

LOS RIOS COMMUNITY COLLEGE DISTRICT

2016-17 Adopted Budget

Presented to the Board of Trustees
September 7, 2016

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

1919 Spanos Court
Sacramento, CA 95825
www.losrios.edu





Table of Contents

EXECUTIVE SUMMARY	
Chancellor's Message.....	1
Executive Summary	3
DISTRICT ORGANIZATION	
Board of Trustees / Chancellor	17
Budget Calendar	20
DISTRICT FUNDS	
Summary of District Funds	21
HISTORICAL AND BUDGET YEAR DATA.....	43
GENERAL FUND SUMMARY	
General Fund Financial Data Summary	52
GENERAL FUND DETAIL	
Districtwide (buff)	65
American River College (white)	77
Cosumnes River College (yellow).....	88
Folsom Lake College (salmon)	96
Sacramento City College (goldenrod).....	103
District Office / Districtwide Support (green).....	112
General Fund Budget Guidelines	123
General Fund Unrestricted Historical and Budget Year Data.....	132
DISTRICT RESERVES.....	138
INFORMATION	
Funding Methodology – California Community Colleges.....	139
Funding Methodology – Los Rios Community College District.....	141
Student Enrollment	145
Student Achievement.....	148
Property Tax Analysis	149
Capital Facilities Program.....	151
LRCCD Debt Obligations.....	155
Fiscal Self-Assessment Checklist.....	158
Comparative Analysis	162
Glossary of Finance Terms.....	174



Chancellor's Message

California's 113 community colleges are largely dependent on the state for funding their instructional and student services programs. The state, in turn, is 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' 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 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' budget includes 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 \$3.6 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.

Indeed, Los Rios filed an official 2015-16 attendance report in July with the state Chancellor's Office that confirmed that the District did not achieve its base service level. As a consequence, the District will, for the first time in its history, be “in stability” for the just-completed 2015-16 year, meaning the District will receive a “stability level” of state funding. Stability funding means that a district is funded to its

previously determined base service level, regardless of the number of students it actually served. Stability amounts to a “hold harmless” provision for a year. But stability funding lasts only one year. Looking ahead to the current fiscal year that began July 1, the District must increase access to meet our base service level in 2016-17 or the state will reduce our funding in proportion to our enrollment shortfall.

It is challenging to go from reductions to 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 2016-17 state budget reflects a prudent spending plan. The governor is advising 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. We continue to plan thoughtfully for the many challenges ahead, including the funding of public employee retirement costs.

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 identifying resources to do so without compromising our programs, services and overall commitment to students.



Chancellor's Message

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. 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.



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 component in communicating with 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 to 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 Governor's part 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 revenues expire."



Executive Summary

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. Other categorical programs were maintained at 2015-16 levels. Funding supported by Proposition 39 for energy efficiency and clean energy jobs programs was proposed at \$45.2M.

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.

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. K-12 districts are still the primary providers of Adult Education in our region.

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 funding \$75M in base augmentation which was critical given that the statutory COLA for 2016-17 was zero.

As has been the case under Governor Brown, the enacted budget was essentially the May revise with a few changes for categorical programs.



Executive Summary

Summary of Major Budget Line Items					
Description	2015-16	2016-17 Budget			Comment
		January Proposal	May	Enacted	
COLA	\$61M, 1.02%	\$29.3M, 0.47%	Zero	Zero	Statutory Rate decreased between January and May to zero
Growth	156.5M, 3%	\$114.7M (2.00%)	\$114.7M (2.00%)	\$114.7M (2.00%)	Enrollment growth was funded at 3% in 2015-16; However, many districts are not growing
Base Augmentation	\$266.7	Zero	\$75M	\$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	\$105.5M	To be distributed on per FTES basis to all districts regardless of past claim liability
Increase Regular Faculty	\$62.3M	Zero	Zero	Zero	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	No Augment	Program replaced Matriculation.
Student Equity	\$155M	No Augment	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	Zero	COLA for EOPS, CalWORKS, DSPS, and Child Care Tax Bailout
Categorical Restoration	Zero	Zero	Zero	\$14.8M	CalWORKS restored (\$8.7M); Part-time faculty office hours (\$3.7M), and MESA (\$2.4M)
Scheduled Maintenance /Instructional Equipment	\$148M	\$289M	\$219.4M	\$184.6M	Change from January to May Revise and then final was primarily to fund base augmentation and categorical programs
CTE – Strong Workforce	No Augmentation	\$248M	\$248M	\$248M	Strong workforce \$200M; \$48M for CTE pathways
Basic Skills Program	One Time grants	\$30M	\$30M	\$30M	Funding for programs to aid success of basic skills students



Executive Summary

LOS RIOS' PROJECTED REVENUE INCREASES

The amounts below reflect State Chancellor's Office estimates from the enacted budget for Los Rios funding augmentations for 2016-17:

Growth (potential – growth rate of 1.2%)	\$3.1M
COLA	Zero
Base Augmentation Increase	\$3.6M
Rancho Cordova Center Base Allocation	\$1.1M
Strong Workforce (Local)	\$5.2M
Strong Workforce (Regional)	\$6.97M
Basic Skills	TBD
SMSR/SIEF & LM – One-time Only (OTO)	\$8.4M
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 52,170.

Restored FTES of 2,130 at the final calculation for 2014-15 brought 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 which was the last year that the State used the restoration process for distributing growth funds.

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 1.2%, or \$3.1M.

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 of \$3.6M to the funding rates for the basic allocations and workload measures 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	\$ -



Executive Summary

PENSION BENEFIT COSTS

The District's regular and adjunct employees participate in two state-wide public pension systems. Both systems are attempting to address their unfunded liability through increased employer and employee contributions as detailed below.

California Public Employees' Retirement System (CalPERS)

CalPERS is the retirement system for classified employees. CalPERS Board has the authority to set rates and is addressing the unfunded liability by increasing employer contribution rates, 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 is contributing 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. The rate increases are shown in the following table.

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 fund the increase in pension costs. The District, working with its employee groups, designated a portion of the 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. The District currently projects that with the 2016-17 contributions, it will have approximately 60% of the total projected increase funded.



Executive Summary

CATEGORICAL AND DESIGNATED ALLOCATIONS

Categorical Programs

Many programs were significantly reduced and some eliminated in 2009-10. Since 2012-13, most major programs have been restored although Part-Time Faculty Compensation and Healthcare remain funded at the reduced level. Matriculation was eliminated and replaced by the Student Success and Support program. Strong Workforce and Student Equity are new programs.

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 funding entitlement for most districts is comprised of: general apportionment, local property taxes, student enrollment fees, and most recently, revenues from the Education Protection Account (EPA) established by Proposition 30. A sub-set of local property taxes is taxes received from redevelopment agencies (RDAs). 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



Executive Summary

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

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 was 1.2%. Fortunately, the second principal apportionment had no deficit for 2015-16.

The Chancellor’s Office of the California community colleges issued its 2016-17 advance apportionment reflecting a small deficit factor of less than 1%, although most likely there will not be a deficit for the year.

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 California community colleges 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.”



Executive Summary

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 one-time resources and reserves, enabled the district to preserve its salary schedules and avoid any layoffs. As revenues are restored, the District's budget planning 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 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 (stabilized) at its base workload level even though the district did not achieve that level. The first year a district reports attendance below its base workload level, the State does not reduce

funding. Following that year, if a district does not achieve the base level, its funding is reduced to the level reported. Los Rios had never been in "stability", although it had experienced years where achieving growth was challenging and had periodically borrowed from summer terms. For 2015-16, the District planned to achieve enough FTES to report its base funding level partially through expansion of its summer term as well as partnerships with public safety and apprenticeship programs. However, the growth in those areas was not sufficient and the District reported FTES below base when it filed its annual attendance report in July. Therefore, the District will receive stabilization funds for 2015-16. In 2016-17, if the District does not achieve at least its base level of FTES, its funding will be reduced to the reported level. Based upon current projections, the District will have sufficient FTES to avoid a reduction in funding.

Reserves

Due to the uncertainty regarding enrollment for 2016-17, the District and its employee groups agreed to designate over \$8 million to reserves to support 2016-17 compensation improvements. This amount combined with the additional \$5 million in funds reserved for supporting pension cost increases results in an increase in beginning fund balance of over \$13 million compared to 2015-16 reserves. The District also has restored a substantial portion of the reserves in its Capital Outlay project fund that were used to support the general fund during the economic downturn. The District has prudently managed the funds received from the robust 2015-16 budget to guard against a potential downturn at the State level or a reduction in funding due to a decline in enrollment.



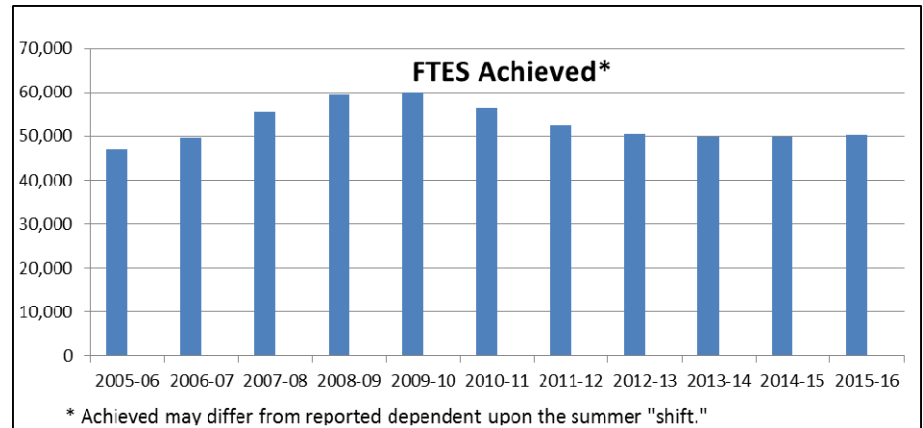
Executive Summary

X, Y, Z Budgets

The District budget process uses three potential revenue assumptions. As had been long-standing practice prior to the 2008-09 reductions, the revenue assumptions assume a base level expenditure plan (X budget) that is 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 reported 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 base funding level.

The Y budget includes growth at 0.58% and lottery revenues at \$2.1M 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 \$4.1M above X budget.

In 2013-14, the District maintained the size of its instructional program while achieving growth funding by being funded for over cap students. For 2014-15 and 2015-16, additional faculty were added to earn access (restoration) funds through additional course offerings. Attendance was shifted from the summer 2016 term to capture additional growth funding available in the 2014-15 year. Unfortunately, the addition of course sections did not generate sufficient additional enrollment. The following graph shows the District's actual service levels. The decline starting in 2010-11 was due to a planned reduction in the instructional program corresponding to funding reductions.



Appropriations

Instructional Program Increase - For 2016-17, 23 additional instructional FTEF were allocated for the summer term, an increase of 20%. The District is also continuing to expand its instructional offerings through its apprenticeship and public safety partnerships. Additional fall or spring FTEF will depend upon the enrollment trends for those terms. Based upon current projections, the District will achieve sufficient FTES to avoid a reduction in resources.

Growth in staffing - For 2015-16, the District added twenty-two faculty positions funded by the State authorization. These positions will be filled for fall 2016. 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



Executive Summary

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 was added from funding that was saved 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 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 preserved funds for salary improvements by increasing the employee contribution toward the premium.

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 CalSTRS increases are estimated at \$1.9M each year for 2016-17 through 2019-20.

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 IT infrastructure as well as other equipment and other non-operational needs. The District working with its employee groups reached agreement to use part of the funds to support one-time reserves for PERS/STRS increases.

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 fall 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 2016-17 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.

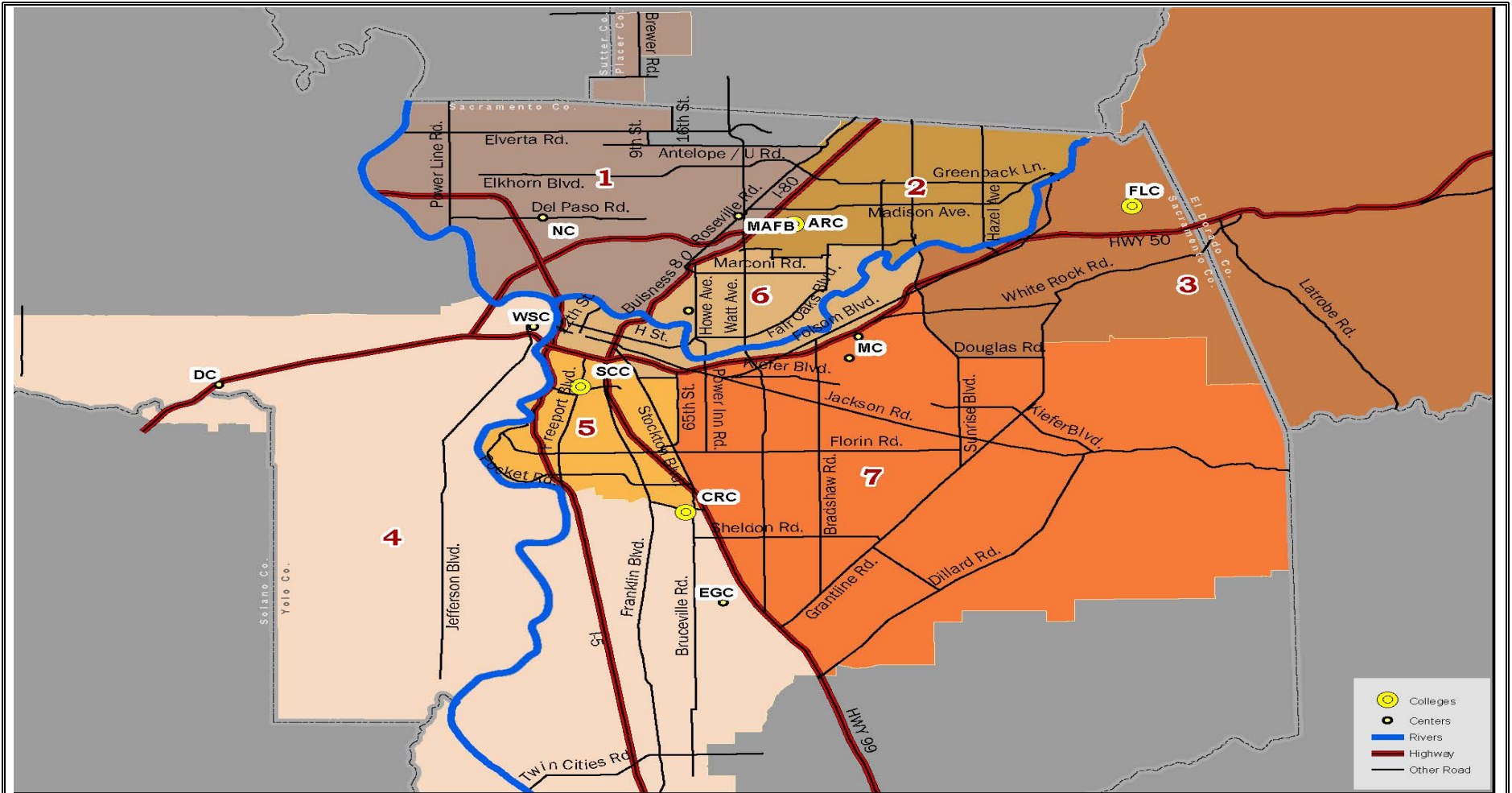
The Los Rios Board of Trustees meets on a monthly basis. Business meetings are conducted the second Wednesday of each month generally in the District Office Board Room located at 1919 Spanos Court, Sacramento, California. Citizens are welcome to attend these public open meetings.

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



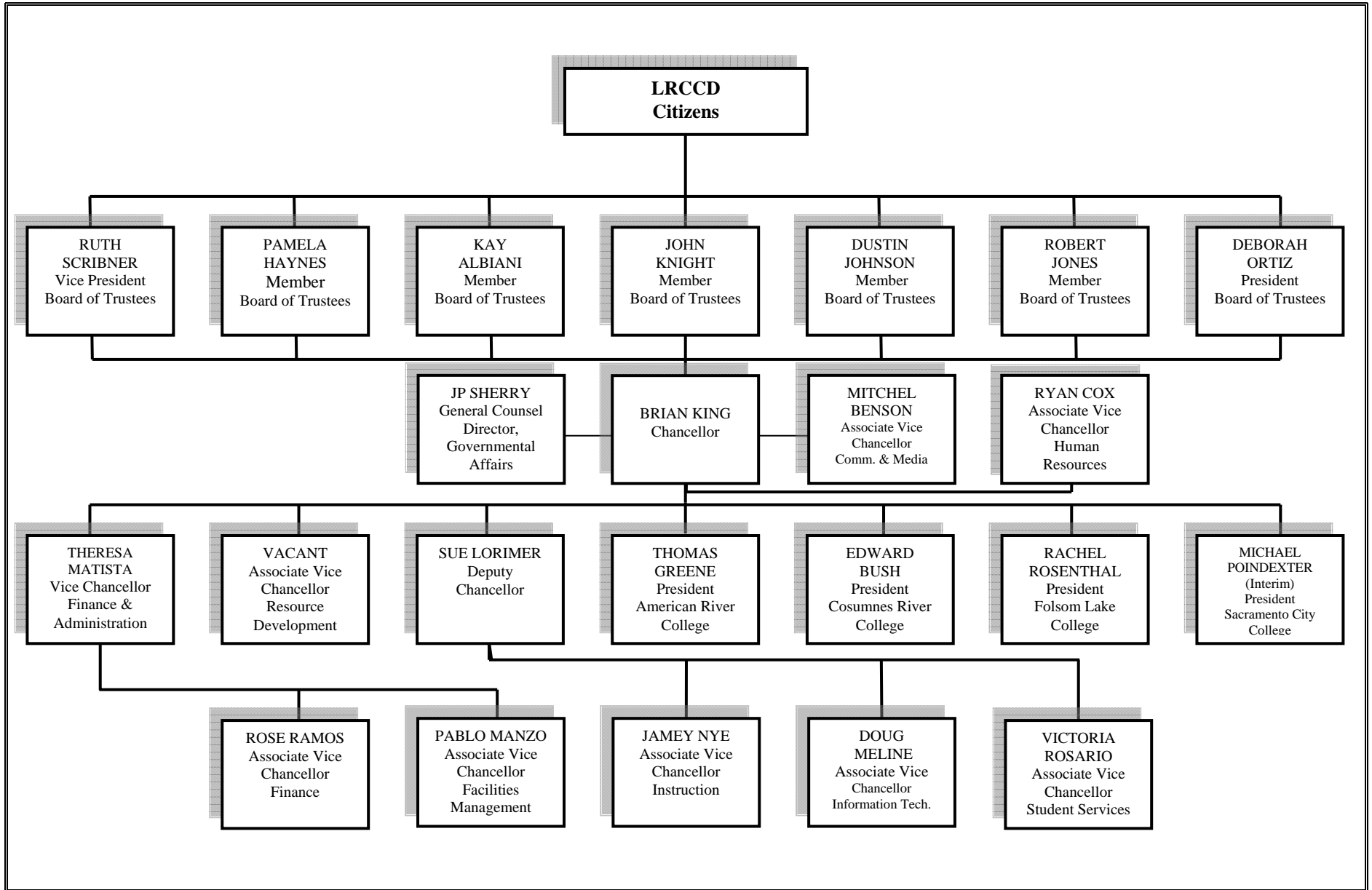
Deborah Ortiz
Area 6



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. 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 others 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 used to account for the basic educational programs and ordinary operations of the District including instruction, student services, administration, 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: Used to account for revenues and expenditures for the Measure A and Measure M General Obligation Bond Programs. Revenues include bond proceeds as well as interest earned on the proceeds before expended. Expenditures are 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 revenues and expenses. The enterprise funds operate on a full accrual accounting basis.



Summary of District Funds

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

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

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

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

Notes:

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

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

SIGNIFICANT BUDGET AND FINANCIAL POLICIES

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

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

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



Summary of District Funds

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 added relative to funded growth.

General Fund Reserves: The Chancellor's Office recommends districts maintain at least 5% of projected total unrestricted expenditures and other outgo in general fund unrestricted fund balance. Districts falling below 5% may be subject to fiscal monitoring by the Chancellor's Office. In addition, District Board

Policies require the District maintain a 3% uncommitted contingency reserve. The required amount is based upon total projected unrestricted revenues.

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

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

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

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



Summary of District Funds

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 2015-16 with \$109.1M in funding, well in excess of the Actuarial Accrued Liability (AAL) of \$82.8M 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 over-funding. However, by continuing to make contributions, the projections indicate that the trust could withstand a significant market correction and still be fully funded for its OPEB obligation. 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.

2015-16 ACTUAL EXPENDITURES & 2016-17 ADOPTED BUDGET – DISTRICT FUNDS

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



Summary of District Funds

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 \$272,075.

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 from State Capital Outlay funds a source that is used to match District bond funds. Other sources are funds designated by the District for capital outlay purposes and transferred from the General fund and college carryovers that are being accumulated for capital needs. 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 \$3,252,023. The fund also holds some committed allocations that could be re-designated as reserves for the General fund if needed.

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, 2017 for Measure A of \$14,476,081 and \$5,936,160 for Measure M is restricted for future debt service payments.

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

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



Summary of District Funds

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 2016-17 for Student Associations at all four colleges will be \$739,214.

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 \$632,895 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 \$11,289,698 on June 30, 2017, which is virtually all committed to college purposes.

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-16 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET - Z BUDGET**

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 10,751,623	\$ 10,751,623	\$ 2,134,618	\$ 12,886,241
Committed	20,188,144	8,898,144	25,603,981	34,502,125
Restricted	4,095,064	2,171,276	2,505,104	4,676,380
Total Beginning Fund Balance	35,034,831	21,821,043	30,243,703	52,064,746
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	183,818,038	200,397,809	(8,214,660)	192,183,149
Basic Allocation Adjustment & COLA (1.02% in 2015-16; Zero in 2016-17)*	15,485,058	3,400,000	234,278	3,634,278
Elk Grove/Rancho Cordova Basic Allocation*	1,145,691	1,145,691	-	1,145,691
Growth - 2015-16, Zero; 2016-17, 1.20%*	-	3,027,170	76,568	3,103,738
Local Property Taxes	66,814,396	65,540,702	7,841,943	73,382,645
Enrollment Fees, 98%: \$46/unit	16,120,729	15,919,130	365,867	16,284,997
Total Base Allocation, COLA & Growth	283,383,912	289,430,502	303,996	289,734,498
Lottery Funds	7,773,240	7,413,980	(629,143)	6,784,837
Other General Purpose	52,614,742	18,295,570	7,907,559	26,203,129
Restricted/Special Programs Revenue	55,948,068	58,666,781	13,985,194	72,651,975
Total Revenue	399,719,962	373,806,833	21,567,606	395,374,439
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 434,754,793	\$ 395,627,876	\$ 51,811,309	\$ 447,439,185
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$144,295,809	\$ 141,616,220	\$ 16,887,399	\$ 158,503,619
Classified Salaries	80,842,005	78,299,969	11,500,424	89,800,393
Employee Benefits	77,840,475	77,542,494	11,947,331	89,489,825
Books, Supplies & Materials	6,306,057	8,428,637	1,550,037	9,978,674
Other Operating Expenses	33,474,414	49,010,689	1,474,249	50,484,938
Capital Outlay	6,925,266	6,793,075	2,322,238	9,115,313
Interfund Transfers/Other Outgo	33,006,021	12,017,035	1,680,320	13,697,355
Total Expenditures/Appropriations and Interfund Transfers	382,690,047	373,708,119	47,361,998	421,070,117
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	12,886,241	10,751,623	2,134,618	12,886,241
Committed	34,502,125	8,898,144	2,498,981	11,397,125
Restricted	4,676,380	2,269,990	(184,288)	2,085,702
Total Ending Fund Balance	52,064,746	21,919,757	4,449,311	26,369,068
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 434,754,793	\$ 395,627,876	\$ 51,811,309	\$ 447,439,185

* Total State Apportionment and Education Protection Account funding includes these line items.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 INSTRUCTIONALLY- RELATED ACTIVITIES
 (Sub-Fund of the General Fund)
 2015-16 ACTUAL REVENUES AND EXPENDITURES
 2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 3,823,811	\$ 3,199,896	\$ 754,270	\$ 3,954,166
Total Beginning Fund Balance	3,823,811	3,199,896	754,270	3,954,166
REVENUE:				
Local - Other	1,763,128	1,561,500	-	1,561,500
INTERFUND TRANSFERS:				
Bookstore Fund	656,332	630,388	-	630,388
General Fund	10,000	10,000	-	10,000
Total Revenue and Transfers	2,429,460	2,201,888	-	2,201,888
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,253,271	\$ 5,401,784	\$ 754,270	\$ 6,156,054
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 26,324	\$ 17,000	\$ -	\$ 17,000
Classified Salaries	204,669	127,000	-	127,000
Employee Benefits	15,248	9,300	-	9,300
Books, Supplies & Materials	855,537	795,000	-	795,000
Other Operating Expenses	1,152,633	1,236,888	(164,150)	1,072,738
Capital Outlay	4,288	4,000	-	4,000
Payments to Students	6,998	7,500	-	7,500
INTERFUND TRANSFERS OUT:				
General Fund	28,208	-	14,150	14,150
Capital Outlay	-	-	150,000	150,000
Scholarship Fund	5,200	5,200	-	5,200
Total Expenditures/Appropriations and Interfund Transfers	2,299,105	2,201,888	-	2,201,888
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	3,954,166	3,199,896	754,270	3,954,166
Total Ending Fund Balance	3,954,166	3,199,896	754,270	3,954,166
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,253,271	\$ 5,401,784	\$ 754,270	\$ 6,156,054

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2015-16 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 301,272	\$ 301,272	\$ (29,197)	\$ 272,075
Total Beginning Fund Balance	301,272	301,272	(29,197)	272,075
REVENUE:				
Federal:				
Child Care Food Program	92,408	105,000	1,000	106,000
Total Federal Revenue	92,408	105,000	1,000	106,000
State:				
Apportionment	189,175	189,175	-	189,175
General/California Child Care	998,552	1,130,037	-	1,130,037
Child Care Food Program	4,473	6,000	-	6,000
Total State Revenue	1,192,200	1,325,212	-	1,325,212
Local:				
Fees	133,928	132,025	-	132,025
Interest Income & Other	1,024	1,000	-	1,000
Total Local Revenue	134,952	133,025	-	133,025
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	629,706	414,946	145,402	560,348
Total Revenue and Interfund Transfers	2,049,266	1,978,183	146,402	2,124,585
TOTAL REVENUE, TRANSFERS & BEGINNING FUND BALANCE	\$ 2,350,538	\$ 2,279,455	\$ 117,205	\$ 2,396,660
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,279,075	\$ 1,179,592	\$ 85,873	\$ 1,265,465
Employee Benefits	679,678	633,822	59,529	693,351
Books, Supplies and Food	111,180	134,719	(1,119)	133,600
Other Operating Expenses	8,530	26,050	2,119	28,169
Capital Outlay	-	4,000	-	4,000
Total Expenditures/Appropriations	2,078,463	1,978,183	146,402	2,124,585
ENDING FUND BALANCE, JUNE 30	272,075	301,272	(29,197)	272,075
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,350,538	\$ 2,279,455	\$ 117,205	\$ 2,396,660

**LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2015-16 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET**

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 3,221,244	\$ 3,221,244	30,779	\$ 3,252,023
Board Designated - General Fund Shortfall	10,033,946	10,033,946	-	10,033,946
Committed Funds/Projects in Progress	69,763,301		90,793,910	90,793,910
Total Beginning Fund Balance	83,018,491	13,255,190	90,824,689	104,079,879
REVENUE:				
State Capital Outlay Projects	-	-	7,595,000	7,595,000
Proposition 39 Projects	801,274	-	3,471,180	3,471,180
State Scheduled Maintenance and Special Repairs (SMSR)	2,507,507	5,011,566	2,731,295	7,742,861
Interest Income	462,669	586,050	-	586,050
Other Local Revenue, including Donations	338,909	272,263	318,561	590,824
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	26,183,957	7,694,225	384,412	8,078,637
Other District & College Projects	1,542,491	428,778	38,222	467,000
Other Funds	370,059	396,613	156,046	552,659
Total Revenue and Interfund Transfers	32,206,866	14,389,495	14,694,716	29,084,211
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 115,225,357	\$ 27,644,685	\$ 105,519,405	\$ 133,164,090
EXPENDITURES/APPROPRIATIONS:				
State Capital Outlay Projects	\$ -	\$ -	\$ 7,595,000	\$ 7,595,000
Proposition 39 Projects	801,274	-	3,471,180	3,471,180
Other Major Construction, including Information Technology	2,694,688	-	5,715,651	5,715,651
Program Development and/or Improvement Projects	5,580,848	5,116,566	35,761,908	40,878,474
College Projects	1,302,355	72,900	10,834,744	10,907,644
Future Program Improvement Projects	-	8,513,753	39,614,256	48,128,009
College Investments for Future Projects	295,625	262,663	2,333,362	2,596,025
Other Transfers Out	470,688	423,613	162,525	586,138
Total Expenditures/Appropriations and Interfund Transfers	11,145,478	14,389,495	105,488,626	119,878,121
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	3,252,023	3,221,244	30,779	3,252,023
Board Designated - General Fund Shortfall Reserve	10,033,946	10,033,946	-	10,033,946
Committed Funds/Projects in Progress	90,793,910	-	-	-
Total Ending Fund Balance	104,079,879	13,255,190	30,779	13,285,969
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 115,225,357	\$ 27,644,685	\$ 105,519,405	\$ 133,164,090

