

LOS RIOS COMMUNITY COLLEGE DISTRICT

2017-18 Adopted Budget

Presented to the Board of Trustees
September 13, 2017

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

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



Meritorious Budget Award

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

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

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

Association of School Business Officials International



This Meritorious Budget Award is presented to

Los Rios Community College District

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

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

Angela Peteman
President

John D. Munn
Executive Director



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Chancellor's Message

It is a dynamic time in Los Rios and California's community college system. In our district, we continue to focus on improving our already excellent service to students and the community by executing the vision outlined in our new Strategic Plan. We have supplemented our experienced and knowledgeable team with creative and passionate new leaders, including two new college presidents beginning this fall. At the state level, new state Chancellor Eloy Ortiz Oakley brings fresh ideas and ambitious plans for student achievement to our statewide system.

At the same time, there is uncertainty about the funding forecast for California's community colleges. Los Rios, like all 72 community college districts in the state, is largely dependent on the state budget for funding of instructional and student services programs. In turn, state revenues rely on stock market gains and often-volatile income tax revenues. This volatility, combined with declining enrollment at community colleges statewide, contributes to an atmosphere of cautiousness throughout California's community college system.

Because of this uncertainty, Governor Jerry Brown and the state legislature have continued with their careful approach to spending in the adopted 2017-18 budget. The Governor warns it is a matter of when – not if – the next recession will hit. At the same time, California's largest public employee pension funds, the California Public Employees' Retirement System (CalPERS) and the California State Teachers' Retirement System (CalSTRS), have significant unfunded liabilities leading to skyrocketing costs for all state employers including Los Rios. While we have planned well for these costs, they are rising even faster than anticipated. Fortunately, our district has long been heralded for our sound fiscal planning and collaborative approach to long-term budget development. These values will continue to serve us well as we look to the future.

The 2017-18 state budget includes a \$183.6 million increase in base funding (about \$8.2 million for Los Rios), much of which will be used to offset those rising retirement costs. We will continue to work with our employee groups to prudently plan for the future, while at the same time setting aside resources for programs and services to help our students reach their goals.

The state budget also includes \$150 million in new one-time funds for Guided Pathways programs. These funds (approximately \$6.75 million for Los Rios) will support efforts already underway in our district to achieve the first goal of our Strategic Plan: "Establish effective pathways that optimize student access and success."

Moving forward, we will continue to make growing our enrollment a priority and look for new and innovative ways to recruit students to our colleges and keep them enrolled until they are successful in reaching their educational goals. We will also be more creative and aggressive than ever in our fundraising efforts to supplement funds we received from the state. If we work together to share the great successes of our students with the community at large, the sky is the limit for what we can achieve.

Under the leadership of the Los Rios Board of Trustees and alongside the thousands of dedicated Los Rios faculty and staff, our commitment remains to be good stewards of our public's resources as we continue to work towards improving the lives of the students we serve and enriching our communities.



Executive Summary

INTRODUCTION

The Los Rios Community College District is a two-year public college district that serves the greater Sacramento region totaling over two million residents. Los Rios comprises four separately accredited colleges: American River, Cosumnes River, Folsom Lake and Sacramento City serving students at their main campuses as well as education centers in Davis, Elk Grove, Natomas, Placerville, Rancho Cordova and West Sacramento. The colleges offer AA/AS degrees, certificates and transfer education opportunities. The District's 2,400 square mile service area includes all of Sacramento County, most of El Dorado County and parts of Yolo, Placer and Solano counties. Over 75,000 students enroll in our colleges during our primary terms.

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

The budget process for the upcoming fiscal year begins in January with the release of the Governor's proposed budget. The January proposal reflects the Governor's goals and objectives for the coming year and highlights significant issues, policies, and initiatives of the Administration. For community colleges, the January proposal similarly reflects the Governor's vision for the system by linking funding to initiatives that are a priority for the Governor shaped by input from the Board of Governors' annual budget request. At the May Revise, the Governor updates his initial proposal to reflect changes in projected revenues. Appropriations may also change as

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

As the State dictates to a significant 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 revenues by raising the State sales tax rate and tax rates for high income taxpayers. The revenues generated from the tax increases are being used to support base funding and pay down "the wall of debt" accumulated since 2000. Additionally, revenue growth from the economic recovery allowed for the restoration of critical programs and services, and to support new initiatives. In November 2016, California voters approved proposition 55 extending for twelve years the personal income tax portion of Prop. 30. The sales tax portion, accounting for about 20% of the revenues generated under Prop. 30, expired in 2016. For 2017-18, the Governor has continued his prudent approach of using realistic revenue projections and limited on-going appropriations. The State is much better positioned for an economic downturn now than it was when the great recession hit in 2007 due to prudence on the part of the Governor in proposing balanced budgets, and establishing rainy day reserves and to the voters in passing Proposition 30 and subsequently Proposition 55.



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January Proposal – Community Colleges

The January proposal for on-going general purpose programs included 1.34% for enrollment growth, a cost of living adjustment (COLA) of 1.48%, and \$23.6 million for base funding augmentation.

On the categorical side, \$150 million in one-time funds for implementation of guided pathways and \$20 million for an innovation awards program as well as COLA for certain categorical programs.

For technology, facilities and equipment, the proposals were modest with \$10 million to continue the provision of the learning management system (on-line education) and \$6 million for procurement of an integrated library system. Physical Plant and Instructional Equipment was proposed at \$43.7 million in one-time funds and \$52.3 million also one time for energy efficiency projects under the proposition 39 program.

Enrollment fees were maintained at \$46 per credit unit. The biggest surprise was that only five of 29 facilities projects were approved for funding under the statewide bond authorization that had been passed by the voters in November 2016.

May Revise

The Governor's May Revise reflected changes to revenue forecasts following the January proposal for both the current and upcoming budget year. The increase in projected revenues was almost \$1.9 billion although that was far below the \$4 billion that the Legislative Analyst's Office had forecast. The primary change in appropriations

was to fund an additional \$160 million to increase base funding for a total of \$183.6 million. If funded, the total base increase since 2015-16 will be \$552.3 million. The COLA increased slightly from 1.48% to 1.56%. Growth funding was reduced to 1%, reflective of the fact that very few colleges are growing. The Guided Pathways initiative remained as proposed in January with additional language regarding the use of the funds and accountability provisions.

There was a decrease of \$5.8 million for Prop. 39 projects. Physical Plant and Instructional Equipment was increased to a total of \$135.8 million. However, only \$10 million of that will be appropriated in 2017-18 and the balance appropriated in 2018-19. This is being described as a prospective deferral and is a means to reduce the funding for community colleges for 2017-18 to ensure that Proposition 98 is not over appropriated in the event of lower-than-expected revenues in the 2017-18 fiscal year. The State over-appropriated Proposition 98 in 2015-16 and by statute cannot lower the appropriation in subsequent years. Thus, this deferral is designed to protect the State against a similar occurrence.

The proposal for the learning management system and integrated library services were still included. In addition, a \$5 million increase for the Full-time Student Success Grant is proposed.

Enacted Budget

On June 27th, the Governor signed the budget reflecting an agreement with the Legislature that funded almost all his May revise proposal with a few small categorical line items targeted to specific needs such as hunger and mental health.



Executive Summary

Summary of Major Line Items in Enacted 2016-17 & Governor's Budget Proposal for 2017-18

Description	2016-17	January Proposal	May	Enacted Budget	Comment
COLA	Zero	1.48%	1.56%	1.56%	Proposition 98 requires funding at statutory rate.
Growth	114.7M, 2%	\$79.3M, 1.34%	\$57.8M, 1%	\$57.8M, 1%	Enrollment growth was funded at 2% in 2016-17; However, many districts are not growing and there is still unearned growth
Base Augmentation	\$75M	\$23.6	\$183.6M	\$183.6M	Funding is intended to help districts pay for increases to employer contributions for retirement benefits (STRS/ PERS); At the May level, reflects a 2.78% increase for CCDs.
Guided Pathways	None	\$150M	\$150M	\$150M	One time funds to support implementation of initiatives aimed at improving student outcomes; To be allocated over a five year period.
Mandate Past Claims	\$105.5M	Zero	Zero	Zero	Most of the past claims for CCDs have been funded as a result of the allocations made through 2015-16
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	Zero	1.47%	1.56%	1.56%	COLA for EOPS, CalWORKS, DSPS, and Child Care Tax Bailout
Scheduled Maintenance /Instructional Equipment	\$184.6M	\$43.7M	\$135.8M	\$76.9M	The May Revise only appropriated \$10M for 2017-18. While the enacted budget amount is lower, the full amount will be appropriated in 2017-18.
CTE – Strong Workforce	\$248M	No Augment	No Augment	No Augment	New program in 2016-17
Basic Skills Program	\$30M	No Augment	No Augment	No Augment	Funding for programs to aid success of basic skills students



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LOS RIOS' PROJECTED REVENUE INCREASES

The amounts below are from the advance apportionment for Los Rios for 2017-18.

Growth (potential – preliminary growth rate)	\$1.2M
COLA	\$4.5M
Base Augmentation Increase	\$8.1M
SMSR/SIEF & LM – One-time Only (OTO)	\$3.6M

Restoring Access (Growth)

Workload is measured as Full-Time Equivalent Students (FTES). A FTES is equivalent to 525 student instructional contact hours. A large share of the reductions to 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 2017-18, base funding is 52,477. Due to declining enrollment, the District did not capture any workload growth in 2015-16 and qualified for only a small amount of growth in 2016-17. The District will be in stability for 2017-18 and will not qualify for growth. For many years, Growth and COLA were the primary sources of new funds for community colleges. The base augmentations and funding for additional faculty have been provided to help with cost increases in light of the relatively flat funded workload level and low COLAs.

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. With growth funded State-wide at 1%, Los Rios' growth entitlement for 2017-18 is the statutory minimum of 0.5%.

Cost of Living Adjustment (COLA)/Base Augmentation

As mentioned earlier, the COLA for 2017-18 is 1.56%. COLAs were not funded from 2008-09 through 2012-13 though statutorily they should have been funded cumulatively at 15.8%. For Los Rios, the foregone revenue through 2012-13 totaled over \$138M. The increase to the basic allocation and workload rates funded by the Base Augmentation allocation is not intended to make up for lost COLA's but rather as an acknowledgement of the need for additional base funding due to increased pension costs. The cumulative funds from the base augmentation for Los Rios (including projected 2017-18) will be almost \$25 million.

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 Est.
COLA %	0%	1.57%	0.85%	1.02%	0%	1.56%
COLA \$	\$ -	\$ 3,798,642	\$ 2,134,283	\$ 2,691,684	\$ -	\$ 4,500,000

Categorical Programs

Many programs were significantly reduced and some eliminated in 2009-10. Almost all major programs have been fully restored with the exception of the Part-Time Faculty Compensation items.



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SIGNIFICANT STATE & LOCAL BUDGET FACTORS

Enrollment

Funding for growth in students served continues to be provided even though the system as a whole was unable to earn all of the growth funds in 2015-16 and a similar forecast is in place for 2016-17. At first, districts in the Northern part of the State were impacted but in the current year, very few districts are experiencing real growth. Most are in stability, restoring, or declining. Even restoration may be artificial based upon how a district reports summer term FTES. The factors for the decline in enrollment are many including limitation on course repeatability and a policy shift away from lifetime learning. The strong job market is also a factor. The concerns regarding enrollment have not materialized to a formal change in funding as evidenced by the provision of funds for growth in the 2017-18 budget.

Pension Increases

The State's two major public retirement systems have large unfunded liabilities. Starting with the 2014-15 year, there have been increases to employer and employee contributions to try to reduce these liabilities. Other measures include modifying the benefits for new hires. While there is widespread understanding and support for addressing these liabilities, the rate increases are at a magnitude that 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 on-going increase in pension costs. The District designated a portion of the base augmentation increase in 2015-16 to support both the current year's increase as well as the

2016-17 increase and part of the 2017-18 increase. The 2016-17 augmentation also had a portion designated to support pension cost increases. The District has reached agreement with its employee groups to designate a majority of the 2017-18 base augmentation funds for pension cost increases.

California Public Employees' Retirement System (CalPERS)

The retirement system for classified employees has seen weak investment returns in recent years further increasing its unfunded liability. CalPERS Board sets the contribution rates and is addressing the unfunded liability by significantly increasing employer contributions. The 2020-21 rate was projected at 19.8% at the start of 2016-17. During the year, CalPERS lowered the discount rate for its actuarial projections from 7.5% to 7% and revised projected contribution rates to 23.8% for 2020-21 and to 27.3% in 2024-25. Employee contributions remain at 7%. A one point increase costs Los Rios approximately \$700,000. The District had projected that the increased cost from 11.4% in 2013-14 to 19.8% in 2020-21 would cost \$5.6 million. The 23.8% for 2020-21 means an additional \$2.8 million within four years with another \$2.4 million by 2024-25.

2013-14	2014-15	2015-16	2016-17	2017-18	2020-21
11.44%	11.77%	11.85%	13.89%	15.53%	23.8%

California State Teachers' Retirement System (STRS)

The Governor's plan to fund the then \$74B unfunded liability of STRS was part of the 2014-15 budget. The goal was to achieve full funding by 2045-46 by increasing employee, employer and the State's contributions. The largest share will be borne by employers, more than doubling the current contribution over seven years. Employees



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also saw an increase to their contribution. 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 following table of the rate increases.

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

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

Similar to CalPERS, STRS also lowered its discount rate during 2016-17 further increasing its unfunded liability. Current law allows for limited rate increases after 2020-21 without legislative approval. There is no current discussion regarding STRS rate changes although that seems likely given the impact the lowered discount rate had on the unfunded liability for CalPERS.

Revenue Shortfalls/Structural Deficit

The State determines the total funding entitlement for each District but only funds a portion of the entitlement with general apportionment. The balance is comprised of other State and local resources. If those resources come in short of Department of Finance estimates, districts face revenue shortfalls also referred to as deficits. Even with robust revenues in 2013-14, there was still a deficit of .45%. 2014-15 through 2016-17 were fully funded years although they started with a deficit projected. For 2017-18, the deficit is currently projected at just 0.1%. The budget proposal for 2017-18 provides an allowance for backfill of property tax or enrollment fee shortfalls if there is unclaimed Growth in that year. The State's formula and sources for 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

As described, if property taxes or enrollment fees come in short of projections, funding is "deficited" meaning districts do not receive their full revenue entitlement.

Shift in Funding Sources

Another area for possible concern is the underlying change in sources supporting the annual funding for California's community colleges. The shift to higher reliance on property taxes, enrollment fees and



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temporary taxes (Prop. 30 or EPA) without guaranteed backfill by the State general fund is problematic. In 2008-09, 66% of the funding for CCCs was State General Fund. In 2014-15, that same source was 37%.

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

Source: Final Recalculation for 2014-15

State Facility Bond

A ballot measure for state school educational facilities bonds was passed in the November 2016 election. The authorization provides \$2 billion for community college facilities. However, the Governor must authorize the sale of the bonds and his initial allocations under this new authorization were only for projects deemed as health and safety needs. The expansion of the American River College Natomas Education Center, a growth project, was one of the projects that the Governor did not fund. Additional information regarding Los Rios' projects that are eligible for State bond funds is provided in the Information section under "Capital Facilities Program."

BUDGET FORECAST

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

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

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

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



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Revenue Assumptions

Stability

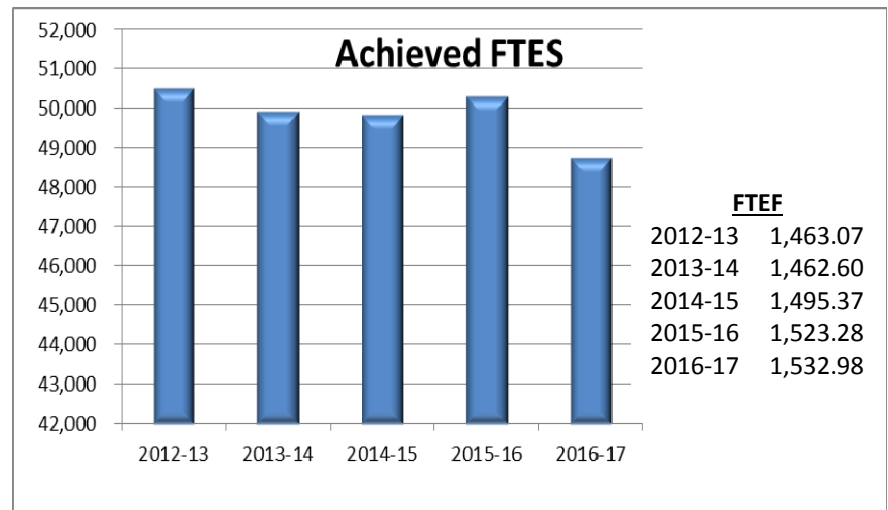
Stability is the term used by the State when a district’s funding is maintained at its base workload level even though the district will not achieve that level. In other words, the district is declining or “in decline” as measured by students served. Stability funds are provided for one year only. Following that year, if a district does not achieve the base level, its funding is reduced to the level reported for that year. Los Rios had never been in stability until the 2015-16 year. Prior to that it had experienced years where achieving growth was challenging and periodically borrowed from its summer terms. For the 2014-15 year, the District shifted summer FTES to maximize growth revenues. The magnitude of the shift and flat enrollment meant that for 2015-16 the District would not shift any summer FTES and receive only its base funding entitlement. For 2016-17, the District reported its base FTES plus a small amount of growth by reporting summer 2017 FTES in the 2016-17 year. It will be in stability for 2017-18. However, enrollment is declining and the District may face a reduction in 2018-19 if the current enrollment trends continue.

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 2017-18 includes the base allocation increase, lottery and the COLA. The

District spends at the X level until revenues above that level are realized. The X level is essentially the stability funding level.

The Y budget includes interest and lottery revenues at \$1.3M over X budget. The Z budget, or most optimistic, includes potential growth and lottery revenues at \$3.4M above X budget.



Appropriations

Instructional Program Increase - For 2017-18, eight additional instructional FTEF were allocated for the summer term, an increase of 6%. This added staffing was to provide some additional FTES. The District is also expanding its instructional offerings through its apprenticeship and public safety partnerships. Fall and spring FTEF are appropriated at the 2016-17 utilized level.



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Growth in other staffing - During 2016-17, no new general purpose positions classified or management were added. There have been additional positions added in categorical programs.

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 87% or \$651 per month for the plan selected by most employees. Employees are shouldering part of that increase by paying out of pocket ranging from \$137 to \$267 per month toward premiums. Employees may choose from traditional HMO plans from three different carriers and two high deductible health plans that can be used in conjunction with a Health Savings Account. Some of the options provide for no out of pocket for the monthly premiums.

For 2017-18, the rate increase for the Kaiser HMO is \$133 per month a 10.54% increase. Some employee groups chose to fund part of that increase while others passed the increase along to members in order to preserve funds for salary improvements.

Employer contributions to CalPERS, covering classified employees, have increased nearly 6 points since 2008-09, an average increase of almost \$3,000 per classified employee. Other cost increases are projected including step increments net of decrements, and dental insurance. The STRS increase is estimated at \$2 million for 2017-18.

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 has been used to support the set-aside for PERS/STRS costs. During 2016-17, the Board changed its policy on reserves to increase the contingency reserve from 3% to 5%. One-time funds were designated in 2016-17 toward increasing the contingency reserve (uncommitted fund balance). A transfer in 2017-18 from Capital Outlay fund reserves will further increase uncommitted general fund balance. The District reached agreement with its employee groups during 2016-17 to designate additional funds for future retirement needs. The cumulative amount that has been set-aside for PERS/STRS costs is \$12.5 million. The allocation for SMSR and SIEF will likely follow the recommendation from past years of allocating ½ to each program.

In 2015-16 and 2016-17, 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 second phase of the Davis Center is currently under construction.

The District served over 74,000 students in fall 2016. 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 means 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 2017-18 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.



Values, Vision, Mission and Goals

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.

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.

2017-18 Strategies

During the coming year, the District will continue to implement the specific strategies in the plan including the identification of 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.

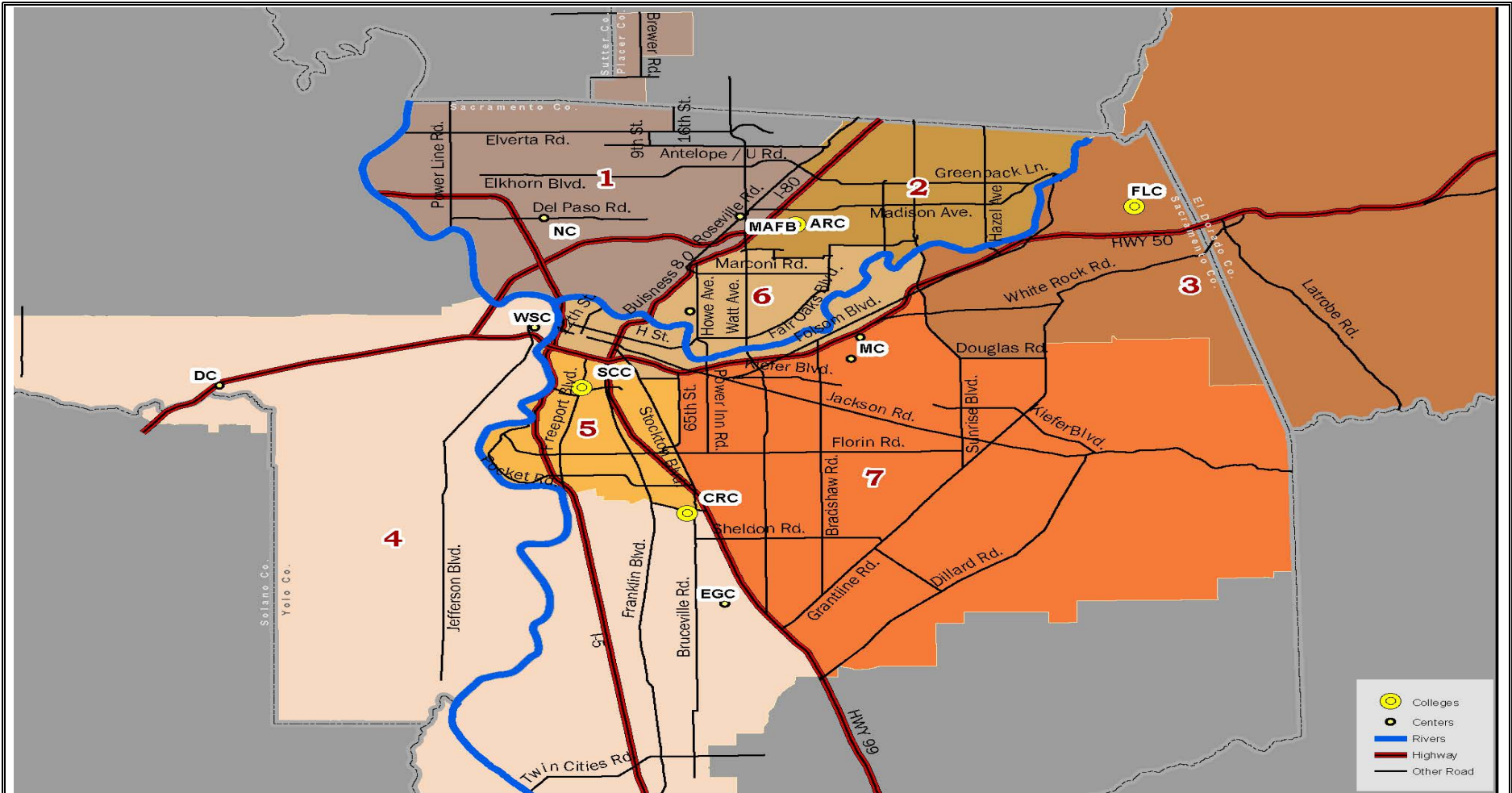
The Los Rios Board of Trustees meets on a monthly basis. Business meetings are conducted the second Wednesday of each month generally in the District Office Board Room located at 1919 Spanos Court, Sacramento, California. Citizens are welcome to attend these public open meetings.

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



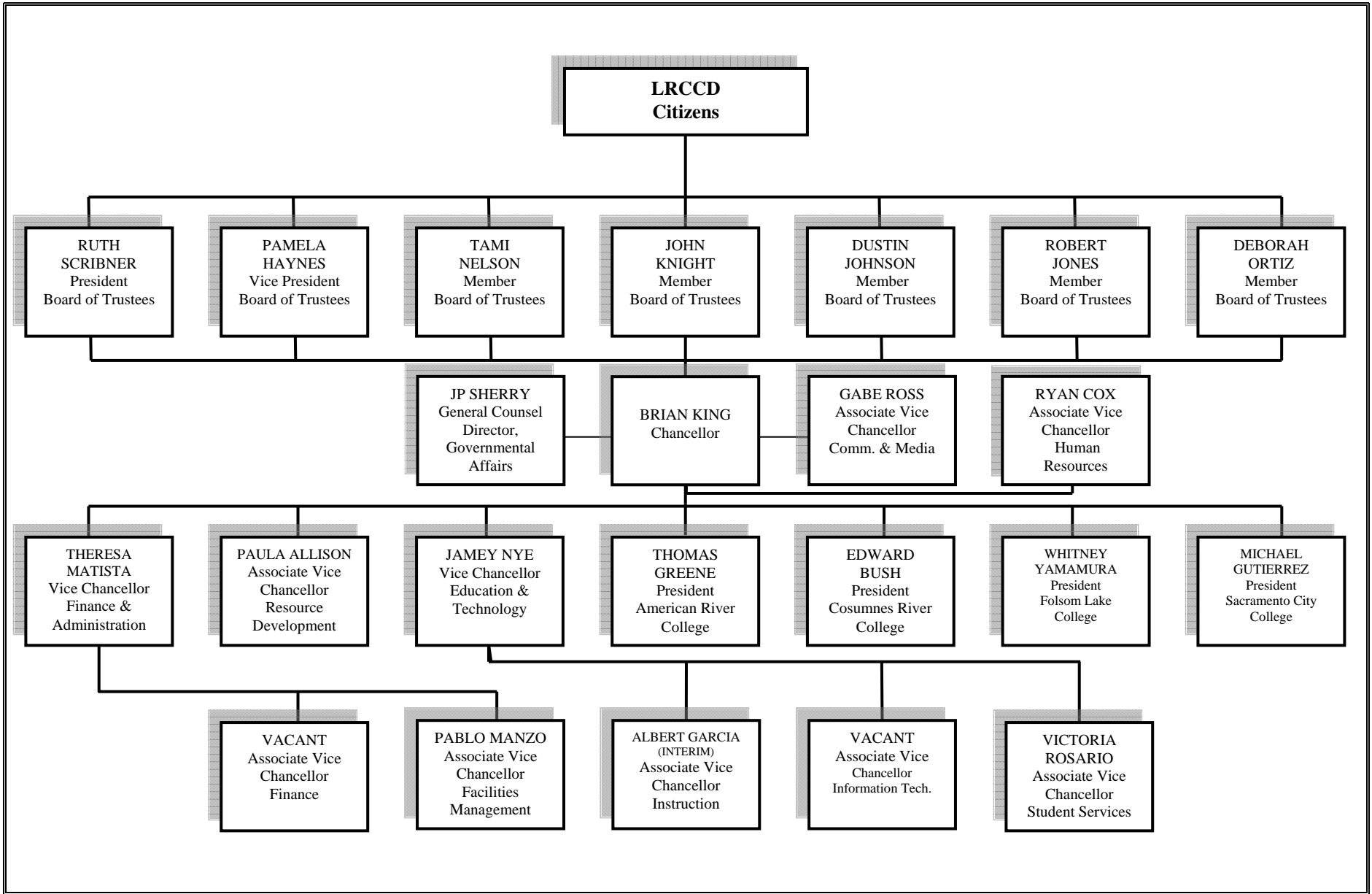
Deborah Ortiz
Area 6



Tami Nelson
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 13, 2017. 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 2017-18 budget:

January 4 - May 12	<u>Budget Development</u> – Based upon Governor's January proposal.
May 15 - June 6	<u>Budget Refinement</u> - For preparation of the District's Tentative 2017-18 Budget based upon the Governor's May Revise.
June 14	<u>Governing Board Meeting</u> – Update/review of tentative budget proposed for adoption. Adoption of 2017-2018 tentative budgets.

September 5	<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 8	<u>Public Accountability</u> - Proposed budget available for public inspection.
September 13	<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 13	<u>Governing Board Meeting</u> A) Update/review of 2017-2018 budget proposed for adoption. Update/review of 2016-2017 financial status. B) The Governing Board adoption of the 2017-2018 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 2017-2018 District Program Development Funds.
January/February	<u>Governing Board Meeting</u> - Budget Modification (Revision #1).
June 2018	<u>Governing Board Meeting</u> - Final Current Year Budget Modification (Revision #2).



