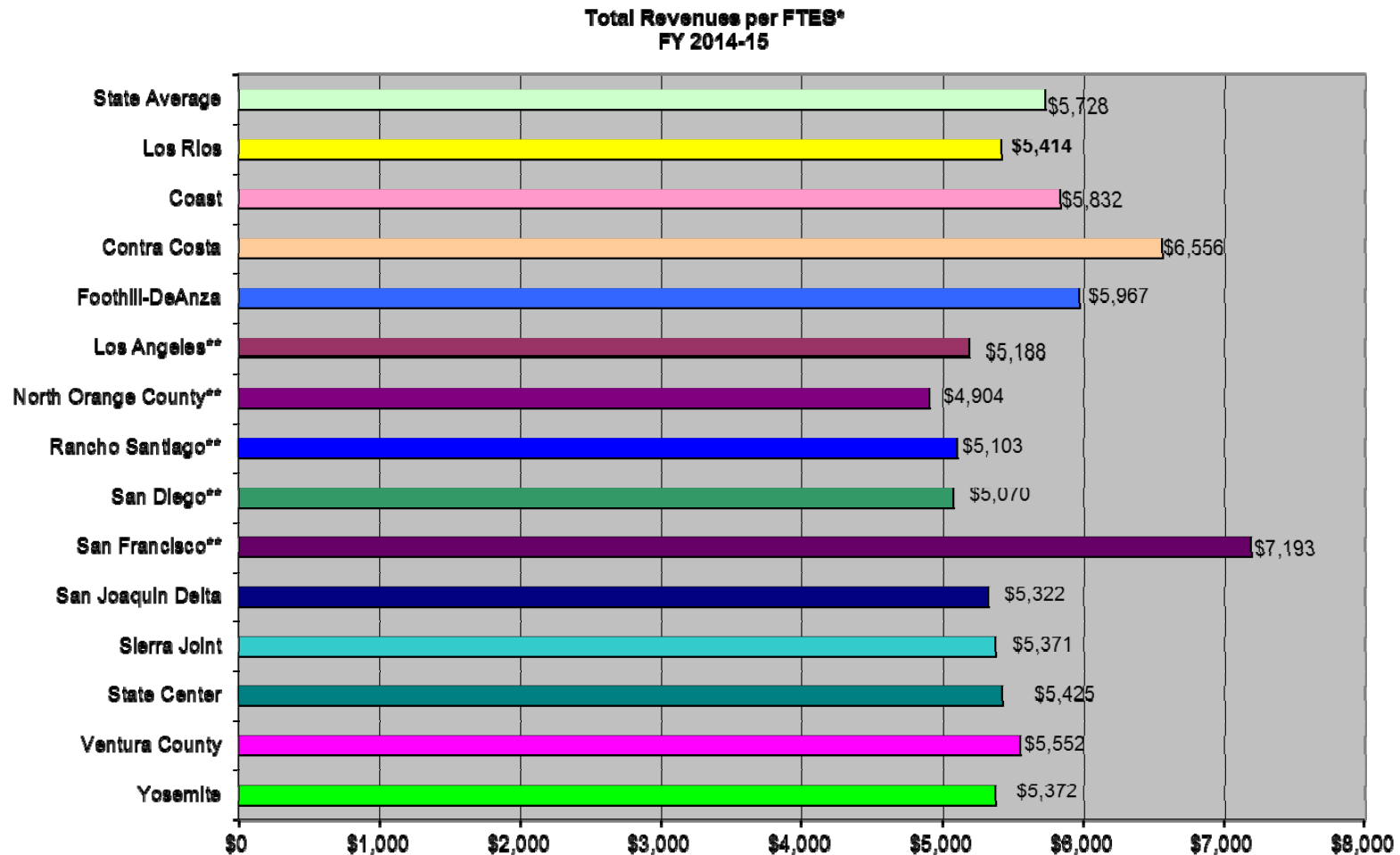
Has the district met the requirements of the 50 percent law? *Yes, for 2014-15 the District was at 51.68% and expects a comparable result when the 2015-16 report is completed in October.*