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE A
 2015-16 ACTUAL REVENUES AND EXPENDITURES
 2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 2,630,639	\$ -	\$ 148,201	\$ 148,201
Total Beginning Fund Balance	2,630,639	-	148,201	148,201
REVENUE:				
Bond Proceeds				
Interest Income	6,761	30,000	-	30,000
Total Revenue and Other Financing Sources	6,761	30,000	-	30,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,637,400	\$ 30,000	\$ 148,201	\$ 178,201
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 2,487,322	\$ 10,000	\$ 148,201	\$ 158,201
Bond Service Costs	1,877	20,000	-	20,000
Total Expenditures/Appropriations	2,489,199	30,000	148,201	178,201
ENDING FUND BALANCE, JUNE 30:				
Committed	148,201	-	-	-
Total Ending Fund Balance	148,201	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,637,400	\$ 30,000	\$ 148,201	\$ 178,201

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE M
 2015-16 ACTUAL REVENUES AND EXPENDITURES
 2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 35,795,471	\$ -	\$ 22,217,282	\$ 22,217,282
Total Beginning Fund Balance	35,795,471	-	22,217,282	22,217,282
REVENUE:				
Bond Proceeds				
Local - Interest Income	137,447	70,000	-	70,000
Total Revenue	137,447	70,000	-	70,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 35,932,918	\$ 70,000	\$ 22,217,282	\$ 22,287,282
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 13,713,685	\$ 55,000	\$ 22,217,282	\$ 22,272,282
Bond Service Costs	1,951	15,000	-	15,000
Total Expenditures/Appropriations	13,715,636	70,000	22,217,282	22,287,282
ENDING FUND BALANCE, JUNE 30:				
Committed	22,217,282	-	-	-
Total Ending Fund Balance	22,217,282	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 35,932,918	\$ 70,000	\$ 22,217,282	\$ 22,287,282

Note: Appropriations for 2016-17 include projects spanning more than one fiscal year that may not be fully expended in 2016-17; funds remaining at year-end will be re-appropriated in the 2017-18 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2015-16 ACTUAL REVENUES AND EXPENDITURES
 2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 26,079,745	\$ 22,803,342	\$ (5,050,858)	\$ 17,752,484
Total Beginning Fund Balance	26,079,745	22,803,342	(5,050,858)	17,752,484
REVENUE:				
Local:				
Property Taxes	7,100,661	12,474,622	-	12,474,622
Interest Income	105,057	321,194	-	321,194
Total Revenue	7,205,718	12,795,816	-	12,795,816
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 33,285,463	\$ 35,599,158	\$ (5,050,858)	\$ 30,548,300
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 7,770,000	\$ 8,635,000	\$ -	8,635,000
Bond Interest Expense	7,761,104	7,434,219	-	7,434,219
Bond Service Costs	1,875	3,000	-	3,000
Total Expenditures/Appropriations	15,532,979	16,072,219	-	16,072,219
ENDING FUND BALANCE, JUNE 30:				
Restricted	17,752,484	19,526,939	(5,050,858)	14,476,081
Total Ending Fund Balance	17,752,484	19,526,939	(5,050,858)	14,476,081
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 33,285,463	\$ 35,599,158	\$ (5,050,858)	\$ 30,548,300

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2015-16 ACTUAL REVENUES AND EXPENDITURES
 2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 4,624,972	\$ 4,121,413	\$ 2,318,305	\$ 6,439,718
Total Beginning Fund Balance	4,624,972	4,121,413	2,318,305	6,439,718
REVENUE:				
Local:				
Property Taxes	11,932,756	9,693,695	-	9,693,695
Interest Income	32,802	203,710	-	203,710
Total Revenue	11,965,558	9,897,405	-	9,897,405
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 16,590,530	\$ 14,018,818	\$ 2,318,305	\$ 16,337,123
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 1,715,000	\$ 2,005,000	\$ -	\$ 2,005,000
Bond Interest Expense	8,435,062	8,394,963	-	8,394,963
Bond Service Costs	750	1,000	-	1,000
Total Expenditures/Appropriations	10,150,812	10,400,963	-	10,400,963
ENDING FUND BALANCE, JUNE 30:				
Restricted	6,439,718	3,617,855	2,318,305	5,936,160
Total Ending Fund Balance	6,439,718	3,617,855	2,318,305	5,936,160
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 16,590,530	\$ 14,018,818	\$ 2,318,305	\$ 16,337,123

LOS RIOS COMMUNITY COLLEGE DISTRICT
OTHER DEBT SERVICE FUND
2015-16 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 107,121	\$ 346,282	\$ 18,165	\$ 364,447
Total Beginning Fund Balance	107,121	346,282	18,165	364,447
REVENUE:				
Local - Interest Income	29,024	66,100	-	66,100
INTERFUND TRANSFERS IN:				
General Fund	320,000	320,000	-	320,000
Capital Outlay Projects Fund	211,681	79,160	132,525	211,685
Total Revenue and Interfund Transfers	560,705	465,260	132,525	597,785
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 667,826	\$ 811,542	\$ 150,690	\$ 962,232
EXPENDITURES/APPROPRIATIONS:				
Certificates of Participation (COP) Principal Repayment	\$ 240,000	\$ 384,687	\$ -	\$ 384,687
COP Interest Expense	48,583	39,223	-	39,223
COP Service Costs	1,350	1,350	-	1,350
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	13,446	40,000	6,046	46,046
Total Expenditures/Appropriations and Interfund Transfers	303,379	465,260	6,046	471,306
ENDING FUND BALANCE, JUNE 30:				
Committed	364,447	346,282	144,644	490,926
Total Ending Fund Balance	364,447	346,282	144,644	490,926
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 667,826	\$ 811,542	\$ 150,690	\$ 962,232

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2015-16 ACTUAL REVENUES AND EXPENDITURES
 2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	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	3,449,274	3,317,046	-	3,317,046
Dental Premiums	3,805,189	4,027,732	40,290	4,068,022
Interest Income	10,835	25,000	-	25,000
Total Revenue	7,265,298	7,369,778	40,290	7,410,068
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,265,298	\$ 7,369,778	\$ 40,290	\$ 7,410,068
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 243,312	\$ 226,030	\$ (2,600)	\$ 223,430
Insurance Premiums	1,621,808	1,785,045	-	1,785,045
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	1,415,238	1,100,971	2,600	1,103,571
Dental Program	3,805,189	4,027,732	40,290	4,068,022
Administrative Costs	179,751	230,000	-	230,000
Total Expenditures/Appropriations	7,265,298	7,369,778	40,290	7,410,068
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-	-	-
Total Ending Fund Balance	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,265,298	\$ 7,369,778	\$ 40,290	\$ 7,410,068

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOOKSTORE FUND
2015-16 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, MAY 1:				
Uncommitted	\$ 750,982	\$ 203,150	\$ 464,908	\$ 668,058
Committed	9,859,943	9,859,943	(300,067)	9,559,876
Total Beginning Fund Balance	10,610,925	10,063,093	164,841	10,227,934
LOCAL REVENUE:				
Bookstore Sales	14,495,028	14,300,000	-	14,300,000
Interest and Other	253,483	230,000	-	230,000
Total Revenue	14,748,511	14,530,000	-	14,530,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 25,359,436	\$ 24,593,093	\$ 164,841	\$ 24,757,934
EXPENDITURES/APPROPRIATIONS:				
Cost of Goods Sold	\$ 10,440,144	\$ 10,400,000	\$ -	\$ 10,400,000
Classified Salaries	2,145,697	2,000,000	-	2,000,000
Employee Benefits	631,042	630,000	-	630,000
Depreciation	153,698	200,000	-	200,000
Other Operating Expenses	739,476	304,499	-	304,499
Total Expenditures/Appropriations	14,110,057	13,534,499	-	13,534,499
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	356,613	356,613	-	356,613
Instructionally-Related Activities	656,332	630,388	-	630,388
General Fund	8,500	8,500	-	8,500
Total InterFund Transfers Out	1,021,445	995,501	-	995,501
Total Expenditures/Appropriations and Transfers	15,131,502	14,530,000	-	14,530,000
ENDING FUND BALANCE, APRIL 30:				
Uncommitted	668,058	203,150	464,908	668,058
Committed	9,559,876	9,859,943	(300,067)	9,559,876
Total Ending Fund Balance	10,227,934	10,063,093	164,841	10,227,934
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 25,359,436	\$ 24,593,093	\$ 164,841	\$ 24,757,934

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2015-16 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ (203,842)	\$ (244,729)	\$ (45,899)	\$ (290,628)
Committed	585,028	585,028	-	585,028
Total Beginning Fund Balance	381,186	340,299	(45,899)	294,400
LOCAL REVENUE:				
Ticket Sales	2,370,237	2,600,000	-	2,600,000
Interest and Other	1,069,284	925,000	-	925,000
Total Revenue	3,439,521	3,525,000	-	3,525,000
INTERFUND TRANSFERS:				
General Fund	241,253	185,077	62,302	247,379
Total Revenue	241,253	185,077	62,302	247,379
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 4,061,960	\$ 4,050,376	\$ 16,403	\$ 4,066,779
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,253,901	\$ 1,150,000	\$ -	\$ 1,150,000
Employee Benefits	353,516	340,000	-	340,000
Other Operating Expenses	2,160,143	2,220,077	62,302	2,282,379
Total Expenditures/Appropriations	3,767,560	3,710,077	62,302	3,772,379
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	(290,628)	(244,729)	(45,899)	(290,628)
Committed	585,028	585,028	-	585,028
Total Ending Fund Balance	294,400	340,299	(45,899)	294,400
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 4,061,960	\$ 4,050,376	\$ 16,403	\$ 4,066,779

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2015-16 ACTUAL REVENUES AND EXPENDITURES
 2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	74,414,836	70,000,000	-	70,000,000
Federal Supplemental Educational Opportunity Grants (SEOG)	1,814,992	2,065,781	-	2,065,781
Direct Loan	19,112,470	18,000,000	-	18,000,000
Other	197,796	187,000	-	187,000
State	7,341,696	6,800,000	-	6,800,000
Total Revenue	102,881,790	97,052,781	-	97,052,781
INTERFUND TRANSFERS IN:				
General Fund	4,078,615	2,964,009	1,041,982	4,005,991
TOTAL REVENUE, TRANSFERS & BEGINNING FUND BALANCE	\$ 106,960,405	\$ 100,016,790	\$ 1,041,982	\$ 101,058,772
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 106,846,968	\$ 99,887,679	\$ 1,041,982	\$ 100,929,661
Operating Expenses	113,437	129,111	-	129,111
Total Expenditures/Appropriations	106,960,405	100,016,790	1,041,982	101,058,772
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 106,960,405	\$ 100,016,790	\$ 1,041,982	\$ 101,058,772

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2015-16 ACTUAL REVENUES AND EXPENDITURES
 2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 360,132	\$ 28,576	\$ 319,082	\$ 347,658
Committed	322,149	29,037	362,519	391,556
Total Beginning Fund Balance	682,281	57,613	681,601	739,214
LOCAL REVENUE:				
Student Card Sales	51,242	50,144	(7)	50,137
Student Representation Fees, net of waivers	147,192	152,000	-	152,000
Miscellaneous & Interest	6,456	6,150	-	6,150
Total Revenue and Interfund Transfers	204,890	208,294	(7)	208,287
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 887,171	\$ 265,907	\$ 681,594	\$ 947,501
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Books, Supplies & Materials	11,247	9,600	-	9,600
Other Operating Expenses	130,610	194,694	(7)	194,687
Scholarships/Awards	6,100	4,000	-	4,000
Capital Outlay	-	-	-	-
Total Expenditures/Appropriations	147,957	208,294	(7)	208,287
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	347,658	28,576	319,082	347,658
Committed	391,556	29,037	362,519	391,556
Total Ending Fund Balance	739,214	57,613	681,601	739,214
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 887,171	\$ 265,907	\$ 681,594	\$ 947,501

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2015-16 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 639,283	\$ 639,283	\$ (6,388)	\$ 632,895
Total Beginning Fund Balance	639,283	639,283	(6,388)	632,895
LOCAL REVENUE:				
Miscellaneous and Interest Income	809	2,000	-	2,000
Interfund Transfers	5,200	5,200	-	5,200
Total Revenue and Interfund Transfers	6,009	7,200	-	7,200
TOTAL REVENUE, TRANSFERS & BEGINNING FUND BALANCE	\$ 645,292	\$ 646,483	\$ (6,388)	\$ 640,095
EXPENDITURES/APPROPRIATIONS:				
Scholarships	\$ 12,397	\$ 7,200	\$ -	\$ 7,200
Total Expenditures/Appropriations	12,397	7,200	-	7,200
ENDING FUND BALANCE, JUNE 30:				
Committed	632,895	639,283	(6,388)	632,895
Total Ending Fund Balance	632,895	639,283	(6,388)	632,895
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 645,292	\$ 646,483	\$ (6,388)	\$ 640,095

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2015-16 ACTUAL REVENUES AND EXPENDITURES
 2016-2017 ADOPTED BUDGET

DESCRIPTION	2015-2016 ACTUAL	2016-2017		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 1,482,521	\$ 1,482,521	\$ 250,210	\$ 1,732,731
Committed	9,650,463	9,650,463	(93,496)	9,556,967
Total Beginning Fund Balance	11,132,984	11,132,984	156,714	11,289,698
REVENUE:				
Local:				
Donations	1,478,822	1,211,000	130,000	1,341,000
In-Kind Donations	178,318	100,000	-	100,000
Investment Income (includes unrealized gains and/or losses)	(127,362)	400,000	-	400,000
Total Revenue	1,529,778	1,711,000	130,000	1,841,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 12,662,762	\$ 12,843,984	\$ 286,714	\$ 13,130,698
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 1,194,746	\$ 1,611,000	\$ 130,000	\$ 1,741,000
In-Kind Contributions	178,318	100,000	-	100,000
Total Expenditures/Appropriations	1,373,064	1,711,000	130,000	1,841,000
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,732,731	1,449,521	283,210	1,732,731
Committed	9,556,967	9,683,463	(126,496)	9,556,967
Total Ending Fund Balance	11,289,698	11,132,984	156,714	11,289,698
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 12,662,762	\$ 12,843,984	\$ 286,714	\$ 13,130,698

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

	2016-17 Adopted Budget	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 3,954,166	\$ 3,823,811	\$ 3,731,951	\$ 3,616,940	\$ 3,579,845
Total Beginning Fund Balance	3,954,166	3,823,811	3,731,951	3,616,940	3,579,845
Revenue					
<i>Local - Other</i>	1,561,500	1,763,128	1,613,813	1,499,449	1,546,758
Total Local	1,561,500	1,763,128	1,613,813	1,499,449	1,546,758
Interfund Transfers					
<i>Bookstore Fund</i>	630,388	656,332	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	666,332	670,388	606,388	695,388
Total Revenue, Interfund Transfers & Fund Balance	\$ 6,156,054	\$ 6,253,271	\$ 6,016,152	\$ 5,722,777	\$ 5,821,991

	2016-17 Adopted Budget	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual
Appropriations/Expenditures					
<i>Academic Salaries</i>	\$ 17,000	\$ 26,324	\$ 21,171	\$ 16,730	\$ 635
<i>Classified Salaries</i>	127,000	204,669	160,231	132,363	149,337
<i>Employee Benefits</i>	9,300	15,248	10,490	9,031	10,014
<i>Books, Supplies & Materials</i>	795,000	855,537	825,652	743,799	787,187
<i>Other Operating Expenses</i>	1,072,738	1,152,633	1,074,037	981,379	1,054,318
<i>Capital Outlay</i>	4,000	4,288	2,836	5,452	45,112
<i>Payments to Students</i>	7,500	6,998	9,286	11,035	15,869
Total Appropriations/Expenditures	2,032,538	2,265,697	2,103,703	1,899,789	2,062,472
Interfund Transfers Out					
<i>General Fund</i>	14,150	28,208	57,938	86,837	92,379
<i>Capital Outlay Fund</i>	150,000	-	25,000	-	45,000
<i>Scholarship Fund</i>	5,200	5,200	5,700	4,200	5,200
Total Interfund Transfers Out	169,350	33,408	88,638	91,037	142,579
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	3,954,166	3,954,166	3,823,811	3,731,951	3,616,940
Total Ending Fund Balance	3,954,166	3,954,166	3,823,811	3,731,951	3,616,940
Total Appropriations/Expenditures/Ending Fund Balance	\$ 6,156,054	\$ 6,253,271	\$ 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 Adopted Budget	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 3,252,023	\$ 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>	90,793,910	69,763,301	65,910,268	62,938,143	58,615,909
Total Beginning Fund Balance	104,079,879	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>	7,595,000	-	207,000	193,153	3,806,584
<i>State Scheduled Maintenance & Special Repairs</i>	7,742,861	2,507,507	1,730,448	367,118	-
<i>Cosumnes River College Parking Structure</i>	-	-	-	707,021	16,773,690
<i>Proposition 39 Projects</i>	3,471,180	801,274	376,750	54,404	-
<i>Interest Income</i>	586,050	462,669	234,353	78,290	596,615
<i>Sale of Property</i>	-	-	-	400,000	-
<i>Other Local Revenue</i>	590,824	338,909	621,749	2,022,249	5,106,366
Total Revenue	19,985,915	4,110,359	3,170,300	3,822,235	26,579,501
Interfund Transfers In					
General Fund -					
<i>Program Development (20%) Major Construction Projects</i>	8,078,637	26,183,957	6,893,006	5,717,068	4,070,727
<i>Other District & College Projects</i>	467,000	1,542,491	1,068,287	1,264,467	760,750
Other Funds	552,659	370,059	494,112	994,436	536,614
Total Interfund Transfers	9,098,296	28,096,507	8,455,405	7,975,971	5,368,091
Total Revenue, Interfund Transfers & Fund Balance	\$ 133,164,090	\$ 115,225,357	\$ 90,786,500	\$ 91,748,890	\$ 113,196,592
	2016-17 Adopted Budget	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual
Appropriations/Expenditures					
<i>State Capital Outlay Projects</i>	\$ 7,595,000	\$ -	\$ 207,000	\$ 193,153	\$ 3,806,584
<i>State Scheduled Maintenance and Special Repairs</i>	7,742,861	2,507,507	1,730,448	367,118	-
<i>Prop39/ARRA SMUD Smart Grid</i>	3,471,180	801,274	376,750	457,133	1,685,007
<i>Cosumnes River College Parking Structure</i>	-	-	-	707,021	16,773,690
<i>Other Major Construction</i>	5,715,651	2,694,688	826,892	1,698,572	2,741,842
<i>Program Improvement Projects</i>	33,135,613	3,073,341	1,154,207	1,176,004	915,539
<i>College Projects</i>	10,907,644	1,302,355	1,306,646	1,136,258	168,812
<i>Future Program Improvement Projects</i>	48,128,009	-	455,653	23,000	206,041
<i>College Investments for Future Projects</i>	2,596,025	295,625	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>	586,138	470,688	686,579	2,885,501	457,959
Total Appropriations/Expenditures	119,878,121	11,145,478	7,768,009	12,588,095	33,245,908
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	3,252,023	3,252,023	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>	-	90,793,910	69,763,301	65,910,268	62,938,143
Total Ending Fund Balance	13,285,969	104,079,879	83,018,491	79,160,795	79,950,684
Total Appropriations/Expenditures/Ending Fund Balance	\$ 133,164,090	\$ 115,225,357	\$ 90,786,500	\$ 91,748,890	\$ 113,196,592

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

	2016-17 Adopted Budget	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual	2008-09 thru 2010-11 Actual
Beginning Fund Balance							
<i>Committed</i>	\$ 22,217,282	\$ 35,795,471	\$ 51,063,008	\$ 77,464,552	\$ 78,879,503	\$ 121,793,594	\$ (3,894,725)
Total Beginning Fund Balance	22,217,282	35,795,471	51,063,008	77,464,552	78,879,503	121,793,594	(3,894,725)
Revenue							
<i>Local - Interest Income</i>	70,000	137,447	76,620	91,349	135,116	411,634	277,783
<i>Bond Proceeds</i>	-	-	-	-	60,000,000	-	130,000,000
Total Revenue	70,000	137,447	76,620	91,349	60,135,116	411,634	130,277,783
Total Revenue, Interfund Transfers & Fund Balance	\$ 22,287,282	\$ 35,932,918	\$ 51,139,628	\$ 77,555,901	\$ 139,014,619	\$ 122,205,228	\$ 126,383,058
	2016-17 Adopted Budget	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual	2008-09 thru 2010-11 Actual
Appropriations/Expenditures							
<i>Bond Projects</i>	\$ 22,272,282	\$ 13,713,685	\$ 15,338,846	\$ 26,489,576	\$ 61,546,331	\$ 43,322,828	\$ 8,478,309
<i>Bond Service Costs</i>	15,000	1,951	5,312	3,317	3,736	2,897	5,880
Total Appropriations/Expenditures	22,287,282	13,715,636	15,344,158	26,492,893	61,550,067	43,325,725	8,484,189
Ending Fund Balance, June 30:							
<i>Committed</i>	-	22,217,282	35,795,470	51,063,008	77,464,552	78,879,503	117,898,869
Total Ending Fund Balance	-	22,217,282	35,795,470	51,063,008	77,464,552	78,879,503	117,898,869
Total Appropriations/Expenditures/Ending Fund Balance	\$ 22,287,282	\$ 35,932,918	\$ 51,139,628	\$ 77,555,901	\$ 139,014,619	\$ 122,205,228	\$ 126,383,058

The Measure M authorization is \$475M. Expenditures through 2015-16 total \$168.9M. Total bonds issued is \$190M.

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

	2016-17 Adopted Budget	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Beginning Fund Balance						
<i>Restricted</i>	\$ 17,752,484	\$ 26,079,745	\$ 28,145,614	\$ 9,164,024	\$ 12,921,247	\$ 6,376,923
Total Beginning Fund Balance	17,752,484	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	7,100,661	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	105,057	414,960	69,248	163,192	88,537
Total Local	12,795,816	7,205,718	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	\$ 30,548,300	\$ 33,285,463	\$ 42,253,716	\$ 43,960,429	\$ 31,285,580	\$ 138,336,075

	2016-17 Adopted Budget	2015-16 Actual	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	7,761,104	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	1,875	2,202	39,023	386,647	698,950
Total Appropriations/Expenditures	16,072,219	15,532,979	16,173,971	15,814,815	22,121,556	125,414,828
Ending Fund Balance, June 30:						
<i>Restricted</i>	14,476,081	17,752,484	26,079,745	28,145,614	9,164,024	12,921,247
Total Ending Fund Balance	14,476,081	17,752,484	26,079,745	28,145,614	9,164,024	12,921,247
Total Appropriations/Expenditures/Ending Fund Balance	\$ 30,548,300	\$ 33,285,463	\$ 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 Adopted Budget	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Beginning Fund Balance						
<i>Restricted</i>	\$ 6,439,718	\$ 4,624,972	\$ 7,991,396	\$ 3,710,848	\$ 3,359,550	\$ 6,126,568
Total Beginning Fund Balance	6,439,718	4,624,972	7,991,396	3,710,848	3,359,550	6,126,568
Revenue						
<i>Property Taxes</i>	9,693,695	11,932,756	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	32,802	18,003	9,759	5,785	-
Total Revenue	9,897,405	11,965,558	6,587,973	13,420,115	11,594,389	8,781,235
Total Revenue, Interfund Transfers & Fund Balance	\$ 16,337,123	\$ 16,590,530	\$ 14,579,369	\$ 17,130,963	\$ 14,953,939	\$ 14,907,803

	2016-17 Adopted Budget	2015-16 Actual	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	8,435,062	8,503,663	8,799,248	6,319,472	5,947,971
<i>Bond Issuance/Service Costs</i>	1,000	750	734	20,319	1,098,619	282
Total Appropriations/Expenditures	10,400,963	10,150,812	9,954,397	9,139,567	11,243,091	11,548,253
Ending Fund Balance, June 30:						
<i>Restricted</i>	5,936,160	6,439,718	4,624,972	7,991,396	3,710,848	3,359,550
Total Ending Fund Balance	5,936,160	6,439,718	4,624,972	7,991,396	3,710,848	3,359,550
Total Appropriations/Expenditures/Ending Fund Balance	\$ 16,337,123	\$ 16,590,530	\$ 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 Adopted Budget	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual
Beginning Fund Balance					
<i>Committed</i>	\$ 364,447	\$ 107,121	\$ 4,298,008	\$ 3,788,528	\$ 3,715,451
Total Beginning Fund Balance	364,447	107,121	4,298,008	3,788,528	3,715,451
Revenue					
<i>Local - Interest Income</i>	66,100	29,024	54,658	25,301	100,010
Total Revenue	66,100	29,024	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>	211,685	211,681	182,994	680,204	188,036
Total Interfund Transfers In	531,685	531,681	502,994	1,000,204	508,036
Total Revenue, Interfund Transfers & Fund Balance	\$ 962,232	\$ 667,826	\$ 4,855,660	\$ 4,814,033	\$ 4,323,497

	2016-17 Adopted Budget	2015-16 Actual	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	1,350	1,350	1,250	1,100
Total Appropriations/Expenditures	425,260	289,933	4,730,539	478,689	459,969
Interfund Transfers Out					
<i>General Fund/Capital Outlay Projects</i>	46,046	13,446	18,000	37,336	75,000
Total Interfund Transfers Out	46,046	13,446	18,000	37,336	75,000
Ending Fund Balance, June 30:					
<i>Committed</i>	490,926	364,447	107,121	4,298,008	3,788,528
Total Ending Fund Balance	490,926	364,447	107,121	4,298,008	3,788,528
Total Appropriations/Expenditures/Ending Fund Balance	\$ 962,232	\$ 667,826	\$ 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 73% of total General Fund revenues and close to 90% 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 \$289.7 million, including deficit, will be received from these sources in 2016-17. The Z budget level is a \$6.4 million increase in total computational revenue from the District's TCR for 2015-16 of \$283.4 million; see page 62 for details.

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 6.2% 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 \$24.4 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 2.0% of the total General Fund budget. Primary sources of local revenue include non-resident and international student tuition, interest income, community services fees, facility rentals, and student fees and fines.



General Fund Financial Data Summary

These sources along with other miscellaneous local revenue accounts total \$8.1 million for 2016-17, a decrease from the \$9.1 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 \$393,172.

F. Restricted Revenues

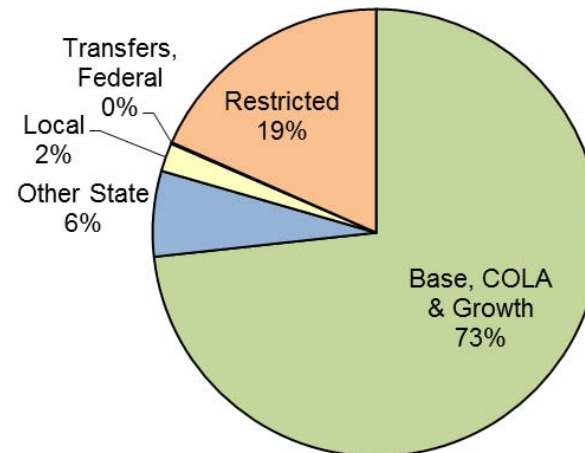
Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as 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 \$12.3 million, an increase of \$5.5 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 22.1% 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 \$52.6 million, an increase of nearly \$10.5 million from 2015-16. The primary State programs are for the enhancement and expansion of student services at the colleges. These programs represent 57% 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.

Total restricted local revenues projected for 2016-17 are \$1.9 million, an increase of \$163,278 compared to 2015-16. 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.

Salaries and Benefits

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Adopted Budget, nearly \$156.4 million is appropriated for academic salaries. This is 38.6% 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 2016, 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 \$88.3 million. This accounts for 21.8% 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 \$88.1 million will be expended on employee benefits in 2016-17, accounting for 21.8% 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 provisions concerning increases to medical and dental premiums. Employees may choose from multiple plans with the District funding the premium cost up to a level established between the District and their unit. This amount is referred to as the District contribution. 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. Prior to 2009-10, employees in this plan had no out-of-pocket. Since then, a portion of the premium has been paid by employees. The amount varies from \$96/month for two units and \$134/month for the remainder. The funds not directed toward health premiums are then available to support other compensation items including potential salary schedule improvements.

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 (<i>Kaiser HMO</i>)*
Dental Insurance	\$133.00/month (<i>projected</i>)
Life Insurance	\$ 6.75/month
Long Term Disability	\$.228/\$100 of covered payroll
Workers' Compensation	.74%

**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 for 2016-17, can fluctuate significantly based upon economic conditions.*

Operational Accounts

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 \$10.0 million will be expended in 2016-17 on supplies and materials, which is approximately 2.5% of the 2016-17 expenditures.



General Fund Financial Data Summary

In administering their discretionary budgets, the colleges and departments are allowed to transfer funds across temporary classified and operational accounts. Funds initially allocated to supplies and materials or to budget holding accounts may be moved to other object codes. Because of this and the inclusion of carryover funds in 2015-16, comparing budgeted amounts to the prior year expenditures is difficult at adopted budget.

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At adopted, nearly \$47.0 million is budgeted, representing 11.6% of the total General Fund expenditures.

F. Capital Outlay

Capital Outlay is used to record amounts paid for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$200 for capital outlay items. At adopted budget, nearly \$9.1 million is appropriated for Capital Outlay or 2.3% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements including inter-fund transfers. At adopted budget, it is projected that \$5.8 million will be transferred in 2016-17, around 1.4% of the total General Fund expenditures.