Summary of District Funds

FUND ACCOUNTING

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

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

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

In 2017-18, the District will utilize the following funds to account for its various programs, revenues and expenditures:

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

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

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

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

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

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

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

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

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



Summary of District Funds

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

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

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

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

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

Notes:

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

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

SIGNIFICANT BUDGET AND FINANCIAL POLICIES

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

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

Growth funding: Another aspect of the limitations placed on the District's ability to project and plan for more than one budget year is how the State determines and then funds student growth. Districts are not entitled to funding based upon the actual growth achieved. Rather, the determination of growth is somewhat



Summary of District Funds

disjointed. The State budget will contain a growth factor for total system growth (72 statewide districts). Separately, each district receives a growth rate from the Chancellor's Office that is derived primarily from factors specific to each district's service area. If the accumulated growth rates of each district result in a need for growth funds higher than budgeted for the system as a whole, district rates are then reduced until they match the level of funding provided by the State. Planning is difficult as growth rates can vary widely from year to year as well as then being dependent upon the availability of funding.

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

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

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

and districts must ensure new positions are funded relative to funded growth.

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

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

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

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



Summary of District Funds

may be claimed for State funding. Non-resident students must pay tuition to cover the cost of education. The determination of non-resident tuition rates is also governed by State regulation.

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

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

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

Other Post-Employment Benefits (OPEB) and other employment related liabilities of the District: The District provides a fixed monthly amount to eligible retirees toward their healthcare costs and has funded its OPEB obligation since 1986. The District implemented GASB 45 in 2007-08 by establishing an irrevocable trust for accumulated assets. The Retiree trust ended 2016-17 with \$116.7M in funding, well in excess of the Actuarial Accrued Liability (AAL) of \$88M 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.



Summary of District Funds

2016-17 ACTUAL EXPENDITURES & 2017-18 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 2016-17 or 2017-18 followed by schedules for each fund showing planned activity.

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

Child Development Fund: The Child Development Fund is utilized to operate the District's preschool programs funded primarily by state and federal contracts as well as fees for childcare programs. During 2009-10, Folsom Lake College discontinued its program. The programs at the other three colleges are accounted for in this fund. The operations are expected to be self-sufficient, with revenues covering the expenditures incurred for the operation of the program. However, state reimbursement rates have lagged relative to costs requiring support by the colleges and District. The fund is budgeted with an ending fund balance of \$232,018.

Capital Outlay Projects Fund: The Capital Outlay Projects Fund is utilized to account for the acquisition and/or construction of major capital facilities in the District as well as much of the District's expenditures for equipment. Major capital facility acquisitions and improvements appropriated in this fund are not funded from the District's Bond proceeds, but rather, State Capital Outlay funds. Equipment expenditures are also primarily from the carryover of State allocations for instructional equipment and

library materials. Other sources are funds designated by the District for capital outlay purposes and transferred from the General fund. Remaining funds from State allocations for plant (scheduled maintenance and special repairs) are deposited in this fund. The District's uncommitted fund balance for this fund is projected to be \$3,252,023.

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). 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. The District has issued two series totaling \$195M under Measure M, which was approved by voters in November 2008. Series A, issued for \$135M has been fully expended Interest income accrued on bond proceeds before they are expended are recorded in the fund in addition the District is planning on issuing series under both measures in 2017-18 Measure M for 2017-18.

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, 2018 for Measure A of \$18,496,360 and \$4,321,378 for Measure M is restricted for future debt service payments.

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



Summary of District Funds

Internal Service/Self Insurance Fund: The Self Insurance Fund is used to account for the District's property, liability, workers' compensation, and dental programs. The General Fund recognizes the expense for these programs and then transfers the funds as revenues to this fund. Interest generated by the fund is another revenue source. The costs of self insurance claims are accounted for as expenditures. In addition, classified salaries dedicated to overseeing the programs and contracted administrative oversight are charged to the fund. Lastly, reinsurance costs above the self-insurance retention levels are accounted for in the fund.

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

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

Fiduciary Fund - Student Financial Aid: The Financial Aid Fund is utilized to account for Federal and State financial programs for students. The District projects approximately \$98.9 million in financial aid received for students in 2017-18 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. The ending fund balance for 2017-18 for Student Associations at all four colleges is \$841,406.

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 \$1,426,248 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 \$7,797,643 on June 30, 2018, which is virtually all committed to college purposes.

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-17 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET - Z BUDGET**

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 12,886,241	\$ 13,886,241	\$ (172,713)	\$ 13,713,528
Committed	34,502,125	13,897,125	28,256,456	42,153,581
Restricted	4,676,380	2,085,702	3,453,536	5,539,238
Total Beginning Fund Balance	52,064,746	29,869,068	31,537,279	61,406,347
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	190,480,653	198,547,125	(1,708,732)	196,838,393
Basic Allocation Adjustment & COLA	3,613,411	12,751,650	(120,112)	12,631,538
Rancho Cordova Basic Allocation	1,200,699	-	-	-
Growth - 2016-17, .6%; 2017-18, 0.5% (Z budget)	1,543,630	1,301,040	(102,472)	1,198,568
Local Property Taxes	76,844,840	76,844,840	-	76,844,840
Enrollment Fees, 98%: 2016-17 & 2017-18, \$46/unit	16,587,462	16,380,451	207,011	16,587,462
Total Base Allocation, COLA & Growth	290,270,695	305,825,106	(1,724,305)	304,100,801
One Time Only Apportionment and Recalculation Funds	2,024,929	-	-	-
Lottery Funds	6,768,659	7,684,671	101,115	7,785,786
Other General Purpose	30,615,195	23,536,070	4,342,768	27,878,838
Restricted/Special Programs Revenue	64,824,976	50,331,330	41,252,099	91,583,429
Total Revenue	394,504,454	387,377,177	43,971,677	431,348,854
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 446,569,200	\$ 417,246,245	\$ 75,508,956	\$ 492,755,201
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$149,323,470	\$ 152,289,337	\$ 13,166,923	\$ 165,456,260
Classified Salaries	83,970,474	81,435,151	12,558,208	93,993,359
Employee Benefits	84,723,323	87,919,059	11,365,857	99,284,916
Books, Supplies & Materials	6,495,299	12,111,851	6,386,650	18,498,501
Other Operating Expenses	38,971,591	36,697,034	17,477,257	54,174,291
Capital Outlay	7,338,971	3,259,398	7,698,098	10,957,496
Interfund Transfers/Other Outgo	14,339,725	13,553,437	534,171	14,087,608
Total Expenditures/Appropriations and Interfund Transfers	385,162,853	387,265,267	69,187,164	456,452,431
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	13,713,528	13,886,241	2,227,287	16,113,528
Committed	42,153,581	13,897,125	3,646,456	17,543,581
Restricted	5,539,238	2,197,612	448,049	2,645,661
Total Ending Fund Balance	61,406,347	29,980,978	6,321,792	36,302,770
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 446,569,200	\$ 417,246,245	\$ 75,508,956	\$ 492,755,201

LOS RIOS COMMUNITY COLLEGE DISTRICT
INSTRUCTIONALLY- RELATED ACTIVITIES
(Sub-Fund of the General Fund)
2016-17 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 3,954,166	\$ 685,825	\$ 3,162,360	\$ 3,848,185
Total Beginning Fund Balance	3,954,166	685,825	3,162,360	3,848,185
REVENUE:				
Local - Other	1,645,696	1,402,000	-	1,402,000
INTERFUND TRANSFERS:				
Bookstore Fund	630,388	649,500	-	649,500
General Fund	10,000	10,000	-	10,000
Total Revenue and Transfers	2,286,084	2,061,500	-	2,061,500
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,240,250	\$ 2,747,325	\$ 3,162,360	\$ 5,909,685
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 20,448	\$ 10,000	\$ -	\$ 10,000
Classified Salaries	159,274	134,500	-	134,500
Employee Benefits	12,207	9,100	-	9,100
Books, Supplies & Materials	739,127	639,000	-	639,000
Other Operating Expenses	1,142,127	1,251,700	(48,095)	1,203,605
Capital Outlay	(630)	-	-	-
Payments to Students	12,545	12,000	-	12,000
INTERFUND TRANSFERS OUT:				
General Fund	151,439	-	48,095	48,095
Capital Outlay	150,000	-	-	-
Scholarship Fund	5,200	5,200	-	5,200
Student Clubs Agency	328	-	-	-
Total Expenditures/Appropriations and Interfund Transfers	2,392,065	2,061,500	-	2,061,500
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	3,848,185	685,825	3,162,360	3,848,185
Total Ending Fund Balance	3,848,185	685,825	3,162,360	3,848,185
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,240,250	\$ 2,747,325	\$ 3,162,360	\$ 5,909,685

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2016-17 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 272,075	\$ 272,075	\$ (40,057)	\$ 232,018
Total Beginning Fund Balance	272,075	272,075	(40,057)	232,018
REVENUE:				
Federal:				
Child Care Food Program	100,211	106,000	-	106,000
Total Federal Revenue	100,211	106,000	-	106,000
State:				
Apportionment	190,387	190,387	2,982	193,369
General/California Child Care	1,072,408	1,130,037	24,520	1,154,557
Child Care Food Program	5,421	6,000	-	6,000
Other	-	-	6,000	6,000
Total State Revenue	1,268,216	1,326,424	33,502	1,359,926
Local:				
Fees	128,530	132,025	-	132,025
Interest Income & Other	3,768	2,000	1,500	3,500
Total Local Revenue	132,298	134,025	1,500	135,525
Total Revenue	1,500,725	1,566,449	35,002	1,601,451
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	579,223	720,112	174,579	894,691
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,352,023	\$ 2,558,636	\$ 169,524	\$ 2,728,160
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,322,915	\$ 1,381,854	\$ 118,146	\$ 1,500,000
Employee Benefits	683,688	743,938	66,928	810,866
Books, Supplies and Food	101,928	135,400	6,000	141,400
Other Operating Expenses	10,382	23,369	18,507	41,876
Capital Outlay	1,092	2,000	-	2,000
Total Expenditures/Appropriations	2,120,005	2,286,561	209,581	2,496,142
ENDING FUND BALANCE, JUNE 30	232,018	272,075	(40,057)	232,018
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,352,023	\$ 2,558,636	\$ 169,524	\$ 2,728,160

**LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2016-17 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET**

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 3,252,023	\$ 3,252,023	-	\$ 3,252,023
Board Designated - General Fund Shortfall	10,033,946	10,033,946	-	10,033,946
Committed Funds/Projects in Progress	90,793,910	-	94,580,580	94,580,580
Total Beginning Fund Balance	104,079,879	13,285,969	94,580,580	107,866,549
REVENUE:				
State Capital Outlay Projects	2,947,596	-	4,647,404	4,647,404
Proposition 39 Projects	1,095,502	-	3,918,325	3,918,325
State Scheduled Maintenance and Special Repairs (SMSR)	2,093,704	400,000	5,649,156	6,049,156
Interest Income	1,021,270	586,050	-	586,050
Other Local Revenue, including Donations	756,257	312,603	3,483,099	3,795,702
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	8,050,307	9,158,035	(311,980)	8,846,055
Other District & College Projects	1,204,992	399,038	-	399,038
Other Funds	527,815	265,000	-	265,000
Total Revenue and Interfund Transfers	17,697,443	11,120,726	17,386,004	28,506,730
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 121,777,322	\$ 24,406,695	\$ 111,966,584	\$ 136,373,279
EXPENDITURES/APPROPRIATIONS:				
State Capital Outlay Projects	\$ 2,947,596	\$ -	\$ 4,647,404	\$ 4,647,404
Proposition 39 Projects	1,095,502	-	3,918,325	3,918,325
Other Major Construction, including Information Technology	2,817,714	-	6,953,924	6,953,924
Program Development and/or Improvement Projects	3,568,760	9,598,035	38,630,914	48,228,949
College Projects	1,398,343	48,160	11,130,496	11,178,656
Future Program Improvement Projects	274,352	782,528	41,777,083	42,559,611
College Investments for Future Projects	150,102	231,050	2,328,793	2,559,843
Other Transfers Out	1,658,403	460,953	2,579,645	3,040,598
Total Expenditures/Appropriations and Interfund Transfers	13,910,773	11,120,726	111,966,584	123,087,310
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	3,252,023	3,252,023	-	3,252,023
Board Designated - General Fund Shortfall Reserve	10,033,946	10,033,946	-	10,033,946
Committed Funds/Projects in Progress	94,580,580	-	-	-
Total Ending Fund Balance	107,866,549	13,285,969	-	13,285,969
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 121,777,322	\$ 24,406,695	\$ 111,966,584	\$ 136,373,279

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE A
 2016-17ACTUAL REVENUES AND EXPENDITURES
 2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 148,201	\$ -	\$ 222,238	\$ 222,238
Total Beginning Fund Balance	148,201	-	222,238	222,238
REVENUE:				
Bond Proceeds		27,500,000	-	27,500,000
Interest Income	1,647	30,000	-	30,000
Total Revenue and Other Financing Sources	1,647	27,530,000	-	27,530,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 149,848	\$ 27,530,000	\$ 222,238	\$ 27,752,238
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ (91,618)	\$ 27,510,000	\$ 222,238	\$ 27,732,238
Bond Service Costs	19,228	20,000	-	20,000
Total Expenditures/Appropriations	(72,390)	27,530,000	222,238	27,752,238
ENDING FUND BALANCE, JUNE 30:				
Committed	222,238	-	-	-
Total Ending Fund Balance	222,238	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 149,848	\$ 27,530,000	\$ 222,238	\$ 27,752,238

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE M
 2016-17 ACTUAL REVENUES AND EXPENDITURES
 2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 22,217,282	\$ -	\$ 11,639,463	\$ 11,639,463
Total Beginning Fund Balance	22,217,282	-	11,639,463	11,639,463
REVENUE:				
Bond Proceeds		45,000,000	5,780,751	50,780,751
Local - Interest Income	142,571	70,000	-	70,000
Total Revenue	142,571	45,070,000	5,780,751	50,850,751
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 22,359,853	\$ 45,070,000	\$ 17,420,214	\$ 62,490,214
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 10,712,460	\$ 45,055,000	\$ 17,420,214	\$ 62,475,214
Bond Service Costs	7,930	15,000	-	15,000
Total Expenditures/Appropriations	10,720,390	45,070,000	17,420,214	62,490,214
ENDING FUND BALANCE, JUNE 30:				
Committed	11,639,463	-	-	-
Total Ending Fund Balance	11,639,463	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 22,359,853	\$ 45,070,000	\$ 17,420,214	\$ 62,490,214

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2016-17 ACTUAL REVENUES AND EXPENDITURES
 2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 17,752,484	\$ 14,476,081	\$ 7,296,682	\$ 21,772,763
Total Beginning Fund Balance	17,752,484	14,476,081	7,296,682	21,772,763
REVENUE:				
Local:				
Property Taxes	20,122,745	17,105,197		17,105,197
Interest Income	195,784	415,950		415,950
Total Revenue	20,318,529	17,521,147	-	17,521,147
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 38,071,013	\$ 31,997,228	\$ 7,296,682	\$ 39,293,910
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 8,635,000	\$ 13,400,000		13,400,000
Bond Interest Expense	7,662,550	7,394,550		7,394,550
Bond Service Costs	700	3,000		3,000
Total Expenditures/Appropriations	16,298,250	20,797,550	-	20,797,550
ENDING FUND BALANCE, JUNE 30:				
Restricted	21,772,763	11,199,678	7,296,682	18,496,360
Total Ending Fund Balance	21,772,763	11,199,678	7,296,682	18,496,360
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 38,071,013	\$ 31,997,228	\$ 7,296,682	\$ 39,293,910

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2016-17 ACTUAL REVENUES AND EXPENDITURES
 2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 6,439,718	\$ 5,936,160	\$ (1,111,224)	\$ 4,824,936
Total Beginning Fund Balance	6,439,718	5,936,160	(1,111,224)	4,824,936
REVENUE:				
Local:				
Property Taxes	8,665,330	9,913,316		9,913,316
Interest Income	80,031	212,589		212,589
Total Revenue	8,745,361	10,125,905	-	10,125,905
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 15,185,079	\$ 16,062,065	\$ (1,111,224)	\$ 14,950,841
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 2,005,000	\$ 2,320,000		\$ 2,320,000
Bond Interest Expense	8,354,863	8,308,463		8,308,463
Bond Service Costs	280	1,000		1,000
Total Expenditures/Appropriations	10,360,143	10,629,463	-	10,629,463
ENDING FUND BALANCE, JUNE 30:				
Restricted	4,824,936	5,432,602	(1,111,224)	4,321,378
Total Ending Fund Balance	4,824,936	5,432,602	(1,111,224)	4,321,378
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 15,185,079	\$ 16,062,065	\$ (1,111,224)	\$ 14,950,841

LOS RIOS COMMUNITY COLLEGE DISTRICT
OTHER DEBT SERVICE FUND
2016-17 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 364,447	\$ 490,926	\$ 113,337	\$ 604,263
Total Beginning Fund Balance	364,447	490,926	113,337	604,263
REVENUE:				
Local - Interest Income	148,405	66,100		66,100
INTERFUND TRANSFERS IN:				
General Fund	320,000	320,000		320,000
Capital Outlay Projects Fund	214,598	116,500	98,098	214,598
Total Revenue and Interfund Transfers	683,003	502,600	98,098	600,698
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,047,450	\$ 993,526	\$ 211,435	\$ 1,204,961
EXPENDITURES/APPROPRIATIONS:				
Certificates of Participation (COP) Principal Repayment	\$ 250,000	\$ 260,000		\$ 260,000
COP Interest Expense	39,223	29,223		29,223
COP Service Costs	1,150	1,350		1,350
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	152,814	40,000		40,000
Total Expenditures/Appropriations and Interfund Transfers	443,187	330,573	-	330,573
ENDING FUND BALANCE, JUNE 30:				
Committed	604,263	662,953	211,435	874,388
Total Ending Fund Balance	604,263	662,953	211,435	874,388
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,047,450	\$ 993,526	\$ 211,435	\$ 1,204,961

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2016-17 ACTUAL REVENUES AND EXPENDITURES
 2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		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	5,244,933	3,317,046	(72,549)	3,244,497
Dental Premiums	3,685,745	4,191,944	(225,912)	3,966,032
Interest Income	100,226	25,000	-	25,000
Total Revenue	9,030,904	7,533,990	(298,461)	7,235,529
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 9,030,904	\$ 7,533,990	\$ (298,461)	\$ 7,235,529
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 203,513	\$ 230,414	\$ 6,840	\$ 237,254
Insurance Premiums	1,695,690	1,510,100	-	1,510,100
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	3,257,413	1,309,532	(79,389)	1,230,143
Dental Program	3,685,745	4,191,944	(225,912)	3,966,032
Administrative Costs	188,543	292,000	-	292,000
Total Expenditures/Appropriations	9,030,904	7,533,990	(298,461)	7,235,529
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-	-	-
Total Ending Fund Balance	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 9,030,904	\$ 7,533,990	\$ (298,461)	\$ 7,235,529

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOOKSTORE FUND
2016-17 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, MAY 1:				
Uncommitted	\$ 668,058	\$ 362,557	\$ 186,381	\$ 548,938
Committed	9,559,876	9,559,876	(361,437)	9,198,439
Total Beginning Fund Balance	10,227,934	9,922,433	(175,056)	9,747,377
LOCAL REVENUE:				
Bookstore Sales	13,919,142	14,000,000	-	14,000,000
Interest and Other	230,660	273,000	-	273,000
Total Revenue	14,149,802	14,273,000	-	14,273,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 24,377,736	\$ 24,195,433	\$ (175,056)	\$ 24,020,377
EXPENDITURES/APPROPRIATIONS:				
Cost of Goods Sold	\$ 10,065,645	\$ 10,200,000	\$ -	\$ 10,200,000
Classified Salaries	2,188,278	2,000,000	-	2,000,000
Employee Benefits	642,871	560,000	-	560,000
Depreciation	128,434	200,000	-	200,000
Other Operating Expenses	752,131	430,000	-	430,000
Total Expenditures/Appropriations	13,777,359	13,390,000	-	13,390,000
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	225,000	225,000	-	225,000
Instructionally-Related Activities	619,500	649,500	-	649,500
General Fund	8,500	8,500	-	8,500
Total InterFund Transfers Out	853,000	883,000	-	883,000
Total Expenditures/Appropriations and Transfers	14,630,359	14,273,000	-	14,273,000
ENDING FUND BALANCE, APRIL 30:				
Uncommitted	548,938	362,557	186,381	548,938
Committed	9,198,439	9,559,876	(361,437)	9,198,439
Total Ending Fund Balance	9,747,377	9,922,433	(175,056)	9,747,377
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 24,377,736	\$ 24,195,433	\$ (175,056)	\$ 24,020,377

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2016-17 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ (186,984)	\$ (113,992)	\$ (78,209)	\$ (192,201)
Committed	585,028	585,028	128,519	713,547
Total Beginning Fund Balance	398,044	471,036	50,310	521,346
LOCAL REVENUE:				
Ticket Sales	3,459,346	3,200,000	-	3,200,000
Interest and Other	1,150,032	925,000	-	925,000
Total Revenue	4,609,378	4,125,000	-	4,125,000
INTERFUND TRANSFERS:				
General Fund	250,026	250,027	3,755	253,782
Total Revenue	250,026	250,027	3,755	253,782
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,257,448	\$ 4,846,063	\$ 54,065	\$ 4,900,128
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,387,520	\$ 1,250,000	\$ -	\$ 1,250,000
Employee Benefits	381,921	330,000	-	330,000
Other Operating Expenses	2,966,661	2,795,027	3,755	2,798,782
Total Expenditures/Appropriations	4,736,102	4,375,027	3,755	4,378,782
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	(192,201)	(113,992)	(78,209)	(192,201)
Committed	713,547	585,028	128,519	713,547
Total Ending Fund Balance	521,346	471,036	50,310	521,346
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,257,448	\$ 4,846,063	\$ 54,065	\$ 4,900,128

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2016-17 ACTUAL REVENUES AND EXPENDITURES
 2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	64,863,439	70,000,000	-	70,000,000
Federal Supplemental Educational Opportunity Grants (SEOG)	2,531,531	2,136,628	-	2,136,628
Direct Loan	20,243,440	19,500,000	-	19,500,000
Other	240,919	250,000	-	250,000
State	7,438,954	7,000,000	-	7,000,000
Total Revenue	95,318,283	98,886,628	-	98,886,628
INTERFUND TRANSFERS IN:				
General Fund	3,925,176	2,696,225	659,403	3,355,628
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 99,243,459	\$ 101,582,853	\$ 659,403	\$ 102,242,256
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 99,122,896	\$ 101,449,314	\$ 659,403	\$ 102,108,717
Operating Expenses	120,563	133,539	-	133,539
Total Expenditures/Appropriations	99,243,459	101,582,853	659,403	102,242,256
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 99,243,459	\$ 101,582,853	\$ 659,403	\$ 102,242,256

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2016-17 ACTUAL REVENUES AND EXPENDITURES
 2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 347,658	\$ 36,111	\$ 326,267	\$ 362,378
Committed	391,556	38,103	440,925	479,028
Total Beginning Fund Balance	739,214	74,214	767,192	841,406
LOCAL REVENUE:				
Student Card Sales	50,137	56,469	(7,923)	48,546
Student Representation Fees, net of waivers	141,961	150,000	(10,000)	140,000
Miscellaneous & Interest	5,172	3,300	-	3,300
Total Revenue and Interfund Transfers	197,270	209,769	(17,923)	191,846
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 936,484	\$ 283,983	\$ 749,269	\$ 1,033,252
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ 4,840	\$ 4,900	\$ -	\$ 4,900
Other Operating Expenses	83,326	201,769	(17,923)	183,846
Scholarships/Awards	6,000	3,100	-	3,100
Capital Outlay	912	-	-	-
Total Expenditures/Appropriations	95,078	209,769	(17,923)	191,846
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	362,378	36,111	326,267	362,378
Committed	479,028	38,103	440,925	479,028
Total Ending Fund Balance	841,406	74,214	767,192	841,406
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 936,484	\$ 283,983	\$ 749,269	\$ 1,033,252

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP AND LOAN FUND
2016-17 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 632,895	\$ 1,389,537	\$ 36,711	\$ 1,426,248
Total Beginning Fund Balance	632,895	1,389,537	36,711	1,426,248
LOCAL REVENUE:				
Donations	756,642	-	-	-
Miscellaneous and Interest Income	31,995	15,000	-	15,000
Interfund Transfers	5,200	5,200	-	5,200
Total Revenue	793,837	20,200	-	20,200
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,426,732	\$ 1,409,737	\$ 36,711	\$ 1,446,448
EXPENDITURES/APPROPRIATIONS:				
Scholarships	\$ 484	\$ 12,700	\$ -	\$ 12,700
INTERFUND TRANSFERS OUT:				
General Fund	-	7,500	-	7,500
Total Expenditures/Appropriations	484	20,200	-	20,200
ENDING FUND BALANCE, JUNE 30:				
Committed	1,426,248	1,389,537	36,711	1,426,248
Total Ending Fund Balance	1,426,248	1,389,537	36,711	1,426,248
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,426,732	\$ 1,409,737	\$ 36,711	\$ 1,446,448

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2016-17 ACTUAL REVENUES AND EXPENDITURES
 2017-2018 ADOPTED BUDGET

DESCRIPTION	2016-2017 ACTUAL	2017-2018		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 1,359,578	\$ 1,359,578	\$ 61,271	\$ 1,420,849
Committed	9,930,120	10,280,120	630,372	10,910,492
Total Beginning Fund Balance	11,289,698	11,639,698	691,643	12,331,341
REVENUE:				
Local:				
Donations	1,906,235	995,000	-	995,000
In-Kind Donations	317,985	100,000	95,000	195,000
Investment Income (includes unrealized gains and/or losses)	1,019,578	480,000	228,000	708,000
Total Revenue	3,243,798	1,575,000	323,000	1,898,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 14,533,496	\$ 13,214,698	\$ 1,014,643	\$ 14,229,341
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 1,884,170	\$ 1,475,000	\$ 4,761,698	\$ 6,236,698
In-Kind Contributions	317,985	100,000	95,000	195,000
Total Expenditures/Appropriations	2,202,155	1,575,000	4,856,698	6,431,698
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,420,849	1,359,578	(251,709)	1,107,869
Committed	10,910,492	10,280,120	(3,590,346)	6,689,774
Total Ending Fund Balance	12,331,341	11,639,698	(3,842,055)	7,797,643
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 14,533,496	\$ 13,214,698	\$ 1,014,643	\$ 14,229,341

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

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

	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 13,713,528	\$ 12,886,241	\$ 10,751,623	\$ 10,249,904	\$ 9,827,730
<i>Committed</i>	42,153,581	34,502,125	20,188,144	17,296,722	18,131,674
<i>Restricted</i>	5,539,238	4,676,380	4,095,064	3,757,322	3,438,798
Total Beginning Fund Balance	61,406,347	52,064,746	35,034,831	31,303,948	31,398,202
Apportionment, Property Taxes and Enrollment Fees					
<i>State Apportionment & Education Protection Account (EPA) Funds</i>	196,838,393	190,480,653	183,818,038	176,774,851	171,568,038
<i>Basic Allocation Adjustment & COLA</i>	12,631,538	3,613,411	15,485,058	2,289,526	3,798,375
<i>West Sacramento/Elk Grove/Racho Cordova Basic Allocation</i>		1,200,699	1,145,691	1,134,124	-
<i>Growth</i>	1,198,568	1,543,630	-	9,546,599	5,690,550
<i>Local Property Taxes</i>	76,844,840	76,844,840	66,814,396	58,428,522	54,215,088
<i>Enrollment Fees</i>	16,587,462	16,587,462	16,120,729	15,049,790	14,894,477
Total Base Allocation, COLA & Growth	304,100,801	290,270,695	283,383,912	263,223,412	250,166,528
Other Revenue					
<i>One-Time Only Apportionment and Recalculation Funds</i>		2,024,929			
<i>Lottery Funds</i>	7,785,786	6,768,659	7,773,240	6,609,944	6,334,920
<i>Other General Purpose</i>	27,878,838	30,615,195	52,614,742	14,978,004	20,728,945
<i>Restricted/Special Programs Revenue</i>	91,583,429	64,824,976	55,948,068	44,494,698	37,630,160
Total Other Revenue	127,248,053	104,233,759	116,336,050	66,082,646	64,694,025
Total Revenue, Interfund Transfers & Fund Balance	\$ 492,755,201	\$ 446,569,200	\$ 434,754,793	\$ 360,610,006	\$ 346,258,755
Description	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual
Appropriations/Expenditures					
<i>Academic Salaries</i>	\$ 165,456,260	\$ 149,323,470	\$ 144,295,809	\$ 134,882,411	\$ 133,632,224
<i>Classified Salaries</i>	93,993,359	83,970,474	80,842,005	74,548,748	71,992,706
<i>Employee Benefits</i>	99,284,916	84,723,323	77,840,475	64,979,670	61,428,578
<i>Books, Supplies & Materials</i>	18,498,501	6,495,299	6,306,057	5,491,565	5,735,509
<i>Other Operating Expenses</i>	54,174,291	38,971,591	33,474,414	25,927,653	26,574,709
<i>Capital Outlay</i>	10,957,496	7,338,971	6,925,266	8,319,037	4,897,701
<i>Interfund Transfers/Other Outgo</i>	14,087,608	14,339,725	33,006,021	11,426,091	10,693,380
Total Appropriations/Expenditures	456,452,431	385,162,853	382,690,047	325,575,175	314,954,807
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	16,113,528	13,713,528	12,886,241	10,751,623	10,249,904
<i>Committed</i>	17,543,581	42,153,581	34,502,125	20,188,144	17,296,722
<i>Restricted</i>	2,645,661	5,539,238	4,676,380	4,095,064	3,757,322
Total Ending Fund Balance	36,302,770	61,406,347	52,064,746	35,034,831	31,303,948
Total Appropriations/Expenditures/Ending Fund Balance	\$ 492,755,201	\$ 446,569,200	\$ 434,754,793	\$ 360,610,006	\$ 346,258,755