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

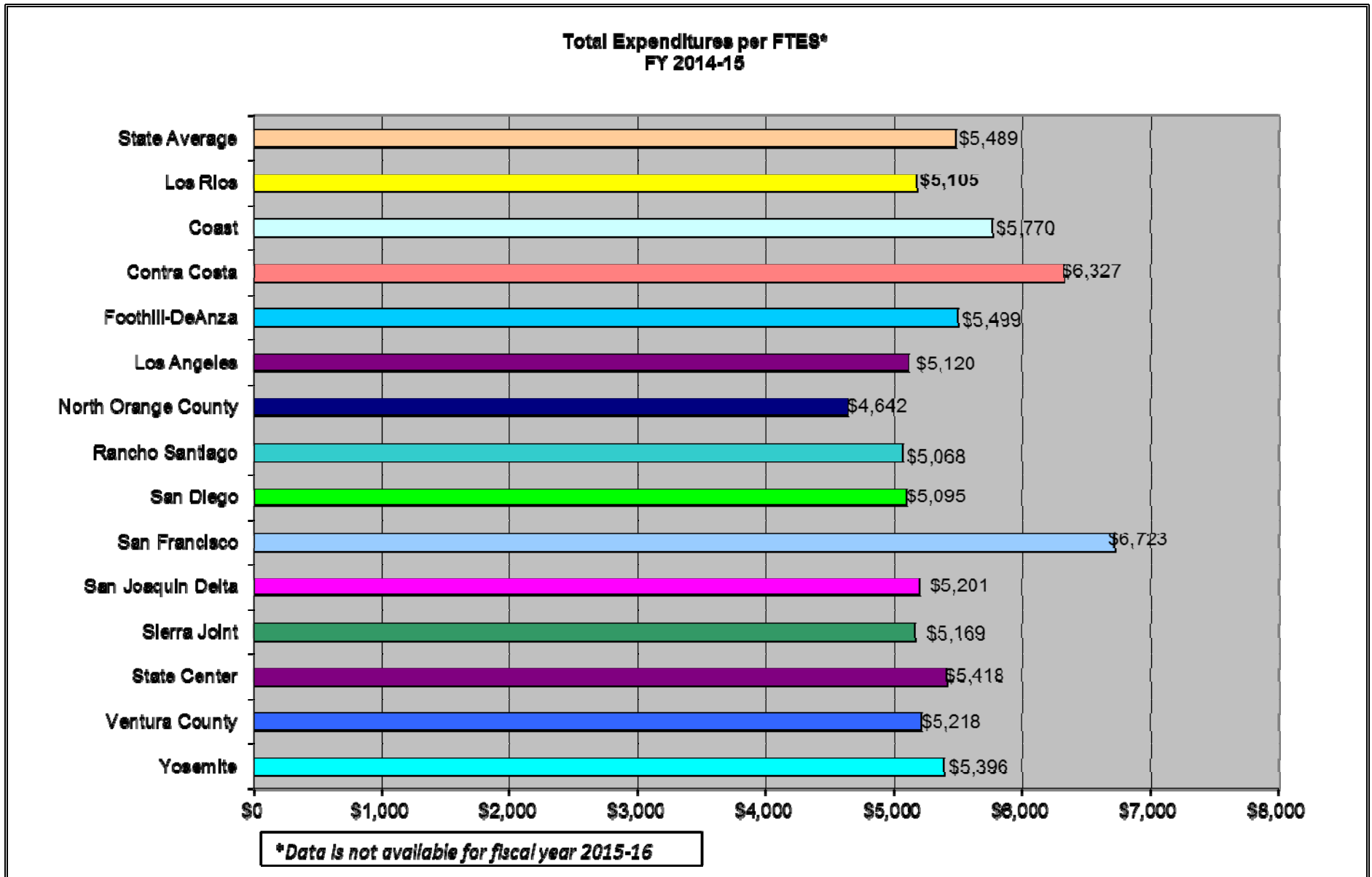
The following pages present different financial comparisons of Los Rios relative to certain other community college districts in the State. The districts were selected either because they are neighboring districts or are comparable in terms of size.



*Data not available for fiscal year 2015-16
**District has large non-credit program