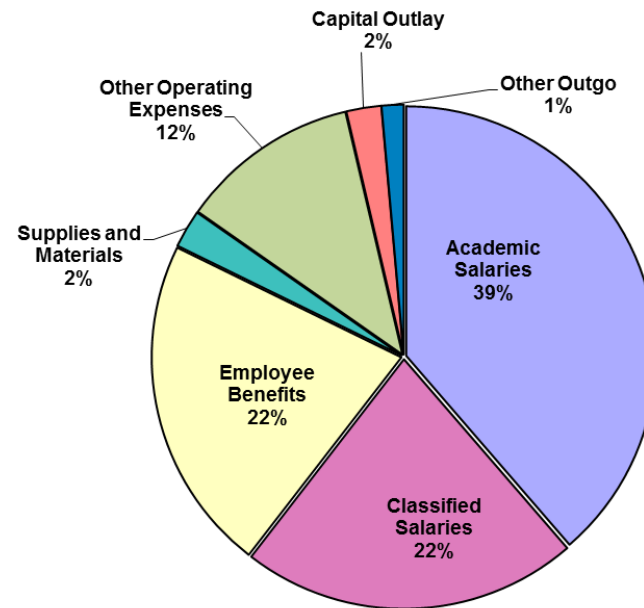
H. Program and Other Improvements

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 \$16.5 million comprised of both on-going and one-time resources.

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
2015-16 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET

	Actual 2015-2016	Adopted Budget Z Budget Maximum Funding 2016-2017
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 10,751,623	\$ 12,886,241
Committed	20,188,144	34,502,125
Restricted	4,095,064	4,676,380
Total Beginning Fund Balance	35,034,831	52,064,746
GENERAL PURPOSE REVENUE:		
Total Computational Revenue (Comprised of Apportionment, EPA, Property Taxes, & Enrollment Fees)		
Base Funding	263,890,576	283,383,910
Cost of Living Adjustment (COLA) - 2015-16 1.02%; 2016-17, zero	2,691,681	-
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	12,793,374	3,634,278
Growth - 2016-17 Z budget, 1.20%	-	3,103,738
New Faculty Funding	2,862,590	(93,906)
Deficit		(1,439,213)
Total Apportionment, Property Taxes & Enrollment Fees	283,383,912	289,734,498
Federal:		
Veteran's Education	20,407	25,000
Total Federal	20,407	25,000
State:		
Lottery Funds (2015-16 and 2016-17, \$140/FTES)	7,773,240	6,784,837
Apprenticeship Programs	1,731,115	1,641,680
Part-Time Faculty Compensation	1,279,675	1,251,669
Other, including Mandated Costs Block Grant and Mandate Past Claims	40,226,702	14,769,558
Total State	51,010,732	24,447,744
Local:		
Non-Resident/International Student Tuition	4,233,052	4,233,052
Community Services	1,164,502	1,049,720
Student Fees & Fines	1,319,580	1,122,700
Other, including Interest & Enrollment Fee 2%	2,372,202	1,716,578
Total Local	9,089,336	8,122,050
OTHER:		
Interfund Transfers In & Donations/Other	267,507	393,172
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 343,771,894	\$ 322,722,464

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-16 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET

	Actual 2015-2016	Adopted Budget Z Budget Maximum Funding 2016-2017
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 5,373,862	\$ 5,950,000
SPECIAL PROGRAMS:		
Federal:		
Perkins 1C formerly VTEA	\$ 2,693,090	\$ 2,710,040
Career Technical Education (CTE) Transitions	180,476	174,992
Federal Work Study (FWS)	1,756,015	1,879,571
Temporary Assistance to Needy Families (TANF)	387,277	379,429
TANF Work Study Program	435,579	-
Workability III - Department of Rehabilitation (DOR) Cooperative	144,104	211,465
Child Development Training Consortium (CDTC)	72,325	-
Foster Kinship Care Program	166,660	157,231
US Dept of Labor - Northern California Community Colleges American Apprenticeship Initiative	223,670	4,776,330
College to Careers (DOR)	204,316	250,000
US Dept of Education - TRIO Student Support Services	190,921	287,770
US Dept of Education - TRIO Student Support Services - Science, Tech, Engineering & Math	122,251	317,750
US Dept of Education - TRIO Veterans Project	16,011	423,989
Hispanic Serving Institutions Project - Studens in Global Economy (SAGE)	36,510	488,491
Youth Empowerment Strategies For Success - Independent Living Program (ILP)	21,641	21,377
California Early Childhood Mentor	13,842	-
Northern California Central Valley Rural Trade Initiative	83,579	-
State Trade & Export Promotion Project (STEP)	8,729	170,891
Family Health International 360	6,732	-
Other	4,565	2,850
Total Federal	\$ 6,768,293	\$ 12,252,176

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-16 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET

	<u>Actual 2015-2016</u>	<u>Adopted Budget Z Budget Maximum Funding 2016-2017</u>
State:		
Extended Opportunity Programs and Services (EOPS)	\$ 4,559,440	\$ 4,352,181
Cooperative Agencies Resources for Education Programs (CARE)	724,867	695,960
Disabled Student Programs and Services (DSPS)	4,891,033	4,816,036
Student Success and Support Program (SSSP) formerly Matriculation	10,255,378	15,320,248
Board of Governors Financial Assistance Program Admin Allowance (BFAP)	2,958,554	2,869,068
CalWORKS	1,725,008	1,737,620
Student Equity	5,594,775	8,425,351
Basic Skills Initiative (BSI)	668,429	774,513
Mathematics, Engineering, Science Achievement (MESA)	143,297	173,702
Economic Workforce Development (EWD) Center International Trade Development (CITD)	300,942	298,641
EWD Statewide Centers of Excellence (CTXL) Hub	492,428	487,572
Career Technical Education (CTE) Grants	1,920,101	690,700
Foster Kinship Care Program	178,848	157,232
Staff Diversity	22,199	60,000
Enrollment Growth Associate Degree in Nursing II - Yr 1& 2	424,475	393,500
Deputy Sector Navigator (DSN): Health	361,669	332,244
Lottery (Restricted, Proposition 20)	2,389,322	2,085,702
State Instructional Equipment Funds (SIEF)	2,086,965	5,137,159
Linked Learning Pilot Program - SB1070 / AB790 (Fiscal agent)	982,620	1,544,679
State On Behalf Payments for CalSTRS	449,047	449,047
California Apprenticeship Initiative New Innovation Grant Program	11,623	776,377
Inmate Education Pilot Program	65,599	334,401
AB86 Adult Education Consortium Planning Grant	192,696	-
Proposition 39 Program Improvement	395,253	-
Common Course Numbering System	200,000	-
Common Assessment Initiative	6,378	53,622
Sac Employment & Training Agency (SETA)-Regional Industry Cluster of Opportunity III (RICO)	14,988	54,932
Industry Driver Regional Collaborative (IDRC)	12,262	255,455
Galt Joint Union High School (Central Region Agriculture Education Career Pathway)	34,551	43,569
Capital Academy and Pathway - SCC	-	191,676
STREAM Pathway (Science, Technology, Reading/Language, Engineering, Arts & Math)	-	51,000
Other State	26,081	7,249
Total State	<u>\$ 42,088,828</u>	<u>\$ 52,569,436</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-16 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET

	<u>Actual 2015-2016</u>	<u>Adopted Budget Z Budget Maximum Funding 2016-2017</u>
Local:		
Training Source Contracts	\$ 1,112,886	\$ 1,223,641
Central Valley New Car Dealers Association (CVNCDA)	11,462	30,633
Ethics Symposium - CRC - Wagenlis	4,512	25,359
Sacramento Municipal Utilities District (SMUD)	3,000	4,170
Small Engine Training Program	37,500	-
Mathematics, Engineering, Science Achieve (MESA)/Teichert LRCCD	5,000	-
Foundation Grants & Gifts	152,569	136,821
USDA Cochran Thailand	15,660	-
Nursing Grants Emergency Funds	-	17,329
Sutter Nursing Program	129,460	174,581
University of California Davis Programs	475	9,234
Center for International Trade Development (CITD) Program Income	24,188	70,129
Center of Excellence (COE) Program Income	64,226	158,885
ARC Instructionally Related Trust	28,208	14,150
Comprehensive Approaches to Raising Education Standards (CARES)	8,375	-
Prepare Veterans for Employment	6,866	-
California Endowment	25,000	-
Statewide Academic Senate	24,475	-
Butte North Far North (NFN) Workforce Research	23,000	-
Cluster Research for Valley Vision	19,900	-
Sacramento Metropolitan Arts Commission (SMAC) Cultural Arts	11,130	3,513
Faculty Entrepreneurship Mini-Grant	6,803	-
Wellness Program	72	8,358
Other Local	2,318	3,560
Total Local	<u>\$ 1,717,085</u>	<u>\$ 1,880,363</u>
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	<u>55,948,068</u>	<u>72,651,975</u>
TOTAL GENERAL FUND REVENUE AND TRANSFERS	<u>399,719,962</u>	<u>395,374,439</u>
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	<u><u>\$ 434,754,793</u></u>	<u><u>\$ 447,439,185</u></u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET (X, Y, Z)

	Actual 2015-2016	Adopted Budget Z Budget Maximum Funding 2016-2017
APPROPRIATIONS:		
1000 Academic Salaries	\$138,287,880	\$ 156,399,231
2000 Classified Salaries	78,165,764	88,258,468
3000 Employee Benefits	76,449,149	88,095,223
4000 Books, Supplies & Materials	6,306,057	9,978,674
5000 Other Operating Expenses	33,474,414	46,983,109
6000 Capital Outlay	6,925,266	9,115,313
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	3,572,161	605,456
Other Funds	5,279,574	5,151,718
TOTAL APPROPRIATIONS AND TRANSFERS	348,460,265	404,587,192
Program and Other Improvements		
Minimum (X Budget)	33,112,980	12,394,350
Mid-range Funding-Incremental		
Increase (Y Budget)	965,821	2,096,502
Maximum Funding-Incremental		
Increase (Z Budget)	150,981	1,992,073
Total Program & Other Improvements	34,229,782	16,482,925
ENDING FUND BALANCE, June 30		
9700 Uncommitted	12,886,241	12,886,241
9700 Committed	34,502,125	11,397,125
9700 Restricted	4,676,380	2,085,702
TOTAL ENDING FUND BALANCE	52,064,746	26,369,068
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 434,754,793	\$ 447,439,185

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND**

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

DESCRIPTION	2015-2016 ACTUAL	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	\$ 263,890,576	283,383,910	\$ 283,383,910	\$ 283,383,910
X Budget Adjustments:				
Cost of Living Adjustment (FY 2015-16, 1.02%; FY 2016-17, Zero)	2,691,681		-	-
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	12,793,374	3,634,278	3,634,278	3,634,278
Full-Time Faculty	2,862,590	(93,906)	(93,906)	(93,906)
Projected Deficit		(1,439,213)	(1,439,213)	(1,439,213)
X Budget Revenue Increase	19,493,336	3,246,850	3,246,850	3,246,850
Y Budget Increase - Growth, 2016-17, 0.6%		-	1,551,869	1,551,869
Z Budget Increase - Growth, 2016-17, 0.6%		-	-	1,551,869
TOTAL REVENUE CHANGE	19,493,336	3,246,850	4,798,719	6,350,588
TOTAL BASE ALLOCATION, COLA & GROWTH	\$ 283,383,912	\$ 286,630,760	\$ 288,182,629	\$ 289,734,498
	2015-16 Actual	2016-2017 X LEVEL	2016-2017 Y LEVEL	2016-2017 Z LEVEL
FUNDED FTES GOALS:				
FTES Base (funded level for 2015-16)	52,171	52,171	52,171	52,171
Base FTES	52,171	52,171	52,171	52,171
Funded FTES:				
Actual FTES - achieved in 2015-16; projected 2016-17	50,279	50,279	50,279	50,279
Summer Shift - summer 2015 shifted to 2014-15	(2,591)			
Summer Shift - 2016-17 Summer 2016	56			
Summer 2016 Growth		220	220	220
Summer Shift - Summer 2017 to 2016-17, make base		1,672	1,672	1,672
Summer Shift - Summer 2017 to 2016-17, growth			295	590
FTES Reported for 2015-16 / Projected to be Reported for 2016-17	47,744	52,171	52,246	52,761

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET (X, Y, Z)**

DESCRIPTION	2015-2016 ACTUAL	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	\$ 12,886,241	\$ 12,886,241	\$ 12,886,241
Committed	20,188,144	34,502,125	34,502,125	34,502,125
Restricted	4,095,064	4,676,380	4,676,380	4,676,380
Total Beginning Fund Balance	35,034,831	52,064,746	52,064,746	52,064,746
REVENUES:				
Apportionment & Educational Protection Account (EPA), deficated	180,955,451	192,277,055	192,277,055	192,277,055
Basic Allocation Increase - Elk Grove and Rancho Cordova Centers	1,145,691	1,145,691	1,145,691	1,145,691
Base Augmentation	12,793,374	3,634,278	3,634,278	3,634,278
Full-time Faculty	2,862,590	(93,906)	(93,906)	(93,906)
COLA 2015-16, 1.02%; 2016-17 Zero	2,691,681			
Y Growth 2015-16, Zero; 2016-17, 0.6%	-	-	1,551,869	1,551,869
Z Growth 2016-17, 0.6%	-	-	-	1,551,869
Enrollment Fee and Property Taxes	82,935,125	89,667,642	89,667,642	89,667,642
Base Allocation, COLA & Growth (SB361) for 2015-16	283,383,912	286,630,760	288,182,629	289,734,498
Lottery Revenue:				
Base Revenue	5,985,751	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$140/FTES (Z Budget)	1,787,489	-	444,633	884,837
Total Lottery Revenue	7,773,240	5,900,000	6,344,633	6,784,837
Non-Resident/International Student Tuition	4,233,052	4,233,052	4,233,052	4,233,052
Part-Time Faculty Compensation	1,279,675	1,251,669	1,251,669	1,251,669
Community Services	1,164,502	1,049,720	1,049,720	1,049,720
Other Income, including Interfund Transfers	45,937,513	19,568,688	19,668,688	19,668,688
Total Other General Purpose	52,614,742	26,103,129	26,203,129	26,203,129
Total General Purpose Revenue	343,771,894	318,633,889	320,730,391	322,722,464
Special Program Revenue	55,948,068	72,651,975	72,651,975	72,651,975
Total Revenue	399,719,962	391,285,864	393,382,366	395,374,439
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 434,754,793	\$ 443,350,610	\$ 445,447,112	\$ 447,439,185
EXPENDITURES/APPROPRIATIONS:				
Operational Level	\$ 348,460,265	\$ 404,587,192	\$ 404,587,192	\$ 404,587,192
Program and Salary Improvement	34,229,782	12,394,350	14,490,852	16,482,925
Total Expenditures/Appropriations	382,690,047	416,981,542	419,078,044	421,070,117
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	12,886,241	12,886,241	12,886,241	12,886,241
Committed	34,502,125	11,397,125	11,397,125	11,397,125
Restricted	4,676,380	2,085,702	2,085,702	2,085,702
Total Ending Fund Balance	52,064,746	26,369,068	26,369,068	26,369,068
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 434,754,793	\$ 443,350,610	\$ 445,447,112	\$ 447,439,185

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2015-2016 ACTUAL REVENUES AND EXPENDITURES
2016-2017 ADOPTED BUDGET

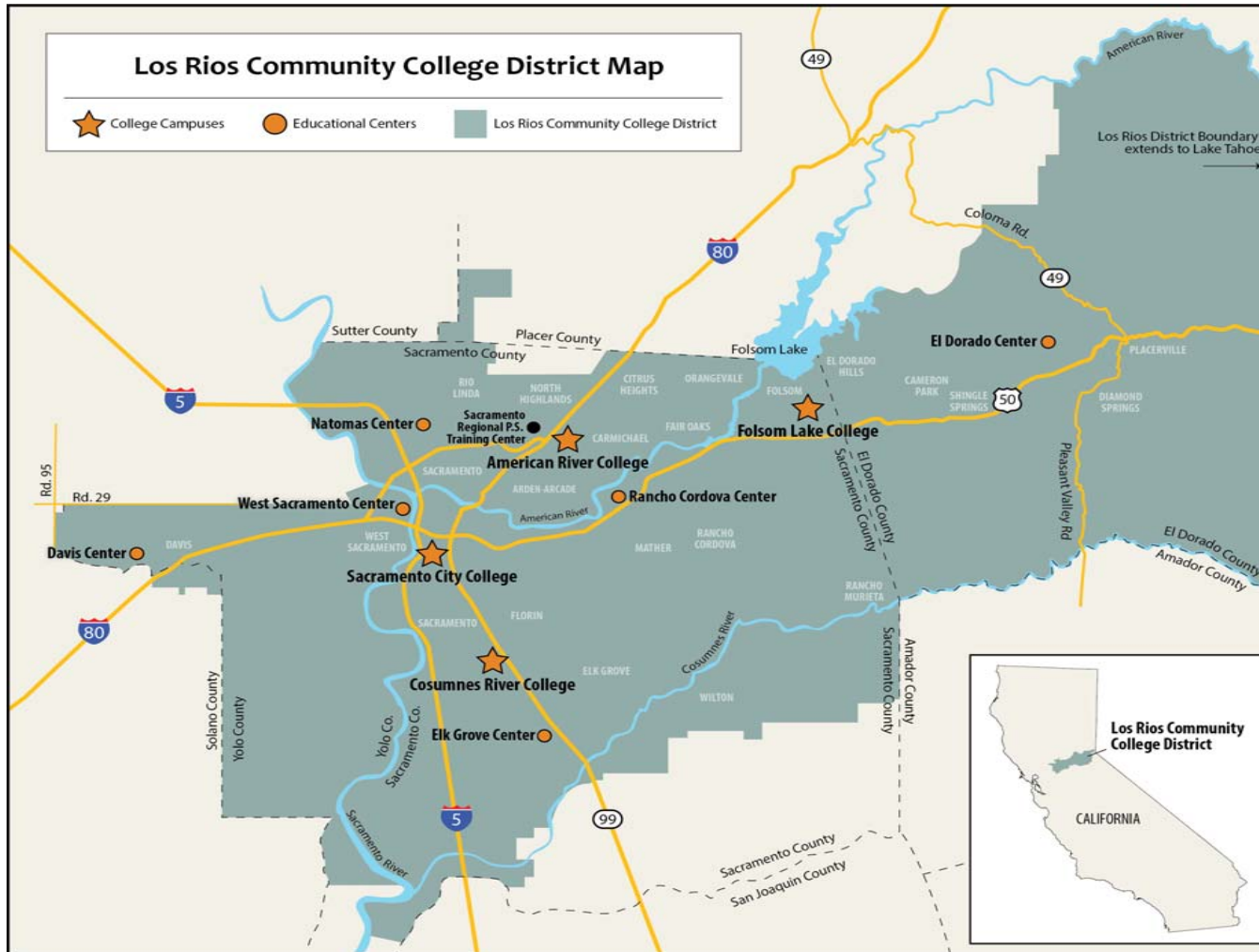
	<u>Full-Time Equivalent (FTE)</u>			ADOPTED BUDGET MAXIMUM FUNDING (Z Budget)
	ACTUAL 2015-2016	ADOPTED BUDGET 2016-2017	ACTUAL 2015-2016	2016-2017
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 10,751,623	\$ 12,886,241
Committed			20,188,144	34,502,125
Restricted			<u>4,095,064</u>	<u>4,676,380</u>
TOTAL BEGINNING FUND BALANCE			<u>35,034,831</u>	<u>52,064,746</u>
REVENUE:				
General Purpose Revenue			343,771,894	322,722,464
Restricted/Special Programs Revenue			<u>55,948,068</u>	<u>72,651,975</u>
TOTAL REVENUE			<u>399,719,962</u>	<u>395,374,439</u>
TOTAL REVENUE AND BEGINNING FUND BALANCE			<u>\$ 434,754,793</u>	<u>\$ 447,439,185</u>
EXPENDITURES/APPROPRIATIONS:				
American River College	1,003.42	1,017.57	94,386,216	108,160,253
Cosumnes River College	511.03	518.82	43,757,638	48,627,797
Folsom Lake College	330.13	333.85	28,701,957	31,177,431
Sacramento City College	828.04	839.53	71,264,289	79,091,928
District Office	85.15	85.09	8,027,123	8,333,911
District Support	<u>203.96</u>	<u>204.32</u>	<u>136,552,825</u>	<u>145,678,797</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>2,961.73</u>	<u>2,999.18</u>	<u>382,690,047</u>	<u>421,070,117</u>
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			12,886,241	12,886,241
Committed			34,502,125	11,397,125
Restricted			<u>4,676,380</u>	<u>2,085,702</u>
TOTAL ENDING FUND BALANCE			<u>52,064,746</u>	<u>26,369,068</u>
TOTAL EXPENDITURES/APPROPRIATIONS AND ENDING FUND BALANCE			<u>\$ 434,754,793</u>	<u>\$ 447,439,185</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
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	38.90	39.90	6,032,925	6,396,668
011B	Instructional Support Services	48.95	48.95	7,094,808	7,260,194
011C	Student Support Services	15.95	15.95	2,430,026	2,358,869
024x-039x	Outreach Centers	6.00	6.00	744,459	861,248
061A	Community Services Programs	0.15	0.15	31,681	29,051
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	109.95	110.95	16,333,899	16,646,030
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	781.86	805.73	72,643,978	68,688,019
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	408.12	384.39	11,266,491	17,256,384
024B-039B	Outreach Center Instructional	152.61	152.61	6,094,178	6,861,916
	Total Instructional excluding Allied Health	1,342.59	1,342.73	90,004,647	92,806,319
012C	Regular Faculty, Allied Health	42.70	43.90	3,382,398	3,437,027
012D	Part-Time Faculty, Allied Health	13.67	13.67	648,545	611,186
	Total Allied Health	56.37	57.57	4,030,943	4,048,213
012J	Instructional Coordinator	10.30	9.30	905,324	859,539
012K	Instructional Work Experience Coordinator	4.00	4.00	339,031	348,558
	Total Instructional, Fall & Spring	1,413.26	1,413.60	95,279,944	98,062,629
012Q	Summer Instruction	110.03	133.00	5,846,965	5,946,430
012S	Substitute Instruction	9.00	9.00	282,981	286,053
012T	Adjunct Office Hours			1,061,504	999,758
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(1,950,000)
	Total Instructional	1,532.29	1,555.60	102,471,394	103,344,870
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	23.60	25.60	1,742,557	2,030,533
014C	Library - Adjunct/Overload	5.80	3.80	362,409	204,169
	Total Librarians	29.40	29.40	2,104,967	2,234,702
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	13.90	14.90	1,105,290	1,249,586
014D	Instructional Development Coordinators	8.00	8.00	661,774	759,926
031A	SRPSTC Coordinators	3.00	3.00	178,556	241,002
036A	Fire Training Coordinator	1.00	1.00	104,885	104,885
038A	UC Davis - English Coordinator	0.40	0.40	33,372	19,000
	Total Instructional Support Services	26.30	27.30	2,083,877	2,374,399

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			27,688	28,600
013M	Department Chair Release Time/Stipends	15.00	15.00	1,777,156	1,775,167
013N	Performing Arts Stipends			314,627	383,643
013O	Athletic Stipends			273,739	276,673
	Total Faculty Stipends	15.00	15.00	2,393,209	2,464,083
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	578,159	646,292
013D	Retraining - Type E	1.00	1.00	13,469	91,027
013G	Collective Bargaining	3.50	3.50	368,676	318,594
013L	President's/Chancellor's Release Time	5.00	5.00	352,564	491,802
013P	Puente Program	0.40	0.40	28,874	35,002
	Total Other Certificated	17.00	17.00	1,341,742	1,582,717
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	7.00	10.00	695,047	860,345
	Total Academic Senate	7.00	10.00	695,047	860,345
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	74.90	73.76	6,061,500	6,779,956
015E	Health Services	6.00	6.00	537,578	542,945
015F	Health Services Adjunct/Overload	1.48	1.48	36,640	71,833
015G	Cultural Awareness Coordinator	1.00	1.00	100,851	100,851
015H	Transfer Services - TOP Contract			93,052	93,946
015L	Student Life Coordinator	2.00	2.00	194,767	206,737
	Total Student Services, Faculty	85.38	84.24	7,024,388	7,796,268
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	7.00	7.00	649,256	666,872
016A,B,F	Fringe Benefits			211,514	212,065
	Total EOPS and MESA District Contribution	7.00	7.00	860,771	878,937

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>CLASSIFIED STAFF</u>				
021A	Administration	171.06	172.01	9,689,157	10,532,787
021B,G,P	Instructional Support	217.69	217.66	10,750,068	11,572,687
021C	Student Services Support	163.01	163.00	8,219,499	8,828,008
021D	Community Relations	9.09	9.00	587,432	624,856
021E	Custodial	98.45	98.20	4,382,149	5,038,078
021F	Maintenance and Operations-General	97.20	96.20	5,952,212	6,504,318
021H,L,M	Information Technology (IT) & Telecommunications	74.65	74.74	6,288,911	6,930,328
021W	Classified Staff Development (PFE)	1.41	1.23	15,944	73,007
021Y	PDF Positions - Bank	2.65	2.65		151,361
024x-039x	Classified Outreach Centers	46.24	46.24	2,549,980	2,815,235
041X	Printing (funded through cost recovery)	1.00	1.00	59,825	59,678
042G	Transfer Center	3.00	3.00	181,927	198,341
061C	Community Service	1.72	0.99	109,079	105,660
022G	Classified - Vacancy Factor				(1,210,000)
	Total Classified Staff	887.17	885.92	48,786,182	52,224,344
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	0.80	1.00	103,599	195,035
	Instructional/Administrative Costs			2,397,153	2,960,942
	Total Apprenticeship Programs	0.80	1.00	2,500,752	3,155,977
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,542,421	2,246,984
	Operational Costs			214,806	255,963
	Fixed Costs			937,125	674,560
	Telecommunications & IT			13,917	7,855
024x-039x	Total Outreach Centers			3,708,270	3,185,362
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			6,498,878	7,149,189
041F	Innovation and Staff Development			17,125	14,225
	Total College Discretionary Funds			6,516,003	7,163,414

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			786,238	842,076
041J	CDF Institutional			130,316	217,500
041Q,S	Training Source Augmentation			790,380	
041T,V	Special Program Augmentations			17,246	
041X	Other Operational Funds			1,071,502	2,643,858
	Total Other Operational Funds			2,795,681	3,703,434
	Total Discretionary Funds			9,311,685	10,866,848
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	43,254	92,600
042C	Education Initiative			139,323	474,209
042D	Tutorial Centers			57,866	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			9,454	20,331
042H	Bus Rental			558,259	555,664
042I	Other Operational Augmentations			65,385	142,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	43,560
042L	Enrollment Fees - Operational Costs			676,385	560,999
042O	International Student Education			72,791	30,000
042P	Postage			34,227	77,000
042Q	Foreign Study			5,772	7,000
042R	Telecommunications - SECC			11,534	35,937
	Total College Related Activities	0.50	0.50	1,698,771	2,147,372
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E,G,H, B	Telecommunications Operational Costs			5,382	19,900
043F	Telecommunications/Data Transmission Lines			609,838	530,700
	Total Telecommunications Activities			615,220	550,600
	<u>INFORMATION TECHNOLOGY</u>				
044G,H,T	Operational Maintenance			2,328,458	282,597
044L	Library Computer System			58,978	88,544
044M	Site Licenses/Other Projects			259,446	517,000
044N	Operating Augments			621,590	987,000
	Total Information Technology Operational			3,268,472	1,875,141

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,166,727	1,243,564
045D	Resource Conservation Management			14,271	35,003
045H	Major Maintenance Allocation			447,657	455,000
062A,X	Campus-Funded FM Projects			(120,511)	(4,008)
	Total Facilities Management Operational			1,508,144	1,729,559
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			318,033	325,000
046C	Facility Rentals			217,262	228,367
046F	American Disability Act (ADA) Accommodation			159,141	140,000
046G	Marketing			442,569	206,900
046H	Recruitment			97,063	60,000
046J	Conference and Travel			125,104	145,800
046K	Special Activities			57,353	75,500
046L	District-Wide Dues			352,469	349,500
046N	Trustee Expenses			177,170	195,234
046P	Student Trustee			11,893	23,443
046Q	Student Access Card			50,242	56,469
046S	Employee Educational Reimbursements			17,729	60,000
	Total Institutional Support Costs			2,026,026	1,866,213
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			335,057	193,443
047C	Staff Development	1.50	1.50	140,552	75,000
047D	Staff Development - Ed Initiative			16,511	133,483
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	531,407	310,039
049C	Child Development Fund			336,209	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
	Total Other Allocations	2.50	2.50	1,679,742	1,149,399
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			505,091	1,672,104
051C	PFE Prior Year Carryover			1,711,937	3,027,289
051E	PFE Classified Staff Development Carryover			66,012	125,717
	Total Partnership for Excellence			2,283,040	4,825,110