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

	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 3,848,185	\$ 3,954,166	\$ 3,823,811	\$ 3,731,951	\$ 3,616,940
Total Beginning Fund Balance	3,848,185	3,954,166	3,823,811	3,731,951	3,616,940
Revenue					
<i>Local - Other</i>	1,402,000	1,645,696	1,763,128	1,613,813	1,499,449
Total Local	1,402,000	1,645,696	1,763,128	1,613,813	1,499,449
Interfund Transfers					
<i>Bookstore Fund</i>	649,500	630,388	656,332	630,388	596,388
<i>General Fund</i>	10,000	10,000	10,000	10,000	10,000
<i>Capital Outlay Fund</i>	-	-	-	30,000	-
Total Interfund Transfers	659,500	640,388	666,332	670,388	606,388
Total Revenue, Interfund Transfers & Fund Balance	\$ 5,909,685	\$ 6,240,250	\$ 6,253,271	\$ 6,016,152	\$ 5,722,777

	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual
Appropriations/Expenditures					
<i>Academic Salaries</i>	\$ 10,000	\$ 20,448	\$ 26,324	\$ 21,171	\$ 16,730
<i>Classified Salaries</i>	134,500	159,274	204,669	160,231	132,363
<i>Employee Benefits</i>	9,100	12,207	15,248	10,490	9,031
<i>Books, Supplies & Materials</i>	639,000	739,127	855,537	825,652	743,799
<i>Other Operating Expenses</i>	1,203,605	1,142,127	1,152,633	1,074,037	981,379
<i>Capital Outlay</i>	-	(630)	4,288	2,836	5,452
<i>Payments to Students</i>	12,000	12,545	6,998	9,286	11,035
Total Appropriations/Expenditures	2,008,205	2,085,098	2,265,697	2,103,703	1,899,789
Interfund Transfers Out					
<i>General Fund</i>	48,095	151,439	28,208	57,938	86,837
<i>Capital Outlay Fund</i>	-	150,000	-	25,000	-
<i>Scholarship Fund</i>	5,200	5,200	5,200	5,700	4,200
<i>Scholarship Fund</i>	-	328	-	-	-
Total Interfund Transfers Out	53,295	306,967	33,408	88,638	91,037
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	3,848,185	3,848,185	3,954,166	3,823,811	3,731,951
Total Ending Fund Balance	3,848,185	3,848,185	3,954,166	3,823,811	3,731,951
Total Appropriations/Expenditures/Ending Fund Balance	\$ 5,909,685	\$ 6,240,250	\$ 6,253,271	\$ 6,016,152	\$ 5,722,777

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

	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 3,252,023	\$ 3,252,023	\$ 3,221,244	\$ 3,216,581	\$ 3,003,595
Board Designated - GENFD Shortfall Reserve	10,033,946	10,033,946	10,033,946	10,033,946	14,008,946
<i>Committed</i>	94,580,580	90,793,910	69,763,301	65,910,268	62,938,143
Total Beginning Fund Balance	107,866,549	104,079,879	83,018,491	79,160,795	79,950,684
Revenue					
Federal Revenue	-	-	-	-	-
State Capital Outlay Projects	4,647,404	2,947,596	-	207,000	193,153
State Scheduled Maintenance & Special Repairs	6,049,156	2,093,704	2,507,507	1,730,448	367,118
Cosumnes River College Parking Structure	-	-	-	-	707,021
Proposition 39 Projects	3,918,325	1,095,502	801,274	376,750	54,404
Interest Income	586,050	1,021,270	462,669	234,353	78,290
Sale of Property	-	-	-	-	400,000
Other Local Revenue	3,795,702	756,257	338,909	621,749	2,022,249
Total Revenue	18,996,637	7,914,329	4,110,359	3,170,300	3,822,235
Interfund Transfers In					
General Fund -					
Program Development (20%) Major Construction Projects	8,846,055	8,050,307	26,183,957	6,893,006	5,717,068
Other District & College Projects	399,038	1,204,992	1,542,491	1,068,287	1,264,467
Other Funds	265,000	527,815	370,059	494,112	994,436
Total Interfund Transfers	9,510,093	9,783,114	28,096,507	8,455,405	7,975,971
Total Revenue, Interfund Transfers & Fund Balance	\$ 136,373,279	\$ 121,777,322	\$ 115,225,357	\$ 90,786,500	\$ 91,748,890
	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual
Appropriations/Expenditures					
State Capital Outlay Projects	\$ 4,647,404	\$ 2,947,596	\$ -	\$ 207,000	\$ 193,153
State Scheduled Maintenance and Special Repairs	-	-	2,507,507	1,730,448	367,118
Prop39/ARRA SMUD Smart Grid	3,918,325	1,095,502	801,274	376,750	457,133
Cosumnes River College Parking Structure	-	-	-	-	707,021
Other Major Construction	6,953,924	2,817,714	2,694,688	826,892	1,698,572
Program Improvement Projects	48,228,949	3,568,760	3,073,341	1,154,207	1,176,004
College Projects	11,178,656	1,398,343	1,302,355	1,306,646	1,136,258
Future Program Improvement Projects	42,559,611	274,352	-	455,653	23,000
College Investments for Future Projects	2,559,843	150,103	295,625	23,834	182,335
Projected General Fund Shortfall	-	-	-	-	3,762,000
Projected VAPA Shortfall	-	-	-	1,000,000	-
Transfers Out to Other Funds	3,040,598	1,658,403	470,688	686,579	2,885,501
Total Appropriations/Expenditures	123,087,310	13,910,773	11,145,478	7,768,009	12,588,095
Ending Fund Balance, June 30:					
Uncommitted	3,252,023	3,252,023	3,252,023	3,221,244	3,216,581
Board Designated - GENFD Shortfall Reserve	10,033,946	10,033,946	10,033,946	10,033,946	10,033,946
Committed	-	94,580,580	90,793,910	69,763,301	65,910,268
Total Ending Fund Balance	13,285,969	107,866,549	104,079,879	83,018,491	79,160,795
Total Appropriations/Expenditures/Ending Fund Balance	\$ 136,373,279	\$ 121,777,322	\$ 115,225,357	\$ 90,786,500	\$ 91,748,890

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

	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2002-03 thru 2011-12 Actual
Beginning Fund Balance							
<i>Committed</i>	\$ 222,238	\$ 148,201	\$ 2,630,639	\$ 14,580,157	\$ 27,510,469	\$ 18,313,469	\$ 208,942,943
Total Beginning Fund Balance	222,238	148,201	2,630,639	14,580,157	27,510,469	18,313,469	208,942,943
Revenue							
<i>Local - Interest Income</i>	30,000	1,647	6,761	23,090	24,443	42,096	12,515,053
<i>Bond Proceeds</i>	27,500,000	-	-	-	-	20,000,000	217,500,000
<i>Insurance Proceeds</i>	-	-	-	-	-	-	5,000
<i>Rescindment/Proceeds from Sale of Property</i>	-	-	-	-	-	-	254,208
Total Revenue	27,530,000	1,647	6,761	23,090	24,443	20,042,096	230,274,261
Total Revenue, Interfund Transfers & Fund Balance	\$ 27,752,238	\$ 149,848	\$ 2,637,400	\$ 14,603,247	\$ 27,534,912	\$ 38,355,565	\$ 439,217,204
	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2002-03 thru 2011-12 Actual
Appropriations/Expenditures							
<i>Bond Projects</i>	\$ 27,732,238	\$ (91,618)	\$ 2,487,322	\$ 11,962,728	\$ 12,940,391	\$ 10,831,374	\$ 211,810,811
<i>Bond Service Costs</i>	20,000	19,228	1,877	9,880	14,364	13,722	551,945
Total Appropriations/Expenditures	27,752,238	(72,390)	2,489,199	11,972,608	12,954,755	10,845,096	212,362,756
Ending Fund Balance, June 30:							
<i>Committed</i>	-	222,238	148,201	2,630,639	14,580,157	27,510,469	226,854,448
Total Ending Fund Balance	-	222,238	148,201	2,630,639	14,580,157	27,510,469	226,854,448
Total Appropriations/Expenditures/Ending Fund Balance	\$ 27,752,238	\$ 149,848	\$ 2,637,400	\$ 14,603,247	\$ 27,534,912	\$ 38,355,565	\$ 439,217,204

The Measure A authorization is \$265M, cumulative project expenditures through 2015-16 are \$250.0M. Total Bonds issued is \$237.5M.

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

	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Beginning Fund Balance							
<i>Restricted</i>	\$ 21,772,763	\$ 17,752,484	\$ 26,079,745	\$ 28,145,614	\$ 9,164,024	\$ 12,921,247	\$ 6,376,923
Total Beginning Fund Balance	21,772,763	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>	17,105,197	20,122,745	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>	415,950	195,784	105,057	414,960	69,248	163,192	88,537
Total Local	17,521,147	20,318,529	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	\$ 39,293,910	\$ 38,071,013	\$ 33,285,463	\$ 42,253,716	\$ 43,960,429	\$ 31,285,580	\$ 138,336,075

	2017-18 Adopted Budget	2016-17 Actual	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>	13,400,000	8,635,000	7,770,000	7,540,000	6,805,000	7,490,000	6,415,000
<i>Bond Interest Expense</i>	7,394,550	7,662,550	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	700	1,875	2,202	39,023	386,647	698,950
Total Appropriations/Expenditures	20,797,550	16,298,250	15,532,979	16,173,971	15,814,815	22,121,556	125,414,828
Ending Fund Balance, June 30:							
<i>Restricted</i>	18,496,360	21,772,763	17,752,484	26,079,745	28,145,614	9,164,024	12,921,247
Total Ending Fund Balance	18,496,360	21,772,763	17,752,484	26,079,745	28,145,614	9,164,024	12,921,247
Total Appropriations/Expenditures/Ending Fund Balance	\$ 39,293,910	\$ 38,071,013	\$ 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**

	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Beginning Fund Balance							
<i>Restricted</i>	\$ 4,824,936	\$ 6,439,718	\$ 4,624,972	\$ 7,991,396	\$ 3,710,848	\$ 3,359,550	\$ 6,126,568
Total Beginning Fund Balance	4,824,936	6,439,718	4,624,972	7,991,396	3,710,848	3,359,550	6,126,568
Revenue							
<i>Property Taxes</i>	9,913,316	8,665,330	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>	212,589	80,031	32,802	18,003	9,759	5,785	-
Total Revenue	10,125,905	8,745,361	11,965,558	6,587,973	13,420,115	11,594,389	8,781,235
Total Revenue, Interfund Transfers & Fund Balance	\$ 14,950,841	\$ 15,185,079	\$ 16,590,530	\$ 14,579,369	\$ 17,130,963	\$ 14,953,939	\$ 14,907,803

	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Appropriations/Expenditures							
<i>Bond Principal Repayment</i>	\$ 2,320,000	\$ 2,005,000	\$ 1,715,000	\$ 1,450,000	\$ 320,000	\$ 3,825,000	\$ 5,600,000
<i>Bond Interest Expense</i>	8,308,463	8,354,863	8,435,062	8,503,663	8,799,248	6,319,472	5,947,971
<i>Bond Issuance/Service Costs</i>	1,000	280	750	734	20,319	1,098,619	282
Total Appropriations/Expenditures	10,629,463	10,360,143	10,150,812	9,954,397	9,139,567	11,243,091	11,548,253
Ending Fund Balance, June 30:							
<i>Restricted</i>	4,321,378	4,824,936	6,439,718	4,624,972	7,991,396	3,710,848	3,359,550
Total Ending Fund Balance	4,321,378	4,824,936	6,439,718	4,624,972	7,991,396	3,710,848	3,359,550
Total Appropriations/Expenditures/Ending Fund Balance	\$ 14,950,841	\$ 15,185,079	\$ 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**

	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual
Beginning Fund Balance					
<i>Committed</i>	\$ 604,263	\$ 364,447	\$ 107,121	\$ 4,298,008	\$ 3,788,528
Total Beginning Fund Balance	604,263	364,447	107,121	4,298,008	3,788,528
Revenue					
<i>Local - Interest Income</i>	66,100	148,405	29,024	54,658	25,301
Total Revenue	66,100	148,405	29,024	54,658	25,301
Interfund Transfers In					
<i>General Fund</i>	320,000	320,000	320,000	320,000	320,000
<i>Capital Outlay Projects Fund</i>	214,598	214,598	211,681	182,994	680,204
Total Interfund Transfers In	534,598	534,598	531,681	502,994	1,000,204
Total Revenue, Interfund Transfers & Fund Balance	\$ 1,204,961	\$ 1,047,450	\$ 667,826	\$ 4,855,660	\$ 4,814,033

	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual
Appropriations/Expenditures					
<i>Bond Principal Repayment</i>	\$ 260,000	\$ 250,000	\$ 240,000	\$ 4,480,000	\$ 220,000
<i>Bond Interest Expense</i>	29,223	39,223	48,583	249,189	257,439
<i>Bond Service Costs</i>	1,350	1,150	1,350	1,350	1,250
Total Appropriations/Expenditures	290,573	290,373	289,933	4,730,539	478,689
Interfund Transfers Out					
<i>General Fund/Capital Outlay Projects</i>	40,000	152,814	13,446	18,000	37,336
Total Interfund Transfers Out	40,000	152,814	13,446	18,000	37,336
Ending Fund Balance, June 30:					
<i>Committed</i>	874,388	604,263	364,447	107,121	4,298,008
Total Ending Fund Balance	874,388	604,263	364,447	107,121	4,298,008
Total Appropriations/Expenditures/Ending Fund Balance	\$ 1,204,961	\$ 1,047,450	\$ 667,826	\$ 4,855,660	\$ 4,814,033



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 2017-18 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" (TCR) representing over 70% of total General Fund revenues and close to 90% of unrestricted resources, excluding the one-time dollars for the Mandate Past Claims Block Grant. 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 \$304.1 million will be received from these sources in 2017-18. The Z budget TCR level is \$13.8 million higher than the 2016-17's \$290.3 million.

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 2017-18.

C. State Revenues

Unrestricted State revenues account for approximately 6% 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 2017-18 are \$24.1 million, a decrease from the 2016-17 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 \$8.7 million for 2017-18, a decrease from the \$10.1 million recorded for 2016-17.

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 2017-18 is \$2.8 million.

F. Restricted Revenues

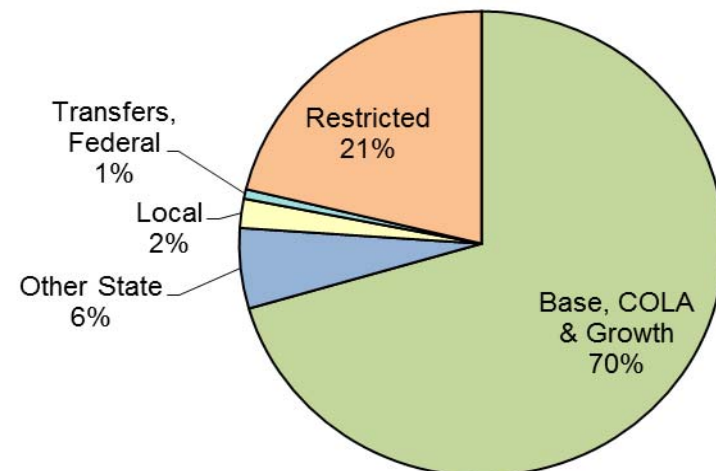
Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as 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 2017-18, including the assessment for the universal transit pass program, are projected at \$6.5 million.

Total restricted Federal revenues projected for 2017-18 are \$15.0 million, an increase of \$7.3 million from 2016-17. 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 19.7% of total Federal restricted funds. Federal Work Study revenues are also in restricted General Fund and are estimated at \$1.8 million for 2017-18. 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 2017-18 are currently estimated at \$68.2 million, an increase of \$18.6 million from 2016-17. However, it is noted that many programs allow for multi-year expenditure and the 2016-17 total includes carryover from past years. The primary State programs are for the enhancement and expansion of student services at the colleges. These programs represent 47% of the total State restricted funds including: Student Success & Support, EOPS, CARE, DSPS, CalWORKS and BFAP.

Restricted local revenues projected for 2017-18 are \$1.9 million, an increase of \$325,245 compared to 2016-17. Restricted local revenues are primarily grants and donations as well as contracts administered by the Training Source.

2017-18 GENERAL FUND BUDGET BY REVENUE SOURCE





General Fund Financial Data Summary

APPROPRIATIONS SUMMARY

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

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

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

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Adopted Budget, \$157 million is appropriated for academic salaries. This is 36% 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 51.78% of the total current expense of

education for 2015-16. The 2016-17 report, to be filed in October 2017, 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. 2017-18 appropriations for classified salaries are \$91.8 million. This accounts for 21% 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 \$103.7 million will be expended on employee benefits in 2017-18, accounting for 24% of the 2017-18 budget.

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

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



General Fund Financial Data Summary

Each employee group's compensation formula includes a provision to fund increases in the District's contribution toward medical and dental premiums. Employees may choose from multiple plans with the District funding the premium cost up to the level of the district contribution as established between the District and their unit. If an employee selects a plan with a premium higher than the district contribution, the difference is paid by the employee. There is a \$133.24/month increase in health insurance premiums for 2017-18 for the medical plan selected by most employees.

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 2017-18. 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 2017-18 premiums for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

Health Insurance	\$1,397.51/month (Kaiser HMO)*
Dental Insurance	\$133.00/month (projected)
Life Insurance	\$ 6.75/month
Long Term Disability	\$.228/\$100 of covered payroll
Workers' Compensation	.78%

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

Statutory Benefits

STRS	14.43%
PERS	15.531%
Unemployment	.0575%*
OASDI	6.20%
Medicare	1.45%

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

D. Supplies and Materials

The Supplies and Materials classification 4000 is used to record all expenditures for instructional and non-instructional supplies and materials, including costs of freight, sales/use tax and handling charges. Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. It is currently projected that \$18.5 million will be expended in 2017-18 on supplies and materials around 4% of the 2017-18 expenditures.

In administering the discretionary budgets, the colleges and departments are allowed to transfer budgets between non-regular salary and non-benefit accounts. Funds originally allocated to supplies and materials may be re-appropriated across object codes. Because of this and the inclusion of carryover funds in 2016-17, comparisons across the two years are difficult.



General Fund Financial Data Summary

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At adopted, \$54.9 million is budgeted, representing 12% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

F. Capital Outlay

Capital Outlay is used to record amounts paid for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$200 for capital outlay items. At adopted budget, \$9.2 million is appropriated for Capital Outlay or 2% 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 \$5.2 million will be transferred in 2017-18, around 1% of the total General Fund expenditures.

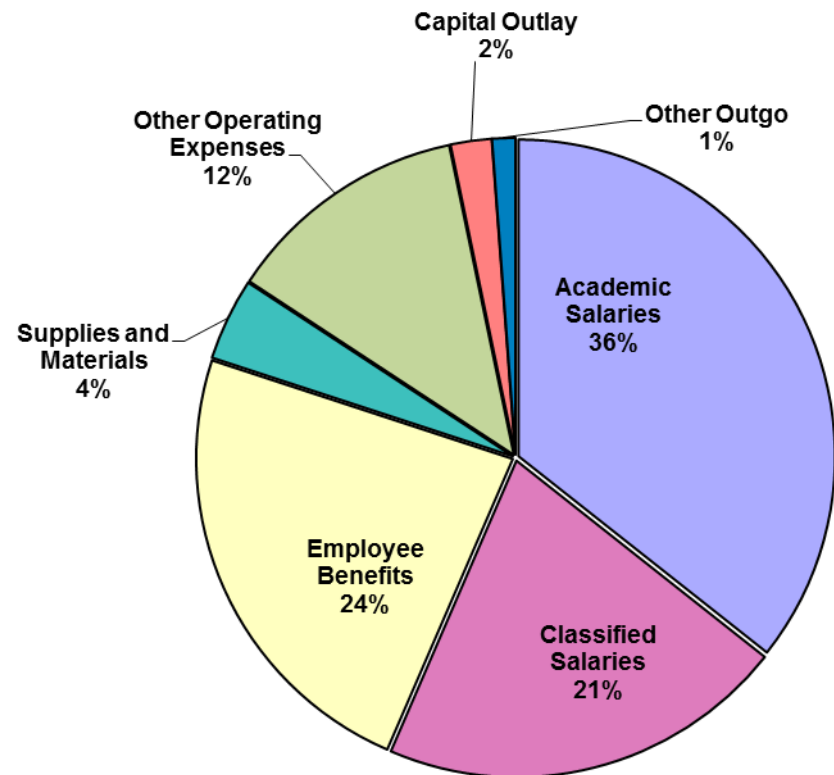
H. Program and Other Improvements

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 2017-18 is nearly \$16.1 million and is primarily unallocated Lottery funds.

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

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

2017-18 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET

	Actual 2016-2017	Adopted Budget Z Budget Maximum Funding 2017-2018
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 12,886,241	\$ 18,757,109
Committed	34,502,125	37,110,000
Restricted	4,676,380	5,539,238
Total Beginning Fund Balance	52,064,746	61,406,347
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	190,480,653	196,838,393
Cost of Living Adjustment (COLA) - 2016-17 zero; 2017-18, 1.56%	-	4,524,056
Basic Allocation Increase - 2016-17 Rancho Cordova	1,200,699	-
Base Rates Augmentation - 2016-17, \$75M; 2017-18, \$183.6M	3,613,411	8,107,482
Growth - 2016-17 Z budget, 0.6%; 2017-18 0.5%	1,543,630	1,198,568
Local Property Taxes	76,844,840	76,844,840
Enrollment Fees, 98%: 2016-17 & 2017-18, \$46/unit	16,587,462	16,587,462
Total Apportionment, Property Taxes & Enrollment Fees	290,270,695	304,100,801
Federal:		
Veteran's Education	12,288	25,000
Total Federal	12,288	25,000
State:		
One time Only Apportionment and Recalculation from 2015-16	2,024,929	-
Lottery Funds (2016-17 and 2017-18, \$140/FTES)	6,768,659	7,785,786
Apprenticeship Programs	3,474,272	2,945,910
Part-Time Faculty Compensation	1,278,301	1,134,445
Other, including Mandated Costs Block Grant	14,210,440	12,202,844
Total State	27,756,601	24,068,985
Local:		
Non-Resident/International Student Tuition	4,568,034	4,568,034
Interest income	912,957	350,000
Community Services	1,172,265	1,040,412
Student Fees & Fines	1,241,417	1,122,700
Other, including Interest & Enrollment Fee 2%	2,229,296	1,644,774
Total Local	10,123,969	8,725,920
OTHER:		
Interfund Transfers In	1,486,055	2,834,500
Donations/Other	29,870	10,219
Total Interfund Transfers/Donations/Other	1,515,925	2,844,719
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 329,679,478	\$ 339,765,425

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET

	<u>Actual 2016-2017</u>	<u>Adopted Budget Z Budget Maximum Funding 2017-2018</u>
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 6,006,426	\$ 6,490,000
SPECIAL PROGRAMS:		
Federal:		
Perkins 1C	\$ 2,651,218	\$ 2,963,169
Career Technical Education (CTE) Transitions	168,041	166,368
Federal Work Study (FWS)	1,867,954	1,770,403
Temporary Assistance for Needy Families (TANF)	398,065	376,273
Workability III - Department of Rehabilitation (DOR) Cooperative	135,368	212,372
Child Development Training Consortium (CDTC)	67,913	-
Foster and Kinship Care Education (FKCE)	163,331	155,023
US Dept of Labor - Northern California Community Colleges American Apprenticeship Initiative	309,482	4,466,848
Hispanic Serving Institutions	363,382	1,580,115
College to Careers (DOR)	250,000	237,500
Foundation for California Community Colleges (FCCC) Fresh Success Employment & Training	26,629	160,624
US Dept of Education - TRIO Student Support Services & Program Journey	239,496	54,874
US Dept of Education - TRIO Student Support Svcs - Science, Tech, Engineering & Math(STEM)	240,438	83,912
US Dept of Education - TRIO Veterans Project	271,529	159,060
US Dept of Education - TRIO Natomas, San Juan, Twin Rivers	53,581	666,421
US Dept of Education -TRIO Upward Bound (UPBD)	-	1,030,000
US Dept of Education - Strengthening Institutions	68,364	381,541
US Dept of Education -Asian & Native American Pacific Islander-Serving Institutions (AANAPISI)	61,578	288,422
Youth Empowerment Strategies For Success (YESS) - Independent Living Program (ILP)	22,500	21,377
State Trade & Export Promotion Project (STEP)	227,914	115,629
California Math Readiness Challenge	6,171	137,829
California Early Childhood Mentor	12,550	1,000
Sacramento Employment Training Agency (SETA) Veterans Employment Assist Prog (VEAP)	62,855	-
California Dept of Food & Agriculture (CDFA) - Climate-Smart Agriculture for Spec. Crops	30,350	-
Family Health International 360	6,624	-
Other Federal	3,000	1,500
Total Federal	<u>\$ 7,708,333</u>	<u>\$ 15,030,260</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET

	<u>Actual 2016-2017</u>	<u>Adopted Budget Z Budget Maximum Funding 2017-2018</u>
State:		
Extended Opportunity Programs and Services (EOPS)	\$ 4,347,633	\$ 4,123,411
Cooperative Agencies Resources for Education Programs (CARE)	732,057	695,592
Disabled Student Programs and Services (DSPS)	4,863,861	4,764,623
Student Success and Support Program (SSSP)	12,171,443	17,640,286
Board of Governors Financial Assistance Program (BFAP)	2,861,189	2,769,607
California Work Opportunity & Responsibility to Kids (CalWORKs)	2,326,751	2,106,239
Student Equity	8,704,397	6,660,059
Basic Skills Initiative (BSI)	1,081,906	3,461,119
Strong Workforce Program (SWP)	1,370,251	11,999,207
Innovation & Effectiveness (IEPI)	242	999,758
Awards for Innovation in Higher Education	-	2,000,000
Lottery (Restricted, Proposition 20)	2,533,745	2,197,612
State Instructional Equipment Funds (SIEF)	2,588,228	2,548,921
Guided Pathways	-	1,207,692
Mathematics, Engineering, Science Achievement (MESA)	206,777	256,896
Economic Workforce Development (EWD) Center International Trade Development (CITD)	325,091	283,549
EWD Statewide Centers of Excellence (CTXL) Hub	541,788	483,509
Career Technical Education (CTE) Grants	701,002	426,618
Foster and Kinship Care Education (FKCE)	176,284	155,306
Staff Diversity	46,389	72,217
Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	393,500	393,500
Deputy Sector Navigator (DSN): Health	369,234	340,253
Linked Learning Pilot Program - SB1070 / AB790 (Fiscal agent)	507,228	-
Work Based Learning (WBL) Infrastructure	590,006	371,204
State on Behalf of Payments for CalSTRS	569,753	783,536
California Apprenticeship Initiative New Innovation Grant Program	178,947	597,430
Inmate Education Pilot Program	277,330	-
Common Assessment Initiative	44,581	-
Sac Employment & Training Agency (SETA)-Regional Industry Cluster of Opportunity III (RICO)	47,720	-
Industry Driver Regional Collaborative (IDRC)	156,480	103,844
North Far North Regional Consortium (NFNRC)	58,863	-
Galt Joint Union High School - Central Region Agriculture Education Career Pathway (CRAECP)	102,125	49,324
Capital Academy and Pathway	53,989	208,078
STREAM Pathway (Science, Technology, Reading/Language, Engineering, Arts & Math)	12,266	-
Capital Region Academies for the Next Economy (CRANE)	59,910	30,090
Net Labs Butte-Glenn	36,000	-
CC Alternative Fuel & Vehicle Technology	77,881	114,427