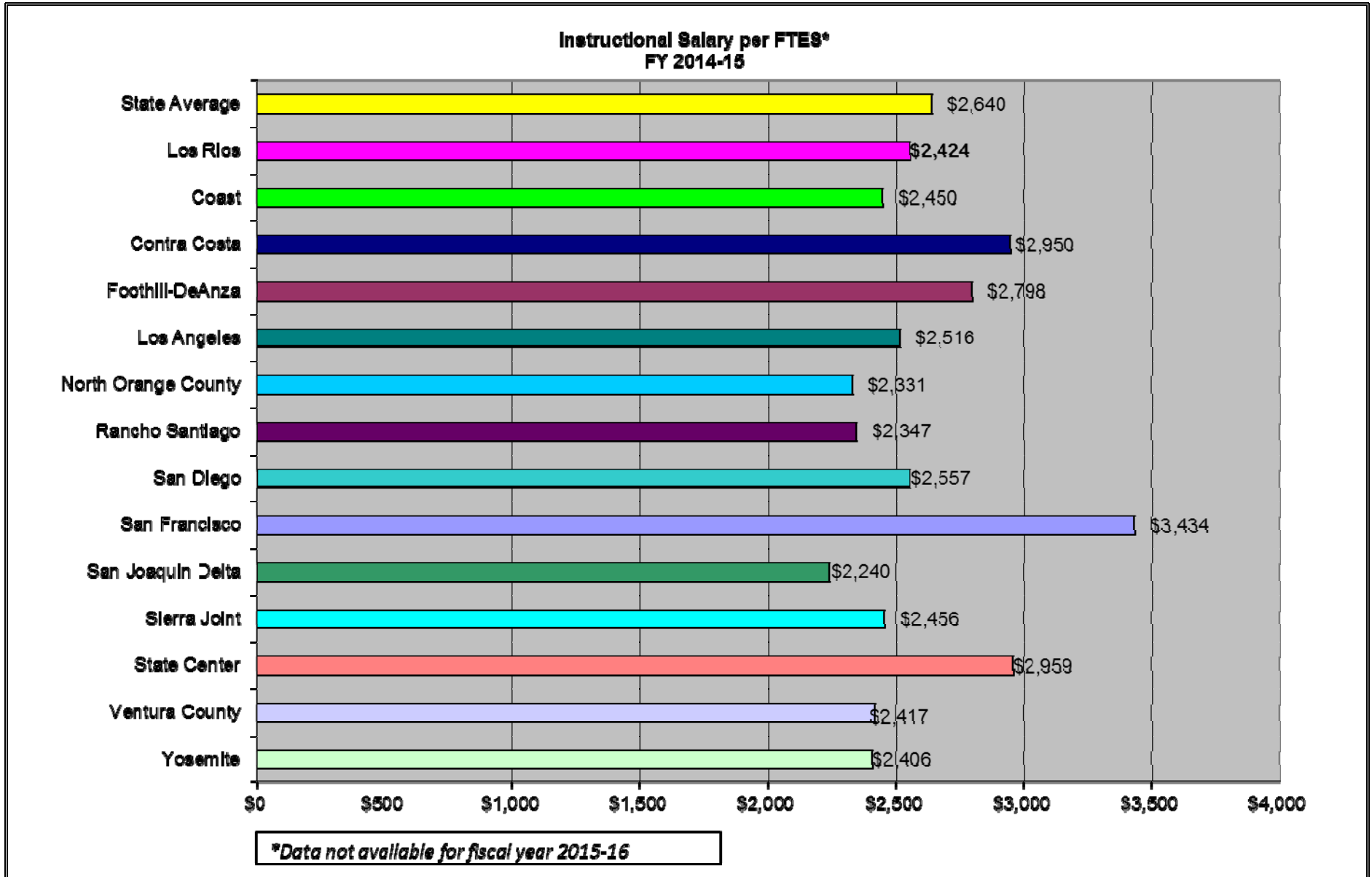


Comparative Analysis



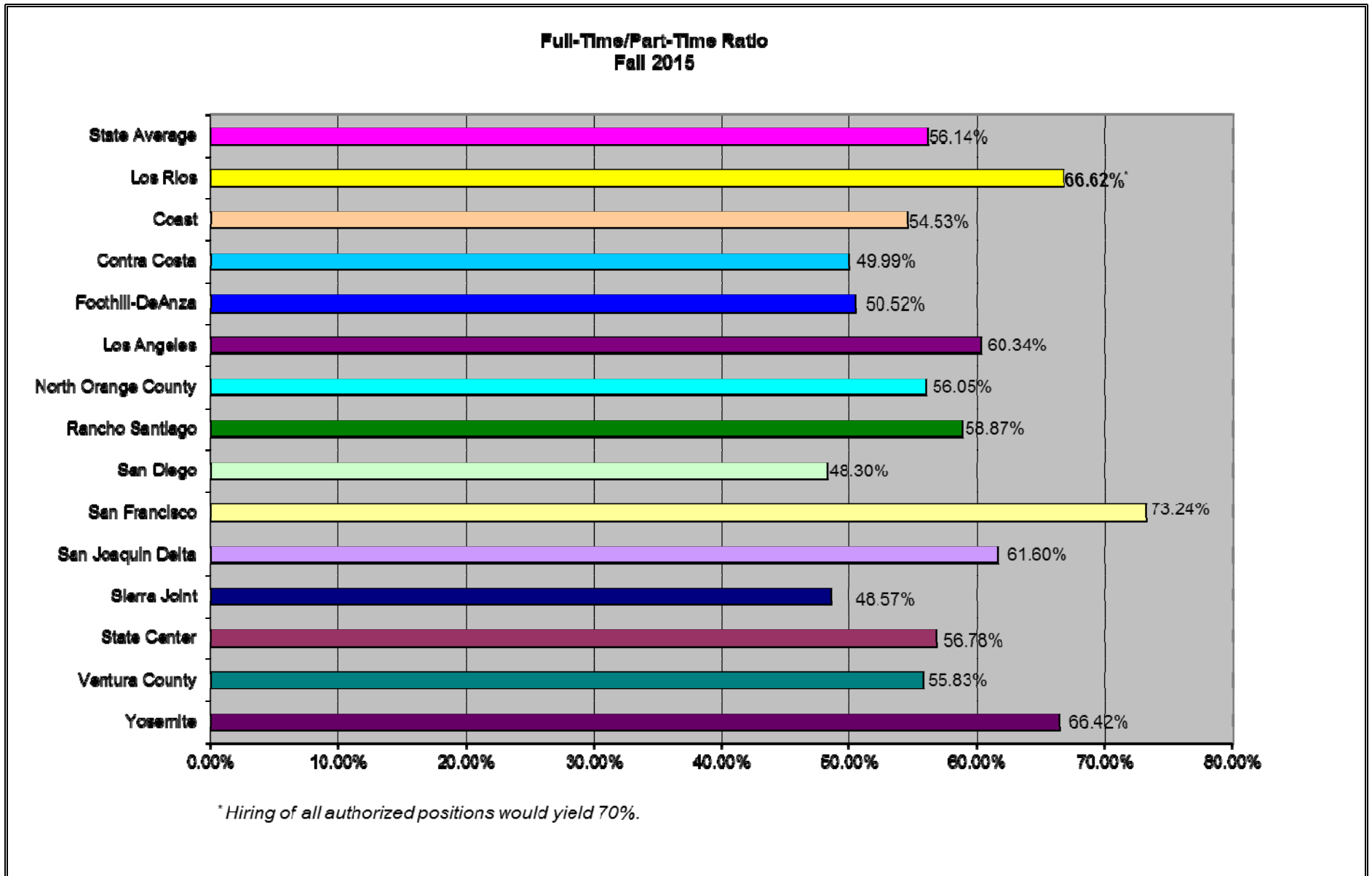


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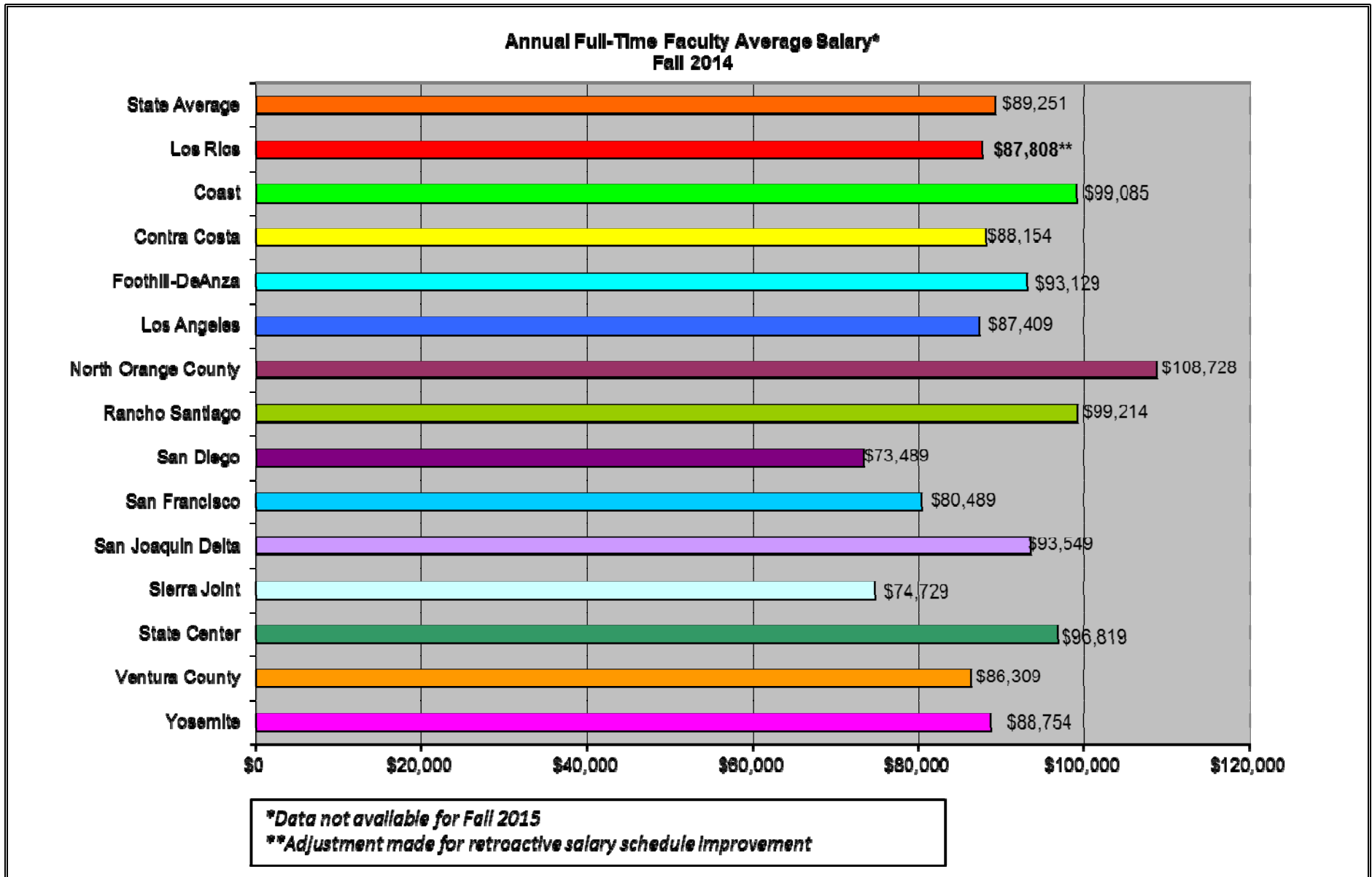