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			61,924	65,029
061E,F,G	Program & Operational Costs			908,910	849,980
	Total Community Service			970,835	915,009
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			72,452,394	80,812,393
071C	Type C Benefit Costs			3,973	140,000
071F	Allocated Benefits Contra Account			(9,992,091)	(8,974,053)
071S	Benefits Contra - Adjunct Medical			(130,856)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(770,000)
071W	Retirees Health Benefits			3,883,210	3,444,757
	Net Fringe Benefits			66,216,630	74,637,597
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,280,946	3,294,846
072C	Safety Program			99,621	118,808
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,380,567	3,449,654
	<u>UTILITIES</u>				
073A	Electricity			5,007,772	4,755,000
073B	Gas			980,576	1,079,000
073D	Water/Garbage			593,167	643,000
073E	Sewer/Pest Control			608,265	603,000
073F	Allocated to Auxiliaries - Contra Account			(186,755)	(233,000)
073G	Honeywell Energy Management System			144,789	147,000
073H,J	Toxic Waste Removal/Dump Fees/Permits			165,184	187,075
073K	Utilities - Ethan Way			76,075	75,900
073L	Ethan Rent - Contra Account			93,380	79,000
073M	Utilities - Watertower			96,248	100,600
073O,P	Utilities			19,195	27,365
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			7,822,896	7,688,940

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,030,090	794,395
	Total Grant & Financial Aid Cash Match			1,042,090	806,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			17,040	4,043,653
	Continuing Funds Set-Asides, net			17,040	4,043,653
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			417,938	340,000
079J, 079B	Cost Recoveries (including Indirect)			(847,335)	(619,066)
079L	Cost Recoveries (including indirect) Split			(94,114)	(300,000)
079M	Training Source Cost Recovery			(453,357)	(343,593)
079P	FM - COPFD Contras				124,526
079x	Other Cost Recoveries - Parking			(179,865)	(179,865)
	Total Budget Savings/Cost Recovery			(1,156,733)	(977,998)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			3,930	10,001,899
101B	Facilities Management			36,117	175,403
101C	Staff Development Carryover (Type A/B)	0.40	0.81		96,699
101D	Information Technology			257,674	1,217,416
101E,F	College Discretionary Funds			1,720,407	4,962,347
101G	Program Development Funds			19,344	307,931
101L	Staff Development			67,119	261,318
	Total Rebudgets and Other Carryovers	0.40	0.81	2,104,590	17,023,013
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,720.69	2,747.22	293,093,513	329,344,539

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			1,370,452	
	Base Allocation Increase			9,133,637	3,340,756
	Mandated Costs Current Year - Block Grant			292,156	1,460,779
	Mandated Costs - Past Claims			17,776,811	4,819,692
	Appropriations Above Established Base Levels			2,219,924	1,708,951
	Lottery Funds			2,320,000	1,064,172
082x	Total X Budget Funding Level			33,112,980	12,394,350
	<u>Y BUDGET MID -RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%			463,113	1,160,000
	Growth - 20%			350,867	491,869
	Lottery Funds			151,841	444,633
085x	Increase Above X Budget			965,821	2,096,502
	Total Y Budget Funding Level			34,078,801	14,490,852
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				1,233,838
	Growth - 20%				318,031
	Lottery Funds			150,981	440,204
087x	Increase Above Y Budget			150,981	1,992,073
	Total Program Development & Other Improvements, Z Budget Funding Level			34,229,782	16,482,925
	TOTAL GENERAL PURPOSE FUNDS	2,720.69	2,747.22	327,323,295	345,827,464

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	31.51	31.51	1,907,209	2,778,396
608E,H	Operational Costs			1,714,227	861,739
608N	UTP Passthrough			1,557,143	2,100,000
608F	Fixed Costs			179,865	179,865
608G	Parking			15,417	30,000
	Total Parking Services	31.51	31.51	5,373,862	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	2,693,090	2,710,040
328/9x&330/6x	Career Technical Education (CTE) Transitions	0.95	1.45	180,476	174,992
350x	Federal Work Study (FWS)			1,756,015	1,879,571
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	387,277	379,429
381Q	TANF Work Study Program			435,579	
381F,G,H	Workability III	2.00	2.00	144,104	211,465
331x	Child Development Training Consortium (CDTC)			72,325	
471A-C	Foster Kinship Care Program			166,660	157,232
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.20	1.00	223,670	4,776,330
381L,N	College to Careers (DOR)	1.00	1.00	204,316	250,000
372A,B	US Department of Education - TRIO Student Support Services	1.00	1.00	190,921	287,770
372C	US Department of Education - STEM		1.00	122,251	317,750
372E	US Department of Education - Vets		1.15	16,011	423,989
394A	Hispanic Serving Institutions	1.00	1.00	36,510	488,491
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program (ILP)	0.11	0.11	21,641	21,377
332x	California Early Childhood Mentor			13,842	(150)
385x	Northern California Central Valley Rural Trade Initiative			83,579	
380U	State Trade & Export Promotion Project (STEP)			8,729	170,891
380N	Family Health International 360			6,732	
334x	Regional Consortia Perkins Title 1B - Butte College			3,065	3,000
380G	Employability Skills Workshop			1,500	
	Total Federal	14.20	16.57	6,768,293	12,252,177

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	23.64	25.24	4,559,440	4,352,181
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.10	1.00	724,867	695,960
428x	Disabled Student Programs and Services (DSPS)	25.68	25.68	4,891,033	4,816,036
597x	Student Success & Support Programs (SSSP)	77.91	81.81	10,255,378	15,320,248
438A,B	Board of Governors Financial Assistance Program (BFAP)	26.44	26.44	2,958,554	2,869,068
592x	CalWORKs	11.65	11.65	1,725,008	1,737,620
598A-J	Student Equity	19.19	22.14	5,594,775	8,425,351
571x-577x	Basic Skills Initiative			668,429	774,513
589A,D,E,H	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)	0.55	0.55	143,297	173,702
450G,H,J,K,451J	Economic Workforce Dev (EWD) Center for International Trade Development (CITD)	1.15	1.15	300,942	298,641
454x,452gh,455x,462x	Career Technical Education (CTE) Grants	2.00	2.00	492,428	487,572
482C,G,F,J,K,L,T	Career Technical Education Ench Fd	0.30		1,467,519	293,839
481A,C	CTE Pathways Program - SB1070	1.50	1.50	452,581	396,861
471A-C,K-L	Foster Kinship Care Program	1.64	1.64	178,848	157,231
594A,H	Staff Diversity Funds			22,199	60,000
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	1.58	1.58	424,475	393,500
480A,B,C,D	Deputy Sector Navigator (DSN)	1.00	1.00	311,669	332,244
456D	DSN Netlabs			50,000	
700x	Lottery (Restricted, Proposition 20)			1,808,005	4,676,380
548E,F,G,H	State Instructional Equipment Funds (SIEF)			2,086,965	5,137,159
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			982,620	1,544,679
451X	State On-Behalf STRS			449,047	449,047
440E	California Apprenticeship Initiative		0.50	11,623	776,377
478A	Inmate Education Pilot Program			65,599	334,401
486A	AB86 Adult Education			192,696	
488E,F,GJ,L,M	Proposition 39 Program Improvement			395,253	
565A,B	Common Course Numbering System			200,000	
596A,B	Common Assessment Initiative			6,378	53,622
370R, 482A,L	Sac Employment & Train Agency(SETA)-Reg Industry Cluster of Opportunity (RICO)			14,988	54,932
477A,C	Industry Driver Regional Collaborative			12,262	7,827
477C	IDRC-Advance Imaging				247,628
453S	Galt Joint Union High School (Central Region Agriculture Education Career Pathway)			34,551	43,569
453T,U,V	Capital Acad and Pathway				191,676
453W	STREAM Pathway				51,000
450Q	Small Business Deputy Sector Navigator Mini Grant			10,000	
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			4,644	
475A	Puente Project			4,493	
535A,B,C,E	First 5 Lactation			3,322	6,644
4xx-6xx	Other State			3,620	605
	Total State	195.33	203.88	41,507,512	55,160,113

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,112,887	1,223,641
613A	Central Valley New Car Dealers Association (CVNCDA)			11,462	30,633
613B	CRC Ethics Symposium - Wagenlis			4,512	25,359
620C,G,H	SMUD Solar Grant				2,170
620N	SMUD Tiny House Competition			3,000	2,000
625B	Small Engine Training Program			37,500	
640X,645AB,696ABCDY	Foundation Grants & Gifts			105,018	136,821
699Z	Donations not from Foundation			47,552	
696J	USDA Cochran Thailand			15,660	
655B,C	Nursing Grants Emergency Funds				17,329
694E,F,T,U,V	Sutter Nurse Program			129,460	174,581
698D	University of California Davis Programs			475	9,234
699N	Center for International Trade Development Program Income			24,188	70,129
699L,453x	Center of Excellence Program			64,226	158,885
693G	ARC Instructionally Related Trust			28,208	14,150
642C,D	CARES & ECERS Support			8,375	
620J,K,L	Prepare Veterans for Employment			6,866	
633A	CA Endowment			25,000	
692A	Statewide Academic Senate			24,475	
455z	Butte North Far North (NFN) Workforce Research			23,000	
589H	Cluster Research For Valley Vision			19,900	
618A,B,C	SMAC Cultural Arts Award			11,130	3,513
620P	Faculty Entrepreneurship Mini Grant			6,803	
696G	Los Rios Internship & Career Services (LINC)				3,409
624F	Carnegie Collaboratory For Statistic (STATWAY) Grant			2,318	
6xx	Other Local			5,072	8,509
	Total Local			1,717,086	1,880,363
	TOTAL SPECIAL PROGRAMS	209.53	220.45	49,992,890	69,292,653
	TOTAL RESTRICTED FUNDS	241.04	251.96	55,366,752	75,242,653
	TOTAL GENERAL FUND BUDGET	2,961.73	2,999.18	382,690,047	421,070,117

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.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	5.00	733,288	734,152
011B	Instructional Support Services	15.95	15.95	2,075,505	2,298,271
011C	Student Support Services	4.95	4.95	683,621	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	9,146	9,049
	Total Administrators	27.95	27.95	3,775,466	4,045,183
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	311.43	313.55	28,562,525	27,036,803
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	142.62	137.02	4,015,351	6,150,786
	Total Main Campus Instructional	454.05	450.57	32,577,875	33,187,589
030B	Instructional Staff				
031B	SRPSTC Faculty	17.39	17.39	699,383	816,228
034B	McClellan Center Faculty	9.35	9.35	394,767	418,039
036B	Fire Training Program Faculty	1.76	1.76	68,293	78,690
037B	Natomas Center Faculty	33.08	33.08	1,403,968	1,479,007
	Total Outreach Instructional	61.58	61.58	2,566,412	2,791,964
012C	Regular Faculty, Allied Health	18.10	19.10	1,451,260	1,555,204
012D	Part-Time Faculty, Allied Health	3.45	3.45	260,245	154,250
	Total Allied Health	21.55	22.55	1,711,505	1,709,454
012J	Instructional Coordinator	3.30	3.30	310,038	310,542
012K	Instructional Work Experience Coordinator	1.00	1.00	82,892	86,208
	Total Instructional, Fall & Spring	541.48	539.00	37,248,723	38,085,757
012Q	Summer Instruction	46.02	55.20	2,389,259	2,467,992
012S	Substitute Instruction	3.60	3.60	112,308	116,775
012T	Adjunct Office Hours			422,054	387,324
	Total Instructional	591.10	597.80	40,172,344	41,057,848
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.00	8.00	455,835	582,673
014C	Library - Adjunct/Overload	1.60	0.60	97,165	32,237
	Total Librarians	8.60	8.60	553,000	614,910

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	5.10	5.10	408,615	451,245
014D	Instructional Development Coordinators	2.60	2.60	195,363	223,020
031A	SRPSTC Coordinators	3.00	3.00	178,556	241,002
036A	Fire Training Coordinator	1.00	1.00	104,885	104,885
	Total Instructional Support Services	11.70	11.70	887,420	1,020,152
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			9,737	9,800
013M	Department Chair Release Time/Stipends	6.80	6.80	711,584	729,215
013N	Performing Arts Stipends			104,666	114,798
013O	Athletic Stipends			104,997	112,793
	Total Faculty Stipends	6.80	6.80	930,984	966,606
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	205,412	243,952
013L	President's/Chancellor's Release Time	1.00	1.00	63,433	99,717
	Total Other Certificated	3.68	3.68	268,845	343,669
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	2.40	148,577	199,202
	Total Academic Senate	1.60	2.40	148,577	199,202
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	29.14	28.52	2,263,273	2,603,655
015E	Health Services	2.00	2.00	134,174	139,541
015F	Health Services Adjunct/Overload	0.16	0.16	4,746	7,766
013P	Puente Program	0.20	0.20	18,934	17,501
	Total Student Services, Faculty	31.50	30.88	2,421,127	2,768,463
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	190,855	206,738
016A,B,F	Fringe Benefits			65,743	65,743
	Total EOPS and MESA District Contribution	2.00	2.00	256,598	272,481

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>CLASSIFIED STAFF</u>				
021A	Administration	27.60	27.60	1,479,981	1,543,375
021B,G,P	Instructional Support	82.89	83.65	3,935,824	4,327,686
021C	Student Services Support	61.35	61.35	3,101,001	3,221,563
021D	Community Relations	3.09	3.00	226,697	234,130
021E	Custodial	30.51	29.26	1,298,762	1,468,993
021F	Maintenance and Operations-General	4.80	4.80	229,752	275,110
021H,L,M	Information Technology (IT) & Telecommunications	11.66	11.66	817,110	977,930
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	478,902	509,585
034C	McClellan Center	4.05	4.05	196,813	210,196
037C	Natomas Center	6.73	6.73	382,431	407,260
042G	Transfer Center	1.00	1.00	77,692	78,739
061C	Community Service	0.83	0.10	29,150	27,227
	Total Classified Staff	242.71	241.40	12,254,114	13,281,794
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Costs	0.80	1.00	66,569	151,106
024F	Fixed Costs			1,487,945	1,906,647
024G	District Indirect F15-16			132,882	159,580
	Total Carpenters Apprenticeship	0.80	1.00	1,687,396	2,217,333
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs			5,815	5,815
025F	Fixed Costs			139,564	139,555
	Total Sheet Metal Apprenticeship			145,379	145,370
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs			7,670	7,823
027F	Fixed Costs			184,077	187,747
	Total Electrician Apprenticeship			191,747	195,570
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs			23,545	30,291
028F	Ironworkers Contract & Admin			585,567	726,993
	Total Ironworkers Apprenticeship			609,112	757,284

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			72,208	70,000
031G,H	Telecommunications			11,008	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			225,727	66,065
031K	Instructional Costs-Sac Police			625,646	578,594
031L	Instructional Costs-Sac Sheriff			649,658	496,763
031N-Z	Instructional Costs-Other Contracts			7,632	17,633
036G-N	Instructional Costs-Fire Training Program			1,259,485	1,153,994
	Total Sacramento Regional Public Safety Training Center			2,851,363	2,386,049
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			14,116	14,500
	Total McClellan Center			14,116	14,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			148,790	168,000
	Total Natomas Center			148,790	168,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,099,508	2,706,933
041F	Innovation and Staff Development			3,055	5,000
	Total College Discretionary Funds			2,102,564	2,711,933
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			130,316	217,500
041X	Other Operational Funds			629,153	1,479,876
	Total Other Operational Funds			759,470	1,697,376
	Total Discretionary Funds			2,862,033	4,409,309

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			13,676	322,635
042D	Tutorial Centers			3,572	38,000
042F	Financial Aid Administrative Costs			2,164	7,420
042H	Bus Rental			192,567	176,879
042I	Other Operational Augmentations			1,612	39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			29,458	29,540
042O	International Student Education			48,363	
	Total College Related Activities			291,412	628,817
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			51,747	60,000
046J	Conference and Travel			10,024	10,200
046K	Special Activities			8,205	20,000
	Total Institutional Support Costs			69,975	90,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			416	60,000
047C	Staff Development	0.50	0.50	39,153	29,488
047D	Staff Development - Ed Initiative			711	73,776
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	143,132	121,379
	Total Other Allocations	1.50	1.50	183,412	284,643
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				674,412
051C	PFE Prior Year Carryover			931,092	993,570
051E	PFE Classified Staff Development Carryover			5,931	27,848
	Total Partnership for Excellence			937,023	1,695,830

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			31,719	55,412
061S	Sports Camps			6,130	19,729
	Total Community Service			37,849	75,141
	<u>UTILITIES</u>				
073A	Electricity			1,539,878	1,509,000
073B	Gas			306,389	325,000
073D	Water/Garbage			45,867	68,000
073E	Sewer/Pest Control			282,069	262,000
073F	Allocated to Auxiliaries - Contra Account			(25,879)	(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			49,460	49,160
073O,P	Utilities			3,369	3,400
	Total Utilities			2,201,153	2,186,560
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)		0.08		9,958
101E,F	College Discretionary Funds			1,340,190	2,763,974
101G	Program Development Funds				9,584
101L	Staff Development			29,519	82,359
	Total Rebudgets and Other Carryovers		0.08	1,369,710	2,865,875
	TOTAL GENERAL PURPOSE FUNDS	929.94	935.79	75,268,947.16	82,690,789

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.71	0.71	52,311	47,932
608E,H	Operational Costs			37,148	94,080
608F	Fixed Costs			84,089	84,089
	Total Parking Services	0.71	0.71	173,548	226,101
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	1.00	0.50	1,109,609	1,124,565
328/9x&330/6x	Career Technical Education (CTE) Transitions	0.75	0.75	47,121	49,043
350x	Federal Work Study (FWS)			944,532	878,812
590A,B	Temporary Assistance for Needy Families (TANF)			151,562	143,984
381Q	TANF Work Study Program			366,882	
331x	Child Development Training Consortium (CDTC)			28,900	
471x	Foster Kinship Care Program			111,639	104,884
372A,B	US Department of Education - TRIO Student Support Services	1.00	1.00	190,921	287,770
372C	US Department of Education - STEM		1.00	122,251	317,750
372E	US Department of Education - Vets		1.15	16,011	423,989
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.20	1.00	161,380	4,688,620
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program (ILP)	0.11	0.11	21,641	21,377
332x	California Early Childhood Mentor			650	(150)
334x	Regional Consortia Perkins Title 1B - Butte College			880	
	Total Federal	4.06	5.51	3,273,979	8,040,644

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	6.90	7.50	1,456,076	1,384,417
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.10		233,164	225,977
428x	Disabled Student Programs and Services (DSPS)	7.58	8.58	1,856,764	1,760,428
597x	Student Success & Support Programs (SSSP)	29.93	32.58	4,059,365	5,332,317
438A,B	Board of Governors Financial Assistance Program (BFAP)	9.52	9.52	1,106,198	1,089,935
592x	CalWORKs	4.00	4.00	781,522	756,181
598A-J	Student Equity	6.71	8.91	2,489,724	3,204,366
571x-577x	Basic Skills Initiative			228,179	349,170
589A,D,E,H	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			43,783	61,421
481A,C	CTE Pathways Program - SB1070	1.50	1.50	430,037	367,636
482C,G,F,J,K,L,T	Career Technical Education Ench Fd			615,951	175,202
471x	Foster Kinship Care Program	1.64	1.64	116,589	104,884
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.83	0.83	272,087	268,000
700x	Lottery (Restricted, Proposition 20)			669,987	686,231
548E,F,G,H	State Instructional Equipment Funds (SIEF)			987,869	535,156
440E	California Apprenticeship Initiative		0.50	11,623	776,377
488E,F,G,J,L,M	Proposition 39 Program Improvement			222,544	
596A,B	Common Assessment Initiative				15,000
370R, 482A,L	Sac Employment & Train Agency(SETA)-Reg Industry Cluster of Opportunity (RICO)			14,988	54,932
475A	Puente Project			1,493	
535A,B,C,E	First 5 Lactation			3,322	6,644
	Total State	68.71	75.56	15,601,264	17,154,274

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>SPECIAL PROGRAMS LOCAL</u>				
620C,G,H	SMUD Solar Grant				2,170
625C	LRCCD - MESA/Teichert			5,000	
640X,645AB,696AB	Foundation Grants & Gifts			16,755	28,432
655B,C	Nursing Grants Emergency Funds				3,579
693G	ARC Instructionally Related Trust			28,208	14,150
620J,K,L	Prepare Veterans for Employment			6,866	
692A	Statewide Academic Senate			9,015	
624F	Carnegie Collaboratory For Statistic (STATWAY) Grant			2,318	
6xx	Other Local			315	114
	Total Local			68,478	48,445
	TOTAL SPECIAL PROGRAMS	72.77	81.07	18,943,721	25,243,363
	TOTAL RESTRICTED FUNDS	73.48	81.78	19,117,268	25,469,464
	TOTAL GENERAL FUND BUDGET	1,003.42	1,017.57	94,386,216	108,160,253



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.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	4.95	4.95	691,194	707,029
011B	Instructional Support Services	9.00	9.00	1,337,640	1,288,560
011C	Student Support Services	3.00	3.00	402,064	417,412
032A	Elk Grove Center Administrative	1.00	1.00	156,821	157,073
061A	Community Services Programs	0.05	0.05	11,843	11,273
	Total Administrators	18.00	18.00	2,599,561	2,581,347
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	149.30	154.30	14,056,453	12,924,072
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	83.57	78.40	2,389,366	3,520,742
	Total Main Campus Instructional	232.87	232.70	16,445,820	16,444,814
032B	Elk Grove Center Faculty	25.76	25.76	510,749	1,151,730
	Total Outreach Instructional	25.76	25.76	510,749	1,151,730
012C	Regular Faculty, Allied Health	2.40	2.40	195,422	204,965
012D	Part-Time Faculty, Allied Health	3.14	3.14	128,038	140,389
	Total Allied Health	5.54	5.54	323,460	345,354
012J	Instructional Coordinator	1.00	1.00	100,735	100,851
012K	Instructional Work Experience Coordinator	1.00	1.00	100,851	100,851
	Total Instructional, Fall & Spring	266.17	266.00	17,481,615	18,143,600
012Q	Summer Instruction	16.80	21.20	908,680	947,852
012S	Substitute Instruction	1.50	1.50	22,718	48,199
012T	Adjunct Office Hours			224,002	152,647
	Total Instructional	284.47	288.70	18,637,015	19,292,298
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.00	5.00	321,656	383,685
014C	Library - Adjunct/Overload	1.60	0.60	88,328	32,237
	Total Librarians	5.60	5.60	409,984	415,922
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	1.80	1.80	154,602	156,503
014D	Instructional Development Coordinators	1.80	1.80	147,203	185,562
	Total Instructional Support Services	3.60	3.60	301,805	342,065
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			6,600	7,000
013M	Department Chair Release Time/Stipends	1.80	1.80	294,715	301,710
013N	Performing Arts Stipends			70,072	91,813
013O	Athletic Stipends			48,418	52,226
	Total Faculty Stipends	1.80	1.80	419,805	452,749

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	126,879	148,374
013L	President's/Chancellor's Release Time	1.00	1.00	77,642	99,717
	Total Other Certificated	2.63	2.63	204,520	248,091
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	2.20	122,968	185,100
	Total Academic Senate	1.60	2.20	122,968	185,100
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	14.74	14.51	1,093,880	1,311,514
015E	Health Services	1.00	1.00	100,851	100,851
015F	Health Services Adjunct/Overload	1.16	1.16	31,894	56,301
015L	Student Life Coordinator	1.00	1.00	105,887	105,887
	Total Student Services, Faculty	17.90	17.67	1,332,512	1,574,553
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	189,730	189,731
016A,B,F	Fringe Benefits			60,334	60,335
	Total EOPS and MESA District Contribution	2.00	2.00	250,065	250,066
	<u>CLASSIFIED STAFF</u>				
021A	Administration	16.59	16.59	900,897	940,590
021B,G,P	Instructional Support	43.59	43.59	2,136,176	2,342,265
021C	Student Services Support	23.29	23.28	1,140,413	1,252,854
021D	Community Relations	2.00	2.00	128,603	146,260
021E	Custodial	18.40	18.40	862,829	953,362
021F	Maintenance and Operations-General	4.00	4.00	246,088	250,898
021H,L,M	Information Technology (IT) & Telecommunications	11.58	11.67	866,340	946,778
021Y	PDF Positions - Bank	0.15	0.15		6,260
032C	Elk Grove Center	6.50	6.50	275,588	310,544
042G	Transfer Center	1.00	1.00	63,710	65,646
061C	Community Service	0.55	0.55	37,208	35,513
	Total Classified Staff	127.65	127.73	6,657,853	7,250,970

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	OUTREACH CENTERS				
	ELK GROVE CENTER				
032F	Fixed Costs			51,954	45,000
	Total Elk Grove Center			51,954	45,000
	COLLEGE DISCRETIONARY FUNDS				
041A,E	Block Grant			1,590,753	1,361,555
	Total College Discretionary Funds			1,590,753	1,361,555
	OTHER OPERATIONAL FUNDS				
041T,V	Special Program Augmentations			17,246	
041X	Other Operational Funds			84,736	754
	Total Other Operational Funds			101,982	754
	Total Discretionary Funds			1,692,735	1,362,309
	COLLEGE RELATED ACTIVITIES				
042C	Education Initiative			31,818	54,782
042D	Tutorial Centers			30,910	26,500
042F	Financial Aid Administrative Costs				4,825
042H	Bus Rental			115,186	86,976
042I	Other Operational Augmentations			13,604	7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			16,139	13,099
	Total College Related Activities			222,176	207,891
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals				3,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			2,874	3,000
	Total Institutional Support Costs			13,074	16,200
	OTHER ALLOCATIONS				
047S,F	Program Development Funds				25,000
047C	Staff Development	0.50	0.50	24,715	12,410
047D	Staff Development - Ed Initiative				32,895
047U	Inter-Jurisdictional Exchange Agreements			187,787	182,160
	Total Other Allocations	0.50	0.50	212,502	252,465

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			140,023	278,641
051C	PFE Prior Year Carryover			300,000	963,239
051E	PFE Classified Staff Development Carryover			5,352	14,624
	Total Partnership for Excellence			445,375	1,256,504
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			50,759	45,000
061E,F,G	Program & Operational Costs			624,415	552,017
	Total Community Service			675,175	597,017
	<u>UTILITIES</u>				
073A	Electricity			964,335	846,000
073B	Gas			272,633	306,000
073D	Water/Garbage			225,080	229,000
073E	Sewer/Pest Control			110,245	112,000
073F	Allocated to Auxiliaries - Contra Account			(20,293)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			33,920	34,500
073O,P	Utilities			1,831	9,000
	Total Utilities			1,587,750	1,511,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose				36,979
101C	Staff Development Carryover (Type A/B)	0.18	0.36		43,550
101E,F	College Discretionary Funds			11,374	771,925
101G	Program Development Funds				10,000
101L	Staff Development			17,745	44,001
	Total Rebudgets and Other Carryovers	0.18	0.36	29,119	906,455
	TOTAL GENERAL PURPOSE FUNDS	465.93	470.79	35,865,947.83	38,748,502

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.20	0.20	16,199	15,649
608E,H	Operational Costs				90,580
608F	Fixed Costs			53,601	53,601
	Total Parking Services	0.20	0.20	69,800	159,830
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,33	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	2.63	2.55	573,491	595,766
328/9x&330/6x	Career Technical Education (CTE) Transitions	0.20	0.20	44,175	41,983
350x	Federal Work Study (FWS)			375,910	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			62,290	87,710
331x	Child Development Training Consortium (CDTC)			16,150	
332x	California Early Childhood Mentor			12,192	
334x	Regional Consortia Perkins Title 1B - Butte College			1,500	1,500
380G	Employability Skills Workshop			1,500	
	Total Federal	2.83	2.75	1,135,596	1,245,427

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	5.49	6.49	1,109,021	1,058,758
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	4.00	683,767	636,518
597x	Student Success & Support Programs (SSSP)	15.39	16.64	1,622,612	2,888,449
438A,B	Board of Governors Financial Assistance Program (BFAP)	5.14	5.14	613,717	588,571
592x	CalWORKs	3.25	3.25	311,487	307,043
598A-J	Student Equity	8.00	8.76	963,897	1,710,774
571x-577x	Basic Skills Initiative			86,677	154,201
589A,D,E,H	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)	0.55	0.55	50,500	47,975
482C,G,F,J,K,L,T	Career Technical Education Ench Fd			160,302	986
700x	Lottery (Restricted, Proposition 20)			325,697	328,878
548E,F,G,H	State Instructional Equipment Funds (SIEF)			408,529	360,832
488E,F,GJ,L,M	Proposition 39 Program Improvement			7,112	
596A,B	Common Assessment Initiative			3,719	11,281
453S	Galt Joint Union High School (Central Region Agriculture Education Career Pathway)			34,551	43,569
453T,U,V	Capital Acad and Pathway				95,895
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			4,644	
475A	Puente Project			1,500	
	Total State	42.07	45.08	6,558,090	8,395,570
	<u>SPECIAL PROGRAMS LOCAL</u>				
613A	Central Valley New Car Dealers Association (CVNCDA)			11,462	30,633
613B	CRC Ethics Symposium - Wagenlis			4,512	25,359
620N	SMUD Tiny House Competition			3,000	2,000
625B	Small Engine Training Program			37,500	
640X,645AB,696ABCD	Foundation Grants & Gifts			8,463	12,281
699Z	Donations not from Foundation			47,552	
694E,F,T,U,V	Sutter Nurse Program			8,038	8,195
642C,D	CARES & ECERS Support			875	
620P	Faculty Entrepreneurship Mini Grant			6,803	
	Total Local			128,204	78,468
	TOTAL SPECIAL PROGRAMS	44.90	47.83	7,821,890	9,719,465
	TOTAL RESTRICTED FUNDS	45.10	48.03	7,891,690	9,879,295
	TOTAL GENERAL FUND BUDGET	511.03	518.82	43,757,638	48,627,797