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET

	<u>Actual 2016-2017</u>	<u>Adopted Budget Z Budget Maximum Funding 2017-2018</u>
State Continued:		
Leadership Development Funding Award (IEPI)	8,116	41,884
Proposition 39 Program Improvement	269,580	-
Maker Space	81,417	38,584
Diversity in Engineering	2,663	44,337
Zero Textbook Cost Degree Program	3,443	31,558
California Prison Industry Authority - Culinary Arts	8,651	22,043
Middle College High School	-	100,000
Other State	44,491	38,602
Total State	\$ 49,533,208	\$ 68,160,915
Local:		
Training Source Contracts	\$ 1,029,537	\$ 1,121,379
Central Valley New Car Dealers Association (CVNCDA)	1,815	28,819
Ethics Symposium - CRC - Wagenlis	4,435	20,924
Foundation Grants & Gifts	161,596	158,781
AB798 Textbook Affordability	7,059	11,941
Nursing Grants Emergency Funds	-	17,329
Sutter Nursing Program	20,313	154,268
Center for International Trade Development (CITD) Program Income	13,872	61,126
Center of Excellence (COE) Program Income	3,291	155,593
ARC Instructionally Related Trust	121,318	50,059
University of California Davis Programs	2,977	6,258
Comprehensive Approaches to Raising Education Standards (CARES)	7,500	-
Statewide Academic Senate	82,877	-
Faculty Entrepreneurship Program	14,857	-
Dorothy Rupe Foundation	15,000	9,785
Guardian Financial Literacy Learning	35,570	3,265
College Futures	31,755	8,245
Veteran Student Emergency Fund	8,932	3,068
Cluster Research for Valley Vision	-	20,000
West Sacramento Promise Program	-	38,333
Sacramento Metropolitan Arts Commission (SMAC) Cultural Arts Award	-	7,817
Wellness Program	45	8,312
Other Local	14,260	16,952
Total Local	\$ 1,577,009	\$ 1,902,254
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	64,824,976	91,583,429
TOTAL GENERAL FUND REVENUE AND TRANSFERS	394,504,454	431,348,854
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 446,569,200	\$ 492,755,201

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL EXPENDITURES
2017-2018 ADOPTED BUDGET (X, Y, Z)

	Actual 2016-2017	Adopted Budget Z Budget Maximum Funding 2017-2018
APPROPRIATIONS:		
1000 Academic Salaries	141,882,328	\$ 156,974,753
2000 Classified Salaries	80,569,931	91,820,449
3000 Employee Benefits	82,902,099	103,691,768
4000 Books, Supplies & Materials	6,495,299	18,498,501
5000 Other Operating Expenses	38,971,591	54,947,899
6000 Capital Outlay	7,338,971	9,220,416
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	1,770,736	399,044
Other Funds	5,084,426	4,842,515
TOTAL EXPENDITURES/APPROPRIATIONS AND TRANSFERS	365,015,381	440,395,345
Program and Other Improvements		
Minimum (X Budget)	16,197,776	12,622,732
Mid-range Funding-Incremental		
Increase (Y Budget)	3,519,982	1,292,894
Maximum Funding-Incremental		
Increase (Z Budget)	429,714	2,141,460
Total Program & Other Improvements	20,147,472	16,057,086
ENDING FUND BALANCE, June 30		
9700 Uncommitted	13,713,528	16,113,528
9700 Committed	42,153,581	17,543,581
9700 Restricted	5,539,238	2,645,661
TOTAL ENDING FUND BALANCE	61,406,347	36,302,770
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 446,569,200	\$ 492,755,201

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND**

2017-2018 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2016-2017 ACTUAL	2017-2018 X BUDGET MINIMUM FUNDING	2017-2018 Y BUDGET MID-RANGE FUNDING	2017-2018 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue (includes new faculty funding from 2015-16 - \$2.9M)	\$ 283,464,778	290,270,695	\$ 290,270,695	\$ 290,270,695
X Budget Adjustments:				
Cost of Living Adjustment (FY 2016-17, Zero; FY 2017-18 1.56%)	Zero	4,524,056	4,524,056	4,524,056
Base Allocation - Rancho Cordova	1,200,699			
Basic Allocation and Funding Per Student Increase	3,755,929	8,107,482	8,107,482	8,107,482
2015-16 Recalculation - Base Augmentation	305,659			
Projected Deficit				
X Budget Revenue Increase	5,262,287	12,631,538	12,631,538	12,631,538
Y Budget Increase - Growth - 2016-17, 0.6%, 2017-18, zero	1,543,630	-		
Z Budget Increase - Growth, 2016-17, zero; 2017-18, 0.5%			-	1,198,568
TOTAL REVENUE CHANGE	6,805,917	12,631,538	12,631,538	13,830,106
TOTAL BASE ALLOCATION, COLA & GROWTH	\$ 290,270,695	\$ 302,902,233	\$ 302,902,233	\$ 304,100,801
FUNDED FTES GOALS:				
FTES Base - 2016-17 and 2017-18 Projected	52,171	52,171	52,171	52,463
Base FTES	52,171	52,171	52,171	52,463
Funded Growth FTES:				
Projected FTES (achieved) - 2017-18 Z reflects productivity improvements	48,996	48,996	48,996	52,496
Shift - summer 2016 reported in 2015-16	(59)			
Shift - for base summer 2017 to 2016-17; summer 2018 to 2017-18	3,234			297
Shift - for growth summer 2017 to 2016-17; summer 2018 to 2017-18	292			260
FTES reported for 2016-17 / Projected stability for 2017-18	52,463	48,996	48,996	53,053

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET (X, Y, Z)**

DESCRIPTION	2016-2017 ACTUAL	2017-2018 X BUDGET MINIMUM FUNDING	2017-2018 Y BUDGET MID-RANGE FUNDING	2017-2018 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 12,886,241	\$ 13,713,528	\$ 13,713,528	\$ 13,713,528
Committed	34,502,125	42,153,581	42,153,581	42,153,581
Restricted	4,676,380	5,539,238	5,539,238	5,539,238
Total Beginning Fund Balance	52,064,746	61,406,347	61,406,347	61,406,347
REVENUES:				
Apportionment & Educational Protection Account (EPA)	190,480,653	196,838,393	196,838,393	196,838,393
Base Augmentation	3,613,411	8,107,482	8,107,482	8,107,482
Basic Allocation Increase Rancho Cordova Center	1,200,699			
COLA 2016-17, zero; 2017-18, 1.56%	-	4,524,056	4,524,056	4,524,056
Y Growth 2016-17, 0.6%; 2017-18, zero	1,543,630	-	-	-
Z Growth 2016-17, zero; 2017-18, 0.5%	-	-	-	1,198,568
Enrollment Fee and Property Taxes	93,432,302	93,432,302	93,432,302	93,432,302
Base Allocation, COLA & Growth (SB361)	290,270,695	302,902,233	302,902,233	304,100,801
Recalculation for 2015-16 & Other One-Time Resources	2,024,929			
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$140/FTES (Z Budget)	868,659	-	942,894	1,885,786
Total Lottery Revenue	6,768,659	5,900,000	6,842,894	7,785,786
Non-Resident/International Student Tuition	4,568,034	4,568,034	4,568,034	4,568,034
Part-Time Faculty Compensation/New Faculty Hires	1,278,301	1,134,445	1,134,445	1,134,445
Community Services	1,172,265	1,040,412	1,040,412	1,040,412
Other Income, including Interfund Transfers	23,596,595	20,785,947	21,135,947	21,135,947
Total Other General Purpose	30,615,195	27,528,838	27,878,838	27,878,838
Total General Purpose Revenue	329,679,478	336,331,071	337,623,965	339,765,425
Special Program Revenue	64,824,976	91,583,429	91,583,429	91,583,429
Total Revenue	394,504,454	427,914,500	429,207,394	431,348,854
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 446,569,200	\$ 489,320,847	\$ 490,613,741	\$ 492,755,201
EXPENDITURES/APPROPRIATIONS:				
Operational Level	\$ 365,015,381	\$ 440,395,345	\$ 440,395,345	\$ 440,395,345
Program and Salary Improvement	20,147,472	12,622,732	13,915,626	16,057,086
Total Expenditures/Appropriations	385,162,853	453,018,077	454,310,971	456,452,431
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	13,713,528	16,113,528	16,113,528	16,113,528
Committed	42,153,581	17,543,581	17,543,581	17,543,581
Restricted	5,539,238	2,645,661	2,645,661	2,645,661
Total Ending Fund Balance	61,406,347	36,302,770	36,302,770	36,302,770
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 446,569,200	\$ 489,320,847	\$ 490,613,741	\$ 492,755,201

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 ADOPTED BUDGET

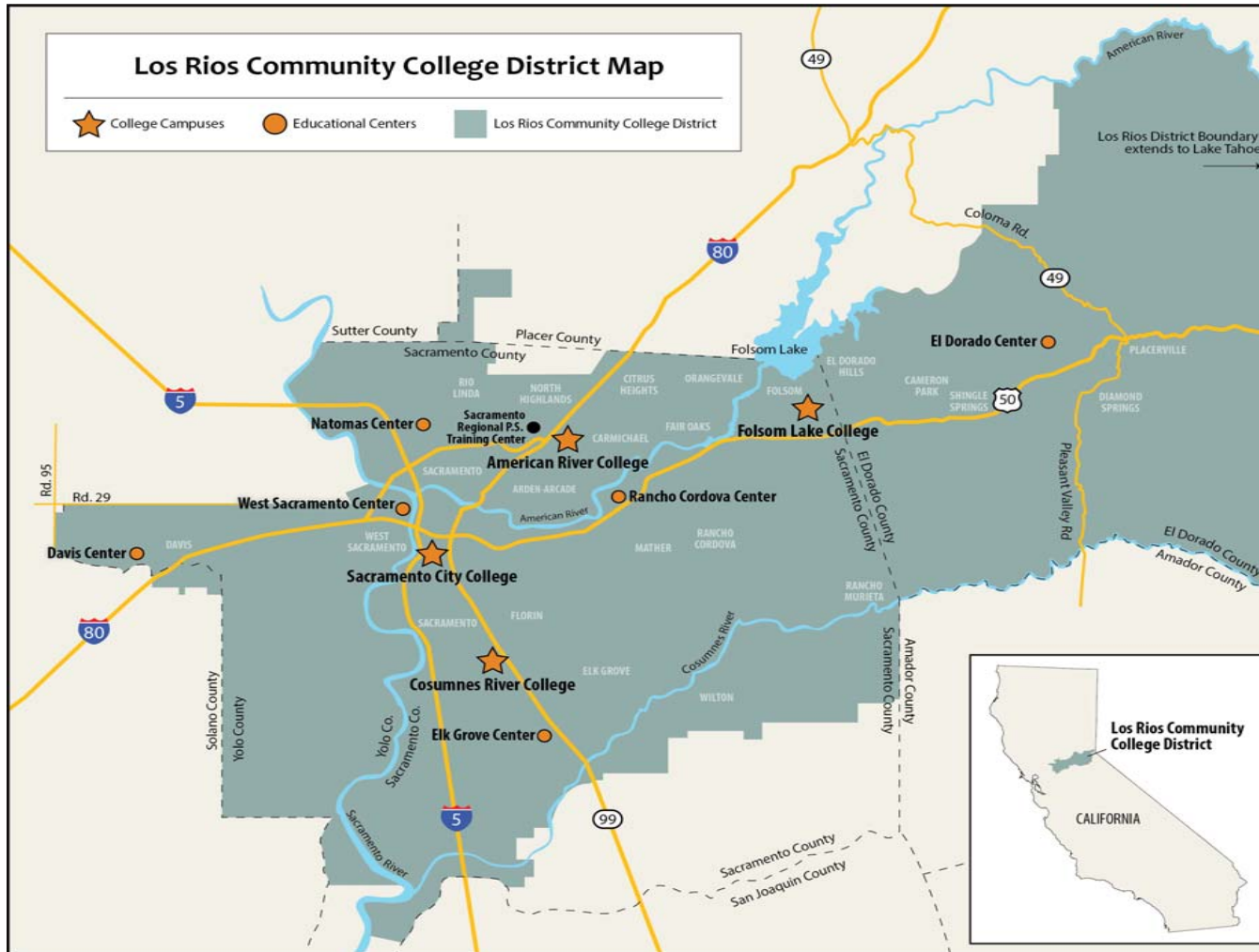
	Full-Time Equivalent (FTE)		ADOPTED BUDGET MAXIMUM FUNDING	
	ACTUAL	ADOPTED	ACTUAL	(Z Budget)
	2016-2017	2017-2018	2016-2017	2017-2018
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 12,886,241	\$ 13,713,528
Committed			34,502,125	42,153,581
Restricted			4,676,380	5,539,238
TOTAL BEGINNING FUND BALANCE			52,064,746	61,406,347
REVENUE:				
General Purpose Revenue			329,679,478	339,765,425
Restricted/Special Programs Revenue			64,824,976	91,583,429
TOTAL REVENUE			394,504,454	431,348,854
TOTAL REVENUE AND BEGINNING FUND BALANCE			\$ 446,569,200	\$ 492,755,201
EXPENDITURES/APPROPRIATIONS:				
American River College	1,022.86	1,029.65	99,153,903	120,139,891
Cosumnes River College	521.70	340.37	45,962,480	55,119,302
Folsom Lake College	338.13	340.37	30,427,027	33,267,119
Sacramento City College	835.39	844.10	75,359,215	85,861,939
District Office	85.29	85.30	7,924,200	8,796,859
District Support	206.34	208.45	126,336,028	153,267,321
TOTAL EXPENDITURES/APPROPRIATIONS	3,009.71	2,848.24	385,162,853	456,452,431
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			13,713,528	16,113,528
Committed			42,153,581	17,543,581
Restricted			5,539,238	2,645,661
TOTAL ENDING FUND BALANCE			61,406,347	36,302,770
TOTAL EXPENDITURES/APPROPRIATIONS AND ENDING FUND BALANCE			\$ 446,569,200	\$ 492,755,201



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 2016-17 year and appropriations for the 2017-18 year. These schedules are followed by an explanation of the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>ADMINISTRATORS</u>				
011A	Administration	39.90	41.90	6,086,650	6,784,933
011B	Instructional Support Services	48.94	48.95	7,176,490	7,296,252
011C	Student Support Services	15.95	15.95	2,210,692	2,410,828
024x-039x	Outreach Centers	6.40	6.40	853,789	895,529
061A	Community Services Programs	0.15	0.15	33,040	30,500
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	111.34	113.35	16,360,661	17,158,042
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	805.73	799.22	62,518,615	69,642,620
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	375.37	393.99	21,117,101	18,007,400
024B-039B	Outreach Center Instructional	152.61	140.13	6,233,223	6,413,293
	Total Instructional excluding Allied Health	1,333.71	1,333.34	89,868,939	94,063,313
012C	Regular Faculty, Allied Health	43.90	45.30	3,233,223	3,733,856
012D	Part-Time Faculty, Allied Health	13.67	17.48	751,812	803,240
	Total Allied Health	57.57	62.78	3,985,035	4,537,096
012J	Instructional Coordinator	9.30	10.30	896,379	915,330
012K	Instructional Work Experience Coordinator	4.00	4.00	348,558	366,135
	Total Instructional, Fall & Spring	1,404.58	1,410.42	95,098,911	99,881,874
012Q	Summer Instruction	128.41	136.41	6,056,580	6,268,314
012S	Substitute Instruction	9.00	9.00	298,235	291,774
012T	Adjunct Office Hours			1,034,970	1,820,504
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional	1,541.99	1,555.83	102,488,696	107,312,466
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	25.60	25.80	1,890,931	2,096,645
014C	Library - Adjunct/Overload	3.80	3.60	372,710	202,362
	Total Librarians	29.40	29.40	2,263,640	2,299,007
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	14.90	16.90	1,184,697	1,386,773
014D	Instructional Development Coordinators	8.00	8.00	707,461	714,169
031A	SRPSTC Coordinators	3.00	3.00	178,556	245,824
036A	Fire Training Coordinator	1.00	1.00	104,885	106,983
	Total Instructional Support Services	26.90	28.90	2,175,599	2,453,749

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			22,950	28,600
013M	Department Chair Release Time/Stipends	15.00	15.20	1,736,778	1,793,285
013N	Performing Arts Stipends			299,541	383,643
013O	Athletic Stipends			285,948	276,673
	Total Faculty Stipends	15.00	15.20	2,345,217	2,482,201
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	498,492	659,218
013D	Retraining - Type E	1.00	1.00		92,848
013G	Collective Bargaining	4.00	3.50	407,194	324,966
013L	President's/Chancellor's Release Time	5.00	5.00	422,726	501,637
013P	Puente Program	0.40	0.40	36,920	35,702
	Total Other Certificated	17.50	17.00	1,365,332	1,614,371
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	817,958	859,626
	Total Academic Senate	10.00	10.00	817,958	859,626
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	73.76	71.09	6,044,473	6,611,992
015E	Health Services	6.00	6.00	542,945	559,498
015F	Health Services Adjunct/Overload	1.48	1.48	39,056	73,269
015G	Cultural Awareness Coordinator	1.00	1.00	100,851	102,868
015H	Transfer Services - TOP Contract			60,526	93,946
015L	Student Life Coordinator	2.00	2.00	177,969	210,873
	Total Student Services, Faculty	84.24	81.57	6,965,820	7,652,446
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	7.00	7.00	665,071	678,434
016A,B,F	Fringe Benefits			224,815	226,438
	Total EOPS and MESA District Contribution	7.00	7.00	889,886	904,872

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>CLASSIFIED STAFF</u>				
021A	Administration	172.59	170.41	9,692,604	10,804,659
021B,G,P	Instructional Support	215.95	215.81	11,003,703	12,033,006
021C	Student Services Support	168.02	168.01	8,150,752	9,475,417
021D	Community Relations	9.00	9.00	553,926	637,823
021E	Custodial	97.74	97.79	4,617,835	5,150,215
021F	Maintenance and Operations-General	96.20	96.20	6,058,858	6,695,637
021H,L,M	Information Technology (IT) & Telecommunications	74.74	74.74	6,297,453	7,242,570
021W	Classified Staff Development (PFE)	1.23	1.23	47,431	73,007
021Y	PDF Positions - Bank	2.50	2.50	6,387	145,101
024x-039x	Classified Outreach Centers	46.09	46.09	2,524,951	2,922,799
041X	Printing (funded through cost recovery)	1.00	1.00	63,259	62,864
042G	Transfer Center				
061C	Community Service	0.99	1.00	99,783	110,685
022G	Classified - Vacancy Factor				(1,210,000)
	Total Classified Staff	886.05	883.78	49,116,942	54,143,783
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	2.00	2.00	235,345	307,380
	Instructional/Administrative Costs			4,595,492	4,591,132
	Total Apprenticeship Programs	2.00	2.00	4,830,837	4,898,512
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,648,862	2,634,526
	Operational Costs			366,840	415,442
	Fixed Costs			786,914	674,560
	Telecommunications & IT			7,241	7,855
024x-039x	Total Outreach Centers			3,809,856	3,732,383
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			6,784,927	7,042,930
041F	Innovation and Staff Development			5,687	14,750
	Total College Discretionary Funds			6,790,614	7,057,680

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			934,071	1,026,976
041J	CDF Institutional			100,027	266,500
041T,V	Special Program Augmentations			8,017	
041X	Other Operational Funds			1,205,612	2,698,924
	Total Other Operational Funds			2,247,727	3,992,400
	Total Discretionary Funds			9,038,342	11,050,080
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	53,015	92,600
042C	Education Initiative			161,025	433,185
042D	Tutorial Centers			76,086	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			11,233	20,331
042H	Bus Rental			476,012	544,739
042I	Other Operational Augmentations			93,084	142,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			8,762	43,560
042L	Enrollment Fees - Operational Costs			735,811	573,499
042O	International Student Education			73,855	81,547
042P	Postage			42,506	77,000
042Q	Foreign Study			5,049	7,000
042R	Telecommunications - SECC			18,000	35,937
	Total College Related Activities	0.50	0.50	1,764,436	2,159,470
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E,G,H, B	Telecommunications Operational Costs			8,739	5,500
043F	Telecommunications/Data Transmission Lines			539,886	580,000
	Total Telecommunications Activities			548,625	585,500
	<u>INFORMATION TECHNOLOGY</u>				
044G,H,T	Operational Maintenance			2,246,816	747,522
044L	Library Computer System			52,841	58,978
044M	Site Licenses/Other Projects			285,338	100,000
044N	Operating Augments			909,823	938,000
	Total Information Technology Operational			3,494,818	1,844,500

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,183,182	866,989
045D	Resource Conservation Management			35,003	40,000
045H	Major Maintenance Allocation			565,869	457,000
062A,X	Campus-Funded FM Projects			(128,329)	(2,457)
	Total Facilities Management Operational			1,655,726	1,361,532
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			340,774	325,000
046C	Facility Rentals			205,215	234,867
046F	American Disability Act (ADA) Accommodation			167,831	140,000
046G	Marketing			335,236	336,900
046H	Recruitment			117,756	60,000
046J	Conference and Travel			117,201	145,800
046K	Special Activities			72,925	72,500
046L	District-Wide Dues			362,767	350,633
046M	Election Expenses			472,839	
046N	Trustee Expenses			180,340	195,234
046P	Student Trustee			25,197	23,443
046Q	Student Access Card			50,137	56,469
046S	Employee Educational Reimbursements			29,762	60,000
	Total Institutional Support Costs			2,477,980	2,000,846
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			814,344	1,648,944
047C	Staff Development	1.50	1.50	167,317	95,000
047D	Staff Development - Ed Initiative			26,638	131,845
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	487,604	287,525
049C	Child Development Fund			317,239	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
	Total Other Allocations	2.50	2.50	2,133,148	2,600,748
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			559,937	1,672,104
051C	PFE Prior Year Carryover			837,968	3,301,488
051E	PFE Classified Staff Development Carryover			54,351	125,716
	Total Partnership for Excellence			1,452,257	5,099,308

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			54,793	73,158
061E,F,G	Program & Operational Costs			984,650	826,069
	Total Community Service			1,039,442	899,227
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			77,701,227	92,486,160
071C	Type C Benefit Costs			154,676	140,000
071F	Allocated Benefits Contra Account			(11,365,594)	(10,832,131)
071S	Benefits Contra - Adjunct Medical			(154,409)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(770,000)
071W	Retirees Health Benefits			3,226,382	3,487,537
	Net Fringe Benefits			69,562,282	84,496,066
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			4,990,339	3,222,297
072C	Safety Program			93,401	110,407
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			5,083,740	3,368,704
	<u>UTILITIES</u>				
073A	Electricity			5,239,080	4,755,000
073B	Gas			1,294,560	1,079,000
073D	Water/Garbage			637,470	643,000
073E	Sewer/Pest Control			655,407	603,000
073F	Allocated to Auxiliaries - Contra Account			(203,305)	(233,000)
073G	Honeywell Energy Management System			146,778	151,000
073H,J	Toxic Waste Removal/Dump Fees/Permits			169,651	187,075
073K	Utilities - Ethan Way			75,781	77,800
073L	Ethan Rent - Contra Account			97,917	(21,000)
073M	Utilities - Watertower			96,377	100,600
073O,P	Utilities			66,596	27,365
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			8,501,312	7,594,840

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>GRANT MATCHING FUNDS</u>				
074C,D,E	Small Business Development Center				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,084,582	794,395
	Total Grant & Financial Aid Cash Match			1,096,582	806,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net				217,151
	Continuing Funds Set-Asides, net				217,151
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings				
079C,091B, 096A	Vacation Expense, Over/Under			(83,267)	340,000
079J, 079B	Cost Recoveries (including Indirect)			(899,991)	(619,066)
079L	Cost Recoveries (including indirect) Split			(111,702)	(300,000)
079M	Training Source Cost Recovery			(495,496)	(337,218)
079P	FM - COPFD Contras				2,457
079x	Other Cost Recoveries - Parking			(179,865)	(179,865)
	Total Budget Savings/Cost Recovery			(1,770,321)	(1,093,692)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			109,625	8,746,090
101B	Facilities Management			46,887	555,562
101C	Staff Development Carryover (Type A/B)	0.81	0.43	5,532	100,724
101D	Information Technology			72,772	2,245,341
101E,F	College Discretionary Funds			1,185,693	5,174,464
101G	Program Development Funds			59,856	409,111
101L	Staff Development			64,087	184,914
	Total Rebudgets and Other Carryovers	0.81	0.43	1,544,453	17,416,206
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,735.23	2,747.46	301,053,263	345,918,339

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA				2,241,969
	Base Augmentation			3,724,016	3,249,043
	Basic Allocation Increase			1,179,814	
	Mandated Costs Current Year - Block Grant			292,121	1,460,779
	Mandated Costs - Past Claims			4,648,398	
	Growth From 2016-17				1,543,630
	Prior Year One-time Apportionment			2,257,821	
	Appropriations Above Established Base Levels			1,775,606	1,807,311
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			16,197,776	12,622,732
	<u>Y BUDGET MID -RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%			1,155,043	
	Growth - 20%			1,500,006	
	Interest Income			350,000	350,000
	Lottery Funds			514,933	942,894
085x	Increase Above X Budget			3,519,982	1,292,894
	Total Y Budget Funding Level			19,717,758	13,915,626
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				958,854
	Growth - 20%				239,714
	Lottery Funds			429,714	942,892
087x	Increase Above Y Budget			429,714	2,141,460
	Total Program Development & Other Improvements, Z Budget Funding Level			20,147,472	16,057,086
	TOTAL GENERAL PURPOSE FUNDS	2,735.23	2,747.46	321,200,735	361,975,425

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	32.01	33.21	1,907,666	3,274,690
608E,H,N	UTP Passthrough/Operational Costs			3,910,618	3,005,445
608F	Fixed Costs			181,655	179,865
608G	Parking			6,487	30,000
	Total Parking Services	32.01	33.21	6,006,426	6,490,000
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314-316x,319x,335AB	Perkins 1C	5.96	5.95	2,651,218	2,963,169
329x&330/6x	Career Technical Education (CTE) Transitions	1.45	1.45	168,041	166,368
350x	Federal Work Study (FWS)			1,867,954	1,770,403
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	398,065	376,273
381F,G	Workability III	2.00	2.00	135,368	212,372
331x	Child Development Training Consortium (CDTC)			67,913	
471x	Foster and Kinship Care Education (FKCE)			163,331	155,023
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.80	1.60	309,482	4,466,848
394A,B;395A	Hispanic Serving Institutions	2.00	2.00	363,382	1,580,115
381L,N	College to Careers (DOR)	1.00	1.00	250,000	237,500
381R	Fresh Success Employment & Training (FCCC)			26,629	160,624
372A,B,L,M	US Department of Education - TRIO Student Support Services Journey	1.50	1.53	239,496	75,715
372C,D,Q,R	US Department of Education - TRIO STEM	1.00	1.48	240,438	104,753
372E,U,V	US Department of Education - TRIO Veterans	1.15	1.63	271,529	179,901
372G,I,K	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	1.00	1.00	53,581	603,898
374x	US Department of Education - TRIO Upward Bound		2.00		1,030,000
373a	US Department of Education - Strengthening Institutions	0.55	1.10	68,364	381,541
373c	US Department of Education - Asian & Native American Pacific Islander-Serving Inst	0.45	0.90	61,578	288,422
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.11	22,500	21,377
380U,X	State Trade & Export Promotion Project (STEP)			227,914	115,629
386B	CA Math Readiness Challenge			6,171	137,829
332x	California Early Childhood Mentor			12,550	1,000
371P	SETA Veterans Employment Assistance Program (VEAP)			62,855	
385x	Northern California Central Valley Rural Trade Initiative			30,350	
380N	Family Health International 360			6,623	
334a	Regional Consortium Perkins 1B Butte College			3,000	1,500
	Total Federal	20.97	24.75	7,708,333	15,030,260

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	24.74	24.76	4,347,633	4,123,411
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.00	1.00	732,057	695,592
428x	Disabled Student Programs and Services (DSPS)	28.18	26.68	4,863,861	4,764,623
597x	Student Success & Support Programs (SSSP)	82.46	82.31	12,171,443	17,632,399
438A,B	Board of Governors Financial Assistance Program (BFAP)	26.84	26.44	2,861,189	2,769,607
592x	CalWORKs	13.15	13.15	2,326,751	2,106,239
598x	Student Equity	26.41	30.13	8,704,397	6,667,946
571x-579x	Basic Skills Initiative		0.75	1,081,906	3,461,119
481XYZ	Strong Workforce Program (SWP)	7.30	14.40	1,370,250	11,999,207
468A	Innovation and Effectiveness (IEPI)			242	999,758
443A	Awards for Innovation in Higher Education				2,000,000
700x	Lottery (Restricted, Proposition 20)			1,670,888	5,091,189
548E,F,G,H	State Instructional Equipment Funds (SIEF)			2,588,228	2,548,921
550A,B	Guided Pathways				1,207,692
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)	0.55	0.55	206,777	256,896
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	2.15	2.15	325,091	283,549
454x,452gh,455ghjkl,456	Career Technical Education (CTE) Grants	1.50		737,968	426,618
452cdlm, 455stuvyz,456	EWD Center for Excellence (CTXL) Hub	2.20	2.20	514,567	483,509
471x	Foster and Kinship Care Education	1.64	1.64	176,284	155,306
594A,H	Staff Diversity Funds			46,389	72,217
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	1.58	1.58	393,500	393,500
453L,N	North Far North Regional Consortium (NFNRC)			46,868	
480A-E	Deputy Sector Navigator (DSN)	1.00	1.00	369,234	340,253
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			1,097,233	371,204
451X	State On-Behalf STRS			569,753	783,536
440E	California Apprenticeship Initiative	0.80	1.80	178,947	597,430
478A	Inmate Education Pilot Program			277,330	
596A	Common Assessment Initiative			44,581	
370R, 482A,L	SETA - Regional Industry Cluster of Opportunity III (RICO)			47,720	
477A,B,C	Industry Driver Regional Collaborative (IDRC) 21st Century Skills & Adv Imaging			156,480	103,844
453S	Galt Joint Union High School (Central Region Agriculture Education Career Pathway)			102,125	49,324
453T,U,V	Capital Acad and Pathway			53,989	208,078
453W	STREAM Pathway (Science, Technology, Reading/Lang, Engineering, Arts & Math)			12,266	
456J,K	Capital Region Academies for the Next Economy (CRANE)			59,910	30,090
456L,P	Net Labs Butte-Glenn			36,000	
456T	New World of Work			2,250	
456M	CC Alternative Fuel & Vehicle Technology			77,881	114,427

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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	SPECIAL PROGRAMS STATE (Continued)				
464A	Leadership Development Funding Award (IEPI)			8,116	41,884
466A	Middle College High School				100,000
488E,F,GJ,L,M	Proposition 39 Program Improvement			269,580	
442A	Maker Space			81,417	38,584
476A	Diversity in Engineering			2,663	44,337
565C	Zero-Textbook-Cost Degree Prog			3,443	31,558
479A	California Prison Industry Authority - Culinary Arts			8,651	22,043
486A,B	AB86 Adult Education			8,627	21,000
596C	Veterans Counselor Training			14,750	10,250
475A,B	Puente Project			12,792	708
463C	YUBA CCD DSN Coders Camp			5,000	
535A,B,C,E	First 5 Lactation			3,322	6,644
	Total State	221.50	230.54	48,670,350	71,054,492

LOS RIOS COMMUNITY COLLEGE DISTRICT
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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,029,537	1,121,379
613A	Central Valley New Car Dealers Association (CVNCDA)			1,815	28,819
613B	CRC Ethics Symposium - Wagenlis			4,435	20,924
617C	Sutter Health Plus Wellness Program			45	8,312
620C,G,H	SMUD Solar Grant			3,514	2,170
620N	SMUD Tiny House Competition			1,350	
620R	Guardian Financial Literacy Learning			35,570	3,265
620S	Veteran Student Emergency Fund			8,932	3,068
620T,U	College Futures			31,755	8,245
620V	HIT Program Workshop				2,500
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			3,513	7,817
618D	FLC Outdoor Lab & Stdt Garden			883	617
625C	LRCCD - MESA/Teichert			5,000	
640X,645AB,696ABCDH	Foundation Grants & Gifts			176,596	168,566
655B,C	Nursing Grants Emergency Funds				17,329
692A	Statewide Academic Senate			82,877	
695R	AB798 Textbook Affordability			7,059	11,941
694E,F,T,U,V	Sutter Nurse Program			20,314	154,268
698D	University of California Davis Programs			2,976	6,258
696G	Los Rios Internship & Career Services (LINC)				3,409
699N	Center for International Trade Development Program Income			13,872	61,126
699L	Center of Excellence Program			3,291	155,593
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			7,500	
693G	ARC Instructionally Related Trust			121,318	50,059
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			14,857	
693S	SCC Scholarship & Loan				7,500
589H	Cluster Research For Valley Vision				20,000
589J	West Sac Promise				38,333
698M	DSN Program Income				605
6xx	Other Local				151
	Total Local			1,577,009	1,902,254
	TOTAL SPECIAL PROGRAMS	242.47	255.29	57,955,693	87,987,006
	TOTAL RESTRICTED FUNDS	274.48	288.50	63,962,119	94,477,006
	TOTAL GENERAL FUND BUDGET	3,009.71	3,035.96	385,162,854	456,452,431

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 330 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. The college's liberal arts building is planned to be demolished in Spring 2018 and will be replaced with a modernized facility for Science, Technology, Engineering, Mathematics (STEM). The project is expected to be completed in Fall 2020.