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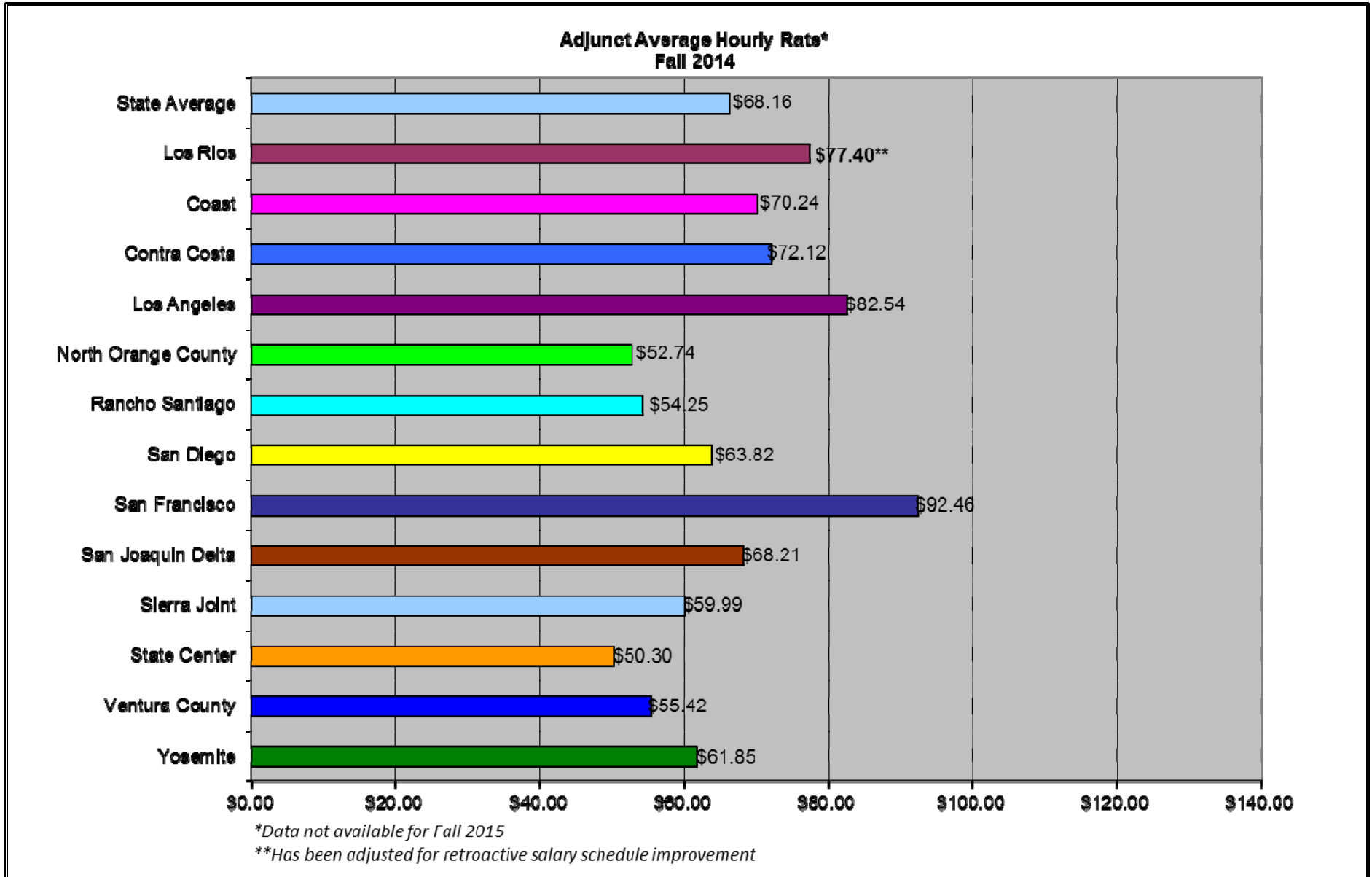