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.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	4.00	5.00	657,848	788,399
011B	Instructional Support Services	6.00	6.00	858,615	862,915
011C	Student Support Services	2.00	2.00	396,420	296,278
037A	Rancho Cordova Center	1.00	1.00	70,877	140,650
	Total Administrators	13.00	14.00	1,983,759	2,088,242
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	89.70	96.45	8,399,073	8,198,466
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	56.49	49.17	1,434,183	2,205,895
037B	Rancho Cordova Faculty	17.98	17.98	725,875	803,886
012K	Instructional Work Experience Coordinator	1.00	1.00	86,208	89,656
	Total Instructional, Fall & Spring	165.17	164.60	10,645,339	11,297,903
012Q	Summer Instruction	10.63	13.20	542,553	590,172
012S	Substitute Instruction	1.00	1.00	15,555	29,516
012T	Adjunct Office Hours			99,052	88,747
	Total Instructional	176.80	178.80	11,302,499	12,006,338
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	395,733	420,540
014C	Library - Adjunct/Overload	0.60	0.60	37,830	32,237
	Total Librarians	5.60	5.60	433,563	452,777
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	153,824	154,700
014D	Instructional Development Coordinators	2.00	2.00	194,494	205,736
	Total Instructional Support Services	4.40	4.40	348,318	360,436
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,700	4,800
013M	Department Chair Release Time/Stipends	1.60	1.60	254,193	241,173
013N	Performing Arts Stipends			58,097	45,400
013O	Athletic Stipends			34,258	26,184
	Total Faculty Stipends	1.60	1.60	351,247	317,557
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	56,801	59,168
013L	President's/Chancellor's Release Time	1.00	1.00	66,534	99,717
	Total Other Certificated	1.65	1.65	123,335	158,885

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	2.20	147,923	179,942
	Total Academic Senate	1.60	2.20	147,923	179,942
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	8.58	9.00	788,284	858,344
015E	Health Services	1.00	1.00	100,851	100,851
	Total Student Services, Faculty	9.58	10.00	889,135	959,195
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	74,907	76,638
016A,B,F	Fringe Benefits			23,820	24,370
	Total EOPS and MESA District Contribution	1.00	1.00	98,727	101,008
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.11	21.77	1,172,616	1,286,388
021B,G,P	Instructional Support	28.79	27.99	1,487,128	1,495,878
021C	Student Services Support	15.92	15.91	843,794	905,099
021E	Custodial	16.00	17.00	762,469	895,458
021F	Maintenance and Operations-General	4.00	3.00	233,923	165,742
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	376,217	417,941
	Total Classified Staff	89.82	89.67	4,876,147	5,166,506
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			180,095	68,000
	Total Rancho Cordova Center			180,095	68,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			613,077	848,356
041F	Innovation and Staff Development			2,960	9,225
	Total College Discretionary Funds			616,037	857,581
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			61,937	1,278
	Total Other Operational Funds			61,937	1,278
	Total Discretionary Funds			677,974	858,859

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			52,415	65,217
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			69,267	138,170
042I	Other Operational Augmentations			5,275	24,429
042L	Enrollment Fees - Operational Costs			3,220	3,220
	Total College Related Activities			140,178	241,036
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			36,498	26,367
046F	American Disability Act (ADA) Accommodation			15,000	15,000
046J	Conference and Travel			9,846	10,200
	Total Institutional Support Costs			61,344	51,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			2,754	15,000
047C	Staff Development				5,947
047D	Staff Development - Ed Initiative			9,587	20,761
047U	Inter-Jurisdictional Exchange Agreements				6,500
	Total Other Allocations			12,341	48,208
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				161,212
051C	PFE Prior Year Carryover			128,816	237,191
051E	PFE Classified Staff Development Carryover			5,234	8,730
	Total Partnership for Excellence			134,049	407,133
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			118,958	92,548
061S	Sports Camps			5,035	300
	Total Community Service			123,993	92,848

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>UTILITIES</u>				
073A	Electricity			991,892	952,000
073B	Gas			132,216	165,000
073D	Water/Garbage			94,194	113,000
073E	Sewer/Pest Control			6,710	11,500
073F	Allocated to Auxiliaries (Contra)			(118,376)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			14,006	23,000
073O,P	Utilities				475
	Total Utilities			1,120,641	1,111,975
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
	<u>General Purpose</u>				
101A	Staff Development Carryover (Type A/B)	0.21	0.36		42,591
101C	College Discretionary Funds			247,847	466,141
101E,F	Program Development Funds				7,247
101G	Staff Development			13,498	33,495
101L					
	Total Rebudgets and Other Carryovers	0.21	0.36	261,345	549,474
	TOTAL GENERAL PURPOSE FUNDS	305.26	309.28	23,266,615	25,219,986

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.05	0.05	3,667	3,583
608E,H	Operational Costs				148,345
	Total Parking Services	0.05	0.05	3,667	151,928
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,335	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	0.05	0.05	228,862	224,370
328/9x&330/6x	Career Technical Education (CTE) Transitions			42,962	41,983
350x	Federal Work Study (FWS)			126,517	196,875
590A,B	Temporary Assistance for Needy Families (TANF)			14,553	24,521
381Q	TANF Work Study Program			3,725	
331x	Child Development Training Consortium (CDTC)			6,875	
471A-C	Foster Kinship Care Program			55,021	52,348
334x	Other Federal			1,185	1,500
	Total Federal	0.05	0.05	479,701	541,597
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	3.00	3.00	416,101	409,677
41xx	Cooperative Agencies Resources for Education (CARE) Programs			59,938	59,804
428x	Disabled Student Programs and Services (DSPS)	3.35	3.35	577,483	648,826
597x	Student Success & Support Programs (SSSP)	11.06	11.06	1,494,285	1,588,933
438A,B	Board of Governors Financial Assistance Program (BFAP)	2.91	2.91	283,608	276,158
592x	CalWORKs	1.40	1.40	167,324	203,607
598A-J	Student Equity	2.75	2.75	494,635	807,909
571x-577x	Basic Skills Initiative			148,050	114,188
481A,C	CTE Pathways Program - SB1070			8,545	15,125
482C,G,F,J,K,L,T	Career Technical Education Ench Fd	0.30		548,264	117,651
471A-C,K-L	Foster Kinship Care Program			62,259	52,347
456D	DSN Netlabs			50,000	
700x	Lottery (Restricted, Proposition 20)			170,017	208,248
548E,F,G,H	State Instructional Equipment Funds (SIEF)			319,079	83,977
478A	Inmate Education Pilot Program			65,599	334,401
477A,C	Industry Driver Regional Collaborative			12,262	255,455
596A,B	Other State			6,279	12,341
	Total State	24.77	24.47	4,883,726	5,188,647
	<u>SPECIAL PROGRAMS LOCAL</u>				
640X,645AB,696ABCDY	Foundation Grants & Gifts			67,374	75,273
642C,D	CARES & ECERS Support			875	
	Total Local			68,249	75,273
	TOTAL SPECIAL PROGRAMS	24.82	24.52	5,431,676	5,805,517
	TOTAL RESTRICTED FUNDS	24.87	24.57	5,435,343	5,957,445
	TOTAL GENERAL FUND BUDGET	330.13	333.85	28,701,957	31,177,431



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 & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	3.95	3.95	558,305	566,767
011B	Instructional Support Services	15.00	15.00	2,256,976	2,234,699
011C	Student Support Services	4.00	4.00	625,272	598,136
030A	West Sacramento Center	1.00	1.00	131,327	133,953
033A	Davis Center	0.70	0.70	75,183	105,178
038A	UC Davis Center	0.30	0.30	32,221	45,076
061A	Community Services Programs	0.05	0.05	10,692	8,729
	Total Administrators	25.00	25.00	3,689,976	3,692,538
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	231.43	241.43	21,625,927	20,528,678
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	125.44	119.80	3,427,591	5,378,961
	Total Main Campus Instructional	356.87	361.23	25,053,517	25,907,639
030B	West Sacramento Center Faculty	23.23	23.23	1,099,192	1,038,613
033B	Davis Center Faculty	15.86	15.86	731,854	709,101
038B	UC Davis Center Faculty	8.20	8.20	460,097	366,622
	Total Outreach Instructional	47.29	47.29	2,291,143	2,114,336
012C	Regular Faculty, Allied Health	22.20	22.40	1,735,715	1,676,858
012D	Part-Time Faculty, Allied Health	7.08	7.08	260,262	316,547
	Total Allied Health	29.28	29.48	1,995,977	1,993,405
012J	Instructional Coordinator	6.00	5.00	494,551	448,146
012K	Instructional Work Experience Coordinator	1.00	1.00	69,080	71,843
	Total Instructional, Fall & Spring	440.44	444.00	29,904,267	30,535,369
012Q	Summer Instruction	36.58	43.40	2,006,473	1,940,414
012S	Substitute Instruction	2.90	2.90	132,400	91,563
012T	Adjunct Office Hours			316,396	371,040
	Total Instructional	479.92	490.30	32,359,536	32,938,386
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.60	7.60	569,334	643,635
014C	Library - Adjunct/Overload	2.00	2.00	139,086	107,458
	Total Librarians	9.60	9.60	708,420	751,093
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	4.60	5.60	388,249	487,138
014D	Instructional Development Coordinators	1.60	1.60	124,713	145,608
038A	UC Davis - English Coordinator	0.40	0.40	33,372	19,000
	Total Instructional Support Services	6.60	7.60	546,335	651,746

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			6,651	7,000
013M	Department Chair Release Time/Stipends	4.80	4.80	516,664	503,069
013N	Performing Arts Stipends			81,792	131,632
013O	Athletic Stipends			86,066	85,470
	Total Faculty Stipends	4.80	4.80	691,173	727,171
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	189,068	194,798
013L	President's/Chancellor's Release Time	1.00	1.00	58,575	99,717
013P	Puente Program	0.20	0.20	9,940	17,501
	Total Other Certificated	3.34	3.34	257,583	312,016
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	1.60	2.40	177,256	194,042
	Total Academic Senate	1.60	2.40	177,256	194,042
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	22.44	21.73	1,916,063	2,006,443
015E	Health Services	2.00	2.00	201,702	201,702
015F	Health Services Adjunct/Overload	0.16	0.16		7,766
015G	Cultural Awareness Coordinator	1.00	1.00	100,851	100,851
015L	Student Life Coordinator	1.00	1.00	88,880	100,850
	Total Student Services, Faculty	26.60	25.89	2,307,496	2,417,612
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	193,765	193,765
016A,B,F	Fringe Benefits			61,617	61,617
	Total EOPS and MESA District Contribution	2.00	2.00	255,382	255,382

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>CLASSIFIED STAFF</u>				
021A	Administration	20.89	20.90	1,136,914	1,255,385
021B,G,P	Instructional Support	60.62	60.63	3,062,003	3,275,418
021C	Student Services Support	62.00	62.01	3,104,933	3,418,499
021D	Community Relations	3.00	3.00	169,977	181,896
021E	Custodial	30.54	30.54	1,310,747	1,564,058
021F	Maintenance and Operations-General	3.50	3.50	201,653	204,315
021H,L,M	Information Technology (IT) & Telecommunications	6.20	6.20	583,088	613,734
030C	West Sacramento Center	7.74	7.74	362,309	399,060
033C	Davis Center	7.75	7.75	386,737	399,387
041X	Printing (funded through cost recovery)	1.00	1.00	59,825	59,678
042G	Transfer Center	1.00	1.00	40,525	53,956
061C	Community Service	0.34	0.34	42,721	42,920
	Total Classified Staff	204.58	204.61	10,461,431	11,468,306
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			33,809	30,725
030F,H	Fixed Costs			150,699	133,500
	Total West Sacramento Center			184,509	164,225
	<u>DAVIS CENTER</u>				
033E	Operational Costs			23,102	30,507
033F	Fixed Costs			81,725	91,500
	Total Davis Center			104,827	122,007

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,195,540	2,232,345
041F	Innovation and Staff Development			11,109	
	Total College Discretionary Funds			2,206,650	2,232,345
	<u>OTHER OPERATIONAL FUNDS</u>				
041T,V	Special Program Augmentations				
041X	Other Operational Funds			305,573	212,359
	Total Other Operational Funds			305,573	212,359
	Total Discretionary Funds			2,512,222	2,444,704
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			41,414	31,575
042D	Tutorial Centers			23,384	33,000
042F	Financial Aid Administrative Costs			7,290	8,086
042H	Bus Rental			181,239	153,639
042I	Other Operational Augmentations			5,771	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			26,674	24,640
042Q	Foreign Study			5,772	7,000
042O	International Student Education			24,428	30,000
	Total College Related Activities			315,972	319,591
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications Operational Costs			9,609	
	Total Telecommunications Activities			9,609	
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			180,764	199,000
046F	American Disability Act (ADA) Accommodation			12,476	15,000
046J	Conference and Travel			9,968	10,200
	Total Institutional Support Costs			203,208	224,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			15,554	60,000
047C	Staff Development	0.50	0.50	76,524	23,725
047D	Staff Development - Ed Initiative			6,213	6,051
	Total Other Allocations	0.50	0.50	98,291	89,776

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			257,170	452,272
051C	PFE Prior Year Carryover			352,029	807,744
051E	PFE Classified Staff Development Carryover			22,504	22,007
	Total Partnership for Excellence			631,702	1,282,023
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			133,817	150,003
	Total Community Service			133,817	150,003
	<u>UTILITIES</u>				
073A	Electricity			1,362,449	1,311,000
073B	Gas			253,768	265,000
073D	Water/Garbage			209,767	208,000
073E	Sewer/Pest Control			205,770	213,000
073F	Allocated to Auxiliaries - Contra Account			(22,206)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			41,139	53,915
073O,P	Utilities			10,143	10,340
	Total Utilities			2,060,830	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	0.01		600
101E,F	College Discretionary Funds			120,996	960,307
101G	Program Development Funds				7,832
101L	Staff Development				66,474
	Total Rebudgets and Other Carryovers	0.01	0.01	120,996	1,035,213
	TOTAL GENERAL PURPOSE FUNDS	764.55	776.05	57,842,570	61,288,289

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.65	0.65	47,243	46,231
608E,H	Operational Costs				148,345
608F	Fixed Costs			35,688	35,688
	Total Parking Services	0.65	0.65	82,931	230,264
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	2.21	2.71	751,675	727,839
328/9x&330/6x	Career Technical Education (CTE) Transitions		0.50	46,218	41,983
350x	Federal Work Study (FWS)			771,962	918,750
590A,B	Temporary Assistance for Needy Families (TANF)			81,766	77,678
381Q	TANF Work Study Program			64,971	
381F,G,H	Workability III	2.00	2.00	144,104	211,465
331x	Child Development Training Consortium (CDTC)			20,400	
381L,N	College to Careers (DOR)	1.00	1.00	204,316	250,000
394A	Hispanic Serving Institutions	1.00	1.00	36,510	488,491
380N	Family Health International 360			6,732	
332x	California Early Childhood Mentor			500	
	Total Federal	6.21	7.21	2,129,153	2,716,206

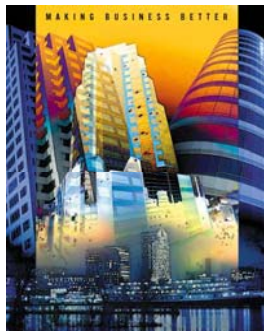
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	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	1,773,020	1,770,264
597x	Student Success & Support Programs (SSSP)	21.53	21.53	2,611,099	4,564,750
438A,B	Board of Governors Financial Assistance Program (BFAP)	8.87	8.87	955,031	914,404
592x	CalWORKs	3.00	3.00	454,383	460,353
598A-J	Student Equity	1.73	1.72	1,646,519	2,702,302
571x-577x	Basic Skills Initiative			205,524	156,954
589A,D,E,H	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			49,014	64,306
481A,C	CTE Pathways Program - SB1070			14,000	14,100
482C,G,F,J,K,L,T	Career Technical Education Ench Fd			143,003	
548E,F,G,H	State Instructional Equipment Funds (SIEF)			371,488	730,868
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.75	0.75	152,388	125,500
453T,U,V	Capital Acad and Pathway				95,781
453W	STREAM Pathway				51,000
480A,B,C,D	Deputy Sector Navigator (DSN)	1.00	1.00	311,669	332,244
700x	Lottery (Restricted, Proposition 20)			434,950	1,063,701
488E,F,G,J,L,M	Proposition 39 Program Improvement			165,597	
596A,B	Common Assessment Initiative				15,000
450Q	Small Business Deputy Sector Navigator Mini Grant			10,000	
475A	Puente Project			1,500	
698M	DSN Program Income				605
	Total State	56.63	55.62	11,138,834	14,809,800
	<u>SPECIAL PROGRAMS LOCAL</u>				
618A,B,C	SMAC Cultural Arts Award			11,130	3,513
633A	CA Endowment			25,000	
642C,D	CARES & ECERS Support			6,310	
640X,645AB,696ABCD	Foundation Grants & Gifts			12,426	20,835
655B,C	Nursing Grants Emergency Funds				13,750
692A	Statewide Academic Senate			15,460	
698D	University of California Davis Programs			475	9,234
6xx	FCCC -Wellpoint-Center for Nursing				37
	Total Local			70,801	47,369
	TOTAL SPECIAL PROGRAMS	62.84	62.83	13,338,788	17,573,375
	TOTAL RESTRICTED FUNDS	63.49	63.48	13,421,718	17,803,639
	TOTAL GENERAL FUND BUDGET	828.04	839.53	71,264,289	79,091,928



District Office/Districtwide Support Services



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.

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.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	12.50	12.50	2,118,199	2,240,909
011B	Instructional Support Services	3.00	3.00	566,073	575,749
011C	Student Support Services	2.00	2.00	322,650	322,650
	Total Administrators	17.50	17.50	3,006,922	3,139,308
	<u>CLASSIFIED STAFF</u>				
021A	Administration	62.40	62.34	3,841,931	4,147,953
021B,G,P	Instructional Support	1.80	1.80	128,936	131,440
021C	Student Services Support	0.45	0.45	29,358	29,993
021D	Community Relations	1.00	1.00	62,155	62,570
021E	Custodial	2.00	2.00	101,489	106,529
	Total Classified Staff	67.65	67.59	4,163,870	4,478,485
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			444,261	434,169
041X	Other Operational Funds			3,017	4,070
	Total Other Operational Funds			447,278	438,239
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			71,866	91,800
	Total Institutional Support Costs			71,866	91,800
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			6,348	
047C	Staff Development			159	3,430
047U	Inter-Jurisdictional Exchange Agreements			187,388	
	Total Other Allocations			193,895	3,430

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
051E	PFE Classified Staff Development Carryover			5,092	11,508
	Total Partnership for Excellence			5,092	11,508
	<u>UTILITIES</u>				
073A	Electricity			108,734	100,000
073B	Gas			10,099	9,000
073D	Water/Garbage			9,111	9,000
073E	Sewer/Pest Control			3,472	4,500
	Total Utilities			131,415	122,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			430	10,000
101G	Program Development Funds				3,652
101L	Staff Development			6,356	34,989
	Total Rebudgets and Other Carryovers			6,786	48,641
	TOTAL GENERAL FUND BUDGET	85.15	85.09	8,027,123	8,333,911

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>ADMINISTRATORS</u>				
011A	Administration	8.50	8.50	1,274,092	1,359,412
011F	Administration - Vacancy Factor				(260,000)
039A	Training Source Director			4,123	
	Total Administrators	8.50	8.50	1,278,215	1,099,412
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(1,950,000)
	Total Instructional				(1,950,000)
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00	13,469	91,027
013G	Collective Bargaining	3.50	3.50	368,676	318,594
013L	President's/Chancellor's Release Time	1.00	1.00	86,381	92,934
	Total Other Certificated	5.50	5.50	468,525	502,555
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.60	0.80	98,323	102,059
	Total Academic Senate	0.60	0.80	98,323	102,059
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			93,052	93,946
	Total Student Services, Faculty			93,052	93,946
	<u>CLASSIFIED STAFF</u>				
021A	Administration	22.47	22.81	1,156,818	1,359,096
021E	Custodial	1.00	1.00	45,854	49,678
021F	Maintenance and Operations-General	80.90	80.90	5,040,796	5,608,253
021H,L,M	Information Technology (IT) & Telecommunications	41.21	41.21	3,646,156	3,973,945
021W	Classified Staff Development (PFE)	1.41	1.23	15,944	73,007
021Y	PDF Positions - Bank	2.50	2.50		145,101
039C	Training Source	5.27	5.27	467,199	579,203
022G	Classified - Vacancy Factor				(1,210,000)
	Total Classified Staff	154.76	154.92	10,372,767	10,578,283

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>TRAINING SOURCE</u>				
039E	Operational Costs			25,013	35,151
039F	Fixed Costs			11,810	17,995
039G	Telecommunications			2,910	4,855
	Total Training Source Center			39,733	58,001
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			341,977	407,907
041Q,S	Training Source Augmentation			790,380	
041X	Other Operational Funds			(12,914)	945,521
	Total Other Operational Funds			1,119,442	1,353,428
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	43,254	92,600
042I	Other Operational Augmentations			39,123	54,000
042L	Enrollment Fees - Operational Costs			600,894	490,500
042P	Postage			34,227	77,000
042R	Telecommunications - SECC			11,534	35,937
	Total College Related Activities	0.50	0.50	729,032	750,037
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E,G,H, B	Telecommunications Operational Costs			5,382	19,900
043F	Telecommunications/Data Transmission Lines			600,229	530,700
	Total Telecommunications Activities			605,611	550,600
	<u>INFORMATION TECHNOLOGY</u>				
044G,H,T	Operational Maintenance			2,328,458	282,597
044L	Library Computer System			58,978	88,544
044M	Site Licenses/Other Projects			259,446	517,000
044N	Operating Augments			621,590	987,000
	Total Information Technology Operational			3,268,472	1,875,141

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,166,727	1,243,564
045D	Resource Conservation Management			14,271	35,003
045H	Major Maintenance Allocation			447,657	455,000
	Total Facilities Management Operational			1,628,655	1,733,567
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			318,033	325,000
046F	American Disability Act (ADA) Accommodation			79,918	50,000
046G	Marketing			442,569	206,900
046H	Recruitment			97,063	60,000
046J	Conference and Travel			13,200	13,200
046K	Special Activities			46,274	52,500
046L	District-Wide Dues			352,469	349,500
046N	Trustee Expenses			177,170	195,234
046P	Student Trustee			11,893	23,443
046Q	Student Access Card			50,242	56,469
046S	Employee Educational Reimbursements			17,729	60,000
	Total Institutional Support Costs			1,606,559	1,392,246
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			309,985	33,443
047U	Inter-Jurisdictional Exchange Agreements			13,100	
049C	Child Development Fund			336,209	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
062A,X	Campus-Funded FM Projects			(120,511)	(4,008)
	Total Other Allocations			858,790	466,869
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			107,898	105,567
051C	PFE Prior Year Carryover				25,545
051E	PFE Classified Staff Development Carryover			21,900	41,000
	Total Partnership for Excellence			129,798	172,112

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			72,452,394	80,812,393
071C	Type C Benefit Costs			3,973	140,000
071F	Allocated Benefits Contra Account			(9,992,091)	(8,974,053)
071S	Benefits Contra - Adjunct Medical			(130,856)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(770,000)
071W	Retirees Health Benefits			3,883,210	3,444,757
	Net Fringe Benefits			66,216,630	74,637,597
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,280,946	3,294,846
072C	Safety Program			99,621	118,808
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,380,567	3,449,654
	<u>UTILITIES</u>				
073A	Electricity			40,484	37,000
073B	Gas			5,471	9,000
073D	Water/Garbage			9,148	16,000
073G	Honeywell Energy Management System			144,789	147,000
073H,J	Toxic Waste Removal/Dump Fees/Permits			26,659	26,500
073K	Utilities - Ethan Way			76,075	75,900
073L	Ethan Rent - Contra Account			93,380	79,000
073M	Utilities - Watertower			96,248	100,600
073O,P	Utilities			3,852	4,150
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			721,105	720,150

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,030,090	794,395
	Total Grant & Financial Aid Cash Match			1,030,090	794,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			17,040	4,043,653
	Continuing Funds Set-Asides, net			17,040	4,043,653
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			417,938	340,000
079J, 079B	Cost Recoveries (including Indirect)			(847,335)	(619,066)
079L	Cost Recoveries (including indirect) Split			(94,114)	(300,000)
079M	Training Source Cost Recovery			(453,357)	(343,593)
079P	FM - COPFD Contras				124,526
079x	Other Cost Recoveries - Parking			(179,865)	(179,865)
	Total Budget Savings/Cost Recovery			(1,156,733)	(977,998)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			3,500	9,954,920
101B	Facilities Management			36,117	175,403
101D	Information Technology			257,674	1,217,416
101G	Program Development Funds			19,344	269,616
	Total Rebudgets and Other Carryovers			316,635	11,617,355
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	169.86	170.22	92,822,310	113,063,062

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			1,370,452	
	Base Allocation Increase			9,133,637	3,340,756
	Mandated Costs Current Year - Block Grant			292,156	1,460,779
	Mandated Costs - Past Claims			17,776,811	4,819,692
	Appropriations Above Established Base Levels			2,219,924	1,708,951
	Lottery Funds			2,320,000	1,064,172
082x	Total X Budget Funding Level			33,112,980	12,394,350
	<u>Y BUDGET MID -RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%			463,113	1,160,000
	Growth - 20%			350,867	491,869
	Lottery Funds			151,841	444,633
085x	Increase Above X Budget			965,821	2,096,502
	Total Y Budget Funding Level			34,078,801	14,490,852
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				1,233,838
	Growth - 20%				318,031
	Lottery Funds			150,981	440,204
087x	Increase Above Y Budget			150,981	1,992,073
	Total Program Development & Other Improvements, Z Budget Funding Level			34,229,782	16,482,925
	TOTAL GENERAL PURPOSE FUNDS	169.86	170.22	127,052,091.71	129,545,987

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	29.90	29.90	1,787,790	2,665,001
608E,H	Operational Costs			1,677,079	380,389
608N	UTP Passthrough			1,557,143	2,100,000
608F	Fixed Costs			6,487	6,487
608G	Parking			15,417	30,000
	Total Parking Services	29.90	29.90	5,043,916	5,181,877
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,33	Perkins 1C - formerly Vocational & Technical Education Act (VTEA)	0.05	0.05	29,453	37,500
350x	Federal Work Study (FWS)			(462,905)	(587,366)
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	91,009	87,278
385x	Northern California Central Valley Rural Trade Initiative			83,579	
380U	State Trade & Export Promotion Project (STEP)			8,729	170,891
	Total Federal	1.05	1.05	(250,135)	(291,697)

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2015-2016 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2016-2017 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2016	FY2017	FY2016	FY2017
	<u>SPECIAL PROGRAMS STATE</u>				
597x	Student Success & Support Programs (SSSP)			468,017	945,799
592x	CalWORKs			10,292	10,436
594A,H	Staff Diversity Funds			22,199	60,000
450G,H,J,K,451J	Economic Workforce Dev (EWD) Center for International Trade Development (CITD)	1.15	1.15	300,942	298,641
454x,452gh,455x,462x	Career Technical Education (CTE) Grants	2.00	2.00	492,428	487,572
700x	Lottery (Restricted, Proposition 20)			207,354	2,389,322
548E,F,G,H	State Instructional Equipment Funds (SIEF)				3,426,326
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			982,620	1,544,679
451X	State On-Behalf STRS			449,047	449,047
486A	AB86 Adult Education			192,696	
565A,B	Common Course Numbering System			200,000	
	Total State	3.15	3.15	3,325,597	9,611,822
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,112,887	1,223,641
696J	USDA Cochran Thailand			15,660	
694E,F,T,U,V	Sutter Nurse Program			121,422	166,386
617C	Sutter Health Plus Wellness Program			72	8,358
699N	Center for International Trade Development Program Income			24,188	70,129
699L,453x	Center of Excellence Program			64,226	158,885
455z	Butte North Far North (NFN) Workforce Research			23,000	
589H	Cluster Research For Valley Vision			19,900	
696G	Los Rios Internship & Career Services (LINC)				3,409
	Total Local			1,381,355	1,630,808
	TOTAL SPECIAL PROGRAMS	4.20	4.20	4,456,816	10,950,933
	TOTAL RESTRICTED FUNDS	34.10	34.10	9,500,733	16,132,810
	TOTAL GENERAL FUND BUDGET	203.96	204.32	136,552,825	145,678,797



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 in stability and needs to increase FTES through improved efficiencies to achieve our base level funding this year.

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 was 133.00 FTE, an increase of 23 or 20% in FTEF over utilized summer 2015. The WSCH growth goal for summer 2016 was 20%. The WSCH generated is currently 6.2%.

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, Apprenticeships and Inter-Jurisdictional Agreement classified staff are excluded. One FTE for classified positions is 2,080 hours (twelve months at 40 hours per week).

Location	Adopted Budget 2015-16	Converted/ Transferred or New Position	Adopted Budget 2016-2017
ARC	239.96	1.34	241.30
CRC	124.87	2.31	127.18
FLC	89.32	0.35	89.67
SCC	202.43	1.84	204.27
DO	66.65	0.94	67.59
DS	152.32	2.60	154.92
TOTAL	875.55	9.38	884.93

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

Savings from vacancies and reassignments are relied upon as part of the base budget. After recovering the budgeted amount, college and district departments are able to access remaining funds from classified and administrative vacancies at the step 1 rate. Employee groups are credited with the savings above step 1 when a position is vacated due to retirement or resignation. The factor is a conservative amount based upon an average amount of vacant positions and the typical length of time required to fill a vacancy.