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.



LOS RIOS COMMUNITY COLLEGE DISTRICT
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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	5.00	748,556	778,095
011B	Instructional Support Services	15.95	15.95	2,226,657	2,336,125
011C	Student Support Services	4.95	4.95	640,350	732,695
031A	SRPSTC Dean	1.00	1.00	139,365	131,327
037A	Natomas Center	1.00	1.00	137,839	145,540
061A	Community Services Programs	0.05	0.05	9,285	9,501
	Total Administrators	27.95	27.95	3,902,051	4,133,283
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	313.55	307.30	24,506,540	27,199,619
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	133.62	144.49	7,924,779	6,661,434
	Total Main Campus Instructional	447.17	451.79	32,431,319	33,861,053
030B	Instructional Staff				
031B	SRPSTC Faculty	17.39	18.38	743,838	883,746
034B	McClellan Center Faculty	9.35	5.70	262,605	262,065
036B	Fire Training Program Faculty	1.76	1.66	56,680	76,281
037B	Natomas Center Faculty	33.08	29.31	1,270,854	1,346,854
	Total Outreach Instructional	61.58	55.05	2,333,978	2,568,946
012C	Regular Faculty, Allied Health	19.10	19.30	1,377,850	1,640,338
012D	Part-Time Faculty, Allied Health	3.45	5.16	317,796	237,112
	Total Allied Health	22.55	24.46	1,695,646	1,877,450
012J	Instructional Coordinator	3.30	3.30	323,424	316,753
012K	Instructional Work Experience Coordinator	1.00	1.00	86,208	91,949
	Total Instructional, Fall & Spring	535.60	535.60	36,870,575	38,716,151
012Q	Summer Instruction	51.85	54.45	2,427,728	2,502,087
012S	Substitute Instruction	3.60	3.60	115,701	119,111
012T	Adjunct Office Hours			422,519	705,297
	Total Instructional	591.05	593.65	39,836,522	42,042,646
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	8.00	8.00	544,912	631,671
014C	Library - Adjunct/Overload	0.60	0.60	85,635	32,882
	Total Librarians	8.60	8.60	630,547	664,553

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2017-2018 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	5.10	6.10	401,312	512,849
014D	Instructional Development Coordinators	2.60	2.60	185,415	207,212
031A	SRPSTC Coordinators	3.00	3.00	178,556	245,824
036A	Fire Training Coordinator	1.00	1.00	104,885	106,983
	Total Instructional Support Services	11.70	12.70	870,168	1,072,868
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			9,450	9,800
013M	Department Chair Release Time/Stipends	6.80	7.00	672,708	750,785
013N	Performing Arts Stipends			104,086	114,798
013O	Athletic Stipends			104,329	112,793
	Total Faculty Stipends	6.80	7.00	890,573	988,176
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	141,425	248,831
013L	President's/Chancellor's Release Time	1.00	1.00	151,991	101,711
	Total Other Certificated	3.68	3.68	293,415	350,542
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	116,511	193,934
	Total Academic Senate	2.40	2.40	116,511	193,934
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	28.52	27.26	2,313,565	2,499,800
015E	Health Services	2.00	2.00	139,541	148,026
015F	Health Services Adjunct/Overload	0.16	0.16	4,863	7,921
013P	Puente Program	0.20	0.20	17,040	17,851
	Total Student Services, Faculty	30.88	29.62	2,475,010	2,673,598
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	206,738	209,159
016A,B,F	Fringe Benefits			69,877	69,877
	Total EOPS and MESA District Contribution	2.00	2.00	276,615	279,036

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>CLASSIFIED STAFF</u>				
021A	Administration	27.60	27.59	1,445,840	1,563,085
021B,G,P	Instructional Support	82.67	82.67	4,103,976	4,470,691
021C	Student Services Support	63.35	63.35	3,031,357	3,480,748
021D	Community Relations	3.00	3.00	214,672	244,381
021E	Custodial	28.84	28.89	1,303,240	1,477,034
021F	Maintenance and Operations-General	4.80	4.80	238,989	271,430
021H,L,M	Information Technology (IT) & Telecommunications	11.66	11.66	906,351	1,030,591
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	479,599	539,296
034C	McClellan Center	4.05	4.05	205,060	223,541
037C	Natomas Center	6.73	6.72	403,737	427,777
061C	Community Service	0.10	0.11	15,965	14,913
	Total Classified Staff	241.00	241.04	12,348,786	13,743,487
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Costs	2.00	2.00	188,622	261,717
024F	Fixed Costs			3,452,831	3,474,647
024G	District Indirect F15-16			281,558	319,059
	Total Carpenters Apprenticeship	2.00	2.00	3,923,010	4,055,423
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs			5,718	6,290
025F	Fixed Costs			137,232	150,967
	Total Sheet Metal Apprenticeship			142,950	157,257
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs			10,883	9,958
027F	Fixed Costs			261,202	238,981
	Total Electrician Apprenticeship			272,085	248,939
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs			21,730	20,527
028F	Total Electrician Apprenticeship			542,841	513,235
	Total Ironworkers Apprenticeship			564,571	533,762
	<u>PLUMBING & PIPE FITTING APPRENTICESHIP</u>				
029E	Operational Costs			8,391	8,888
029F	Ironworkers Contract & Admin			201,387	213,302
	Total Plumbing & Pipe Apprenticeship			209,778	222,190

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			71,573	70,000
031G,H	Telecommunications			4,438	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			225,727	66,065
031K	Instructional Costs-Sac Police			625,646	625,128
031L	Instructional Costs-Sac Sheriff			649,658	653,264
031N-Z	Instructional Costs-Other Contracts			(82,198)	11,382
036G-N	Instructional Costs-Fire Training Program			1,455,756	1,344,752
	Total Sacramento Regional Public Safety Training Center			2,950,599	2,773,591
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			15,356	14,500
	Total McClellan Center			15,356	14,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			120,903	168,000
	Total Natomas Center			120,903	168,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,362,789	2,581,523
041F	Innovation and Staff Development			3,271	5,000
	Total College Discretionary Funds			2,366,059	2,586,523
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			100,027	266,500
041X	Other Operational Funds			821,058	1,348,636
	Total Other Operational Funds			921,085	1,615,136
	Total Discretionary Funds			3,287,144	4,201,659

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			106,972	263,063
042D	Tutorial Centers			26,624	38,000
042F	Financial Aid Administrative Costs			2,156	7,420
042H	Bus Rental			174,390	161,705
042I	Other Operational Augmentations				39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			29,629	29,540
042O	International Student Education			45,278	51,547
042Q	Foreign Study				7,000
	Total College Related Activities			385,049	612,618
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			64,621	60,000
046J	Conference and Travel			9,102	10,200
046K	Special Activities			25,463	20,000
	Total Institutional Support Costs			99,185	90,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			127,307	452,803
047C	Staff Development	0.50	0.50	64,340	29,488
047D	Staff Development - Ed Initiative			13,672	70,104
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	129,876	122,525
	Total Other Allocations	1.50	1.50	335,195	674,920
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				674,412
051C	PFE Prior Year Carryover			533,693	1,134,290
051E	PFE Classified Staff Development Carryover			19,295	28,424
	Total Partnership for Excellence			552,988	1,837,126

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2017-2018 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			63,474	59,573
061S	Sports Camps			6,543	
	Total Community Service			70,017	59,573
	<u>UTILITIES</u>				
073A	Electricity			1,559,458	1,509,000
073B	Gas			420,420	325,000
073D	Water/Garbage			54,651	68,000
073E	Sewer/Pest Control			298,496	262,000
073F	Allocated to Auxiliaries - Contra Account			(28,488)	(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			36,758	49,160
073O,P	Utilities			3,369	3,400
	Total Utilities			2,344,665	2,186,560
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.08			
101E,F	College Discretionary Funds			686,986	3,047,694
101G	Program Development Funds				3,572
101L	Staff Development			14,674	68,379
	Total Rebudgets and Other Carryovers	0.08		701,660	3,119,645
	TOTAL GENERAL PURPOSE FUNDS	929.64	932.14	77,615,354	87,098,086

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.71	0.71	51,556	51,401
608E,H,N	UTP Passthrough/Operational Costs			232,758	94,080
608F	Fixed Costs			84,089	84,089
	Total Parking Services	0.71	0.71	368,403	229,570
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314-316x,319x,335	Perkins 1C	0.50	0.50	1,115,974	1,222,005
329x&330/6x	Career Technical Education (CTE) Transitions	0.75	0.75	50,550	41,592
350x	Federal Work Study (FWS)			947,739	862,583
590A,B	Temporary Assistance for Needy Families (TANF)			139,512	132,536
331x	Child Development Training Consortium (CDTC)			29,713	
471x	Foster Care Program			107,847	102,304
372A,B,L,M	US Department of Education - TRIO Student Support Services Journey	1.50	1.53	239,496	75,715
372C,D,Q,R	US Department of Education - TRIO STEM	1.00	1.48	240,438	104,753
372E,U,V	US Department of Education - TRIO Veterans	1.15	1.63	271,529	179,901
372G,I,K	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	1.00	1.00	53,581	603,898
374x	US Department of Education - TRIO Upward Bound		1.00		515,000
373a	US Department of Education - Strengthening Institutions	0.55	1.10	68,364	381,541
373c	US Department of Education - Asian & Native American Pacific Islander-Serving Inst	0.45	0.90	61,578	288,422
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.30	1.10	298,075	4,390,545
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.11	22,500	21,377
386B	CA Math Readiness Challenge				48,000
332x	California Early Childhood Mentor			350	
334a	Regional Consortium Perkins 1B Butte College			1,500	
	Total Federal	8.31	11.10	3,648,746	8,970,172

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	7.50	7.50	1,384,417	1,315,196
41xx	Cooperative Agencies Resources for Education (CARE) Programs			252,599	239,969
428x	Disabled Student Programs and Services (DSPS)	9.08	8.58	1,772,953	1,794,062
597x	Student Success & Support Programs (SSSP)	33.25	33.08	4,340,685	6,552,975
438A,B	Board of Governors Financial Assistance Program (BFAP)	9.52	9.52	1,074,935	1,060,438
592x	CalWORKs	5.00	5.00	1,221,161	1,013,217
598x	Student Equity	12.08	13.15	3,471,574	2,623,509
571x-579x	Basic Skills Initiative			192,357	467,703
481XYZ	Strong Workforce Program (SWP)	3.00	4.60	490,089	4,765,473
589A,D,E	Math, Engineering, Science Achieve (MESA/C CCP - Funds for Student Success)			53,040	105,037
548E,F,G,H	State Instructional Equipment Funds (SIEF)			972,553	922,464
550A,B	Guided Pathways				477,600
452cdlm, 455stuvyz	EWD Center for Excellence (CTXL) Hub			23,848	82,996
454x,452gh,455ghj	Career Technical Education (CTE) Grants	1.50		535,098	298,634
471x	Foster and Kinship Care Education	1.64	1.64	114,314	102,587
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	0.83	0.83	268,000	268,000
453T,U,V	Capital Acad and Pathway				52,391
456J,K	Capital Region Academies for the Next Economy (CRANE)			41,272	18,728
456M	CC Alternative Fuel & Vehicle Technology			77,881	114,427
466A	Middle College High School				100,000
468A	Innovation and Effectiveness (IEPI)				100,000
700x	Lottery (Restricted, Proposition 20)			581,604	976,929
371P	SETA Veterans Employment Assistancd Program (VEAP)			62,855	
596A	Common Assessment Initiative			15,000	
370R, 482A,L	SETA - Regional Industry Cluster of Opportunity III (RICO)			47,720	
596C	Veterans Counselor Training			14,750	10,250
488E,F,GJ,L,M	Proposition 39 Program Improvement			91,654	
535A,B,C,E	First 5 Lactation			3,322	6,644
565C	Zero-Textbook-Cost Degree Prog			3,443	31,558
475A,B	Puente Project			4,500	
477A,B,C	Industry Driver Regional Collaborative (IDRC) 21st Century Skills & Adv Imaging			4,842	
486A,B	AB86 Adult Education			942	4,500
442A	Maker Space			18,820	21,181
440E	California Apprenticeship Initiative	0.80	1.80	178,947	597,430
	Total State	84.20	85.70	17,315,174	24,123,898

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>SPECIAL PROGRAMS LOCAL</u>				
620J,K,L	Prepare Veterans for Employment				
620C,G,H	SMUD Solar Grant				2,170
620R	Guardian Financial Literacy Learning			35,570	3,265
625C	LRCCD - MESA/Teichert			5,000	
640X,645AB,696AB	Foundation Grants & Gifts			17,250	22,889
655B,C	Nursing Grants Emergency Funds				3,579
693G	ARC Instructionally Related Trust			121,318	50,059
692A	Statewide Academic Senate			27,088	
6xx	Other Local				114
	Total Local			206,226	82,076
	TOTAL SPECIAL PROGRAMS	92.51	96.80	21,170,146	33,176,146
	TOTAL RESTRICTED FUNDS	93.22	97.51	21,538,549	33,405,716
	TOTAL GENERAL FUND BUDGET	1,022.86	1,029.65	99,153,903	120,503,802



Cosumnes River College

Cosumnes River College (CRC) was founded in 1970 with 1,800 day and 350 evening students. In fall 2016 the college served more than 14,200 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 630 employees and has provided quality education to the surrounding communities since its inception. The college adheres to its vision – preparing and empowering students to realize their unique potential – by offering a full lower-division university transfer program, as well as professional and technical education programs for those seeking career-related education. Cosumnes River College also recognizes the critical role of reading, writing, math, and English skills in the success of its students and offers a highly coordinated, basic skills program to support student progress and achievement.

CRC added four Associate Transfer degrees to its curricula in 2015-16 including Economics, Biology, Nutrition and Dietetics, and Agricultural Business, bringing the total number of Associate Degrees for Transfer to 24. 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 54% are female. There are more than 42 languages and dialects spoken on campus and almost 33% 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 2016, 3175 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
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>ADMINISTRATORS</u>				
011A	Administration	4.95	4.95	674,096	738,998
011B	Instructional Support Services	9.00	9.00	1,288,958	1,316,431
011C	Student Support Services	3.00	3.00	401,101	438,167
032A	Elk Grove Center Administrative	1.00	1.00	151,056	160,214
061A	Community Services Programs	0.05	0.05	12,464	11,837
	Total Administrators	18.00	18.00	2,527,674	2,665,647
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	154.30	156.10	11,772,103	13,349,958
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	79.12	78.87	4,173,764	3,604,913
	Total Main Campus Instructional	233.42	234.97	15,945,867	16,954,871
032B	Elk Grove Center Faculty	25.76	23.95	1,007,543	1,100,550
	Total Outreach Instructional	25.76	23.95	1,007,543	1,100,550
012C	Regular Faculty, Allied Health	2.40	2.40	204,965	211,459
012D	Part-Time Faculty, Allied Health	3.14	3.40	137,351	156,236
	Total Allied Health	5.54	5.80	342,315	367,695
012J	Instructional Coordinator	1.00	1.00	100,851	102,868
012K	Instructional Work Experience Coordinator	1.00	1.00	100,851	102,868
	Total Instructional, Fall & Spring	266.72	266.72	17,497,427	18,628,852
012Q	Summer Instruction	21.43	22.83	986,724	1,049,084
012S	Substitute Instruction	1.50	1.50	25,390	49,163
012T	Adjunct Office Hours			211,683	277,961
	Total Instructional	289.65	291.05	18,721,225	20,005,060
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	360,448	396,298
014C	Library - Adjunct/Overload	0.60	0.60	110,696	32,882
	Total Librarians	5.60	5.60	471,144	429,180
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	1.80	1.80	161,426	161,108
014D	Instructional Development Coordinators	1.80	1.80	179,850	189,274
	Total Instructional Support Services	3.60	3.60	341,276	350,382
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			6,350	7,000
013M	Department Chair Release Time/Stipends	1.80	1.80	290,824	304,987
013N	Performing Arts Stipends			68,474	91,813
013O	Athletic Stipends			48,418	52,226
	Total Faculty Stipends	1.80	1.80	414,066	456,026

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	163,401	151,342
013L	President's/Chancellor's Release Time	1.00	1.00	97,857	101,711
	Total Other Certificated	2.63	2.63	261,259	253,053
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	176,363	191,354
	Total Academic Senate	2.20	2.20	176,363	191,354
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	14.51	14.20	1,155,373	1,216,871
015E	Health Services	1.00	1.00	100,851	102,868
015F	Health Services Adjunct/Overload	1.16	1.16	34,193	57,427
015L	Student Life Coordinator	1.00	1.00	105,887	108,005
	Total Student Services, Faculty	17.67	17.36	1,396,304	1,485,171
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	187,930	192,114
016A,B,F	Fringe Benefits			63,542	64,128
	Total EOPS and MESA District Contribution	2.00	2.00	251,472	256,242
	<u>CLASSIFIED STAFF</u>				
021A	Administration	16.59	16.59	896,149	997,981
021B,G,P	Instructional Support	42.67	42.66	2,219,065	2,414,513
021C	Student Services Support	25.30	25.31	1,250,592	1,419,247
021D	Community Relations	2.00	2.00	135,906	150,074
021E	Custodial	18.40	18.40	914,135	959,079
021F	Maintenance and Operations-General	4.00	4.00	242,822	255,648
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	907,830	1,000,142
032C	Elk Grove Center	6.50	6.50	316,824	318,614
061C	Community Service	0.55	0.55	38,558	37,284
	Total Classified Staff	127.68	127.68	6,921,880	7,552,582

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	OUTREACH CENTERS				
	ELK GROVE CENTER				
032F	Fixed Costs			51,110	45,000
	Total Elk Grove Center			51,110	45,000
	COLLEGE DISCRETIONARY FUNDS				
041A,E	Block Grant			1,419,585	1,370,782
	Total College Discretionary Funds			1,419,585	1,370,782
	OTHER OPERATIONAL FUNDS				
041T,V	Special Program Augmentations			7,081	
041X	Other Operational Funds			59,952	
	Total Other Operational Funds			67,033	
	Total Discretionary Funds			1,486,618	1,370,782
	COLLEGE RELATED ACTIVITIES				
042C	Education Initiative			25,333	54,889
042D	Tutorial Centers			24,933	26,500
042F	Financial Aid Administrative Costs			1,719	4,825
042H	Bus Rental			86,976	86,976
042I	Other Operational Augmentations			45,131	7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program			8,762	14,520
042L	Enrollment Fees - Operational Costs			21,493	13,099
	Total College Related Activities			214,347	207,998
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals				3,000
046J	Conference and Travel			10,175	10,200
046K	Special Activities			727	
	Total Institutional Support Costs			10,902	13,200
	OTHER ALLOCATIONS				
047S,F	Program Development Funds			58,012	180,313
047C	Staff Development	0.50	0.50	28,521	12,410
047D	Staff Development - Ed Initiative				36,895
047U	Inter-Jurisdictional Exchange Agreements			213,738	165,000
	Total Other Allocations	0.50	0.50	300,271	394,618

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			124,059	278,641
051C	PFE Prior Year Carryover				1,117,821
051E	PFE Classified Staff Development Carryover			5,257	14,478
	Total Partnership for Excellence			129,316	1,410,940
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			45,878	72,000
061E,F,G	Program & Operational Costs			637,668	529,896
	Total Community Service			683,547	601,896
	<u>UTILITIES</u>				
073A	Electricity			1,118,220	846,000
073B	Gas			316,110	306,000
073D	Water/Garbage			229,669	229,000
073E	Sewer/Pest Control			98,578	112,000
073F	Allocated to Auxiliaries - Contra Account			(20,727)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			36,183	34,500
073O,P	Utilities			8,576	9,000
	Total Utilities			1,786,608	1,511,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			36,979	
101C	Staff Development Carryover (Type A/B)	0.36	0.06		6,821
101E,F	College Discretionary Funds			1,833	669,577
101G	Program Development Funds			5,216	6,784
101L	Staff Development			21,692	24,984
	Total Rebudgets and Other Carryovers	0.36	0.06	65,721	708,166
	TOTAL GENERAL PURPOSE FUNDS	471.69	472.48	36,211,102.17	39,908,797

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.20	0.20	16,710	16,431
608E,H,N	UTP Passthrough/Operational Costs			200,223	90,580
608F	Fixed Costs			53,601	53,601
	Total Parking Services	0.20	0.20	270,534	160,612
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314-316x,319x,335AB	Perkins 1C	2.55	2.54	621,623	617,139
329x&330/6x	Career Technical Education (CTE) Transitions	0.20	0.20	39,040	41,592
350x	Federal Work Study (FWS)			406,899	441,180
590A,B	Temporary Assistance for Needy Families (TANF)			49,892	47,397
331x	Child Development Training Consortium (CDTC)			9,900	
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	0.50	0.50	11,407	76,303
381R	Fresh Success Employment & Training (FCCC)			26,629	160,624
374x	US Department of Education - TRIO Upward Bound		1.00		515,000
386B	CA Math Readiness Challenge				48,000
332x	California Early Childhood Mentor			11,200	1,000
334a	Regional Consortium Perkins 1B Butte College			1,500	
	Total Federal	3.25	4.24	1,178,091	1,948,235

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	6.49	6.51	1,055,666	1,000,472
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.25	0.25	164,342	156,125
428x	Disabled Student Programs and Services (DSPS)	4.00	4.00	670,546	669,464
597x	Student Success & Support Programs (SSSP)	16.62	16.63	2,167,739	3,759,741
438A,B	Board of Governors Financial Assistance Program (BFAP)	5.14	5.14	588,571	559,142
592x	CalWORKs	3.25	3.25	330,855	329,543
596A	Common Assessment Initiative			2,550	
598x	Student Equity	8.76	10.01	1,637,208	1,369,712
571x-579x	Basic Skills Initiative		0.75	344,881	1,449,321
454x,452gh,455ghjklm,4	Career Technical Education (CTE) Grants			985	50,000
481XYZ	Strong Workforce Program (SWP)	1.50	4.08	270,045	2,313,797
453S	Galt Joint Union High School (Central Region Agriculture Education Career Pathway)			102,125	49,324
453T,U,V	Capital Acad and Pathway			20,042	84,853
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)	0.55	0.55	77,893	66,739
468A	Innovation and Effectiveness (IEPI)				100,000
480A-E	Deputy Sector Navigator (DSN)			17,244	
486A,B	AB86 Adult Education				4,500
488E,F,G,J,L,M	Proposition 39 Program Improvement			26,974	
548E,F,G,H	State Instructional Equipment Funds (SIEF)			445,721	533,720
550A,B	Guided Pathways				233,089
700x	Lottery (Restricted, Proposition 20)			302,747	422,944
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			7,500	
479A	California Prison Industry Authority - Culinary Arts			8,651	22,043
475A,B	Puente Project			4,500	
	Total State	46.56	51.17	8,246,784	13,174,529
	<u>SPECIAL PROGRAMS LOCAL</u>				
613A	Central Valley New Car Dealers Association (CVNCDA)			1,815	28,819
613B	CRC Ethics Symposium - Wagenlis			4,435	20,924
620C,G,H	SMUD Solar Grant			3,514	
620N	SMUD Tiny House Competition			1,350	
620V	HIT Program Workshop				2,500
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			875	
692A	Statewide Academic Senate			40,310	
640X,645AB,696ABCD	Foundation Grants & Gifts			1,636	12,145
694E,F,T,U,V	Sutter Nurse Program			2,035	6,160
	Total Local			55,969	70,548
	TOTAL SPECIAL PROGRAMS	49.81	55.41	9,480,844	15,193,312
	TOTAL RESTRICTED FUNDS	50.01	55.61	9,751,378	15,353,924
	TOTAL GENERAL FUND BUDGET	521.70	528.09	45,962,480	55,262,721



Folsom Lake College

Folsom Lake College, located in Folsom, California, began serving the community as an educational center in 1991 and received its initial accreditation as the fourth college of the Los Rios Community College District in 2004. Nestled on a hill in this rapidly growing city, 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 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 support programs that promote successful completion of students' stated educational objectives, including earning an associate degree or certificate, preparing to transfer to a four-year institution, or career training to enter the workforce and/or achieve promotion.

The college provides a collaborative and innovative environment that promotes personal interaction as a function of learning, honors social justice, cultivates sustainability, and encourages civic engagement.

In addition, FLC 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. Providing state-of-the-art, high-tech facilities are crucial to enabling faculty and staff to deliver high-quality education and support services.



Student Services offers a full spectrum of services and programs that are dedicated to enhancing student success. To enhance services to students, Student Instructional Support Services, such as tutoring, the Student Athlete Success Center, and the Veterans Success Center are co-located to make access easier for students. Other success programs include Summer Bridge, First Year Experience, and Math Boot Camp.

Numerous collaborations and partnerships with local businesses and industries, surrounding cities, and local K-12 and four-year institutions have enabled classroom expansions beyond the traditional college facilities. 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 a Makerspace – a physical location where students and employees gather to share resources and knowledge, work on projects, network, and build in a technology-rich environment.



In June 2016 Folsom Lake College was awarded a City of Rancho Cordova Community Enhancement Fund grant to develop a College Promise Program. The Folsom Lake College/Rancho Cordova College Promise is an innovative grant program that enables recent high school graduates who live within the city limits of Rancho Cordova and plan to take a full class load (12 units) at Folsom Lake College to attend college virtually fee-free for their first year. A group of approx. 150 members of the city's Class of 2017 will be the program's first participants. The program is designed to remove economic barriers to education, improve the college-going rate of Rancho Cordova residents, and advance the regional economy.



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.