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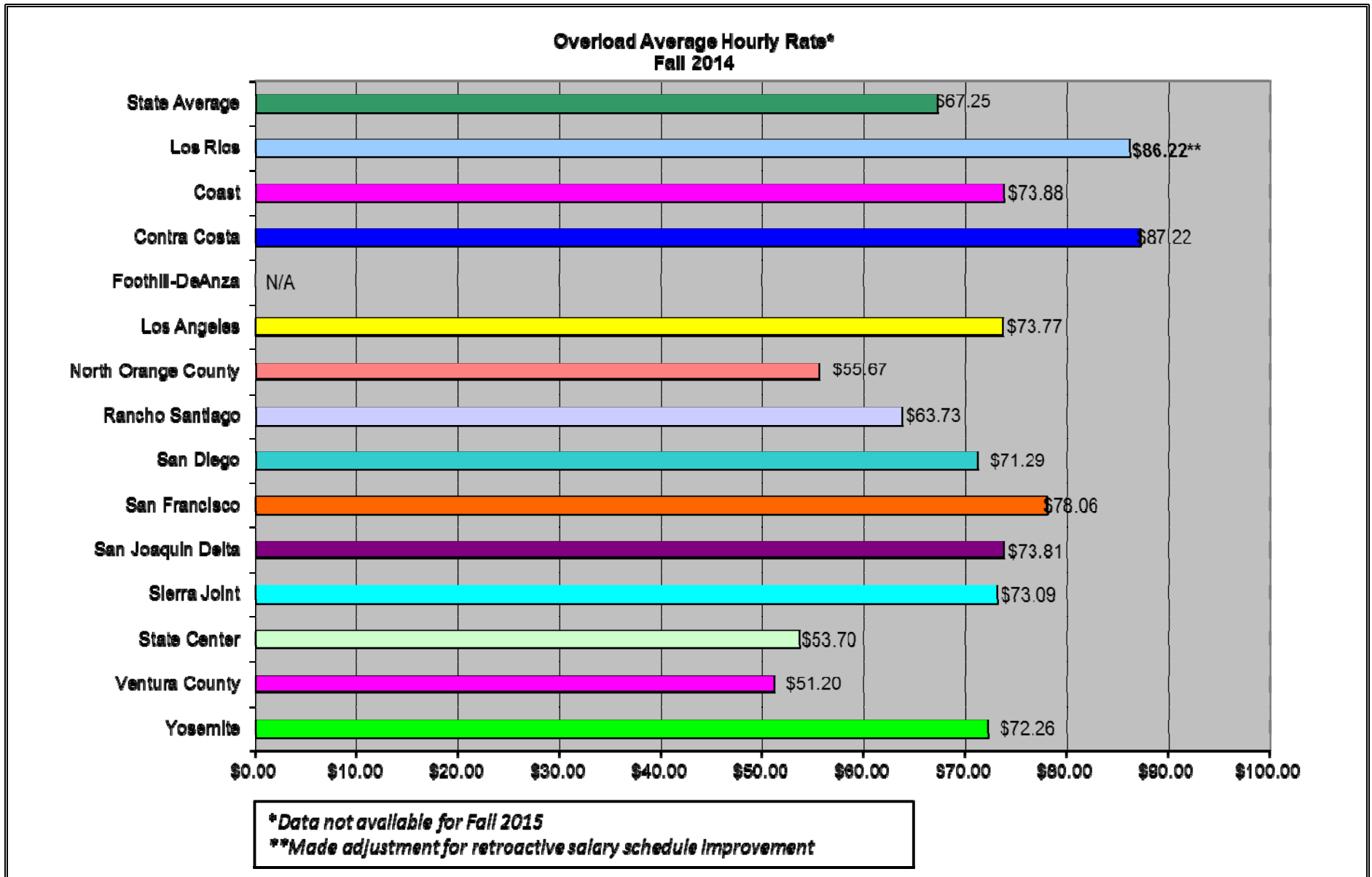


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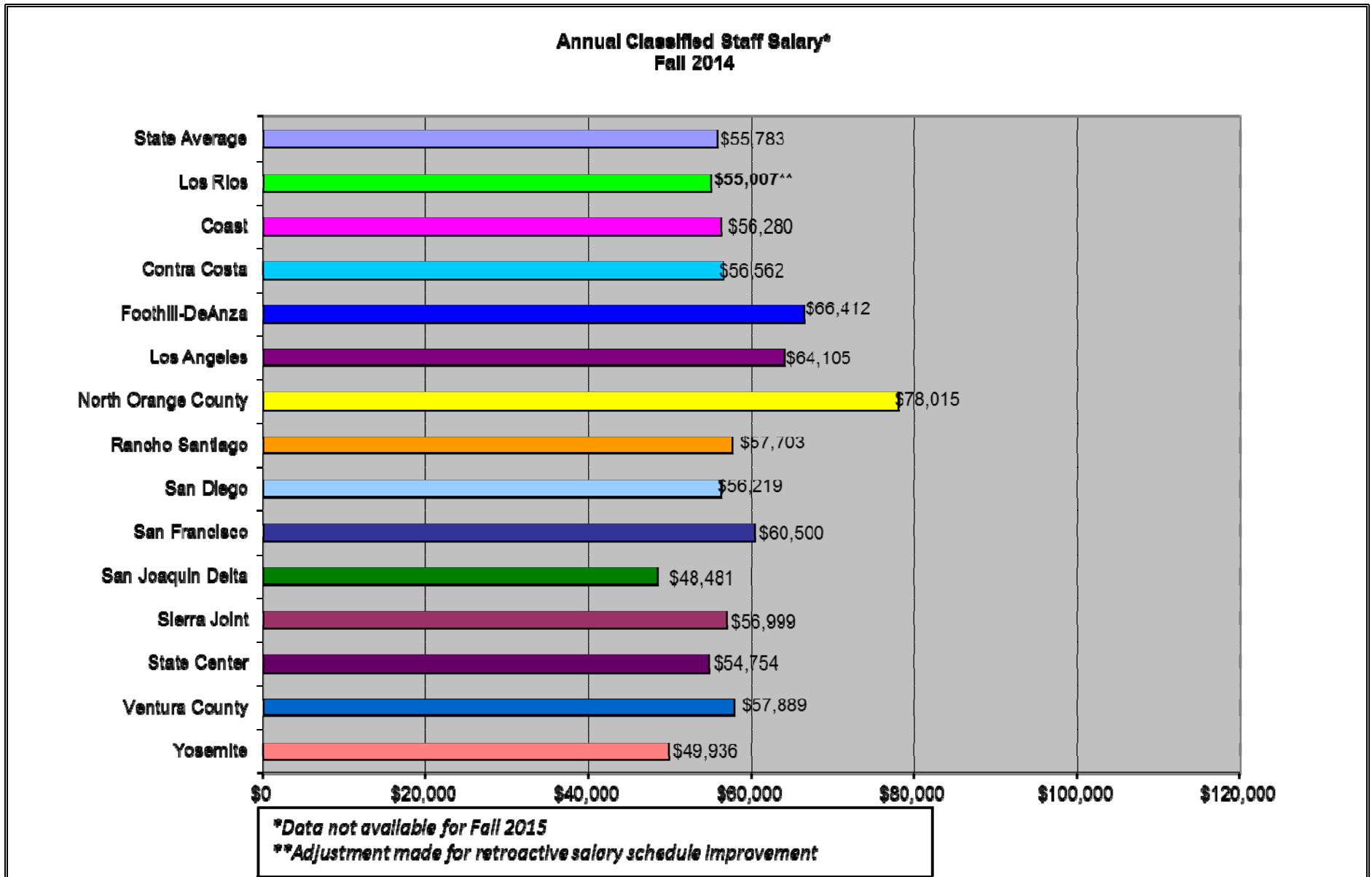