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

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. For 2015-16, apprenticeship program RSI revenues were funded at \$5.46 per instructional hour. Fiscal year 2016-17 RSI is budgeted at \$5.71 per instructional hour. Fiscal year 2016-17 growth plans for apprenticeship work experience are estimated at an increase of approximately 1,000 FTES above fiscal year 2015-16.

Program	2015-16 Related & Supplemental Instructional Hours (Revised Report)	2015-16 Work Experience FTES (Annual Report)
<i>Carpenters/Drywall</i>	188,303	341.10
<i>Sheet Metal</i>	21,160	10.91
<i>Electricians</i>	24,464	37.92
<i>Ironworkers</i>	32,377	47.66
Total	266,304	437.59

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 Annual
ARC – Natomas	18,673	17,957
CRC – Elk Grove	15,299	16,789
FLC – El Dorado Center	15,521	15,450
FLC – Rancho Cordova	7,009	14,239
SCC – Davis/UC Davis	16,898	16,529
SCC – West Sacramento	13,888	13,863

*Does not include summer; Includes resident & non-resident WSCH.

YEAR-ROUND PROGRAMS

ANNUAL SEMESTER FALL, SPRING & SUMMER WSCH

CENTER	2014-15	2015-16
ARC – Regional Fire Training Program	1,524	1,431
ARC – Regional Public Safety Center	10,386	10,511

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 2015-16 and the initial 2016-17 allocation. The 2016-17 appropriations may also include unspent funds carried over from the prior fiscal year.

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

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

INFORMATION TECHNOLOGY & TELECOMMUNICATIONS

Most of 2015-16 information technology costs were on-going but due to limited continuing operational funds, these 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

045B Facility Management – Department allocation for operational expenses for facilities management.

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 base augmentation is budgeted 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 \$5.9M. Of those funds \$3.6M is committed to on-going salaries and benefits and \$2.3M 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 \$445K 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 for an additional \$1.5M above Y Budget. Lottery funds are budgeted at \$140/FTES or \$440K 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.



General Fund Budget Guidelines

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 its 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.



General Fund Budget Guidelines

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

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

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

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

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

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

CalWORKs – 592x

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

employment skills training, and instructional services. In 2014-15, the District served 1,802 students through its CalWORKS program.

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

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

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

California State Lottery Education Fund 700x

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

Local Programs

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

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

	2016-17 Adopted Budget	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	% Chg 2012-13 to 2016-17
Beginning Fund Balance						
<i>Uncommitted</i>	12,886,241	10,751,623	10,249,904	9,827,730	11,899,700	8.29%
<i>Committed</i>	34,502,125	20,188,144	17,296,722	18,131,674	18,131,674	90.29%
Total Beginning Fund Balance	47,388,366	30,939,767	27,546,626	27,959,404	30,031,374	57.80%
Apportionment, EPA, Property Taxes and Enrollment Fees						
<i>Base Funding</i>	283,383,910	263,890,573	251,092,136	241,934,721	238,652,257	
<i>COLA</i>	-	2,691,684	2,134,283	3,798,375	-	
<i>Basic Allocation Increase + Centers</i>	4,779,969	13,939,065	1,134,124	-	-	
<i>Growth</i>	3,103,738	-	9,546,599	5,690,550	2,639,490	
<i>New Faculty Funding</i>	(93,906)	2,862,590	-	-	-	
<i>Deficit</i>	(1,439,213)	-	(838,973)	(1,257,118)	(2,412,917)	
Total Base Allocation, COLA & Growth	289,734,498	283,383,912	263,068,169	250,166,528	238,878,830	21.29%
Lottery	6,784,837	7,773,240	6,609,944	6,334,920	6,251,579	8.53%
Other General Purpose						
<i>Non-Resident/International Student Tuition</i>	4,233,052	4,233,052	4,141,384	3,371,754	2,969,021	42.57%
<i>Part-Time Faculty Compensation</i>	1,251,669	1,279,675	1,251,669	1,251,669	1,251,669	0.00%
<i>Community Services</i>	1,049,720	1,164,502	1,177,234	1,293,108	1,139,189	-7.85%
<i>Other, including Interest & Enrollment Fee 2%</i>	19,668,688	45,937,513	8,562,960	14,812,414	12,802,790	53.63%
Total Other General Purpose	26,203,129	52,614,742	15,133,247	20,728,945	18,162,669	44.27%
Total Revenue & Beginning Fund Balance	370,110,830	374,711,661	312,357,986	305,189,797	293,324,452	26.18%

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

	2016-17 Adopted Budget		2015-16 Actual		2014-15 Actual		2013-14 Actual		2012-13 Actual		% Chg 2012-13 to 2016-17	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Administrative Salaries												
Administration	6,396,668	39.90	6,032,925	38.90	5,513,869	37.90	5,441,264	37.90	5,368,546	38.90		
Instructional	7,260,194	48.95	7,094,808	48.95	6,540,601	48.45	6,325,582	48.45	6,326,898	48.45		
Student Services	2,358,869	15.95	2,430,026	15.95	2,176,875	17.00	2,169,218	17.00	2,232,373	16.00		
Outreach Centers	861,248	6.00	744,459	6.00	695,704	5.50	450,957	4.50	425,892	4.50		
Community Services	29,051	0.15	31,681	0.15	28,238	0.15	20,772	0.15	20,413	0.15		
Administration - Vacancy Factor	(260,000)				-		-		-			
Total Administrative Salaries	16,646,030	110.95	16,333,899	109.95	14,955,287	109.00	14,407,793	108.00	14,374,122	108.00	15.81%	2.73%
Instructional Salaries												
Regular, including vacancy factor	70,175,046	850.63	76,026,376	824.56	71,873,053	804.35	71,906,909	801.96	69,834,201	799.66		
Part-Time	17,867,570	397.06	11,915,036	421.79	11,499,700	431.88	12,040,924	416.38	13,694,796	455.32		
Outreach Centers	6,861,916	152.61	6,094,178	152.61	5,065,921	154.57	4,686,080	149.06	3,786,473	110.07		
Instructional Coordinators	859,539	9.30	905,324	10.30	870,193	9.30	873,159	10.10	835,455	9.10		
Instructional Work Experience Coordinators	348,558	4.00	339,031	4.00	317,110	4.00	311,224	4.00	227,967	4.00		
Adjunct Office Hours	999,758		1,061,504		942,099		874,027	0.00	853,534			
Substitute Instructors	286,053	9.00	282,981	9.00	270,111	9.00	234,104	9.00	205,961	9.00		
Summer Instruction	5,946,430	133.00	5,846,965	110.03	4,674,979	91.27	4,104,971	86.21	3,841,959	86.31		
Total Instructional Salaries	103,344,870	1,555.60	102,471,395	1,532.29	95,513,166	1,504.37	95,031,398	1,476.71	93,280,346	1,473.46	10.79%	5.57%
Librarians												
Librarian/Audio Visual	2,030,533	25.60	1,742,557	23.60	1,553,848	23.00	1,664,098	24.20	1,830,065	24.60		
Library - Adjunct/Overload	204,169	3.80	362,409	5.80	483,664	6.40	401,155	5.20	318,382	4.80		
Total Librarians	2,234,702	29.40	2,104,966	29.40	2,037,512	29.40	2,065,253	29.40	2,148,447	29.40	4.01%	0.00%
Instructional Support Services												
Academic Program Coordinators	1,249,586	14.90	1,105,290	13.90	1,136,926	13.70	1,223,411	12.50	1,160,433	13.50		
Instructional Development Coordinators	759,926	8.00	661,774	8.00	716,520	8.00	637,542	9.80	659,341	8.30		
SRPSTC Coordinators	241,002	3.00	178,556	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		
UC Davis - English Coordinator	19,000	0.40	33,372	0.40								
Apprenticeship Coordinator							104,054	0.80	102,945	0.80		
Instructional Support Services	2,374,399	27.30	2,083,877	26.30	2,122,120	25.70	2,228,085	27.10	2,347,670	27.60	1.14%	-1.09%
Faculty Stipends												
Faculty Evaluation	28,600		27,688		27,350		25,800		24,150			
Department Chair Release Time/Stipends	1,775,167	15.00	1,777,156	15.00	1,459,234	14.60	1,371,799	14.40	1,343,349	14.00		
Performing Arts Stipends	383,643		314,627		300,482		284,339		308,111			
Athletic (Coaching) Stipends	276,673		273,739		260,541		228,332		223,529			
Total Faculty Stipends	2,464,083	15.00	2,393,210	15.00	2,047,607	14.60	1,910,270	14.40	1,899,139	14.00	29.75%	7.14%
Faculty Release/Reassignment												
Staff Development Type A & B Leaves	646,292	7.10	578,160	7.10	753,805	7.10	382,506	7.10	608,843	7.10		
LRC Media Operations	28,290	0.50	22,005	0.50	35,546	0.50	13,436	0.50	29,076	0.50		
Retraining - Type E Leaves	91,027	1.00	13,469	1.00	9,278	1.00	9,278	1.00		1.00		
Collective Bargaining	318,594	3.50	368,676	3.50	318,770	3.50	421,708	2.75	312,569	2.75		
President's/Chancellors Release Time	491,802	5.00	352,564	5.00	317,206	5.00	207,045	3.25	236,219	2.00		
Puente Program	35,002	0.40	28,873	0.40	37,312	0.40	36,611	0.40	26,384	0.40		
Total Release/Reassignment	1,611,007	17.50	1,363,747	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	860,345	10.00	695,047	7.00	686,644	7.00	666,058	7.00	647,602	7.00		
Total Academic Senate	860,345	10.00	695,047	7.00	686,644	7.00	666,058	7.00	647,602	7.00	32.85%	42.86%

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

	2016-17 Adopted Budget		2015-16 Actual		2014-15 Actual		2013-14 Actual		2012-13 Actual		% Chg 2012-13 to 2016-17	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Student Services												
Counseling	6,779,956	73.76	6,061,501	74.90	6,289,784	74.90	6,612,461	76.89	6,849,066	78.55		
Health Services	542,945	6.00	537,578	6.00	506,190	6.00	398,055	5.00	404,083	5.00		
Health Services - Adjunct/Overload	71,833	1.48	36,640	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		93,052		37,800		70,326		44,743			
Student Life Coordinator	206,737	2.00	194,767	2.00	187,233	2.00	187,232	2.00	187,232	2.00		
Total Student Services	7,796,268	84.24	7,024,389	85.38	7,150,747	85.38	7,426,180	87.37	7,639,971	89.03	2.05%	-5.38%
EOPS/MESA - District Contribution												
Coordinators	666,872	7.00	649,256	7.00	643,894	7.00	657,037	7.00	649,711	7.00		
Fringe Benefits	212,065		211,514		197,032		107,685		179,483			
EOPS/MESA Coordinators	878,937	7.00	860,770	7.00	840,926	7.00	764,722	7.00	829,194	7.00	6.00%	0.00%
Total Faculty Salaries	121,564,611	1,746.04	118,997,401	1,719.87	111,870,639	1,690.95	111,153,272	1,663.98	110,005,460	1,661.24	10.51%	5.10%
Classified Staffing												
Administration	10,532,787	172.01	9,689,157	171.06	9,182,224	172.61	9,120,002	176.18	9,139,058	176.64		
Instructional Support	11,572,687	217.66	10,750,068	217.69	10,023,662	211.54	9,863,027	206.68	9,693,932	206.16		
Student Services	8,828,008	163.00	8,219,499	163.01	7,897,205	164.42	8,237,634	170.13	8,448,254	177.84		
Community Relations	624,856	9.00	587,432	9.09	507,687	8.09	424,997	7.09	438,528	7.10		
Custodial/Maintenance/Transportation	11,542,396	194.40	10,334,361	195.65	9,763,247	189.97	9,584,640	187.75	9,338,861	186.68		
Information Technology	6,930,328	74.74	6,288,911	74.65	5,854,622	72.16	5,695,138	69.36	5,827,974	69.38		
Community Services Fund	105,660	0.99	109,079	1.72	133,355	1.72	130,396	1.73	122,427	1.73		
Printing (funded through cost recovery)	59,678	1.00	59,825	1.00	56,174	1.00	54,570	1.00	53,499	1.00		
Transfer Center	198,341	3.00	181,927	3.00	162,670	3.00	179,015	3.00	183,651	3.00		
Outreach Centers	2,815,235	46.24	2,549,980	46.24	2,430,741	45.29	2,165,496	42.20	1,913,858	38.90		
Classified Staff Development (PFE)	73,007	1.23	15,944	1.41	47,106	1.41		1.41	20,348	1.41		
PDF Bank	151,361	2.65	-	2.65		6.38		9.73	3,601	14.06		
Classified Vacancy Factor	(1,210,000)		-									
Total Classified Staffing	52,224,344	885.92	48,786,183	887.17	46,058,693	877.59	45,454,915	876.26	45,183,991	883.90	15.58%	0.23%
Apprenticeship Programs												
Operational Costs/Fixed Costs	195,035	1.00	103,599	0.80	31,165		33,462		49,582		293.36%	
Instructional/Administrative Costs	2,960,942		2,397,153		747,948		717,600		605,980		388.62%	
Total Apprenticeship Programs	3,155,977	1.00	2,500,752	0.80	779,113	0.00	751,062	0.00	655,562	0.00	381.42%	
Outreach Centers												
Instructional Contracts	2,246,984		2,542,421		2,080,471		2,292,872		1,887,504			
Operational Costs	255,963		214,806		100,307		125,114		100,193			
Fixed Costs	674,560		937,125		934,321		954,168		798,471			
Telecommunications	7,855		13,917		14,020		13,587		10,279			
Total Outreach Centers Operational/SRPSTC Contracts	3,185,362	0.00	3,708,269	0.00	3,129,119	0.00	3,385,741	0.00	2,796,447	0.00	13.91%	
Total Community Service	915,009	0.00	970,835	0.00	1,036,078	0.00	608,576	0.00	1,008,208	0.00	-9.24%	
Total College Discretionary Funds	7,163,414		6,516,003		6,348,423		6,101,480		5,367,275		33.46%	

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

	2016-17 Adopted Budget		2015-16 Actual		2014-15 Actual		2013-14 Actual		2012-13 Actual		% Chg 2012-13 to 2016-17	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Other Operational Funds												
College Discretionary Funds	217,500		130,316		97,602		252,754		275,249			
Operational Expense Allocation	842,076		786,238		812,985		875,495		698,116			
Special Program Augmentation			807,626		8,239		489,098		308,172			
Other Operational Funds	2,643,858		1,071,501		824,122		773,243		922,303			
Total Other Operational Funds	3,703,434	0.00	2,795,681	0.00	1,742,948	0.00	2,390,590	0.00	2,203,840	0.00		68.04%
College Related Activities												
LRC - LRC/Media Operations	64,310		21,249		8,665		54,808		13,445			378.32%
Education Initiative	474,209		139,323		55,078		57,619		99,706			375.61%
Tutorial Centers	97,500		57,866		84,999		92,060		72,422			34.63%
Instructionally Related Support	10,000		10,000		10,000		10,000		10,000			0.00%
Financial Aid Administrative Costs	20,331		9,454		8,082		15,094		16,513			23.12%
Bus Rental	555,664		558,259		520,223		434,086		396,856			40.02%
Other Operational Augment	142,572		65,385		42,682		63,823		76,582			86.17%
Math, Engineering, Science Achieve/CCCP Program	43,560		14,520		21,927		22,893		22,064			97.43%
Enrollment Fees - Operational Costs	560,999		676,385		603,349		604,656		582,968			-3.77%
International Student Education	30,000		72,791		129,037		84,611		67,653			-55.66%
Postage	77,000		34,227		20,086		32,974		65,808			17.01%
Foreign Study	7,000		5,772		4,125		2,831		2,286			206.21%
Telecommunications - SECC	35,937		11,534		24,859		11,790		11,837			203.60%
Total College Related Activities	2,119,082	0.00	1,676,765	0.00	1,533,112	0.00	1,487,245	0.00	1,438,140	0.00		47.35%
Telecommunications Activities												
Operational Costs	19,900		5,382		10,447		5,197		80,551			-75.30%
Data Transmission Lines	530,700		609,838		381,177		358,065		403,824			31.42%
Total Telecommunications Activities	550,600	0.00	615,220	0.00	391,624	0.00	363,262	0.00	484,375	0.00		13.67%
Information Technology												
Operational Maintenance ¹	282,597		2,328,458		2,599,336		1,736,984		1,658,972			-82.97%
Library Computer System	88,544		58,978		38,772		49,944		60,090			47.35%
Districtwide Site Licenses	517,000		259,446		228,386		195,566		178,489			189.65%
Operating Augments	987,000		621,590		497,919		459,732		643,050			53.49%
Total Information Technology	1,875,141	0.00	3,268,472	0.00	3,364,413	0.00	2,442,226	0.00	2,540,601	0.00		-26.19%
Facilities Management												
Operational Expenses/Conservation Mgmt	1,278,567		1,180,998		1,019,746		1,217,950		893,877			43.04%
Major Maintenance Allocation	455,000		447,657		498,614		451,974		385,487			18.03%
Campus-Funded FM Projects	(4,008)		(120,511)		(129,130)		(89,486)		(97,403)			-95.89%
Total Facilities Management	1,729,559	0.00	1,508,144	0.00	1,389,230	0.00	1,580,438	0.00	1,181,961	0.00		46.33%

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

	2016-17 Adopted Budget		2015-16 Actual		2014-15 Actual		2013-14 Actual		2012-13 Actual		% Chg 2012-13 to 2016-17	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Institutional Support Costs												
Audit & Legal Expenses	325,000		318,033		408,204		290,259		160,533			102.45%
Interest Expense					73,300		45,465		87,787			
Facility Rentals	228,367		217,262		184,916		173,522		165,180			38.25%
American Disability Act (ADA) Accommodation	140,000		159,141		115,472		95,982		113,142			23.74%
Marketing	206,900		442,569		182,673		93,684		15,816			1208.17%
Recruitment	60,000		97,063		81,032		74,330		69,906			-14.17%
Conference and Travel	145,800		125,104		120,466		119,306		118,584			22.95%
Special Activities	75,500		57,353		49,103		42,055		38,706			95.06%
District-Wide Dues	349,500		352,469		321,699		333,366		319,824			9.28%
Election Expenses					308,864				147,658			-100.00%
Trustee Expenses	195,234		177,170		173,282		169,571		184,030			6.09%
Student Trustee	23,443		11,893		24,558		24,949		18,089			29.60%
Student Access Card	56,469		50,241		49,876		51,867		52,884			6.78%
Employee Educational Reimbursements	60,000		17,729		21,440		27,496		43,659			37.43%
Total Institutional Support Costs	1,866,213	0.00	2,026,027	0.00	2,114,885	0.00	1,541,852	0.00	1,535,798	0.00		21.51%
Program Development & Other Allocations												
Program Development Funds	193,443		335,057	0.00	421,046	2.40	418,553	1.20	1,490,941	0.50		-87.03%
Staff Development	208,483	1.50	157,063	1.50	128,336	1.50	110,677	1.50	106,388	1.50		95.96%
Inter-Jurisdictional Agreements	310,039	1.00	531,407	1.00	327,901	1.00	191,111	1.00	121,909	1.00		154.32%
Interfund Transfers	437,434		656,215		815,605		754,662		847,551			-48.39%
Total Other Allocations	1,149,399	2.50	1,679,742	2.50	1,692,888	4.90	1,475,003	3.70	2,566,789	3.00		-55.22% -16.67%
Partnership for Excellence												
PFE Projects (current year)	1,672,104		505,091		381,137		511,020		576,915			189.84%
PFE Prior Year Carryover	3,027,289		1,711,937		681,111		893,063		807,059			275.10%
PFE Classified Staff Development Carryover	125,717		66,012		59,623		43,570		44,323			183.64%
Total Partnership for Excellence Operational	4,825,110	0.00	2,283,040	0.00	1,121,871	0.00	1,447,653	0.00	1,428,297	0.00		237.82%
Fringe Benefits												
Employer Benefit Costs	71,052,840		62,329,447		52,884,145		49,004,499		48,312,531			47.07%
Type C Benefit Costs	140,000		3,973		92,425		107,883		(77,592)			-280.43%
Retirees Health Benefits	3,444,757		3,883,210		2,527,907		3,368,047		3,497,398			-1.51%
Total Fringe Benefits	74,637,597	0.00	66,216,630	0.00	55,504,477	0.00	52,480,429	0.00	51,732,337	0.00		44.28%
Insurance												
Insurance Premium/Self Insurance Funding	3,294,846		3,280,946		3,213,127		3,584,966		2,780,359			18.50%
Safety Program	118,808		99,621		84,177		90,757		45,082			163.54%
Loss of Fixed Assets	36,000		-		-		-		-			
Total Insurance	3,449,654	0.00	3,380,567	0.00	3,297,304	0.00	3,675,723	0.00	2,825,441	0.00		22.09%

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

	2016-17 Adopted Budget		2015-16 Actual		2014-15 Actual		2013-14 Actual		2012-13 Actual		% Chg 2012-13 to 2016-17	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Utilities												
Electricity	4,755,000		5,007,772		4,751,084		4,775,559		4,620,836			2.90%
Gas	1,079,000		980,576		1,076,463		1,141,176		941,128			14.65%
Water/Garbage	643,000		593,167		641,089		694,946		519,628			23.74%
Sewer/Pest Control	603,000		608,265		601,069		567,876		537,551			12.18%
Allocated to Auxiliaries (Contra)	(233,000)		(186,755)		(221,596)		(190,256)		(242,926)			-4.09%
Honeywell Energy Management System	147,000		144,789		141,622		139,392		137,139			7.19%
Toxic Waste Removal/Dump Fees/Permits	187,075		165,184		172,794		164,678		140,642			33.02%
DS/DO Facilities	282,865		284,898		194,953		300,974		259,187			9.14%
DW - Reserve	225,000		225,000		225,000		(464,720)					
Total Utilities	7,688,940	0.00	7,822,896	0.00	7,582,478	0.00	7,129,625	0.00	6,913,185	0.00		11.22%
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		1,030,090		995,647		1,084,517		935,490			-15.08%
Total Grant Matching Funds	806,395	0.00	1,042,090	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	4,043,653		17,040									
Total Prior Year Continuing Funds	4,043,653	0.00	17,040	0.00	0	0.00	0	0.00	-	0.00		
Total Budget Savings/Cost Recovery	(977,998)	0.00	(1,156,733)	0.00	(2,568,868)	0.00	(1,925,057)	0.00	(746,558)	0.00		31.00%
Rebudgets and Other Carryovers												
General Purpose	10,001,899		3,930		10,061		47,563		77,604			12788.38%
Facilities Management	175,403		36,117		85,755		74,671		163,057			7.57%
Staff Development (Type A/B)	96,699	0.81		0.40	51,912	2.00	25,638	2.28		2.38		
Information Technology	1,217,416		257,674		103,499		23,915		12,909			
College Discretionary Funds	4,962,347		1,720,407		1,133,028		2,955,249		1,838,217			169.95%
Program Development Funds	307,931		19,344		37,945		47,513		135,546			127.18%
SBA Prior Year Match			-		16,736		15,352	0.63	52,600			-100.00%
Staff Development	261,318		67,118		64,322		46,116		34,267			662.59%
Total Rebudgets and Other Carryovers	17,023,013	0.81	2,104,590	0.40	1,503,258	2.00	3,236,017	2.91	2,314,200	2.38		635.59%
Total Program and Other Improvements	16,482,925	0.00	34,229,782	0.00	17,563,600	0.00	17,345,544	0.00	8,588,980	0.00		91.91%
Ending Fund Balance, June 30:												
Uncommitted	12,886,241		12,886,241		10,751,623		10,249,904		9,827,730			
Committed	11,397,125		34,502,125		20,188,144		17,296,722		18,131,674			
Total Ending Fund Balance	24,283,366		47,388,366		30,939,767		27,546,626		27,959,404			
Total Appropriations/Expenditures/Ending Fund Balance	370,110,830	2,747.22	374,711,661	2,720.69	312,357,986	2,684.44	305,189,797	2,654.97	293,324,452	2,658.52		26.18% 3.34%

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 8.1% and an uncommitted fund balance (general fund only) of 4.0%. 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, 2016	<u>\$52,064,746</u>	<u>\$3,954,166</u>	<u>\$272,075</u>	<u>\$104,079,879</u>	<u>\$22,365,483</u>	<u>\$24,192,202</u>	<u>\$364,447</u>	<u>\$10,522,334</u>	<u>\$739,214</u>	<u>\$632,895</u>	<u>\$11,289,698</u>
Projected Uncommitted Fund Balance	\$12,886,241	\$3,954,166	\$272,075	\$3,252,023				\$377,430	\$347,658		\$1,732,731
Committed Fund Balance	11,397,125			10,033,946			\$490,926	10,144,904	391,556	\$632,895	9,556,967
Restricted Fund Balance	2,085,702					\$20,412,241					
Total Projected Fund Balance – June 30, 2017	<u>\$26,369,068</u>	<u>\$3,954,166</u>	<u>\$272,075</u>	<u>\$13,285,969</u>	<u>\$0</u>	<u>\$20,412,241</u>	<u>\$490,926</u>	<u>\$10,522,334</u>	<u>\$739,214</u>	<u>\$632,895</u>	<u>\$11,289,698</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 2016-17 grant amounts.



Funding Methodology

FOUNDATION GRANTS*

College Grants	FTES > 20,000	FTES >10,000	FTES < 10,000
Single College	\$6,002,156	\$4,801,725	\$3,601,294
Multi College	\$4,801,725	\$4,201,509	\$3,601,294

Centers	FTES > 1,000	FTES > 750	FTES > 500	FTES >250	FTES < 250
	\$1,200,431	\$900,323	\$600,216	\$300,108	\$150,054

Los Rios' basic allocation is \$22.8 million for 2016-17 with expectation that each college and center will achieve base FTES.

	2015-16 Achieved FTES	2015-16 Reported** FTES	2016-17 Basic Allocation
American River College	20,381	19,216	\$4,801,725
Cosumnes River College***	9,282	8,984	4,201,509
Folsom Lake College	5,659	5,547	3,601,294
Sacramento City College	14,957	13,998	4,201,509
Natomas Center*	1,281	1,281	1,200,431
Elk Grove Center*	1,182	1,182	1,200,431
El Dorado Center*	1,042	1,042	1,200,431
West Sacramento Center*	1,003	930	1,200,431
Davis Center*	1,084	1,084	1,200,431
Total Basic Allocation	50,279	47,745	\$22,808,192

* Center FTES are included within the college reporting as well.

** Includes summer shift.

*** CRC fell below the threshold in 2014-15 & 2015-16.

Colleges & Centers have three years of stability funding before an adjustment.

CREDIT FTES

Credit FTES are funded at the 90th percentile rate Statewide. The 2016-17 Credit FTES rate increased to \$5,004.25 which now includes the base augmentation and full-time faculty funding allocation.