Development of the college's Career and 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 developed programs in Technical Theatre, International Entrepreneurship and Global Exporting, Nutrition and Dietetics, and Radiologic Technology (RAD Tech).

The college's athletics program also continues to grow with men's and women's basketball slated to start in fall 2017.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	5.00	771,370	812,141
011B	Instructional Support Services	5.99	6.00	897,460	851,146
011C	Student Support Services	2.00	2.00	309,576	295,811
037A	Rancho Cordova Center	1.00	1.00	140,650	146,332
	Total Administrators	13.99	14.00	2,119,055	2,105,430
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	96.45	97.95	7,369,961	8,377,445
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	51.67	50.17	2,665,798	2,185,616
037B	Rancho Cordova Faculty	17.98	17.98	684,819	760,966
012K	Instructional Work Experience Coordinator	1.00	1.00	89,656	95,107
	Total Instructional, Fall & Spring	167.10	167.10	10,819,234	11,419,134
012Q	Summer Instruction	12.66	13.91	577,147	639,193
012S	Substitute Instruction	1.00	1.00	20,399	30,106
012T	Adjunct Office Hours			98,924	161,603
	Total Instructional	180.76	182.01	11,506,704	12,250,036
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	383,615	434,778
014C	Library - Adjunct/Overload	0.60	0.60	48,768	32,882
	Total Librarians	5.60	5.60	432,383	467,660
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	3.40	158,733	208,739
014D	Instructional Development Coordinators	2.00	2.00	196,589	165,814
	Total Instructional Support Services	4.40	5.40	355,322	374,553
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,000	4,800
013M	Department Chair Release Time/Stipends	1.60	1.60	246,583	244,086
013N	Performing Arts Stipends			44,899	45,400
013O	Athletic Stipends			39,626	26,184
	Total Faculty Stipends	1.60	1.60	335,108	320,470
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	50,898	60,351
013L	President's/Chancellor's Release Time	1.00	1.00	86,737	101,711
	Total Other Certificated	1.65	1.65	137,635	162,062

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	188,355	179,654
	Total Academic Senate	2.20	2.20	188,355	179,654
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	9.00	8.89	790,492	888,063
015E	Health Services	1.00	1.00	100,851	102,868
	Total Student Services, Faculty	10.00	9.89	891,343	990,931
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	76,638	81,298
016A,B,F	Fringe Benefits			25,904	26,940
	Total EOPS and MESA District Contribution	1.00	1.00	102,542	108,238
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.76	21.45	1,244,805	1,343,317
021B,G,P	Instructional Support	27.98	27.85	1,498,009	1,603,133
021C	Student Services Support	15.91	15.90	870,832	960,537
021E	Custodial	17.00	17.00	852,812	934,601
021F	Maintenance and Operations-General	3.00	3.00	172,067	171,889
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	379,115	428,523
	Total Classified Staff	89.65	89.20	5,017,641	5,442,000
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			86,057	68,000
	Total Rancho Cordova Center			86,057	68,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			655,278	863,108
041F	Innovation and Staff Development			2,417	9,750
	Total College Discretionary Funds			657,695	872,858
	<u>OTHER OPERATIONAL FUNDS</u>				
041T,V	Special Program Augmentations			964	
041X	Other Operational Funds			45,214	
	Total Other Operational Funds			46,179	
	Total Discretionary Funds			703,873	872,858

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			22,695	55,962
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			67,980	144,426
042I	Other Operational Augmentations			11,741	24,429
042L	Enrollment Fees - Operational Costs			3,214	3,220
	Total College Related Activities			115,631	238,037
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			20,483	26,367
046F	American Disability Act (ADA) Accommodation			53,173	15,000
046J	Conference and Travel			10,123	10,200
	Total Institutional Support Costs			83,780	51,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			54,107	133,155
047C	Staff Development			1,173	5,947
047D	Staff Development - Ed Initiative			12,341	13,420
047U	Inter-Jurisdictional Exchange Agreements			5,850	
	Total Other Allocations			73,470	152,522
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				161,212
051C	PFE Prior Year Carryover			135,202	263,201
051E	PFE Classified Staff Development Carryover			3,712	8,511
	Total Partnership for Excellence			138,915	432,924
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			86,945	71,600
061S	Sports Camps			2,372	1,158
	Total Community Service			89,316	72,758

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>UTILITIES</u>				
073A	Electricity			1,036,775	952,000
073B	Gas			198,554	165,000
073D	Water/Garbage			102,084	113,000
073E	Sewer/Pest Control			9,424	11,500
073F	Allocated to Auxiliaries (Contra)			(130,153)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			18,040	23,000
073O,P	Utilities				475
	Total Utilities			1,234,725	1,111,975
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
	<u>General Purpose</u>				
101A	Staff Development Carryover (Type A/B)	0.36	0.37		45,185
101C	College Discretionary Funds			342,727	350,068
101E,F	Program Development Funds				9,247
101G	Staff Development			13,075	38,796
101L					
	Total Rebudgets and Other Carryovers	0.36	0.37	355,803	443,296
	TOTAL GENERAL PURPOSE FUNDS	311.21	312.92	23,967,658	25,844,971

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.05	0.05	2,953	3,163
608E,H,N	UTP Passthrough/Operational Costs			242,200	148,345
	Total Parking Services	0.05	0.05	245,153	151,508
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314-316x,319x,335AB	Perkins 1C	0.20	0.20	211,380	263,839
329x&330/6x	Career Technical Education (CTE) Transitions			35,831	41,592
350x	Federal Work Study (FWS)			164,954	193,016
590A,B	Temporary Assistance for Needy Families (TANF)			40,506	37,473
331x	Child Development Training Consortium (CDTC)			7,900	
471x	Foster and Kinship Care Education (FKCE)			55,484	52,719
332x	California Early Childhood Mentor			500	
334a	Regional Consortium Perkins 1B Butte College				1,500
	Total Federal	0.20	0.20	516,555	590,139
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	2.50	2.50	408,221	383,380
41xx	Cooperative Agencies Resources for Education (CARE) Programs			66,779	63,578
428x	Disabled Student Programs and Services (DSPS)	3.35	3.35	644,630	643,356
597x	Student Success & Support Programs (SSSP)	11.06	11.07	1,779,298	1,897,887
438A,B	Board of Governors Financial Assistance Program (BFAP)	3.31	2.91	276,158	294,858
592x	CalWORKs	1.90	1.90	227,903	249,850
596A	Common Assessment Initiative			12,031	
598x	Student Equity	2.75	2.75	674,256	900,604
571x-579x	Basic Skills Initiative			115,612	88,576
454x,452gh,455ghjkl,48	Career Technical Education (CTE) Grants			150,541	27,984
481XYZ	Strong Workforce Program (SWP)	1.80	2.72	221,377	1,138,545
442A	Maker Space			32,083	7,917
456L,P	Net Labs Butte-Glenn			36,000	
464A	Leadership Development Funding Award (IEPI)			8,116	41,884
468A	Innovation and Effectiveness (IEPI)				100,000
700x	Lottery (Restricted, Proposition 20)			181,151	268,533
548E,F,G,H	State Instructional Equipment Funds (SIEF)			222,368	238,031
550A,B	Guided Pathways				148,323
471x	Foster and Kinship Care Education			61,970	52,719
477A,B,C	Industry Driver Regional Collaborative (IDRC) 21st Century Skills & Adv Imaging			151,638	103,844
478A	Inmate Education Pilot Program			277,330	
486A,B	AB86 Adult Education			4,500	4,500
463C	YUBA CCD DSN Coders Camp			5,000	
	Total State	26.67	27.20	5,556,963	6,654,369

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
640X,645AB,696ABCDH 491x 618D	<u>SPECIAL PROGRAMS LOCAL</u>				
	Foundation Grants & Gifts			132,457	108,897
	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			7,357	
	FLC Outdoor Lab & Stdt Garden			883	617
	Total Local			140,697	109,514
	TOTAL SPECIAL PROGRAMS		26.87	27.40	6,214,216
TOTAL RESTRICTED FUNDS		26.92	27.45	6,459,369	7,505,530
TOTAL GENERAL FUND BUDGET		338.13	340.37	30,427,027	33,350,501



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 has celebrated its 100th anniversary this year and has graduated over 74,000 students since 1916. 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 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 Fall 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
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>ADMINISTRATORS</u>				
011A	Administration	3.95	3.95	588,832	557,535
011B	Instructional Support Services	15.00	15.00	2,224,994	2,255,753
011C	Student Support Services	4.00	4.00	537,015	612,970
030A	West Sacramento Center	1.00	1.00	133,953	139,365
033A	Davis Center	0.70	0.70	93,923	107,626
038A	UC Davis Center	0.70	0.70	59,253	65,125
061A	Community Services Programs	0.05	0.05	11,292	9,162
	Total Administrators	25.40	25.40	3,649,263	3,747,536
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	241.43	237.87	18,870,010	20,715,598
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	110.96	120.46	6,352,760	5,555,437
	Total Main Campus Instructional	352.39	358.33	25,222,770	26,271,035
030B	West Sacramento Center Faculty	23.23	21.57	1,001,959	991,185
033B	Davis Center Faculty	15.86	13.41	664,443	616,217
038B	UC Davis Center Faculty	8.20	8.17	540,482	375,429
	Total Outreach Instructional	47.29	43.15	2,206,884	1,982,831
012C	Regular Faculty, Allied Health	22.40	23.60	1,650,408	1,882,059
012D	Part-Time Faculty, Allied Health	7.08	8.92	296,666	409,892
	Total Allied Health	29.48	32.52	1,947,074	2,291,951
012J	Instructional Coordinator	5.00	6.00	472,104	495,709
012K	Instructional Work Experience Coordinator	1.00	1.00	71,843	76,211
	Total Instructional, Fall & Spring	435.16	441.00	29,920,675	31,117,737
012Q	Summer Instruction	42.47	45.22	2,064,981	2,077,950
012S	Substitute Instruction	2.90	2.90	136,744	93,394
012T	Adjunct Office Hours			301,844	675,643
	Total Instructional	480.53	489.12	32,424,245	33,964,724
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.60	7.80	601,956	633,898
014C	Library - Adjunct/Overload	2.00	1.80	127,611	103,716
	Total Librarians	9.60	9.60	729,567	737,614
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	5.60	5.60	463,226	504,077
014D	Instructional Development Coordinators	1.60	1.60	145,607	151,869
	Total Instructional Support Services	7.20	7.20	608,833	655,946

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			3,150	7,000
013M	Department Chair Release Time/Stipends	4.80	4.80	526,664	493,427
013N	Performing Arts Stipends			82,082	131,632
013O	Athletic Stipends			93,575	85,470
	Total Faculty Stipends	4.80	4.80	705,471	717,529
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	142,768	198,694
013L	President's/Chancellor's Release Time	1.00	1.00	59,264	101,711
013P	Puente Program	0.20	0.20	19,879	17,851
	Total Other Certificated	3.34	3.34	221,912	318,256
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	260,981	191,354
	Total Academic Senate	2.40	2.40	260,981	191,354
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	21.73	20.74	1,785,043	2,007,258
015E	Health Services	2.00	2.00	201,702	205,736
015F	Health Services Adjunct/Overload	0.16	0.16		7,921
015G	Cultural Awareness Coordinator	1.00	1.00	100,851	102,868
015L	Student Life Coordinator	1.00	1.00	72,082	102,868
	Total Student Services, Faculty	25.89	24.90	2,159,677	2,426,651
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	193,764	195,863
016A,B,F	Fringe Benefits			65,492	65,493
	Total EOPS and MESA District Contribution	2.00	2.00	259,257	261,356

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.47	21.19	1,150,820	1,289,868
021B,G,P	Instructional Support	60.63	60.63	3,089,067	3,430,005
021C	Student Services Support	63.01	63.00	2,967,977	3,583,491
021D	Community Relations	3.00	3.00	143,306	177,433
021E	Custodial	30.50	30.50	1,391,648	1,616,649
021F	Maintenance and Operations-General	3.50	3.50	195,636	215,209
021H,L,M	Information Technology (IT) & Telecommunications	6.20	6.20	598,198	643,349
030C	West Sacramento Center	7.74	7.75	378,708	430,509
033C	Davis Center	7.75	7.75	380,621	429,304
041X	Printing (funded through cost recovery)	1.00	1.00	63,259	62,864
061C	Community Service	0.34	0.34	45,260	58,488
	Total Classified Staff	205.14	204.86	10,404,500	11,937,169
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			28,611	30,725
030F,H	Fixed Costs			133,658	133,500
	Total West Sacramento Center			162,269	164,225
	<u>DAVIS CENTER</u>				
033E	Operational Costs			26,447	30,507
033F	Fixed Costs			71,892	91,500
	Total Davis Center			98,339	122,007

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,347,276	2,227,517
	Total College Discretionary Funds			2,347,276	2,227,517
	<u>OTHER OPERATIONAL FUNDS</u>				
041T,V	Special Program Augmentations			(28)	
041X	Other Operational Funds			265,661	356,446
	Total Other Operational Funds			265,633	356,446
	Total Discretionary Funds			2,612,908	2,583,963
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			6,024	59,271
042D	Tutorial Centers			24,529	33,000
042F	Financial Aid Administrative Costs			7,358	8,086
042H	Bus Rental			146,666	151,632
042I	Other Operational Augmentations			13,828	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			39,093	24,640
042O	International Student Education			28,576	30,000
042Q	Foreign Study			5,049	
	Total College Related Activities			271,123	338,280
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			184,732	205,500
046F	American Disability Act (ADA) Accommodation			16,031	15,000
046J	Conference and Travel			5,952	10,200
	Total Institutional Support Costs			206,714	230,700
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			138,338	215,637
047C	Staff Development	0.50	0.50	69,377	43,725
047D	Staff Development - Ed Initiative			625	11,426
	Total Other Allocations	0.50	0.50	208,340	270,788

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			334,181	452,272
051C	PFE Prior Year Carryover			167,133	758,702
051E	PFE Classified Staff Development Carryover			13,706	21,734
	Total Partnership for Excellence			515,020	1,232,708
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			196,562	165,000
	Total Community Service			196,562	165,000
	<u>UTILITIES</u>				
073A	Electricity			1,370,946	1,311,000
073B	Gas			342,906	265,000
073D	Water/Garbage			221,572	208,000
073E	Sewer/Pest Control			245,235	213,000
073F	Allocated to Auxiliaries - Contra Account			(23,938)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			48,728	53,915
073O,P	Utilities			50,791	10,340
	Total Utilities			2,256,240	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			48,718
101E,F	College Discretionary Funds			154,146	1,107,125
101G	Program Development Funds			7,831	517
101L	Staff Development			12,020	15,757
	Total Rebudgets and Other Carryovers	0.01		173,998	1,172,117
	TOTAL GENERAL PURPOSE FUNDS	766.81	774.12	58,137,219	63,286,178

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.65	0.65	49,469	42,880
608E,H,N	UTP Passthrough/Operational Costs			278,643	148,345
608F	Fixed Costs			35,688	35,688
	Total Parking Services	0.65	0.65	363,800	226,913
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314-316x,319x,335AB	Perkins 1C	2.71	2.71	664,741	807,686
329x&330/6x	Career Technical Education (CTE) Transitions	0.50	0.50	42,620	41,592
350x	Federal Work Study (FWS)			830,126	826,875
590A,B	Temporary Assistance for Needy Families (TANF)			72,481	69,302
381F,G	Workability III	2.00	2.00	135,368	212,372
331x	Child Development Training Consortium (CDTC)			20,400	
394A,B;395A	Hispanic Serving Institutions	2.00	2.00	363,382	1,580,115
381L,N	College to Careers (DOR)	1.00	1.00	250,000	237,500
386B	CA Math Readiness Challenge			6,171	41,829
380N	Family Health International 360			6,623	
332x	California Early Childhood Mentor			500	
	Total Federal	8.21	8.21	2,392,413	3,817,271

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	8.25	8.25	1,499,329	1,424,363
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.75	0.75	248,337	235,920
428x	Disabled Student Programs and Services (DSPS)	11.75	10.75	1,775,732	1,657,741
597x	Student Success & Support Programs (SSSP)	21.53	21.53	3,710,518	4,608,616
438A,B	Board of Governors Financial Assistance Program (BFAP)	8.87	8.87	921,525	855,169
592x	CalWORKs	3.00	3.00	536,197	503,606
598x	Student Equity	2.82	4.22	2,921,359	1,774,121
571x-579x	Basic Skills Initiative			429,057	1,455,519
596A	Common Assessment Initiative			15,000	
454x,452gh,455ghjklm,	Career Technical Education (CTE) Grants			14,378	50,000
481XYZ	Strong Workforce Program (SWP)	1.00	2.00	232,588	2,906,796
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			75,844	85,120
548E,F,G,H	State Instructional Equipment Funds (SIEF)			906,456	831,844
550A,B	Guided Pathways				348,680
442A	Maker Space			30,514	9,486
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	0.75	0.75	125,500	125,500
453T,U,V	Capital Acad and Pathway			33,947	70,834
453W	STREAM Pathway (Science, Technology, Reading/Lang, Engineering, Arts & Math)			12,266	
456J,K	Capital Region Academies for the Next Economy (CRANE)			18,638	11,362
468A	Innovation and Effectiveness (IEPI)			242	99,758
480A-E	Deputy Sector Navigator (DSN)	1.00	1.00	351,990	340,253
486A,B	AB86 Adult Education			3,185	4,500
700x	Lottery (Restricted, Proposition 20)			384,869	1,325,078
698M	DSN Program Income				605
488E,F,G,J,L,M	Proposition 39 Program Improvement			150,952	
475A,B	Puente Project			3,792	708
476A	Diversity in Engineering			2,663	44,337
	Total State	59.72	61.12	14,404,878	18,769,916

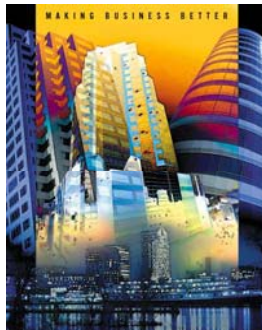
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>SPECIAL PROGRAMS LOCAL</u>				
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			6,625	
640X,645AB,696ABCD	Foundation Grants & Gifts			25,252	24,635
589J	West Sac Promise				38,333
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			3,513	7,817
655B,C	Nursing Grants Emergency Funds				13,750
692A	Statewide Academic Senate			15,479	
695R	AB798 Textbook Affordability			7,059	11,941
698D	University of California Davis Programs			2,976	6,258
6xx	Other Local				7,537
	Total Local			60,905	110,271
	TOTAL SPECIAL PROGRAMS	67.93	69.33	16,858,196	22,697,458
	TOTAL RESTRICTED FUNDS	68.58	69.98	17,221,996	22,924,371
	TOTAL GENERAL FUND BUDGET	835.39	844.10	75,359,215	86,210,549



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

2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>ADMINISTRATORS</u>				
011A	Administration	12.50	12.50	2,043,967	2,323,268
011B	Instructional Support Services	3.00	3.00	538,422	536,797
011C	Student Support Services	2.00	2.00	322,650	331,185
	Total Administrators	17.50	17.50	2,905,039	3,191,250
	<u>CLASSIFIED STAFF</u>				
021A	Administration	62.34	62.35	3,808,082	4,357,248
021B,G,P	Instructional Support	2.00	2.00	93,585	114,664
021C	Student Services Support	0.45	0.45	29,993	31,394
021D	Community Relations	1.00	1.00	60,042	65,935
021E	Custodial	2.00	2.00	106,344	110,899
021F	Maintenance and Operations-General				
	Total Classified Staff	67.79	67.80	4,098,046	4,680,140
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			627,197	619,069
041X	Other Operational Funds			4,003	3,749
	Total Other Operational Funds			631,199	622,818
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			71,399	91,800
	Total Institutional Support Costs			71,399	91,800
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			71,868	20,132
047C	Staff Development			3,906	3,430
	Total Other Allocations			75,774	23,562

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
051E	PFE Classified Staff Development Carryover			4,167	11,569
	Total Partnership for Excellence			4,167	11,569
	<u>UTILITIES</u>				
073A	Electricity			113,371	100,000
073B	Gas			9,489	9,000
073D	Water/Garbage			9,416	9,000
073E	Sewer/Pest Control			3,674	4,500
	Total Utilities			135,950	122,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose				12,570
101G	Program Development Funds				3,652
101L	Staff Development			2,625	36,998
	Total Rebudgets and Other Carryovers			2,625	53,220
	TOTAL GENERAL FUND BUDGET	85.29	85.30	7,924,200	8,796,859

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>ADMINISTRATORS</u>				
011A	Administration	8.50	10.50	1,259,828	1,574,896
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	8.50	10.50	1,259,828	1,314,896
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional				(950,000)
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00		92,848
013G	Collective Bargaining	4.00	3.50	407,194	324,966
013L	President's/Chancellor's Release Time	1.00	1.00	26,877	94,793
	Total Other Certificated	6.00	5.50	434,071	512,607
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	75,747	103,330
	Total Academic Senate	0.80	0.80	75,747	103,330
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			60,526	93,946
	Total Student Services, Faculty			60,526	93,946
	<u>CLASSIFIED STAFF</u>				
021A	Administration	22.83	21.24	1,146,909	1,253,160
021E	Custodial	1.00	1.00	49,656	51,953
021F	Maintenance and Operations-General	80.90	80.90	5,209,344	5,781,461
021H,L,M	Information Technology (IT) & Telecommunications	41.21	41.21	3,505,959	4,139,965
021W	Classified Staff Development (PFE)	1.23	1.23	47,431	73,007
021Y	PDF Positions - Bank	2.50	2.50	6,387	145,101
039C	Training Source	5.12	5.12	358,152	553,758
022G	Classified - Vacancy Factor				(1,210,000)
	Total Classified Staff	154.79	153.20	10,323,838	10,788,405

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>TRAINING SOURCE</u>				
039E	Operational Costs			30,224	35,151
039F	Fixed Costs			10,638	17,995
039G	Telecommunications			2,804	4,855
	Total Training Source Center			43,666	58,001
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			306,874	407,907
041X	Other Operational Funds			9,724	990,093
	Total Other Operational Funds			316,598	1,398,000
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	53,015	92,600
042I	Other Operational Augmentations			22,383	54,000
042L	Enrollment Fees - Operational Costs			642,382	503,000
042P	Postage			42,506	77,000
042R	Telecommunications - SECC			18,000	35,937
	Total College Related Activities	0.50	0.50	778,286	762,537
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E,G,H, B	Telecommunications Operational Costs			8,739	5,500
043F	Telecommunications/Data Transmission Lines			539,886	580,000
	Total Telecommunications Activities			548,625	585,500
	<u>INFORMATION TECHNOLOGY</u>				
044G,H,T	Operational Maintenance			2,246,816	747,522
044L	Library Computer System			52,841	58,978
044M	Site Licenses/Other Projects			285,338	100,000
044N	Operating Augments			909,823	938,000
	Total Information Technology Operational			3,494,818	1,844,500

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,183,182	866,989
045D	Resource Conservation Management			35,003	40,000
045H	Major Maintenance Allocation			565,869	457,000
	Total Facilities Management Operational			1,784,054	1,363,989
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			340,774	325,000
046F	American Disability Act (ADA) Accommodation			34,006	50,000
046G	Marketing			335,236	336,900
046H	Recruitment			117,756	60,000
046J	Conference and Travel			10,450	13,200
046K	Special Activities			46,736	52,500
046L	District-Wide Dues			362,767	350,633
046M	Election Expenses			472,839	
046N	Trustee Expenses			180,340	195,234
046P	Student Trustee			25,197	23,443
046Q	Student Access Card			50,137	56,469
046S	Employee Educational Reimbursements			29,762	60,000
	Total Institutional Support Costs			2,006,000	1,523,379
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			364,712	646,904
047U	Inter-Jurisdictional Exchange Agreements			138,140	
049C	Child Development Fund			317,239	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
062A,X	Campus-Funded FM Projects			(128,329)	(2,457)
	Total Other Allocations			1,011,768	1,081,881
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			101,697	105,567
051C	PFE Prior Year Carryover			1,941	27,474
051E	PFE Classified Staff Development Carryover			8,214	41,000
	Total Partnership for Excellence			111,853	174,041

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GENERAL FUND

2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			77,701,227	92,486,160
071C	Type C Benefit Costs			154,676	140,000
071F	Allocated Benefits Contra Account			(11,365,594)	(10,832,131)
071S	Benefits Contra - Adjunct Medical			(154,409)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(770,000)
071W	Retirees Health Benefits			3,226,382	3,487,537
	Net Fringe Benefits			69,562,282	84,496,066
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			4,990,339	3,222,297
072C	Safety Program			93,401	110,407
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			5,083,740	3,368,704
	<u>UTILITIES</u>				
073A	Electricity			40,310	37,000
073B	Gas			7,080	9,000
073D	Water/Garbage			20,079	16,000
073G	Honeywell Energy Management System			146,778	151,000
073H,J	Toxic Waste Removal/Dump Fees/Permits			29,942	26,500
073K	Utilities - Ethan Way			75,781	77,800
073L	Ethan Rent - Contra Account			97,917	(21,000)
073M	Utilities - Watertower			96,377	100,600
073O,P	Utilities			3,860	4,150
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			743,123	626,050

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>GRANT MATCHING FUNDS</u>				
074C,D,E	Small Business Development Center				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,084,582	794,395
	Total Grant & Financial Aid Cash Match			1,084,582	794,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net				217,151
	Continuing Funds Set-Asides, net				217,151
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings				
079C,091B, 096A	Vacation Expense, Over/Under			(83,267)	340,000
079J, 079B	Cost Recoveries (including Indirect)			(899,991)	(619,066)
079L	Cost Recoveries (including indirect) Split			(111,702)	(300,000)
079M	Training Source Cost Recovery			(495,496)	(337,218)
079P	FM - COPFD Contras				2,457
079x	Other Cost Recoveries - Parking			(179,865)	(179,865)
	Total Budget Savings/Cost Recovery			(1,770,321)	(1,093,692)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			72,646	8,733,520
101B	Facilities Management			46,887	555,562
101C				5,532	
101D	Information Technology			72,772	2,245,341
101G	Program Development Funds			46,809	385,339
	Total Rebudgets and Other Carryovers			244,646	11,919,762
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	170.59	170.50	97,197,730	120,983,448

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA				2,241,969
	Base Augmentation			3,724,016	3,249,043
	Basic Allocation Increase			1,179,814	
	Mandated Costs Current Year - Block Grant			292,121	1,460,779
	Mandated Costs - Past Claims			4,648,398	
	Growth From 2016-17				1,543,630
	Prior Year One-time Apportionment			2,257,821	
	Appropriations Above Established Base Levels			1,775,606	1,807,311
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			16,197,776	12,622,732
	<u>Y BUDGET MID -RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%			1,155,043	
	Growth - 20%			1,500,006	
	Interest Income			350,000	350,000
	Lottery Funds			514,933	942,894
085x	Increase Above X Budget			3,519,982	1,292,894
	Total Y Budget Funding Level			19,717,758	13,915,626
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				958,854
	Growth - 20%				239,714
	Lottery Funds			429,714	942,892
087x	Increase Above Y Budget			429,714	2,141,460
	Total Program Development & Other Improvements, Z Budget Funding Level			20,147,472	16,057,086
	TOTAL GENERAL PURPOSE FUNDS	170.59	170.50	117,345,202.06	137,040,534

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	30.40	31.60	1,786,977	3,160,815
608E,H,N	UTP Passthrough/Operational Costs			2,956,793	2,524,095
608F	Fixed Costs			8,277	6,487
608G	Parking			6,487	30,000
	Total Parking Services	30.40	31.60	4,758,534	5,721,397
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314-316x,319x,335AB	Perkins 1C			37,500	52,500
350x	Federal Work Study (FWS)			(481,765)	(553,251)
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	95,674	89,565
385x	Northern California Central Valley Rural Trade Initiative			30,350	
380U,X	State Trade & Export Promotion Project (STEP)			227,914	115,629
	Total Federal	1.00	1.00	(90,326)	(295,557)

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2016-2017 ACTUAL REVENUES AND EXPENDITURES
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2017	FY2018	FY2017	FY2018
	<u>SPECIAL PROGRAMS STATE</u>				
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	2.15	2.15	325,091	283,549
452cdlm, 455stuvyz,456	EWD Center for Excellence (CTXL) Hub	2.20	2.20	490,719	400,513
454x,452gh,455ghjklm,4	Career Technical Education (CTE) Grants			36,966	
442A	Maker Space				2,000,000
451X	State On-Behalf STRS			569,753	783,536
453L,N	North Far North Regional Consortium (NFNRC)			46,868	
456T	New World of Work			2,250	
481XYZ	Strong Workforce Program (SWP)		1.00	156,152	874,596
468A	Innovation and Effectiveness (IEPI)				600,000
486A,B	AB86 Adult Education				3,000
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			1,097,233	371,204
548E,F,G,H	State Instructional Equipment Funds (SIEF)			41,130	22,862
597x	Student Success & Support Programs (SSSP)			173,203	813,180
592x	CalWORKs			10,635	10,023
594A,H	Staff Diversity Funds			46,389	72,217
700x	Lottery (Restricted, Proposition 20)			220,517	2,097,705
	Total State	4.35	5.35	3,216,906	8,332,385
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,029,537	1,121,379
694E,F,T,U,V	Sutter Nurse Program			18,278	148,108
696G	Los Rios Internship & Career Services (LINC)				3,409
699N	Center for International Trade Development Program Income			13,872	61,126
699L	Center of Excellence Program			3,291	155,593
620S	Veteran Student Emergency Fund			8,932	3,068
620T,U	College Futures			31,755	8,245
589H	Cluster Research For Valley Vision				20,000
617C	Sutter Health Plus Wellness Program			45	8,312
	Total Local			1,105,712	1,529,240
	TOTAL SPECIAL PROGRAMS	5.35	6.35	4,232,292	9,566,068
	TOTAL RESTRICTED FUNDS	35.75	37.95	8,990,826	15,287,465
	TOTAL GENERAL FUND BUDGET	206.34	208.45	126,336,028	152,327,999



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

The change in administrative FTE for fiscal year 2017-18 is the reclassification of the police captains from supervisors to management. It does not reflect new or additional FTE overall.