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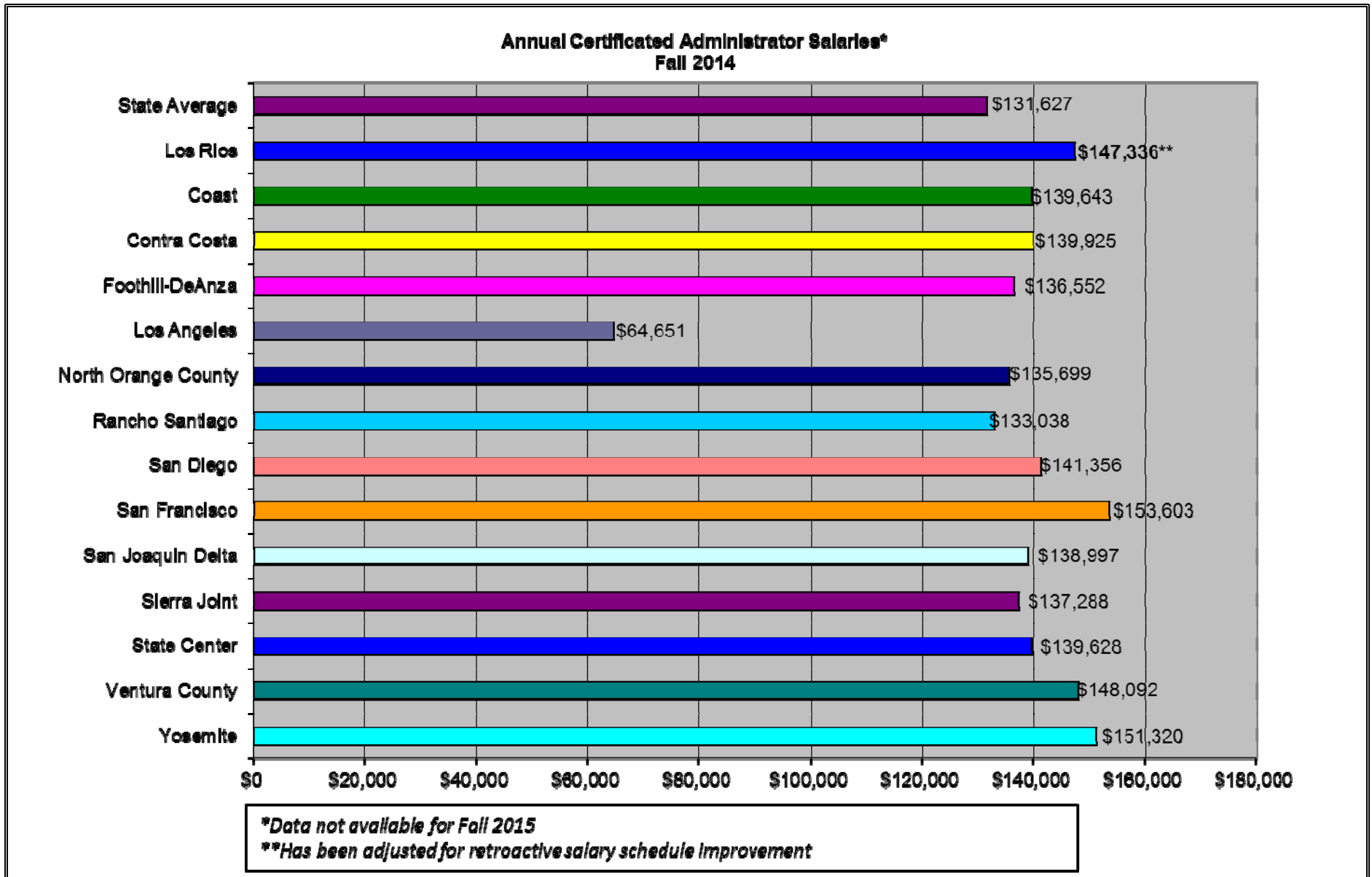