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 and is currently at \$5,004.25 per FTES. All other noncredit is funded at \$3,009.20. Los Rios only offers a nominal amount of non-credit tutoring funded at the \$3,009.20 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 thirty 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

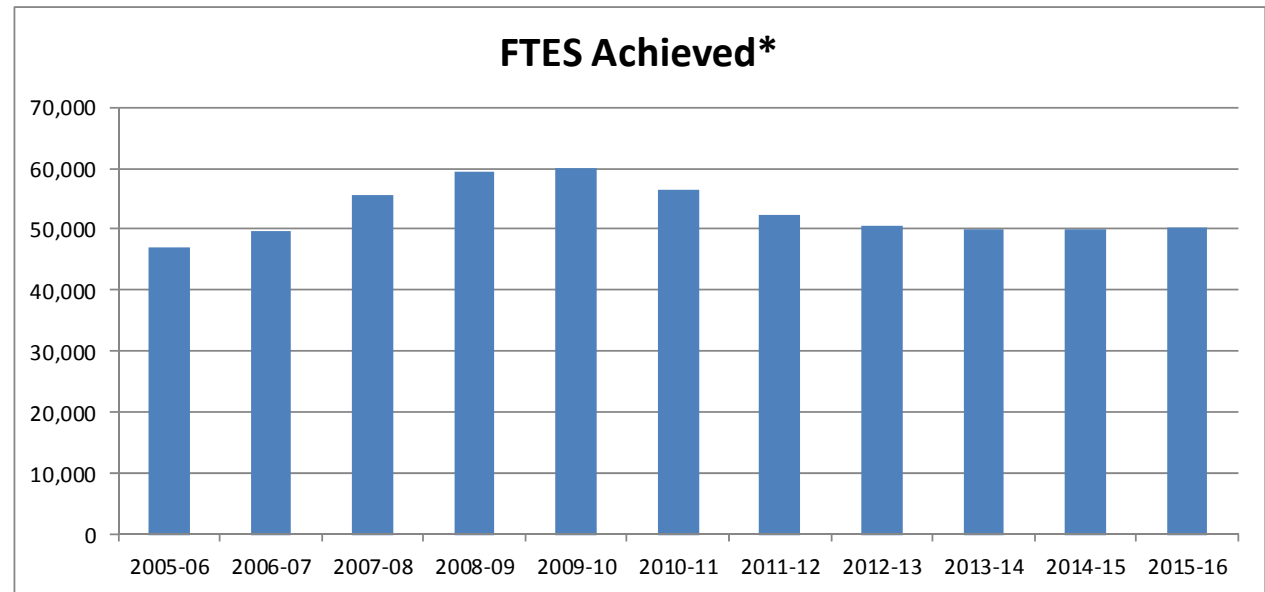
Over the past three decades, California community colleges have experienced over a 102% increase in enrollment. The trend during that period was fairly constant increases except when enrollment fee

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	50,279	0.85%



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

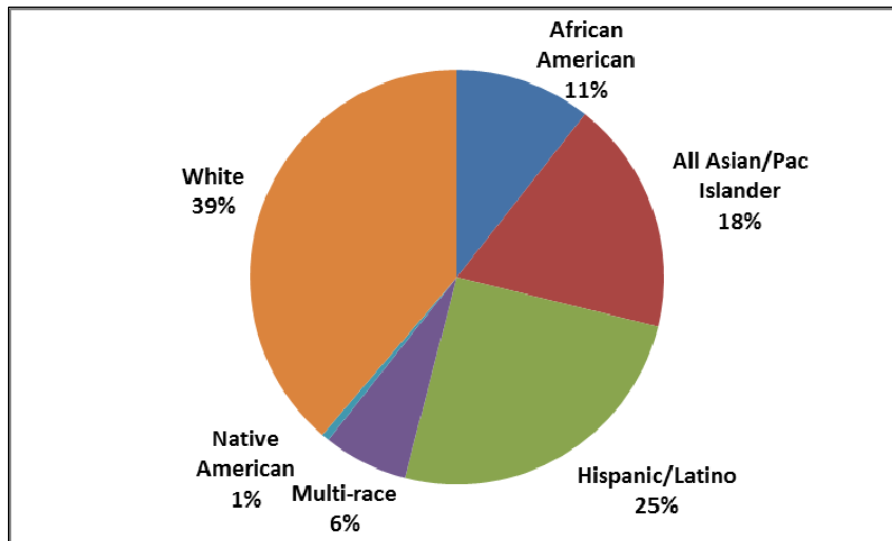


Student Enrollment

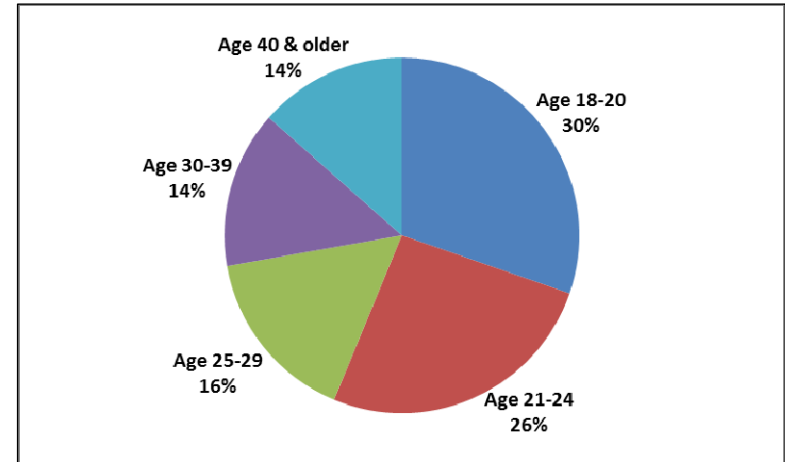
STUDENT POPULATION

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.

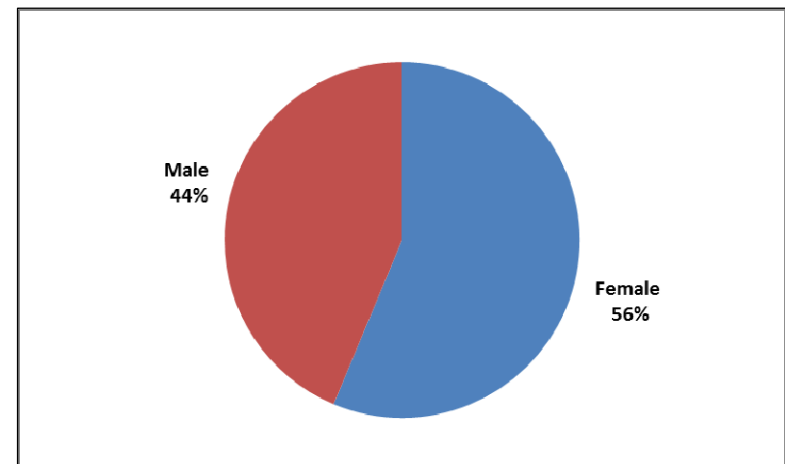
Ethnicity:



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 be based on 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.

As the system now uses a separately calculated growth rate for each district, growth may be constrained by the amount budgeted for the State as a whole. For example, if the total of all districts' combined growth rates requires 4% growth funding and only 3% is appropriated, districts growth rates are reduced by 25%.

The District implemented has had a 164 day academic calendar (fall and spring terms) since 2007-08. Each term consists of 82 days, with the first two days 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 though, the District borrowed from the following year (summer) to earn its growth allotment. In 2015-16, the District was not able to report its base FTES level and was in stability. Current enrollment projections indicate that at least the base level will be reported for 2016-17.

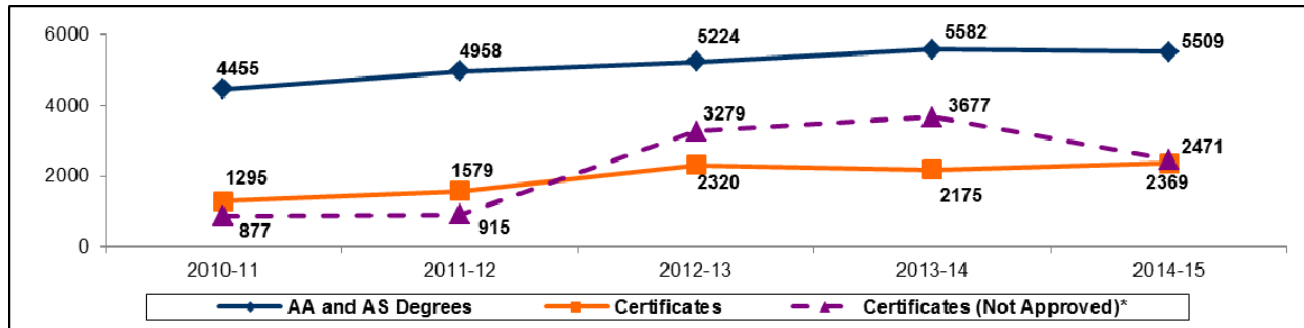
Annually, the California Community College Chancellor's Office forecasts enrollment for districts. The forecast has been dramatically downgraded since the recession. Whereas in 2010, the State had forecasted Los Rios' fall 2016 enrollment to be over 126,000 students, it is now forecasting fall 2016 enrollment at 76,000. Several factors may be contributing to the enrollment decline including the decline in unemployment and enrollment fee increases. 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. The FTES goal is generally set to achieve more than cap to have some cushion for the normal corrections and changes 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.



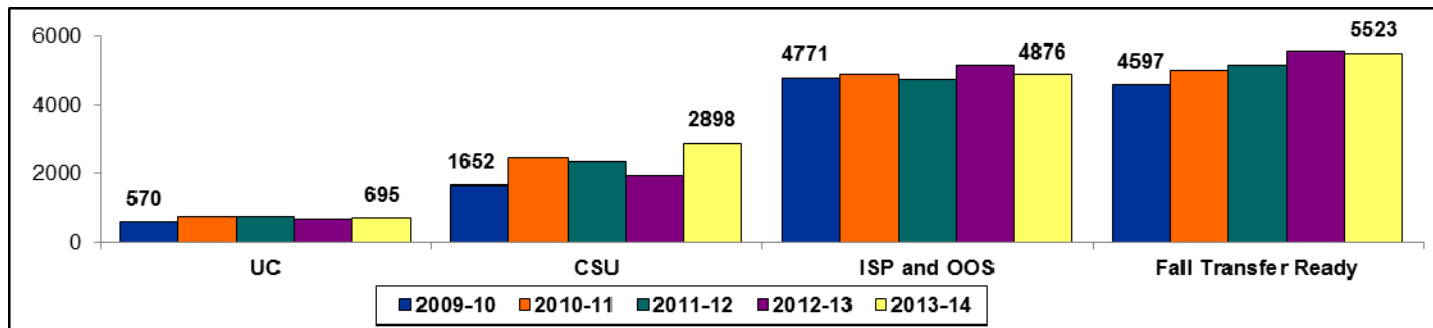
Student Achievement

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, 2015-16, None		



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.

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."

Historical Property Tax Receipts (\$ in Thousands)					
County	2015-16	2014-15	2013-14	2012-13	2011-12
El Dorado	\$11,445	\$10,910	\$9,663	\$9,896	\$10,337
Placer	45	38	38	36	41
Sacramento	49,325	42,627	39,548	35,463	38,034
Solano	12	10	9	9	8
Yolo	5,987	4,844	4,361	3,597	3,528
Total	\$66,814	\$58,429	\$53,619	\$49,001	\$51,948

	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>	

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

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 was \$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.

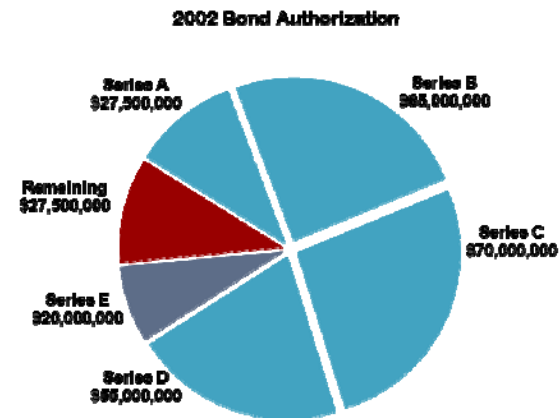
The District and colleges have planned to meet enrollment demand while continuing to provide the high quality education our students deserve. To do this requires both modernization and expansion of facilities to meet future demand and provide services in high growth areas throughout our region. The District’s 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.

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.

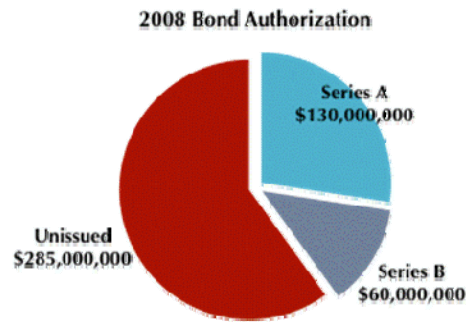
On October 19, 2010 the first series of 2008 Measure M bonds were issued, totaling \$130 million. Property taxes to service the principal and interest payments on these bonds commenced in 2011-12.

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; the Sacramento City College-Davis Center Phase II was included as one of six projects statewide funded from reverting funds for \$8.2M. 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

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

The district received \$8 million for the Davis Center Phase II construction in July 2016 bringing the total State Capital Outlay funds for our facilities projects to over \$130 million since 2003-04.



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 used this financing mechanism to fund part of the cost 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 are not be required to support the operations of the District. It is noted 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, during the downturn, it implemented a plan to reduce expenditures and was able to avoid layoffs and salary reductions. The District's budget has been balanced for three years without reliance on reserves.*

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 but does not spend the revenue until it is earned.*

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 increasing relative to its revenues and expenditures as well as through planned set-asides.*

Is the fund balance increasing due to on-going revenue increases and/or expenditure reductions? *The District's unrestricted ending fund balance for 2015-16 increased fairly significantly from 2014-15. The increase is from set asides for compensation and retirement cost increases anticipated in 2016-17 and beyond. Additionally uncommitted fund balance increased by almost 1% due to budget savings. The increases are planned as the District positions itself for potential lean budget times. The District's 2015-16 unrestricted ending general fund balance is 15.6% compared to the CCCCCO's recommended 5% prudent reserve.*

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. Due to shifting summer to capture growth in 2014-15, the District reported FTES below its base in 2015-16 and will receive stability funding.*



Fiscal Self-Assessment Checklist

Are the district's enrollment projections updated at least semiannually? *The District updates projections for each census as well as attendance reporting period. In addition, it tracks enrollment for each term on a daily basis starting several weeks prior to the term.*

Are staffing adjustments consistent with the enrollment trends? *Yes, the District monitors instructional staffing closely. The growth in students served during the recession was achieved primarily through productivity improvements. Thus serving over cap students was achieved without additional cost. Productivity has returned to the pre-recession levels and faculty added to achieve growth.*

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 had 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? *The District has not issued a TRANS for several years 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.*



Fiscal Self-Assessment Checklist

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

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

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

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 80% of total expenditures including transfers out for 2015-16 and 88% if transfers are excluded.*

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.*



Fiscal Self-Assessment Checklist

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*

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 normal cost.*

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

Yes, 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*

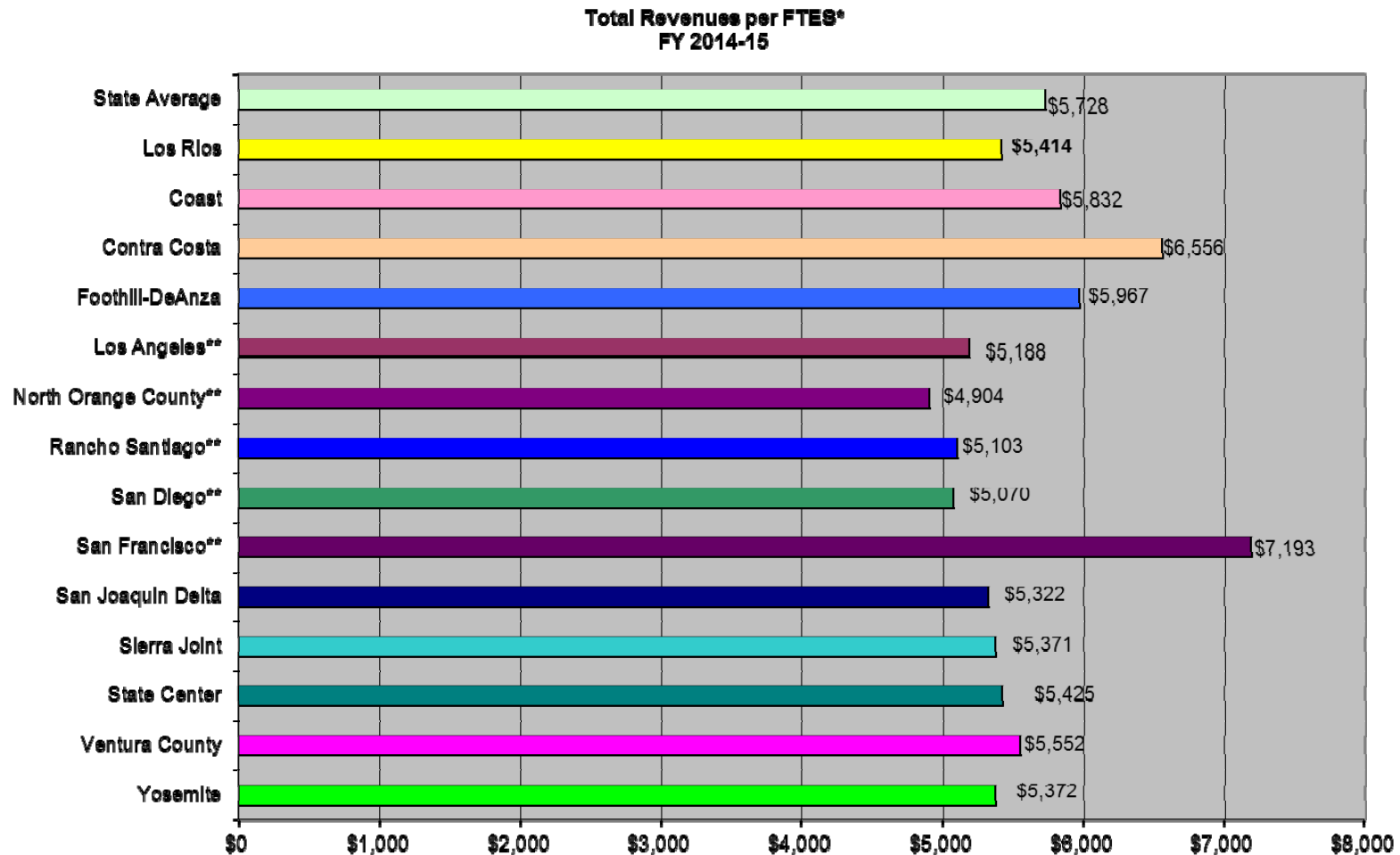
Has the district met the requirements of the 50 percent law? *Yes, for 2014-15 the District was at 51.68% and expects a comparable result when the 2015-16 report is completed in October.*

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

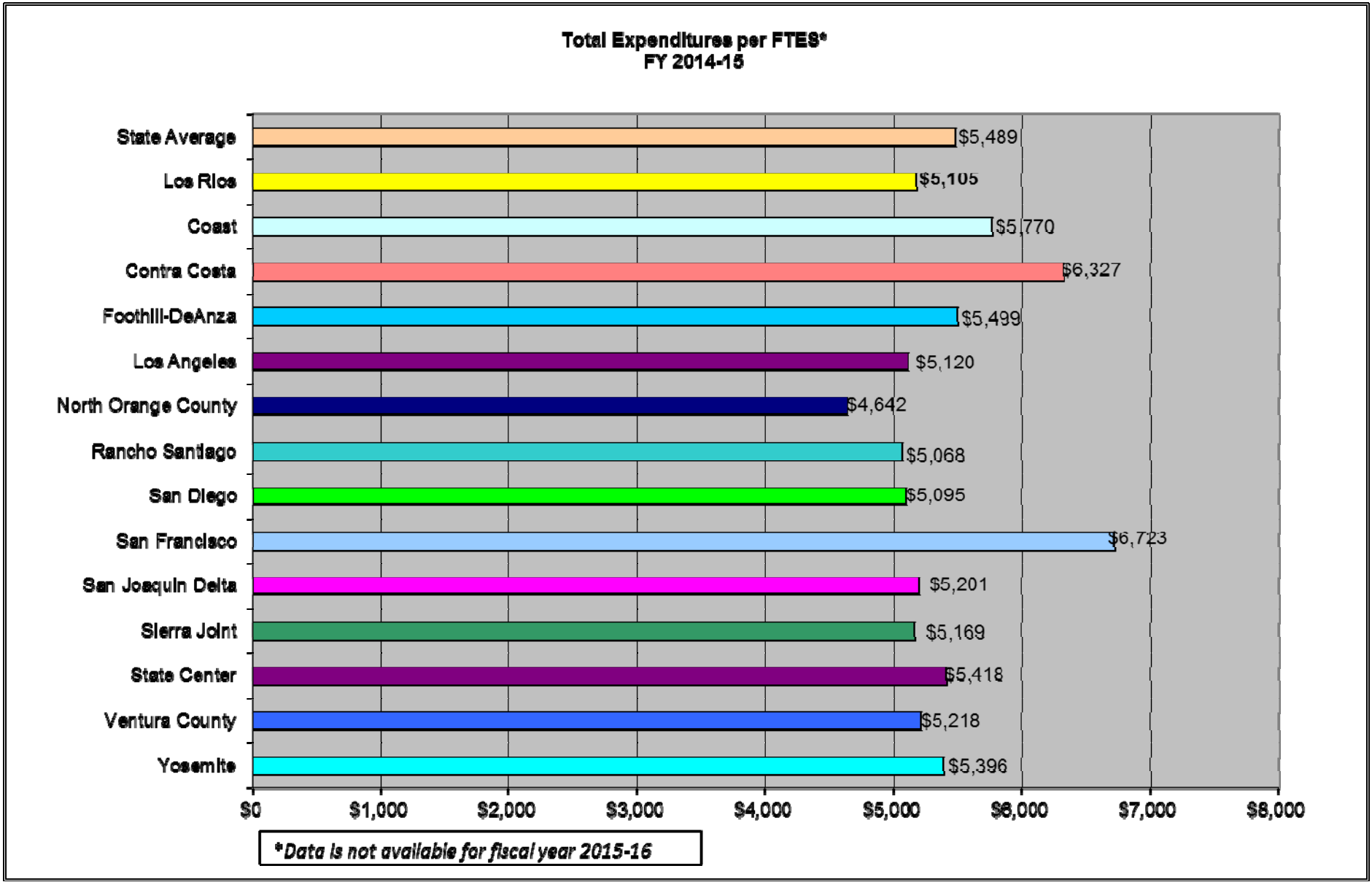
The following pages present different financial comparisons of Los Rios relative to certain other community college districts in the State. The districts were selected either because they are neighboring districts or are comparable in terms of size.