INSTRUCTIONAL - 012

Instructional staffing is the single largest component of the District's budget. Staffing for 2017-18 is 0.5% higher than 2016-17, including summer. Fall/Spring WSCH is projected with a goal of improving productivity by 8% in 2017-18. For 2016-17, all colleges were below the District productivity goal of 518 with an overall productivity level of 481. 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 over 3,500 more FTES with no increase in cost. This is critical as the District is currently borrowing from its summer terms and needs to recover those FTES through improved efficiencies.

Note: 012E guideline for instructional program costs is used to track the expenditure of Education Protection Account (EPA) funds.

College	Instructional Staffing - Fall/Spring Terms					
	2016-17 Actual as of P2			2017-18 Projections		
	WSCH	FTEF	Prod.	WSCH	FTEF	Prod.
ARC	254,250	535.60	475	275,834	535.60	515
CRC	132,947	266.72	498	140,028	266.72	525
FLC	82,817	167.10	496	87,728	167.10	525
SCC	206,206	435.16	474	227,115	441.00	515
<i>Total*</i>	676,220	1,404.58	481	730,705	1,410.42	518

** Does not include WSCH generated through instructional service agreements.*

012Q Summer Instruction- The summer 2017 staffing level was 136.41 FTEF, an increase of 8 or 6% over utilized summer 2016. The WSCH growth goal for summer 2017 was also 6%. The WSCH generated is currently -0.7%.

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

012T Adjunct Faculty Office Hours – Adjunct faculty with loads .20 or greater may hold 9-18 office hours per semester. The State reimburses a small portion of the cost.

LIBRARIANS – 014B & C

Regular librarians are authorized as requested through the college faculty authorization process. Regular FTE is 25.8 with an additional 3.6 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 3.50 with an additional .50 in a bargaining year.

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

ACADEMIC SENATE – 013I

013I Academic Senate – Effective FY17 increased by 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. 2017-18 may be adjusted based upon fall 2017 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 2015	25,668	13,062	7,796	19,555	66,081
Fall 2016	24,532	12,785	7,697	18,667	63,681

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

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

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

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

016A,B, EOPS and MESA Coordinators – EOPS and MESA programs require coordinators be funded by general purpose funds.



General Fund Budget Guidelines

CLASSIFIED STAFF - 021

Regular classified positions are budgeted in guidelines 021A-Y, outreach locations, and some discretionary accounts. Community Services and Inter-Jurisdictional Agreement classified staff are excluded. One FTE for classified positions is 2,080 hours (twelve months at 40 hours per week).

Location	Adopted Budget 2016-17	Converted/ Transferred or New Position	Adopted Budget 2017-2018
ARC	241.30	(.37)	240.93
CRC	127.18	(.05)	127.13
FLC	89.67	(.47)	89.20
SCC	204.27	.25	204.52
DO	67.59	.21	67.80
DS	154.92	(1.72)	153.20
TOTAL	884.93	(2.15)	882.78

New positions in 2017-18 will be determined as part of the District's program development fund process. Change above includes 2.0 FTE change from police captains reclassification (see 011) *Note: 021P is used to records the expenditure of EPA funds.*

VACANCY FACTOR

Anticipated budget savings from unfilled authorized positions, reassignments and normal vacancies are part of the base budget. During the budget crisis, the vacancy factors were increased as an offset to the State fund reductions resulting in lower savings to the college and district departments from classified and administrative vacancies. For 2017-18, projected savings from vacant faculty positions has been adjusted based upon analysis from the past two years. Projected savings are as follows:

Vacancy Factor			
011F	Administration	\$	(260,000)
012G	Instructional		(950,000)
022G	Classified		(1,210,000)
071V	Employee Benefits		(770,000)
Total Vacancy Factor			(3,190,000)

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 2016-17, apprenticeship program revenues were funded at \$5.71 per instructional hour. Fiscal year 2017-18 RSI is budgeted at \$5.90 per instructional hour including growth for approximately 400 FTES above fiscal year 2016-2017.

Program	2016-17 Related & Supplemental Instructional Hours (Revised Report)	2016-17 Work Experience FTES (Annual Report)
<i>Carpenters/Drywall</i>	461,224	681.30
<i>Sheet Metal</i>	22,904	11.56
<i>Electricians</i>	38,024	54.61
<i>Ironworkers</i>	65,735	115.41
<i>Plumbing/Pipefitting</i>	26,373	30.92
Total	614,260	893.80

OUTREACH CENTERS 030 - 031

Instructional FTEF allocated to outreach centers is determined by the colleges based upon the planned scope of instructional program offerings. Classified FTE are part of the overall classified staffing allocation although each college received a set amount of FTE as the centers came on-line to support operations.



General Fund Budget Guidelines

AVERAGE FALL AND SPRING WSCH*

CENTER	2015-16 R1	2016-17 Annual
ARC – Natomas	17,746	16,307
CRC – Elk Grove	16,620	17,165
FLC – El Dorado Center	15,400	15,597
FLC – Rancho Cordova	14,025	14,485
SCC – Davis/UC Davis	14,867	13,264
SCC – West Sacramento	13,625	12,139

*Does not include non-resident and summer WSCH.

YEAR-ROUND PROGRAMS

ANNUAL SEMESTER FALL, SPRING & SUMMER WSCH

CENTER	2015-16	2016-17
ARC – Regional Fire Training Program	1,431	1,217
ARC – Regional Public Safety Center	10,981	9,721

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 2016-17 and the initial 2017-18 allocation. The 2017-18 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	\$6.15	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					
2016-17	268,899	25,143	848,755	578,861	1,017.57
COSUMNES RIVER COLLEGE					
2016-17	130,558	10,319	577,676	401,473	518.82
FOLSOM LAKE COLLEGE					
2016-17	80,698	5,752	522,865	322,061	333.85
SACRAMENTO CITY COLLEGE					
2016-17	206,961	20,523	818,332	555,692	839.53
TOTAL					
2016-17	687,117	61,737	2,767,628	1,858,087	2,709.77



General Fund Budget Guidelines

OTHER OPERATIONAL FUNDS

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

COLLEGE RELATED ACTIVITIES

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

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

INFORMATION TECHNOLOGY & TELECOMMUNICATIONS

Much of the 2016-17 information technology costs are on-going but due to limited continuing operational funds, were funded partially with one-time funds. One-time funds will again be appropriated during the 2017-18 year through the PDF process to support IT.

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



General Fund Budget Guidelines

FACILITIES MANAGEMENT

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

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

INSTITUTIONAL SUPPORT COSTS - 046

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

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

PARTNERSHIP FOR EXCELLENCE (PFE) - 050

PFE funds are the residual operational funds from this former budget line item which is now part of base funding.

FRINGE BENEFITS

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

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

INSURANCE/SELF-INSURANCE

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

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

GRANT MATCHING FUNDS

074x Cash match required for certain categorical programs.

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

CONTINUING FUNDS

075x Continuing residual funds from 2016-17 that will be committed during 2017-18. 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 2017-18 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 currently does not contain a provision for statewide property tax or enrollment fee shortfalls (deficit).

X BUDGET - 2017-18

The minimum funding level the District may receive. Revenue projections assume Base FTES level of 52,171. A cost of living adjustment (COLA) is provided for in 2017-18 at 1.56% and the base augmentation. Other revenues include mandate block grant, out of state tuition, and 2% Enrollment fees above base levels. Lottery funds are budgeted at \$5.9M. Of those funds \$3.58M is committed to on-going salaries and benefits and \$2.32M is designated to support one-time needs. Funds to expand the summer instructional program are offset against these line items.

Y BUDGET - 2017-18

The mid-range funding level reflects the same revenue projection as X budget with a funded FTES level of 52,171. Lottery funds are \$892K above the X Budget and are split between compensation and operational and/or capital needs.

Z BUDGET - 2017-18

The maximum funding level projects the most optimistic funding for the District. Funded FTES are projected at 53,053 and is built on the Z budget total revenue from 2016-17. The Z budget reflects 0.5% growth which may be realized if productivity improves to the District goal of 518. Lottery funds are budgeted at \$140/FTES or \$892K

above the Y level. If the growth and lottery funds are realized they would be available to support compensation and program improvements for 2017-18. However, that determination would not be made until the end of the fiscal year.

RESTRICTED FUNDS/SPECIAL PROGRAMS

Special program appropriations for 2017-18 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 2016-17 funding levels. Additional amounts may be recorded during the 2017-18 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. The semester permit for the fall and spring terms is increased by \$5 as a means to ensure adequate resources to support operation of District's parking facilities and lots. 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

Perkins 1C (formerly 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 awarded 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 2015-16, the District served 3,021 students through it EOPS programs.

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

CARE is a supplemental component of EOPS that specifically assists students, who are single heads of welfare households with young children, with supportive services as they acquire the education, training and marketable skills needed to transition from welfare-dependency to employment and eventual self-sufficiency for their families. Every CARE student is an EOPS student who must meet the eligibility criteria for both programs. For 2015-16, 278 of the EOPS students also qualified for CARE.

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 2015-16, the District served 6,073 students in its DSPS programs.

Board Financial Assistance Program - Student Financial Aid – 438x

Funding for staff and operational costs for the delivery of financial aid to students. Districtwide, 26 FTE are supported by this program.



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.

Strong Workforce – 481Y,Z

The Strong Workforce program creates more and better career technical education to increase social mobility and fuel regional economies with skilled workers. The goal is to develop more workforce opportunities and lift low-wage workers into living-wage jobs by creating more middle-skill workers.

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 2015-16, the District served 1,643 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.

Source for categorical programs students served numbers is the CCCCCO Data Mart.

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

	2017-18 Adopted Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	% Chg 2012-13 to 2016-17
Beginning Fund Balance						
<i>Uncommitted</i>	18,757,109	12,886,241	10,751,623	10,249,904	9,827,730	90.86%
<i>Committed</i>	37,110,000	34,502,125	20,188,144	17,296,722	18,131,674	104.67%
Total Beginning Fund Balance	55,867,109	47,388,366	30,939,767	27,546,626	27,959,404	99.82%
Apportionment, EPA, Property Taxes and Enrollment Fees						
<i>Base Funding</i>	290,270,695	283,912,955	266,753,163	251,092,136	241,934,721	
<i>COLA</i>	4,524,056		2,691,684	2,134,283	3,798,375	
<i>Basic Allocation Increase + Centers</i>	8,107,482	4,814,110	13,939,065	1,134,124	-	
<i>Growth</i>	1,198,568	1,543,630	-	9,546,599	5,690,550	
<i>Deficit</i>	-	-	-	(838,973)	(1,257,118)	
Total Base Allocation, COLA & Growth	304,100,801	290,270,695	283,383,912	263,068,169	250,166,528	21.56%
Lottery	7,785,786	6,768,659	7,773,240	6,609,944	6,334,920	22.90%
Other General Purpose						
<i>Non-Resident/International Student Tuition</i>	4,568,034	4,568,034	4,233,052	4,141,384	3,371,754	35.48%
<i>Part-Time Faculty Compensation</i>	1,134,445	1,278,301	1,279,675	1,251,669	1,251,669	-9.37%
<i>Community Services</i>	1,040,412	1,172,265	1,164,502	1,177,234	1,293,108	-19.54%
<i>Other, including Interest & Enrollment Fee 2%</i>	21,135,947	25,621,524	45,937,513	8,562,960	14,812,414	42.69%
Total Other General Purpose	27,878,838	32,640,124	52,614,742	15,133,247	20,728,945	34.49%
Total Revenue & Beginning Fund Balance	395,632,534	377,067,844	374,711,661	312,357,986	305,189,797	29.63%

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

	2017-18 Adopted Budget		2016-17 Actual		2015-16 Actual		2014-15 Actual		2013-14 Actual		% Chg 2012-13 to 2016 17	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Administrative Salaries												
Administration	6,784,933	41.90	6,086,650	39.90	6,032,925	38.90	5,513,869	37.90	5,441,264	37.90		
Instructional	7,296,252	48.95	7,176,490	48.94	7,094,808	48.95	6,540,601	48.45	6,325,582	48.45		
Student Services	2,410,828	15.95	2,210,692	15.95	2,430,026	15.95	2,176,875	17.00	2,169,218	17.00		
Outreach Centers	895,529	6.40	853,789	6.40	744,459	6.00	695,704	5.50	450,957	4.50		
Community Services	30,500	0.15	33,040	0.15	31,681	0.15	28,238	0.15	20,772	0.15		
Administration - Vacancy Factor	(260,000)						-		-			
Total Administrative Salaries	17,158,042	113.35	16,360,661	111.34	16,333,899	109.95	14,955,287	109.00	14,407,793	108.00	19.09%	4.95%
Instructional Salaries												
Regular, including vacancy factor	72,426,476	844.52	65,751,838	849.63	64,997,561	824.56	60,023,604	804.35	62,504,332	801.96		
Part-Time	18,810,640	411.47	21,868,913	389.04	22,943,851	421.79	23,349,149	431.88	21,443,501	416.38		
Outreach Centers	6,413,293	140.13	6,233,223	152.61	6,094,178	152.61	5,065,921	154.57	4,686,080	149.06		
Instructional Coordinators	915,330	10.30	896,379	9.30	905,324	10.30	870,193	9.30	873,159	10.10		
Instructional Work Experience Coordinators	366,135	4.00	348,558	4.00	339,031	4.00	317,110	4.00	311,224	4.00		
Adjunct Office Hours	1,820,504		1,034,970		1,061,504		942,099		874,027	0.00		
Substitute Instructors	291,774	9.00	298,235	9.00	282,981	9.00	270,111	9.00	234,104	9.00		
Summer Instruction	6,268,314	136.41	6,056,580	128.41	5,846,965	110.03	4,674,979	91.27	4,104,971	86.21		
Total Instructional Salaries	107,312,466	1,555.83	102,488,696	1,541.99	102,471,395	1,532.29	95,513,166	1,504.37	95,031,398	1,476.71	12.92%	5.36%
Librarians												
Librarian/Audio Visual	2,096,645	25.80	1,890,930	25.60	1,742,557	23.60	1,553,848	23.00	1,664,098	24.20		
Library - Adjunct/Overload	202,362	3.60	372,710	3.80	362,409	5.80	483,664	6.40	401,155	5.20		
Total Librarians	2,299,007	29.40	2,263,640	29.40	2,104,966	29.40	2,037,512	29.40	2,065,253	29.40	11.32%	0.00%
Instructional Support Services												
Academic Program Coordinators	1,386,773	16.90	1,184,697	14.90	1,105,290	13.90	1,136,926	13.70	1,223,411	12.50		
Instructional Development Coordinators	714,169	8.00	707,461	8.00	661,774	8.00	716,520	8.00	637,542	9.80		
SRPSTC Coordinators	245,824	3.00	178,556	3.00	178,556	3.00	169,785	3.00	166,128	3.00		
Fire Training Coordinator	106,983	1.00	104,885	1.00	104,885	1.00	98,889	1.00	96,950	1.00		
UC Davis - English Coordinator	-	0.00	-	0.00	33,372	0.40						
Apprenticeship Coordinator									104,054	0.80		
Instructional Support Services	2,453,749	28.90	2,175,599	26.90	2,083,877	26.30	2,122,120	25.70	2,228,085	27.10	10.13%	6.64%
Faculty Stipends												
Faculty Evaluation	28,600		22,950		27,688		27,350		25,800			
Department Chair Release Time/Stipends	1,793,285	15.20	1,736,778	15.00	1,777,156	15.00	1,459,234	14.60	1,371,799	14.40		
Performing Arts Stipends	383,643		299,541		314,627		300,482		284,339			
Athletic (Coaching) Stipends	276,673		285,948		273,739		260,541		228,332			
Total Faculty Stipends	2,482,201	15.20	2,345,217	15.00	2,393,210	15.00	2,047,607	14.60	1,910,270	14.40	29.94%	5.56%
Faculty Release/Reassignment												
Staff Development Type A & B Leaves	659,218	7.10	498,492	7.10	578,160	7.10	753,805	7.10	382,506	7.10		
LRC Media Operations	28,290	0.50	3,135	0.50	22,005	0.50	35,546	0.50	13,436	0.50		
Retraining - Type E Leaves	92,848	1.00	92,848	1.00	13,469	1.00	9,278	1.00		1.00		
Collective Bargaining	324,966	3.50	407,194	4.00	368,676	3.50	318,770	3.50	421,708	2.75		
President's/Chancellors Release Time	501,637	5.00	422,726	5.00	352,564	5.00	317,206	5.00	207,045	3.25		
Puente Program	35,702	0.40	36,920	0.40	28,873	0.40	37,312	0.40	36,611	0.40		
Total Release/Reassignment	1,642,661	17.50	1,368,467	18.00	1,363,747	17.50	1,471,917	17.50	1,061,306	15.00	54.78%	16.67%
Academic Senate												
Reassigned Time, Conference & Travel	859,626	10.00	817,958	10.00	695,047	7.00	686,644	7.00	666,058	7.00		
Total Academic Senate	859,626	10.00	817,958	10.00	695,047	7.00	686,644	7.00	666,058	7.00	29.06%	42.86%

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

	2017-18 Adopted Budget		2016-17 Actual		2015-16 Actual		2014-15 Actual		2013-14 Actual		% Chg 2012-13 to 2016 17	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Student Services												
Counseling	6,611,992	71.09	6,044,473	73.76	6,061,501	74.90	6,289,784	74.90	6,612,461	76.89		
Health Services	559,498	6.00	542,945	6.00	537,578	6.00	506,190	6.00	398,055	5.00		
Health Services - Adjunct/Overload	73,269	1.48	39,056	1.48	36,640	1.48	32,790	1.48	61,156	2.48		
Cultural Awareness Coordinator	102,868	1.00	100,851	1.00	100,851	1.00	96,950	1.00	96,950	1.00		
Transfer Services - TOP Contract	93,946		60,526		93,052		37,800		70,326			
Student Life Coordinator	210,873	2.00	177,969	2.00	194,767	2.00	187,233	2.00	187,232	2.00		
Total Student Services	7,652,446	81.57	6,965,820	84.24	7,024,389	85.38	7,150,747	85.38	7,426,180	87.37	3.05%	-6.64%
EOPS/MESA - District Contribution												
Coordinators	678,434	7.00	665,071	7.00	649,256	7.00	643,894	7.00	657,037	7.00		
Fringe Benefits	226,438		224,815		211,514		197,032		107,685			
EOPS/MESA Coordinators	904,872	7.00	889,886	7.00	860,770	7.00	840,926	7.00	764,722	7.00	18.33%	0.00%
Total Faculty Salaries	125,607,028	1,745.40	119,315,283	1,732.53	118,997,401	1,719.87	111,870,639	1,690.95	111,153,272	1,663.98	13.00%	4.89%
Classified Staffing												
Administration	10,804,659	170.41	9,692,604	172.59	9,689,157	171.06	9,182,224	172.61	9,120,002	176.18		
Instructional Support	12,033,006	215.81	11,003,703	215.95	10,750,068	217.69	10,023,662	211.54	9,863,027	206.68		
Student Services	9,475,417	168.01	8,150,752	168.02	8,219,499	163.01	7,897,205	164.42	8,237,634	170.13		
Community Relations	637,823	9.00	553,926	9.00	587,432	9.09	507,687	8.09	424,997	7.09		
Custodial/Maintenance/Transportation	11,845,852	193.99	10,676,693	193.94	10,334,361	195.65	9,763,247	189.97	9,584,640	187.75		
Information Technology	7,242,570	74.74	6,297,453	74.74	6,288,911	74.65	5,854,622	72.16	5,695,138	69.36		
Community Services Fund	110,685	1.00	99,783	0.99	109,079	1.72	133,355	1.72	130,396	1.73		
Printing (funded through cost recovery)	62,864	1.00	63,259	1.00	59,825	1.00	56,174	1.00	54,570	1.00		
Transfer Center	-	0.00	-	0.00	181,927	3.00	162,670	3.00	179,015	3.00		
Outreach Centers	2,922,799	46.09	2,524,951	46.09	2,549,980	46.24	2,430,741	45.29	2,165,496	42.20		
Classified Staff Development (PFE)	73,007	1.23	47,431	1.23	15,944	1.41	47,106	1.41		1.41		
PDF Bank	145,101	2.50	6,387	2.50	-	2.65		6.38		9.73		
Classified Vacancy Factor	(1,210,000)											
Total Classified Staffing	54,143,783	883.78	49,116,942	886.05	48,786,183	887.17	46,058,693	877.59	45,454,915	876.26	19.12%	0.86%
Apprenticeship Programs												
Operational Costs/Fixed Costs	307,380	2.00	235,345	2.00	103,599	0.80	31,165		33,462		818.59%	
Instructional/Administrative Costs	4,591,132		4,595,492		2,397,153		747,948		717,600		539.79%	
Total Apprenticeship Programs	4,898,512	2.00	4,830,837	2.00	2,500,752	0.80	779,113	0.00	751,062	0.00	552.21%	
Outreach Centers												
Instructional Contracts	2,634,526		2,648,862		2,542,421		2,080,471		2,292,872			
Operational Costs	415,442		366,839		214,806		100,307		125,114			
Fixed Costs	674,560		786,914		937,125		934,321		954,168			
Telecommunications & IT	7,855		7,241		13,917		14,020		13,587			
Total Outreach Centers Operational/SRPSTC Contracts	3,732,383	0.00	3,809,856	0.00	3,708,269	0.00	3,129,119	0.00	3,385,741	0.00	10.24%	
Total Community Service	899,227	0.00	1,039,442	0.00	970,835	0.00	1,036,078	0.00	608,576	0.00	47.76%	
Total College Discretionary Funds	7,057,680		6,790,614		6,516,003		6,348,423		6,101,480		15.67%	

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

	2017-18 Adopted Budget		2016-17 Actual		2015-16 Actual		2014-15 Actual		2013-14 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	266,500		100,027		130,316		97,602		252,754			
Operational Expense Allocation	1,026,976		934,071		786,238		812,985		875,495			
Special Program Augmentation			8,017		807,626		8,239		489,098			
Other Operational Funds	2,698,924		1,205,612		1,071,501		824,122		773,243			
Total Other Operational Funds	3,992,400	0.00	2,247,727	0.00	2,795,681	0.00	1,742,948	0.00	2,390,590	0.00		67.00%
College Related Activities												
LRC - LRC/Media Operations	64,310		49,879		21,249		8,665		54,808			17.34%
Education Initiative	433,185		161,025		139,323		55,078		57,619			651.81%
Tutorial Centers	97,500		76,086		57,866		84,999		92,060			5.91%
Instructionally Related Support	10,000		10,000		10,000		10,000		10,000			0.00%
Financial Aid Administrative Costs	20,331		11,233		9,454		8,082		15,094			34.70%
Bus Rental	544,739		476,012		558,259		520,223		434,086			25.49%
Other Operational Augment	142,572		93,084		65,385		42,682		63,823			123.39%
Math, Engineering, Science Achieve/C CCP Program	43,560		8,762		14,520		21,927		22,893			90.28%
Enrollment Fees - Operational Costs	573,499		735,811		676,385		603,349		604,656			-5.15%
International Student Education	81,547		73,855		72,791		129,037		84,611			-3.62%
Postage	77,000		42,506		34,227		20,086		32,974			133.52%
Foreign Study	7,000		5,049		5,772		4,125		2,831			147.26%
Telecommunications - SECC	35,937		18,000		11,534		24,859		11,790			204.81%
Total College Related Activities	2,131,180	0.00	1,761,302	0.00	1,676,765	0.00	1,533,112	0.00	1,487,245	0.00		43.30%
Telecommunications Activities												
Operational Costs	5,500		8,739		5,382		10,447		5,197			5.83%
Data Transmission Lines	580,000		539,886		609,838		381,177		358,065			61.98%
Total Telecommunications Activities	585,500	0.00	548,625	0.00	615,220	0.00	391,624	0.00	363,262	0.00		61.18%
Information Technology												
Operational Maintenance ¹	747,522		2,246,816		2,328,458		2,599,336		1,736,984			-56.96%
Library Computer System	58,978		52,841		58,978		38,772		49,944			18.09%
Districtwide Site Licenses	100,000		285,338		259,446		228,386		195,566			-48.87%
Operating Augments	938,000		909,823		621,590		497,919		459,732			104.03%
Total Information Technology	1,844,500	0.00	3,494,818	0.00	3,268,472	0.00	3,364,413	0.00	2,442,226	0.00		-24.47%
Facilities Management												
Operational Expenses/Conservation Mgmt	906,989		1,218,185		1,180,998		1,019,746		1,217,950			-25.53%
Major Maintenance Allocation	457,000		565,869		447,657		498,614		451,974			1.11%
Campus-Funded FM Projects	(2,457)		(128,329)		(120,511)		(129,130)		(89,486)			-97.25%
Total Facilities Management	1,361,532	0.00	1,655,725	0.00	1,508,144	0.00	1,389,230	0.00	1,580,438	0.00		-13.85%

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

	2017-18 Adopted Budget		2016-17 Actual		2015-16 Actual		2014-15 Actual		2013-14 Actual		% Chg 2012-13 to 2016 17	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Institutional Support Costs												
<i>Audit & Legal Expenses</i>	325,000		340,774		318,033		408,204		290,259			11.97%
<i>Interest Expense</i>							73,300		45,465			
<i>Facility Rentals</i>	234,867		205,215		217,262		184,916		173,522			35.35%
<i>American Disability Act (ADA) Accommodation</i>	140,000		167,831		159,141		115,472		95,982			45.86%
<i>Marketing</i>	336,900		335,236		442,569		182,673		93,684			259.61%
<i>Recruitment</i>	60,000		117,756		97,063		81,032		74,330			-19.28%
<i>Conference and Travel</i>	145,800		117,201		125,104		120,466		119,306			22.21%
<i>Special Activities</i>	72,500		72,925		57,353		49,103		42,055			72.39%
<i>District-Wide Dues</i>	350,633		362,767		352,469		321,699		333,366			5.18%
<i>Election Expenses</i>			472,839				308,864					#DIV/0!
<i>Trustee Expenses</i>	195,234		180,340		177,170		173,282		169,571			15.13%
<i>Student Trustee</i>	23,443		25,197		11,893		24,558		24,949			-6.04%
<i>Student Access Card</i>	56,469		50,137		50,241		49,876		51,867			8.87%
<i>Employee Educational Reimbursements</i>	60,000		29,762		17,729		21,440		27,496			118.21%
Total Institutional Support Costs	2,000,846	0.00	2,477,980	0.00	2,026,027	0.00	2,114,885	0.00	1,541,852	0.00		29.77%
Program Development & Other Allocations												
<i>Program Development Funds</i>	1,648,944		814,344		335,057	0.00	421,046	2.40	418,553	1.20		293.96%
<i>Staff Development</i>	226,845	1.50	193,955	1.50	157,063	1.50	128,336	1.50	110,677	1.50		104.96%
<i>Inter-Jurisdictional Agreements</i>	287,525	1.00	487,604	1.00	531,407	1.00	327,901	1.00	191,111	1.00		50.45%
<i>Interfund Transfers</i>	437,434		637,245		656,215		815,605		754,662			-42.04%
Total Other Allocations	2,600,748	2.50	2,133,148	2.50	1,679,742	2.50	1,692,888	4.90	1,475,003	3.70		76.32%
Partnership for Excellence												
<i>PFE Projects (current year)</i>	1,672,104		559,937		505,091		381,137		511,020			227.21%
<i>PFE Prior Year Carryover</i>	3,301,488		837,968		1,711,937		681,111		893,063			269.68%
<i>PFE Classified Staff Development Carryover</i>	125,716		54,351		66,012		59,623		43,570			188.54%
Total Partnership for Excellence Operational	5,099,308	0.00	1,452,256	0.00	2,283,040	0.00	1,121,871	0.00	1,447,653	0.00		252.25%
Fringe Benefits												
<i>Employer Benefit Costs</i>	80,868,529		66,181,224		62,329,447		52,884,145		49,004,499			65.02%
<i>Type C Benefit Costs</i>	140,000		154,676		3,973		92,425		107,883			29.77%
<i>Retirees Health Benefits</i>	3,487,537		3,226,382		3,883,210		2,527,907		3,368,047			3.55%
Total Fringe Benefits	84,496,066	0.00	69,562,282	0.00	66,216,630	0.00	55,504,477	0.00	52,480,429	0.00		61.00%
Insurance												
<i>Insurance Premium/Self Insurance Funding</i>	3,222,297		4,990,339		3,280,946		3,213,127		3,584,966			-10.12%
<i>Safety Program</i>	110,407		93,401		99,621		84,177		90,757			21.65%
<i>Loss of Fixed Assets</i>	36,000				-							
Total Insurance	3,368,704	0.00	5,083,740	0.00	3,380,567	0.00	3,297,304	0.00	3,675,723	0.00		-8.35%