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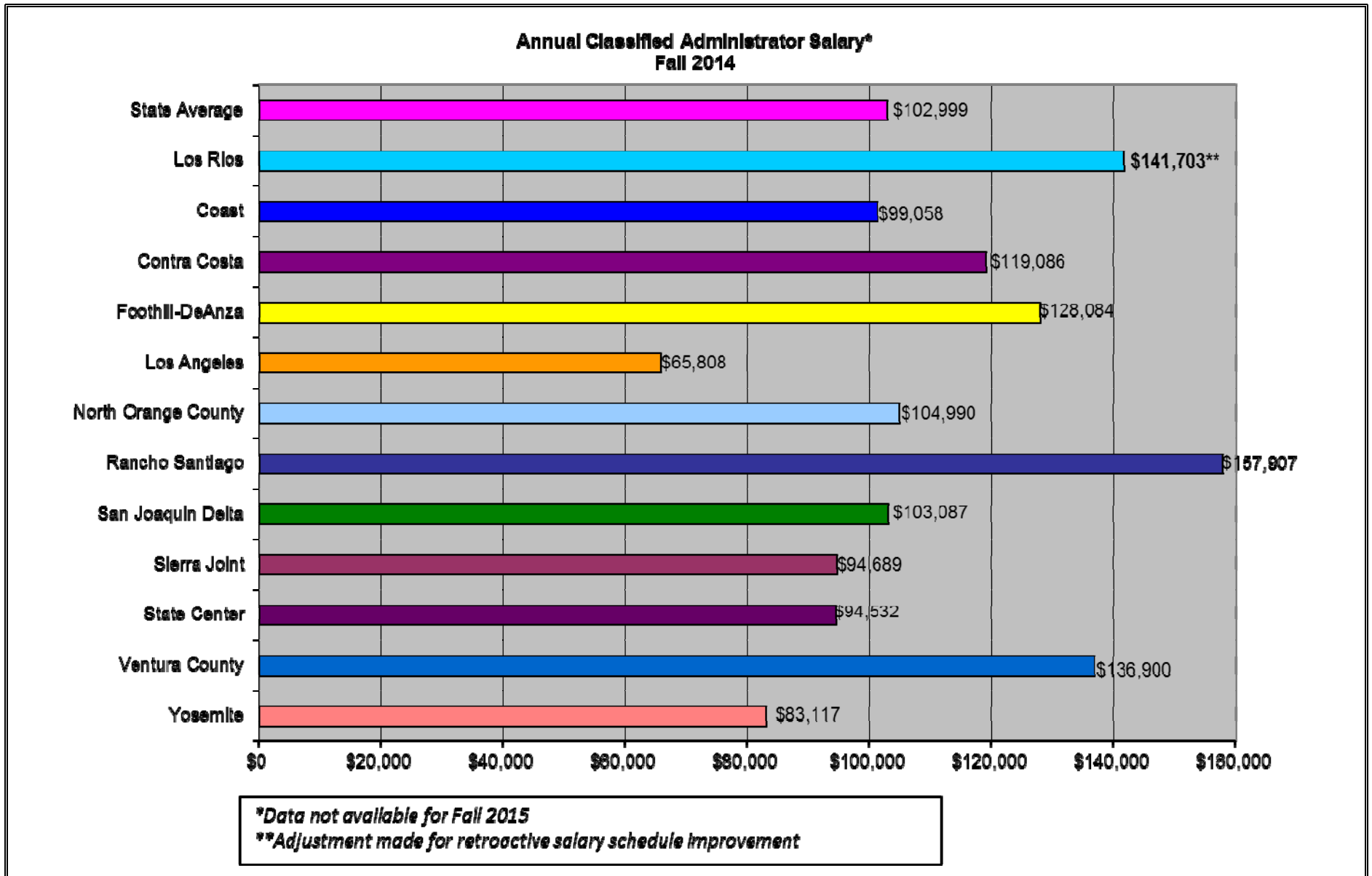


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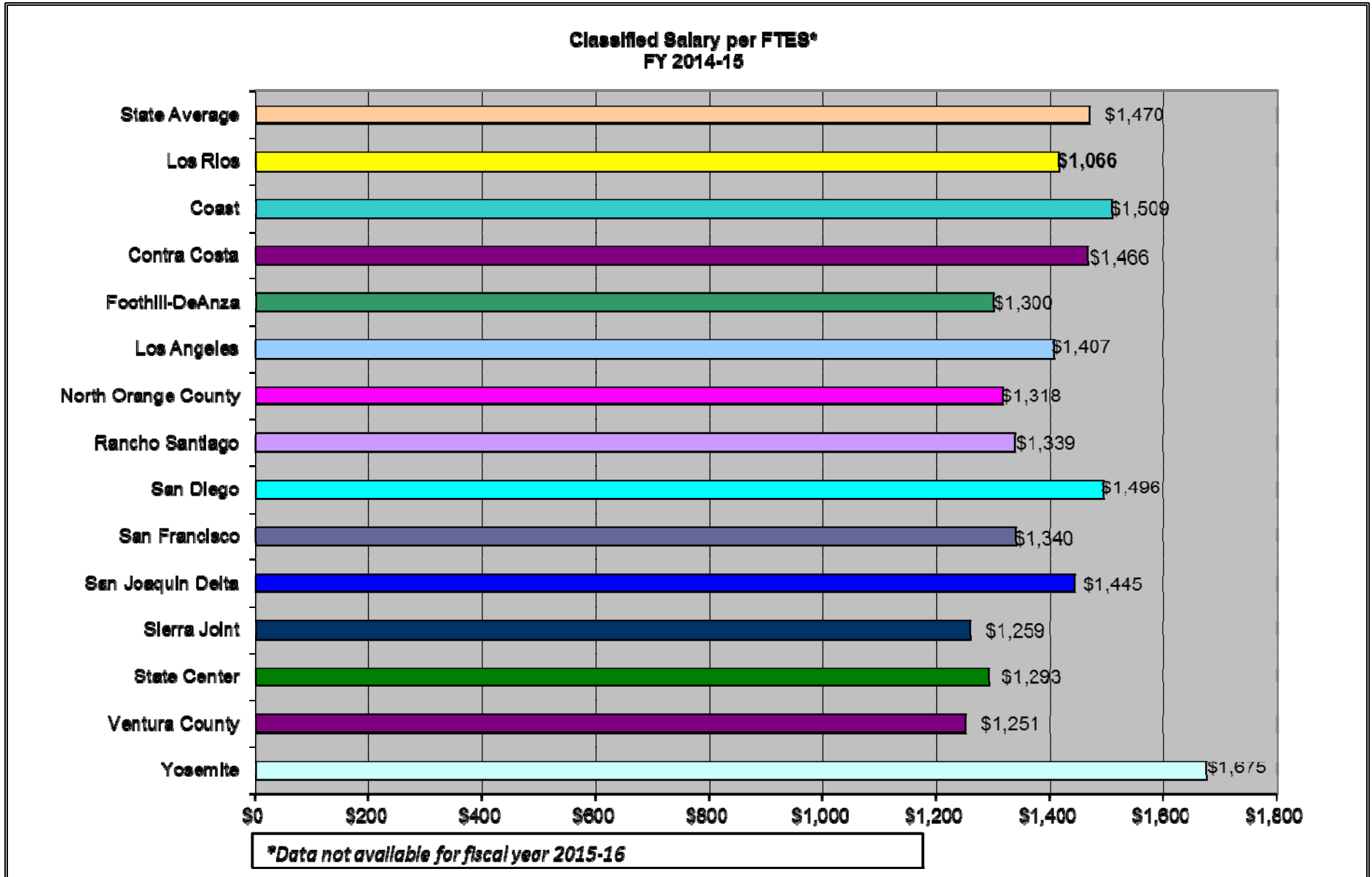