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

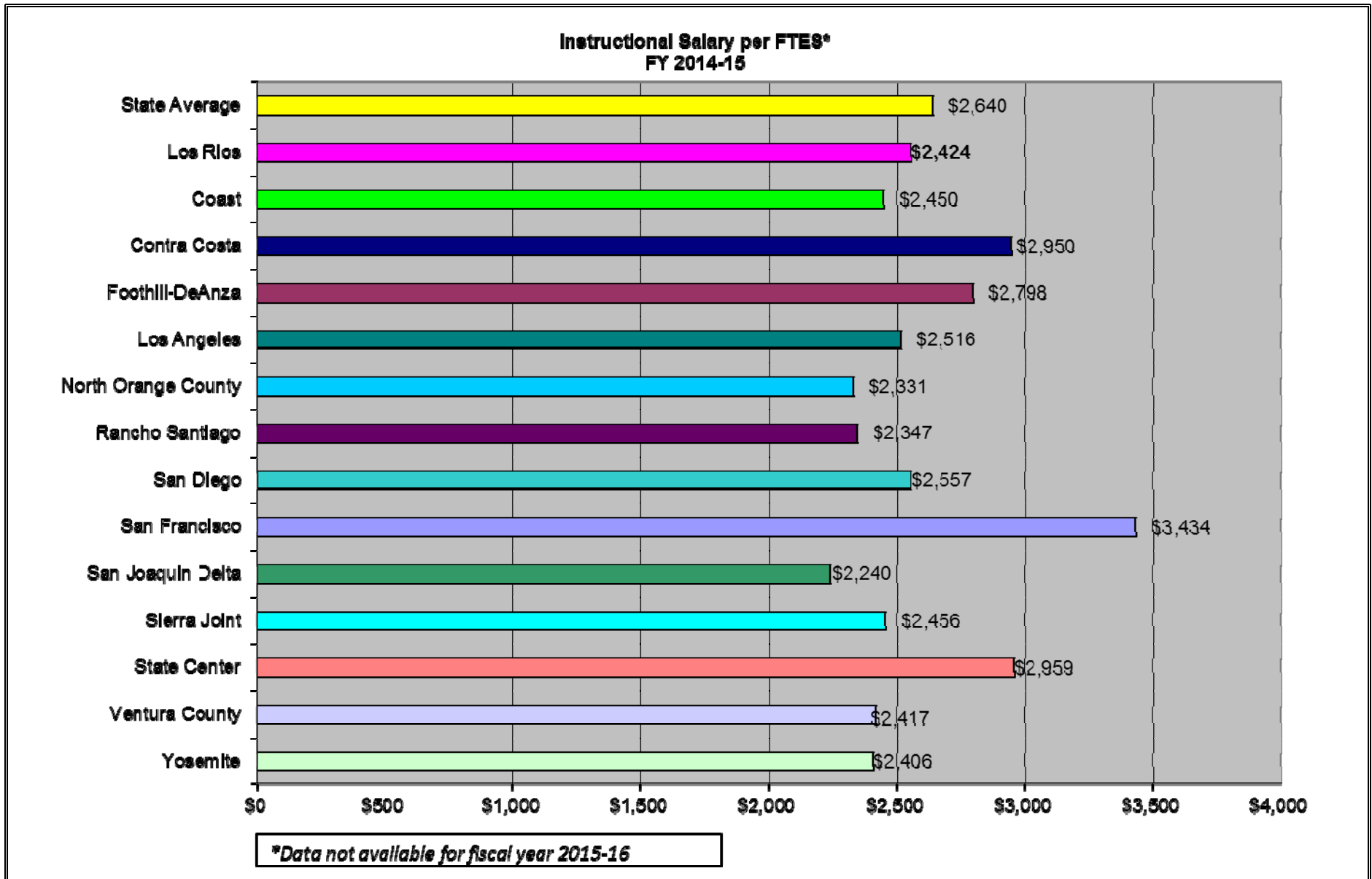


Comparative Analysis



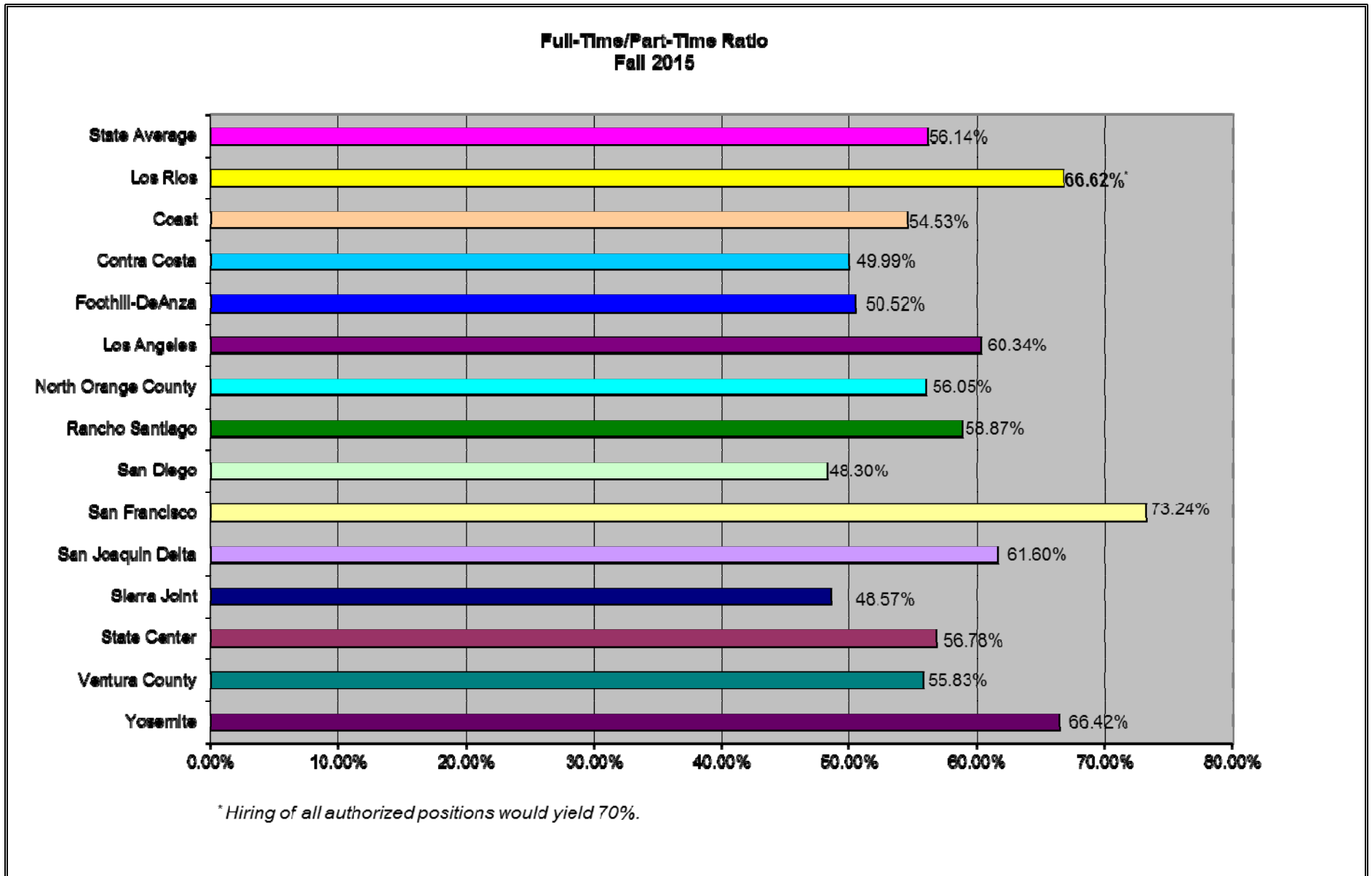


Comparative Analysis



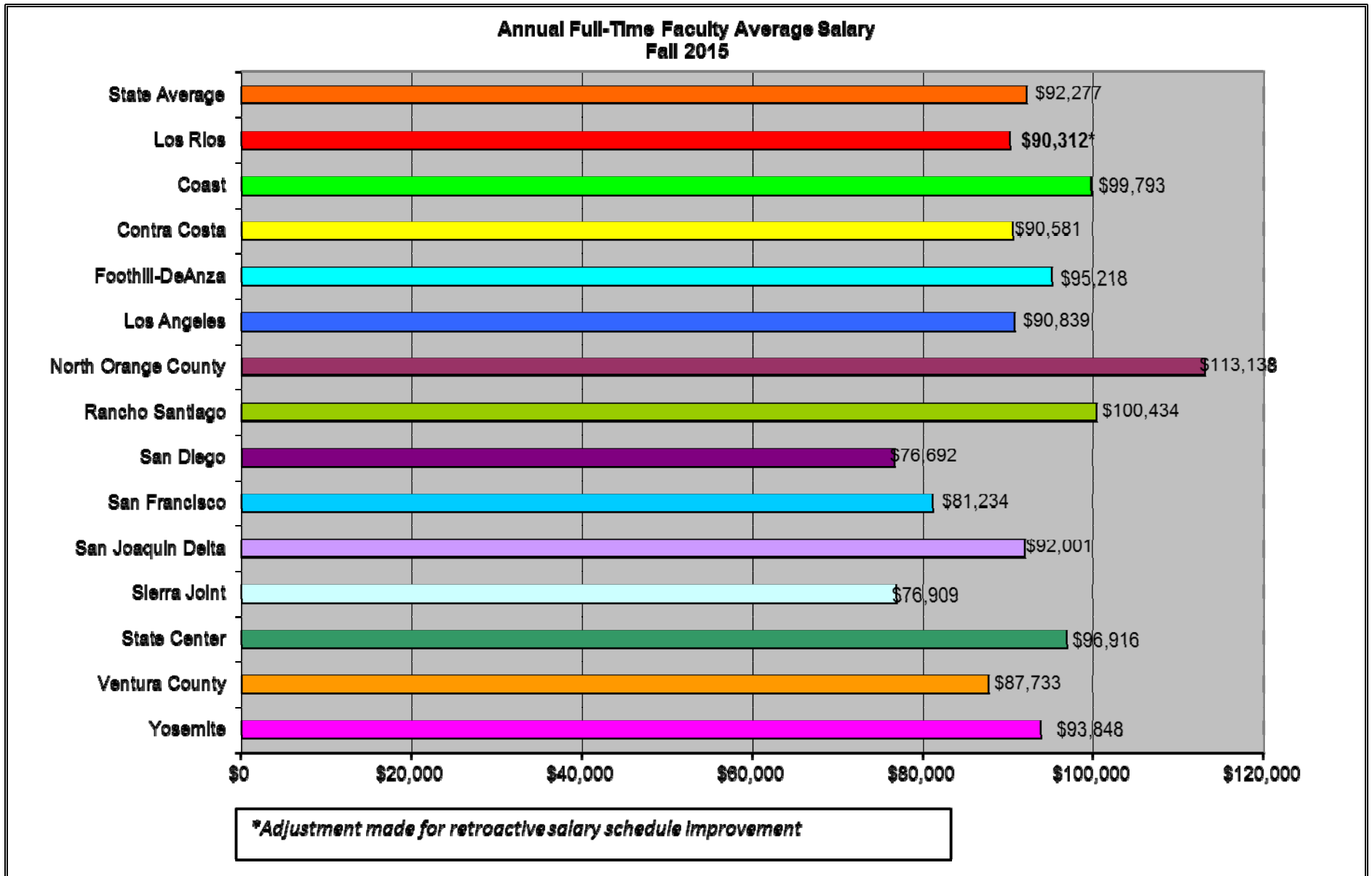


Comparative Analysis



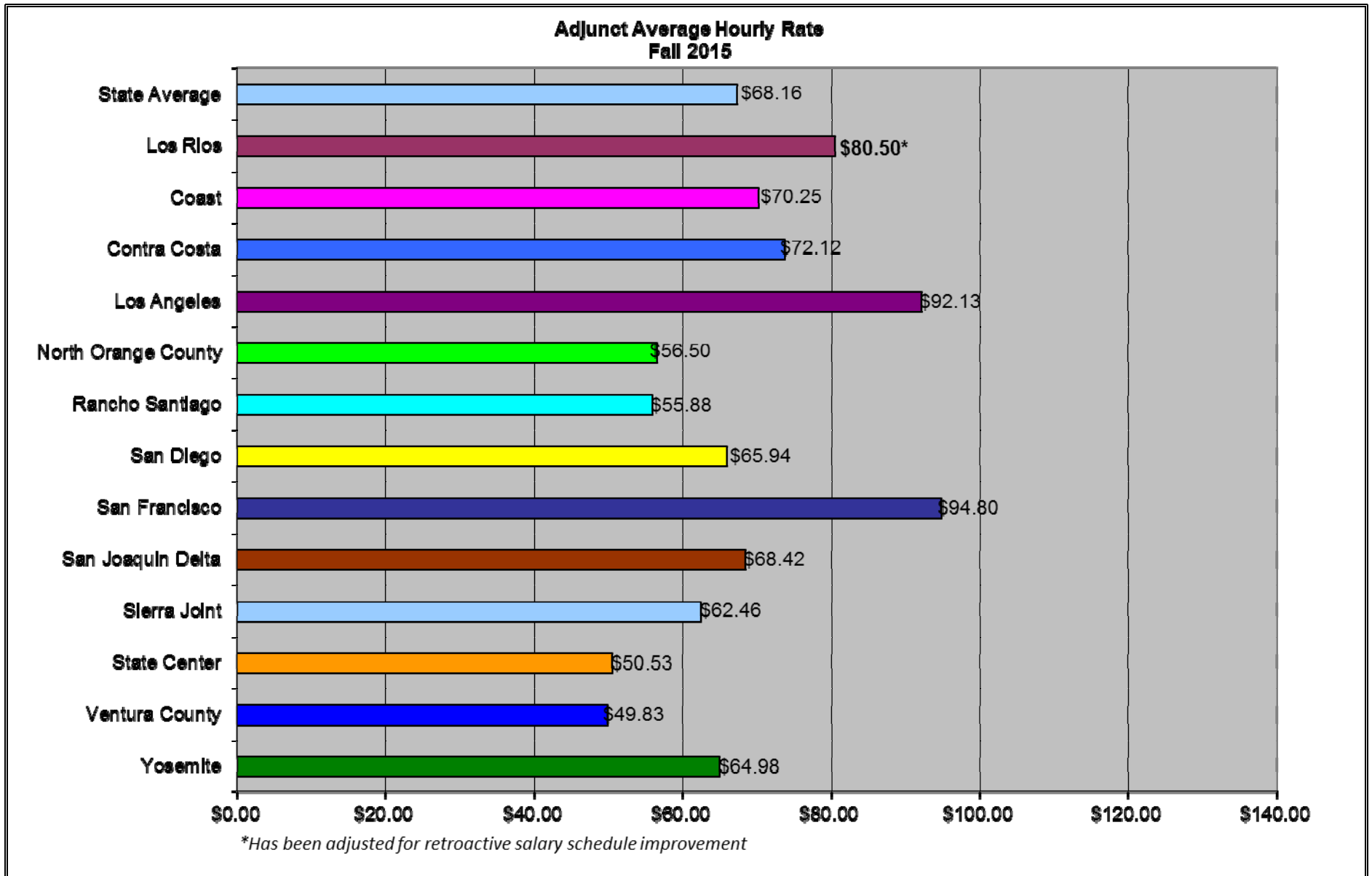


Comparative Analysis



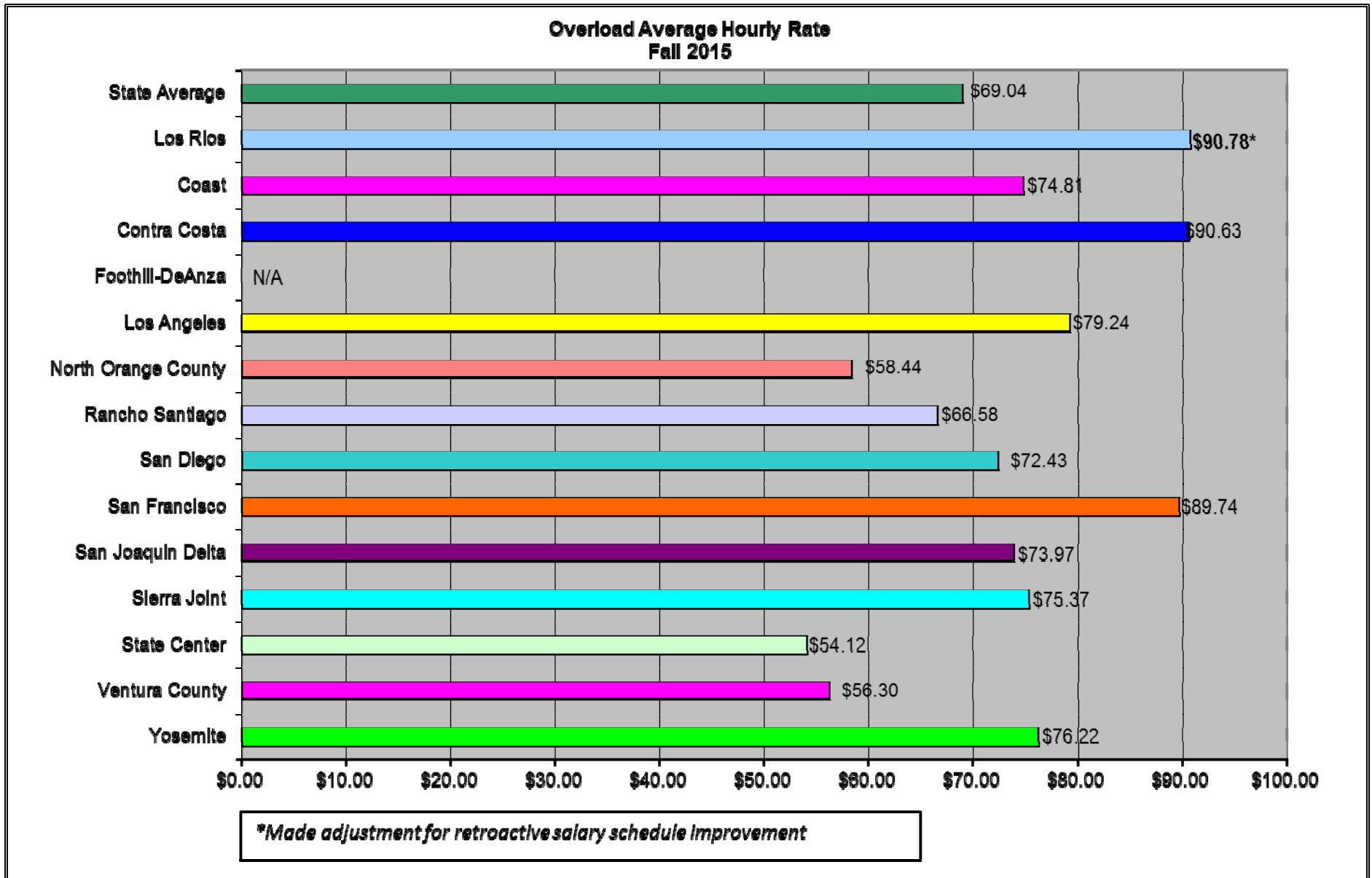


Comparative Analysis





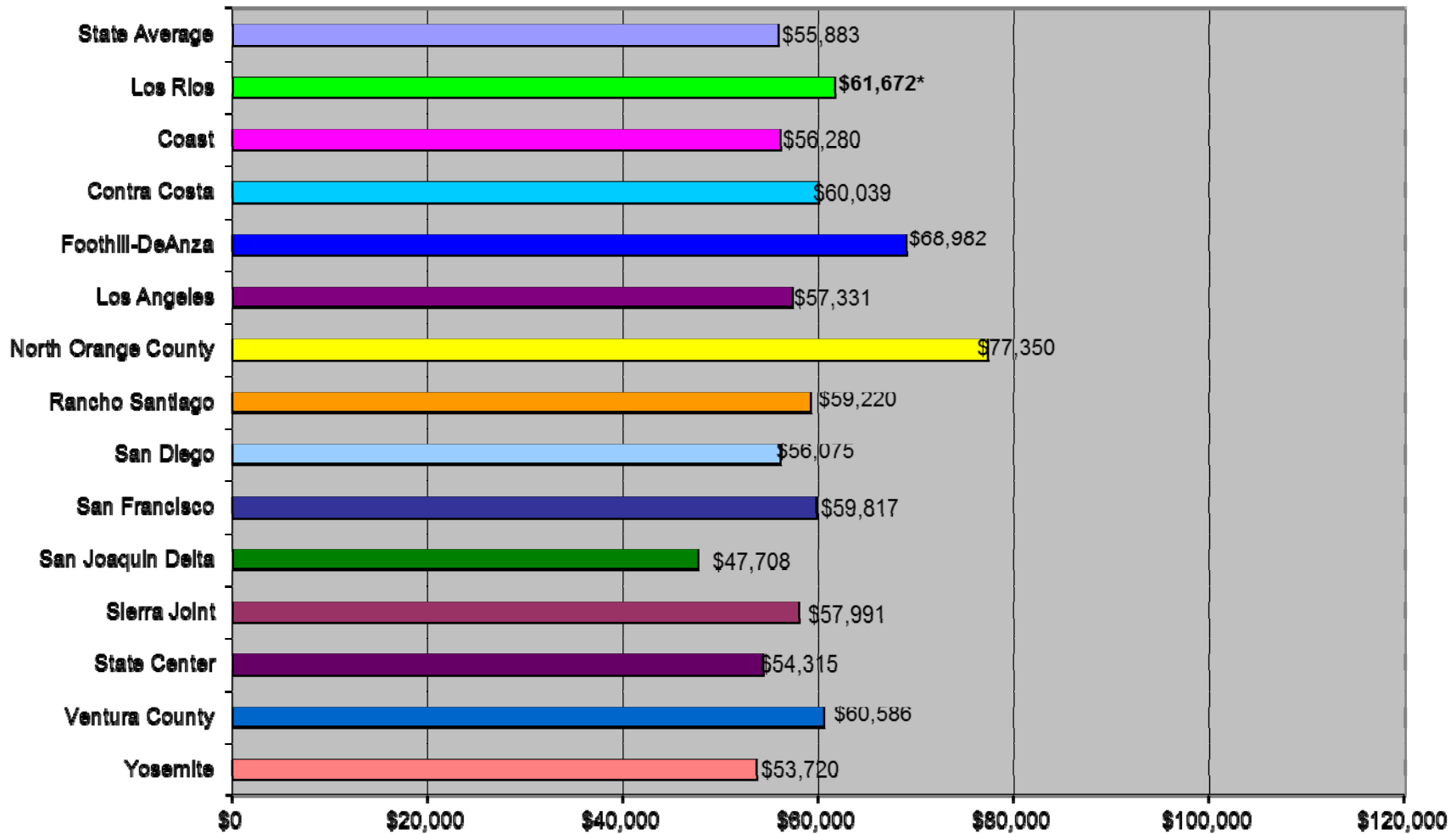
Comparative Analysis





Comparative Analysis

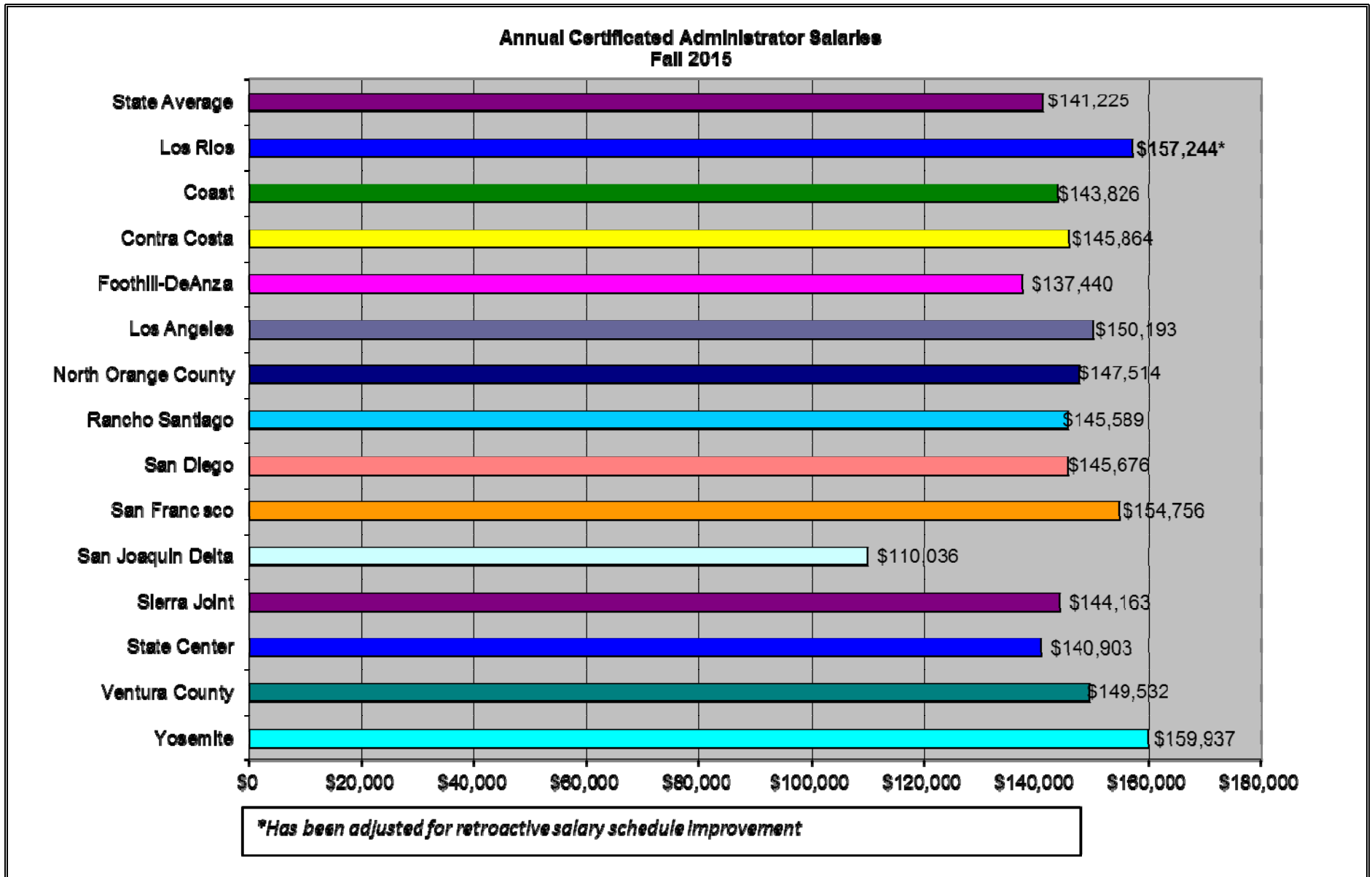
**Annual Classified Staff Salary
Fall 2015**



*Adjustment made for retroactive salary schedule improvement

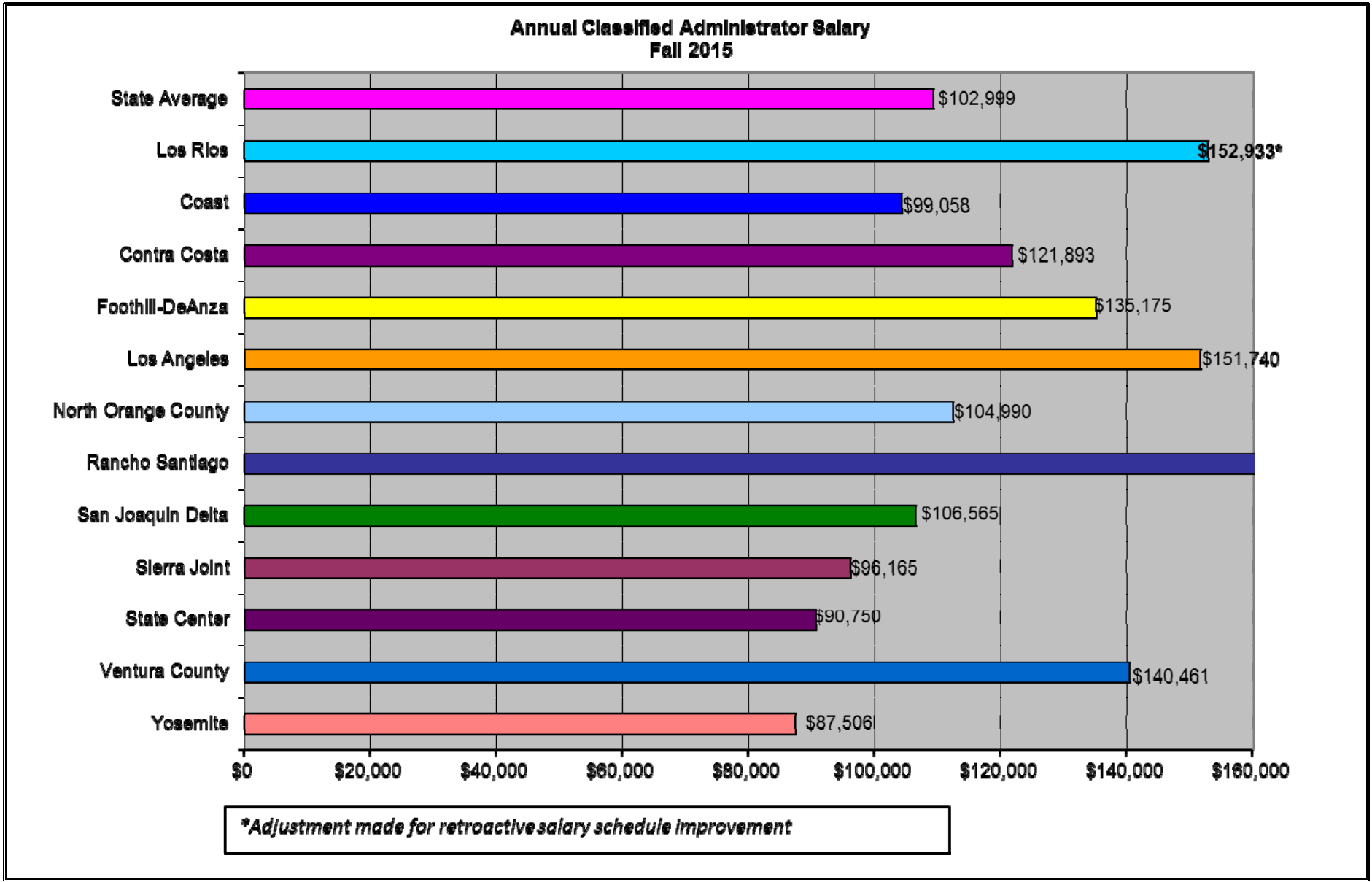


Comparative Analysis



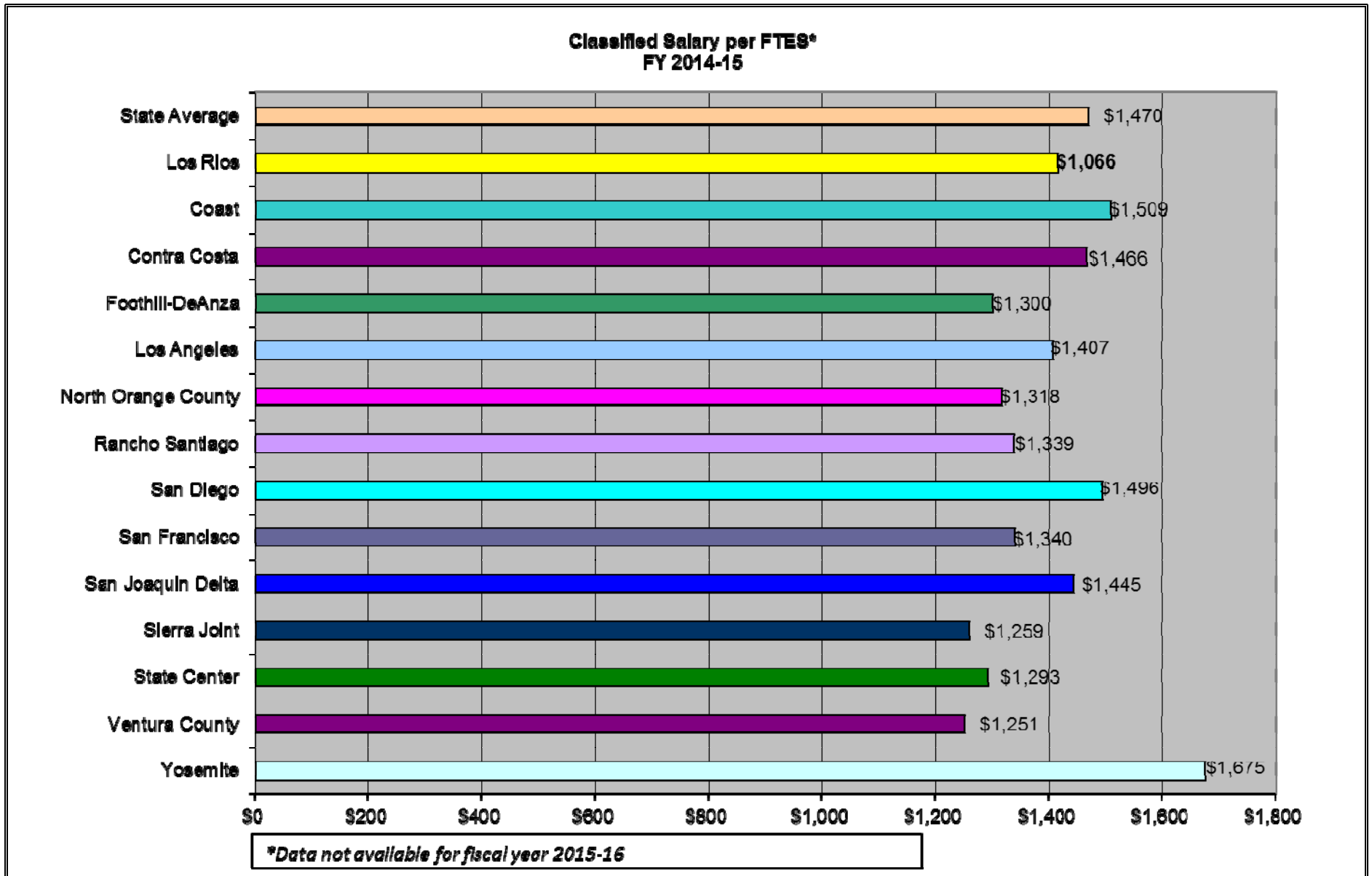


Comparative Analysis



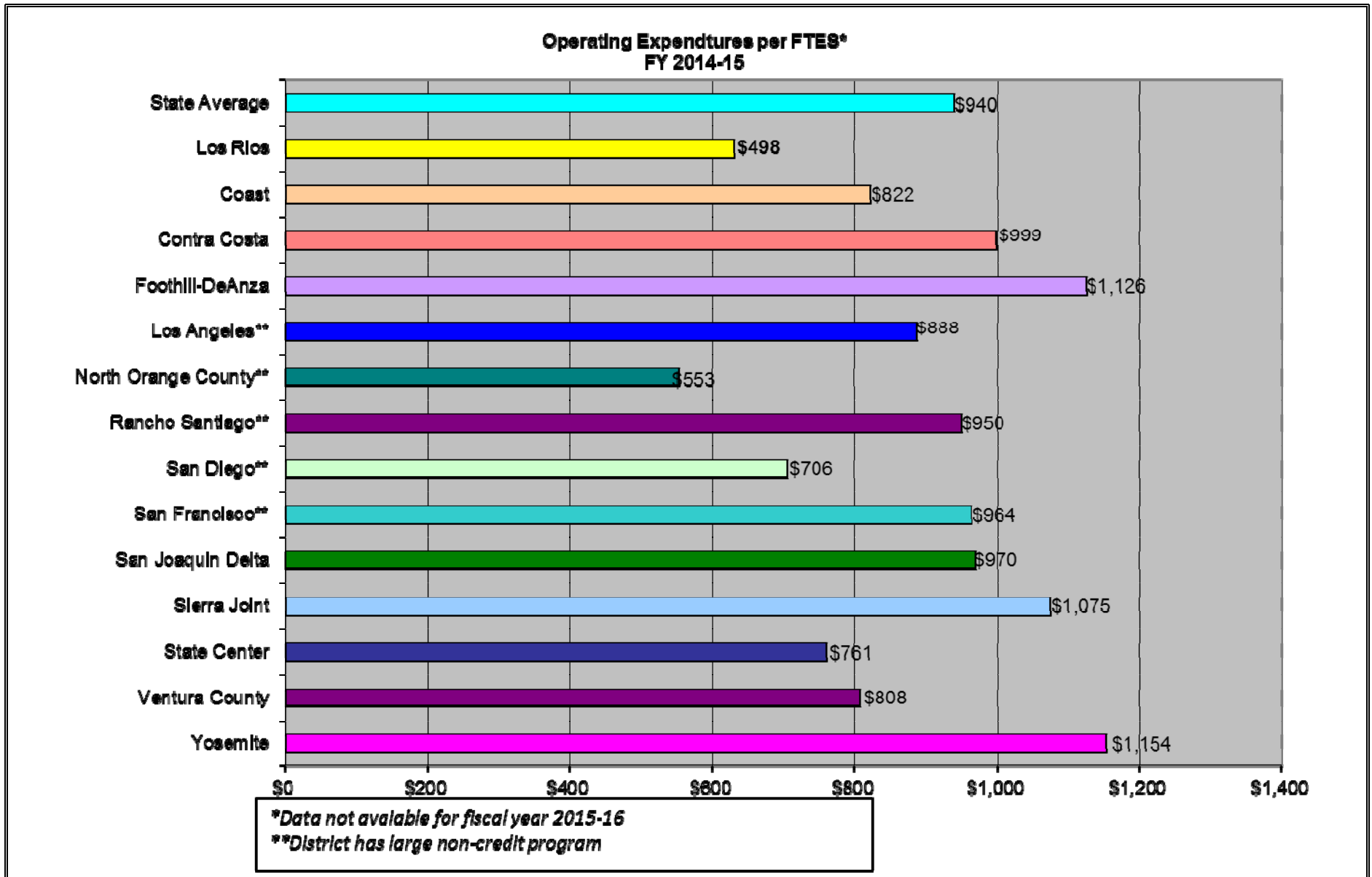


Comparative Analysis





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 CCCC 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.

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 2016-17 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