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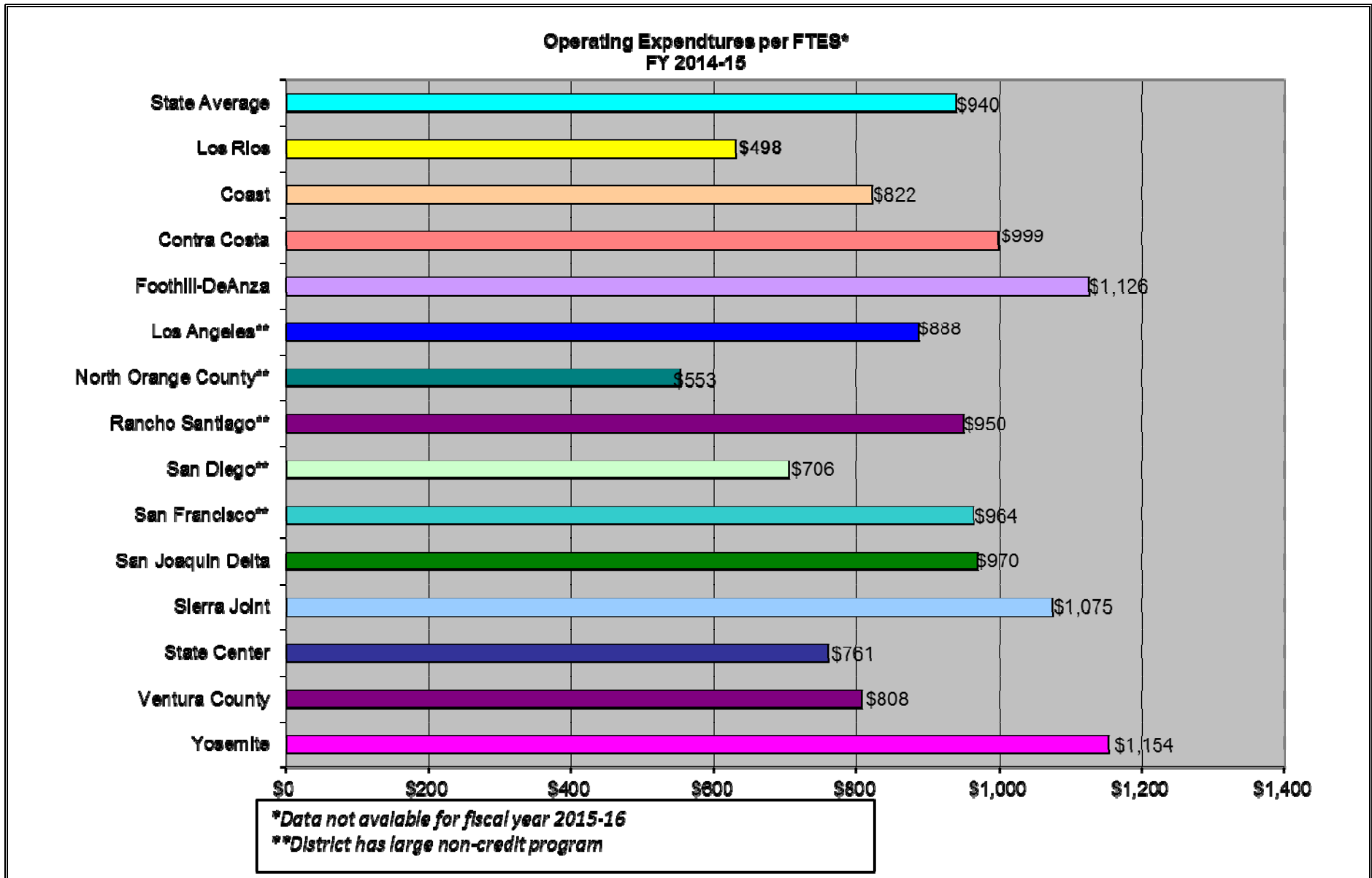


Comparative Analysis





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 or Budget Number

Is a combination of the account and other coding, such as department and activity, to track and report financial transactions.

Annual Financial and Budget Report (CCFS 311)

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

Annual Financial Statements and Supplemental Information

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

Apportionments

Federal or state taxes allocated to support government activities.

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 budgeted by 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

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 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 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.

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.



Glossary of Finance Terms

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 accounting.

Deficits

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

Education Protection Account (EPA)

Revenue generated from Proposition 30 is deposited into the EPA account which is designated for the sole purpose of supporting K-14 education.

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 for district's to maintain regular faculty positions at a given level. Each District's obligation is increased or decreased annually by the percentage change 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-a term used to describe 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 to kindergarten through university student.

Mandated Costs

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



Glossary of Finance Terms

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 (FTEF).

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 30 (2012)

An initiative that temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

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 numbers carry a TOP or Activity code that signifies the program or activity for reporting amounts expended by instructional discipline, student services, including counseling and assessment, and support and administrative activities. Expenditures by activity are reported to the CCCCCO 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.