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

	2017-18 Adopted Budget		2016-17 Actual		2015-16 Actual		2014-15 Actual		2013-14 Actual		% Chg 2012-13 to 2016 17	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Utilities												
Electricity	4,755,000		5,239,080		5,007,772		4,751,084		4,775,559			-0.43%
Gas	1,079,000		1,294,560		980,576		1,076,463		1,141,176			-5.45%
Water/Garbage	643,000		637,470		593,167		641,089		694,946			-7.47%
Sewer/Pest Control	603,000		655,407		608,265		601,069		567,876			6.19%
Allocated to Auxiliaries (Contra)	(233,000)		(203,305)		(186,755)		(221,596)		(190,256)			22.47%
Honeywell Energy Management System	151,000		146,778		144,789		141,622		139,392			8.33%
Toxic Waste Removal/Dump Fees/Permits	187,075		169,651		165,184		172,794		164,678			13.60%
DS/DO Facilities	184,765		336,671		284,898		194,953		300,974			-38.61%
DW - Reserve	225,000		225,000		225,000		225,000		(464,720)			
Total Utilities	7,594,840	0.00	8,501,312	0.00	7,822,896	0.00	7,582,478	0.00	7,129,625	0.00		6.53%
Grant Matching Funds												
Small Business Development Center									13,265	0.12		-100.00%
Workability III	12,000		12,000		12,000		12,000		12,000			0.00%
Financial Aid - FWS & FSEOG	794,395		1,084,582		1,030,090		995,647		1,084,517			-26.75%
Total Grant Matching Funds	806,395	0.00	1,096,582	0.00	1,042,090	0.00	1,007,647	0.00	1,109,782	0.12		-27.34%
Prior Year Continuing Funds												
Continuing Funds Set-Asides	217,151		-		17,040							
Total Prior Year Continuing Funds	217,151	0.00	-	0.00	17,040	0.00	0	0.00	0	0.00		
Total Budget Savings/Cost Recovery	(1,093,692)	0.00	(1,770,321)	0.00	(1,156,733)	0.00	(2,568,868)	0.00	(1,925,057)	0.00		-43.19%
Rebudgets and Other Carryovers												
General Purpose	8,746,090		109,625		3,930		10,061		47,563			18288.43%
Facilities Management	555,562		46,887		36,117		85,755		74,671			644.01%
Staff Development (Type A/B)	100,724	0.43	5,532	0.81		0.40	51,912	2.00	25,638	2.28		
Information Technology	2,245,341		72,772		257,674		103,499		23,915			
College Discretionary Funds	5,174,464		1,185,693		1,720,407		1,133,028		2,955,249			75.09%
Program Development Funds	409,111		59,856		19,344		37,945		47,513			761.05%
SBA Prior Year Match			-		-		16,736		15,352	0.63		-100.00%
Staff Development	184,914		64,087		67,118		64,322		46,116			300.98%
Total Rebudgets and Other Carryovers	17,416,206	0.43	1,544,452	0.81	2,104,590	0.40	1,503,258	2.00	3,236,017	2.91		438.20%
Total Program and Other Improvements	16,057,086	0.00	20,147,472	0.00	34,229,782	0.00	17,563,600	0.00	17,345,544	0.00		-7.43%
Ending Fund Balance, June 30:												
Uncommitted	16,113,528		13,713,528		12,886,241		10,751,623		10,249,904			
Committed	17,543,581		42,153,581		34,502,125		20,188,144		17,296,722			
Total Ending Fund Balance	33,657,109		55,867,109		47,388,366		30,939,767		27,546,626			
Total Appropriations/Expenditures/Ending Fund Balance	395,632,534	2,747.46	377,067,844	2,735.23	374,711,661	2,720.69	312,357,986	2,684.44	305,189,797	2,654.97		29.63% 3.48%

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 5%. The District’s

General Fund ending balance meets both State and policy requirements with a projected total unrestricted fund balance, including instructionally related, of 10.3% and an uncommitted fund balance (general fund only) of 5.0%. 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, 2017	<u>\$61,406,347</u>	<u>\$3,848,185</u>	<u>\$232,018</u>	<u>\$107,866,549</u>	<u>\$11,861,701</u>	<u>\$26,597,699</u>	<u>\$604,263</u>	<u>\$10,268,723</u>	<u>\$841,406</u>	<u>\$1,426,248</u>	<u>\$12,331,341</u>
Projected Uncommitted Fund Balance	\$16,113,528	\$3,848,185	\$232,018	\$3,252,023				\$356,737	\$362,378		\$1,107,869
Committed Fund Balance	17,543,581			10,033,946			\$874,388	9,911,986	479,028	\$1,426,248	6,689,774
Restricted Fund Balance	2,645,661					\$22,817,738					
Total Projected Fund Balance – June 30, 2018	<u>\$36,302,770</u>	<u>\$3,848,185</u>	<u>\$232,018</u>	<u>\$13,285,969</u>	<u>\$0</u>	<u>\$22,817,738</u>	<u>\$874,388</u>	<u>\$10,268,723</u>	<u>\$841,406</u>	<u>\$1,426,248</u>	<u>\$7,797,643</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 2017-18 grant amounts.



Funding Methodology

FOUNDATION GRANTS

College Grants	FTES > 20,000	FTES >10,000	FTES < 10,000
Single College	\$6,083,086	\$4,866,469	\$3,649,851
Multi College	\$4,866,469	\$4,258,160	\$3,649,851

Centers	FTES > 1,000	FTES > 750	FTES > 500	FTES >250	FTES < 250
		\$1,216,617	\$912,463	\$608,309	\$304,154

Los Rios' basic allocation is \$24.3 million for 2017-18.

	2016-17 Reported FTES	2017-18 Basic Allocation
American River College	21,263	\$4,866,469
Cosumnes River College**	9,793	4,258,160
Folsom Lake College	5,992	3,649,851
Sacramento City College	15,415	4,258,160
Natomas Center*	1,280	1,216,617
Elk Grove Center*	1,329	1,216,617
El Dorado Center*	1,125	1,216,617
Rancho Cordova Center*	1,145	1,216,617
Davis Center*	1,045	1,216,617
West Sacramento Center*	1,029	1,216,617
Total Basic Allocation	52,463	\$24,332,342

* FTES are included within the college reporting as well.

** CRC is below the threshold; restore by annual FY2018-19.

CREDIT FTES

Credit FTES are funded at the 90th percentile rate Statewide. The 2017-18 Credit FTES rate is \$5,151.24.

NONCREDIT FTES

Noncredit instruction has two funding rates based upon certain criteria and standards. Career Development and College Prep (CDCP) noncredit was equalized to the credit rate in 2015-16 and is at \$5,151.24 per FTES. All other noncredit is funded at \$3,097.58. Los Rios currently only offers non-credit tutoring funded at the \$3,097.58 rate.

STUDENT FEES

The enrollment fee for California's community colleges is set by the State. For 2017-18, 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 2017-18 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 Y Budget is a conservative, yet mid-range budget forecast. Lottery proceeds above the X level are forecasted as well as typically growth.

The Z Budget is the most optimistic forecast. In years when growth is appropriated in the system budget, the Z budget may include growth above the District's constrained rate as the District can earn funds above its "cap" if other districts do not earn their full growth entitlement. For more information on the specific X,Y,Z assumptions, please see the General Fund Budget Guidelines narrative section that follows the General Fund Detail schedules.

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

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

ALLOCATION MODEL

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

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:



Funding Methodology

1. Growth funds;
2. Cost of living adjustments (COLA);
3. Other Program Based Funding revenues when appropriated;
4. Lottery revenues;
5. Mandate Block Grant
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.

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,



Funding Methodology

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 as 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 \$6.15. 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.

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



Funding Methodology

\$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

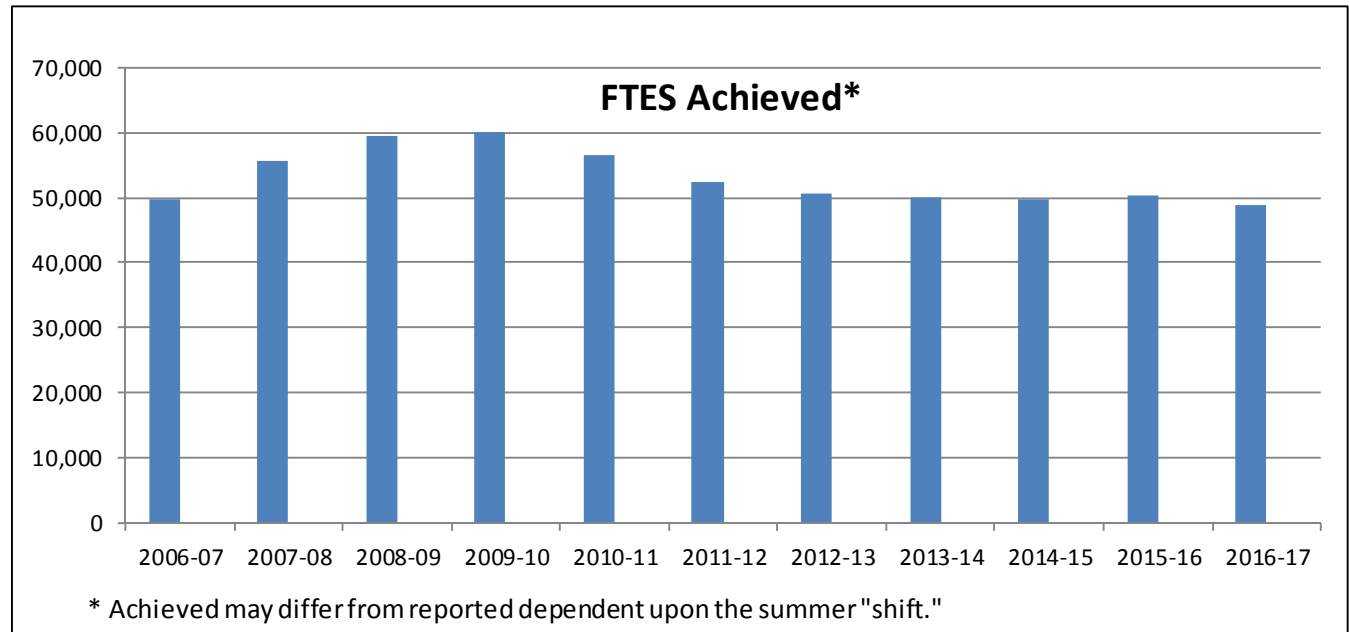
Over the past three decades, California community colleges have experienced over a 102% increase in enrollment. The trend during that period was fairly constant increases except when enrollment fee

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 2006-07.

Fiscal Year	FTES	% Change
2006-07	49,690	
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	50,311	0.92%
2016-17	48,938	-2.73%



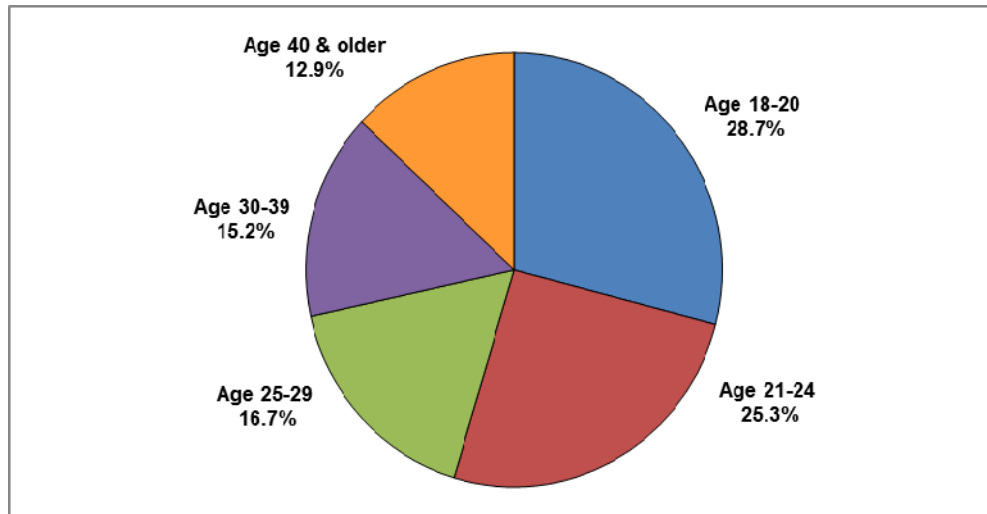


Student Enrollment

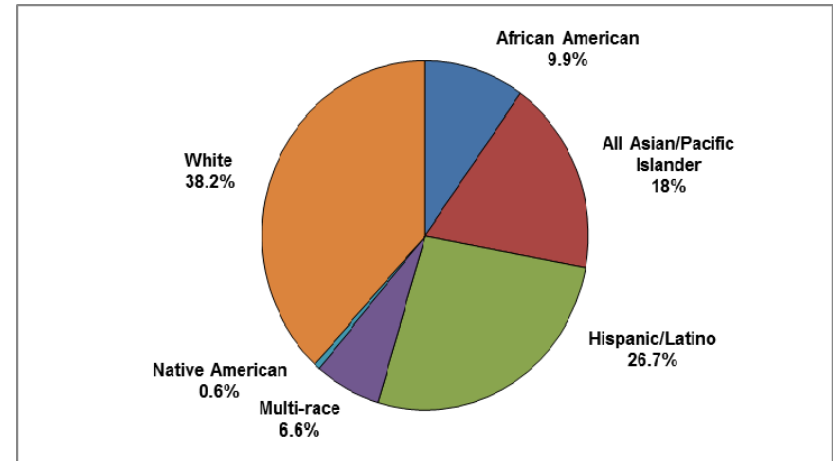
STUDENT POPULATION

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 2016.

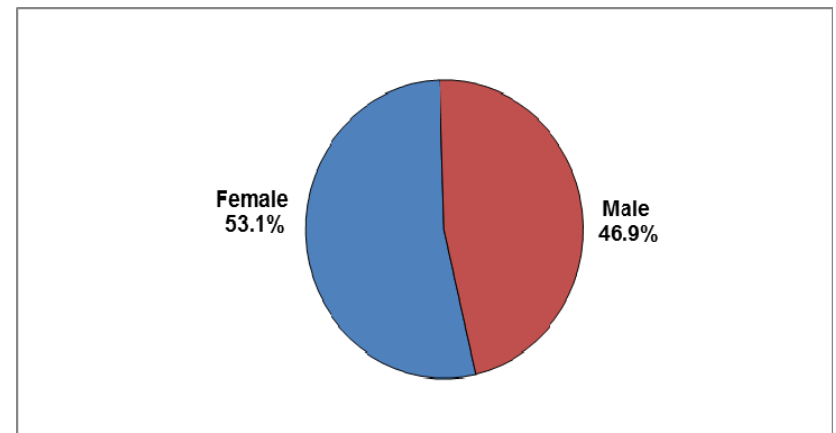
Ethnicity:



Age:



Gender:





Student Enrollment

LOS RIOS COMMUNITY COLLEGE DISTRICT FUTURE GROWTH

Growth funds, also referred to as access, have been provided since 2012-13 and were distributed proportionately across the system as restoration of the funding reductions. With the new growth formula implemented in 2015-16, districts are no longer entitled to restoration of the system-wide reductions. District growth rates used to use five factors primarily focused on population changes. The new growth formula uses at least three factors for residents of each district. Those factors are: the number of residents without a college degree, the unemployment rate, and the number who are in poverty.

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

In 2007-08, the District implemented a "compressed" academic calendar. The District moved from a 175 day academic year (fall and spring) to a 164 day year. Each term consists of 82 days, with the first two days of each term set-aside for professional (flex) development.

Coupled with the change in the calendar, the \$20/unit fee for the 2007-08 year resulted in tremendous growth for the District. The increase in the enrollment fee to \$26/unit for 2008-09 did not impact enrollment as past fee increases had. The District grew in 2008-09 and maintained enrollment in 2009-10 even with the 2% reduction in sections. Remarkably, growth was achieved through improvements in productivity and fine tuning the course schedule. In 2010-11, some of the over-cap was funded as growth. In 2011-12, the District was over cap by over 4,400 unfunded full-time equivalent students.

Even with reductions in the instructional program and the fee increase to \$46/unit, high student demand continued to fill classes and waitlists. The District further reduced its instructional program and the over cap in 2012-13. The district had 1,630 unfunded FTES for 2012-13. For 2013-14 and 2014-15, the District borrowed from the following summer terms to achieve the P2 growth allotment. In 2015-16, the District did not achieve its base FTES level and received stabilization funds for the FTES below base.

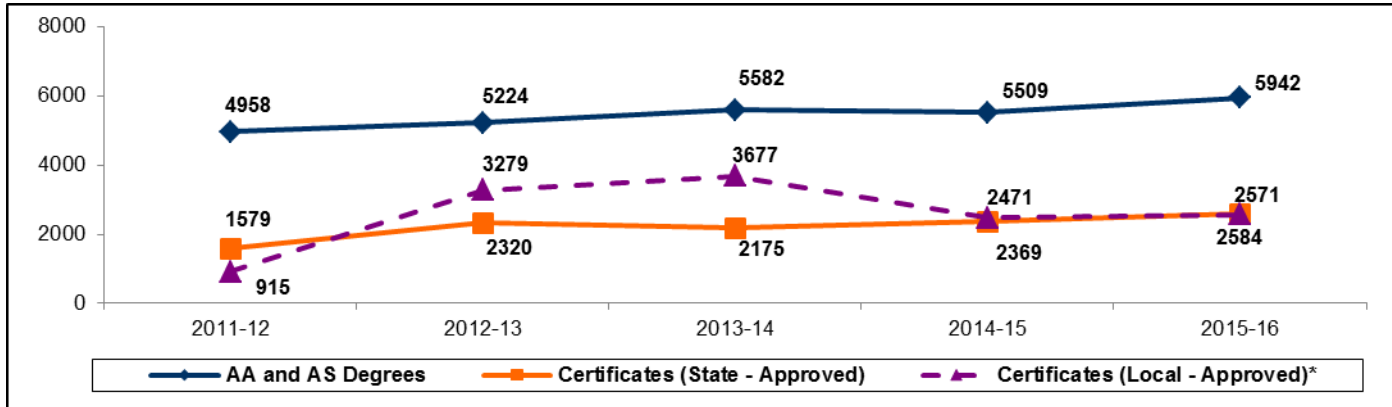
Annually, the California Community College Chancellor's Office forecasts enrollment for districts. The forecast has been dramatically downgraded since the recession. Whereas in 2008, the State had forecasted Los Rios' fall 2017 enrollment to be over 127,000 students, it is now forecasting fall 2017 enrollment at 77,000. Several factors may be contributing to the enrollment decline including the decline in unemployment. In addition, enrollment fee increases and changes in "repeatability" rules can impact enrollment. Enrollment management, especially in a district as large as Los Rios, requires significant effort and must allow for some imprecision. Because of that, the FTES goal is generally set to achieve more than the cap amount to have some cushion for the normal corrections and changes that occur as records are finalized.

The District is proud of its academic success both in general education and vocational programs. As shown in the previous section, we serve a diverse student population. Many students come to our colleges under-prepared in Math or English or with language barriers that require coursework in Math, English, and English as a Second Language to prepare them for success. The graphs on the following page show students receiving degrees or certificates and those transferring to four-year universities or being transfer ready. The District strives to improve student success and close the achievement gap for groups who historically have a lower success rate.

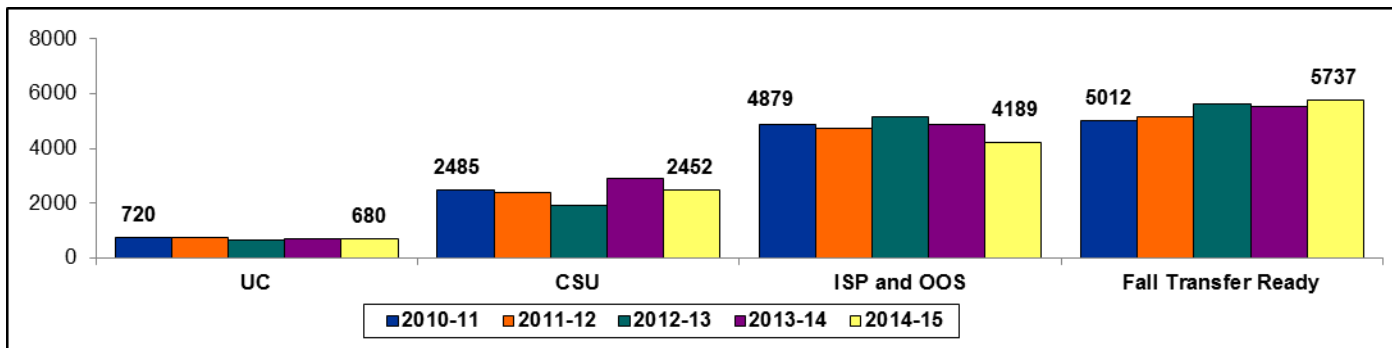


Student Achievement

Number of Degrees and Certificates Awarded



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		
2016-17 (est.)	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.

County	Historical Property Tax Receipts (\$ in Thousands)				
	2016-17	2015-16	2014-15	2013-14	2012-13
El Dorado	\$13,569	\$11,445	\$10,910	\$9,663	\$9,896
Placer	138	45	38	38	36
Sacramento	55,539	49,325	42,627	39,548	35,463
Solano	13	12	10	9	9
Yolo	7,586	5,987	4,844	4,361	3,597
Total	\$76,845	\$66,814	\$58,429	\$53,619	\$49,001

GENERAL OBLIGATION BONDS

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

DISTRICT'S ASSESSED VALUATIONS

The assessed valuation of the District has nearly doubled from 2001-02. The property tax revenue change a 6% decrease from

2006-07 to 2010-11, does not correspond to the increase in assessed value for that same period. This is primarily attributable to funding formula changes, such as the "triple flip."

	Assessed Value	Year to Year % Change	% Change from 2001-02
2016-17	\$172,786,786,876	5%	111%
2015-16	163,898,770,566	5%	100%
2014-15	156,423,111,776	6%	91%
2013-14	147,391,985,921	4%	80%
2012-13	141,501,079,781	-2%	73%
2011-12	144,543,110,465	-3%	76%
2010-11	148,772,252,362	-3%	81%
2009-10	152,635,441,060	-6%	86%
2008-09	162,099,904,433	2%	98%
2007-08	159,072,744,969	9%	94%
2006-07	146,073,098,133	15%	78%
2005-06	127,136,612,507	15%	55%
2004-05	111,003,046,502	12%	35%
2003-04	99,036,845,696	9%	21%
2002-03	90,450,990,841	10%	10%
2001-02	82,025,940,419	<i>Base Year</i>	

BONDING CAPACITY

Corresponding to a change in assessed value is the change in the District's bonding capacity. A district's bonding capacity is 2.5% of the assessed valuation less any outstanding general obligation bonds. The District' gross capacity is over \$4 billion leaving significant excess bond capacity, if needed, for future growth.



Capital Facilities Program

INTRODUCTION

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

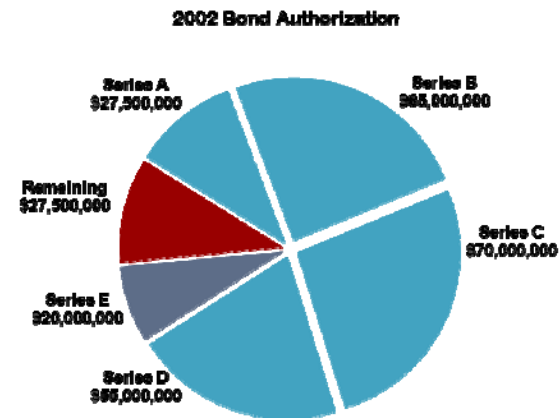
The District and colleges have planned to meet enrollment demand while continuing to provide the high quality education our students deserve. To do this requires both modernization and expansion of facilities to meet future demand and provide services in high growth areas throughout our region. The District’s Plan for Educating a Region, adopted in 2002 and updated in 2008, provides for the modernization and expansion of the existing campuses as well as the creation of Centers to provide our citizens access to quality education close to home and work. Statistics show that 85% of our students attend a facility within 5 miles of their home. This plan provides convenient access to affordable higher education, but will also serve to reduce traffic and improve air quality, two important concerns for the greater Sacramento area.

MEASURE A

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

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

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



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



Capital Facilities Program

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

The Measure A Tax Rate Statement projected tax rates per 100,000 of assessed value with the highest estimated tax rate at \$16.25 and an average of \$9.96. Due to the 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	\$3.50
2016-2017	\$9.70

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.

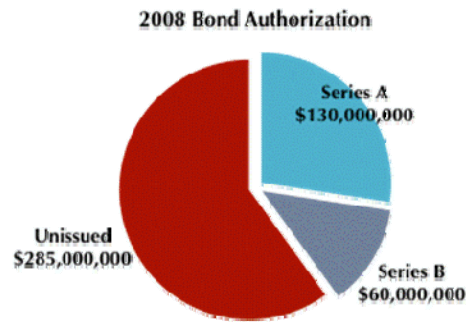
On October 19, 2010 the first series of 2008 Measure M bonds were issued, totaling \$130 million. Property taxes to service the principal and interest payments on these bonds commenced in 2011-12.

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	\$5.60
2016-2017	\$4.40
* Projected Rate; flat projected rate of \$9.09	



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 has periodically approved propositions to issue bonds for educational facilities. During the economic crisis, there were several years without a new authorization. In November 2016, voters passed Prop. 51 a \$9 billion bond authorization for K-14. The CCC share is \$2 billion and Los Rios Natomas Center Phases II/III was slated for funding. However, the Governor did not include all requested projects as he is reluctant to issue new debt and only proposed projects encompassing health and safety needs. The legislature is considering funding all 29 projects.

Los Rios has been a major beneficiary of the State bond program as summarized below. In 2014-15 the Sacramento City College-Davis Center Phase II was included as one of six projects statewide funded from reverting funds. Many projects under Measures A M projects are dependent upon partial State funding. The lack of State funds means that the District may not be able to complete all planned projects.

State Capital Outlay Funds For Facilities - Fiscal Years 2003-04 – 2016-17

Year	College	Project	\$\$ (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 drawings	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
2015-16	SCC	Davis Center	8.61
Total			\$ 130.45



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 has in the past issued Tax and Revenue Anticipation Notes (TRANs) for short term cash flow needs. Because receipts lag behind expenditures in the first six month of a fiscal year, it could be necessary to borrow funds to have cash to cover expenditures. Once property tax revenues are paid in January, there is sufficient cash to meet obligations through the end of the fiscal year. The last TRANs issued was in November 2008. Cash shortfalls have been covered by internal borrowing between funds.

LONG TERM DEBT

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

GENERAL OBLIGATIONS BONDS

In 2002 the voters of the Los Rios Community College District approved by a margin of 60.9% the passage of Measure A – a \$265 million General Obligation Bond Authorization for capital facilities. On August 1, 2002 the District issued Series A of the general bond authorization in the amount of \$27.5 million. Series B, in the amount of \$65 million, was issued in March 2004 and in July 2006 series C was issued in the amount of \$70 million. On August 4, 2009 Series D of Measure A bonds were issued in the amount of \$55 million. In June 2009, the District was successful in receiving a rating upgrade of AA- from Standard & Poor's. This rating upgrade resulted in savings to taxpayers of approximately \$4.5 million.

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

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

In October 2011, the District issued refunding bonds to refinance \$41,095,000 of the \$53,220,000 of outstanding 2002 (Measure A) Series B bonds. \$40,195,000 in new bonds were issued, known as the 2011 Refunding Bonds. Despite paying a 2% call premium, the reduced interest rates on the refunding bonds will save taxpayers approximately \$1.3 million (net present value). In March 2012, another refunding bond issue, known as 2012 Refunding Bonds, was sold to refinance \$9,950,000 of 2002 Series B and \$54,255,000 of 2002 Series C bonds. Thus, \$64,205,000 of bonds were refunded by issuing \$62,920,000 in new bonds at reduced interest rates. Despite paying a 2% call premium, the refunding bonds will save taxpayers approximately \$2.7 million (net present value) over the 18.5 year term of this new issue.

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



LRCCD Debt Obligations

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

2002 Measure A and 2008 Measure M GO Bond Debt at June 30, 2016			
Authorization Year	Series	Year Bonds Issued	Outstanding Balance
2002	Series A Measure A	2002 Refunded 2010	Zero
2002	Series B Measure A	2004 Refunded 2011 & 2012	Zero
2002	Series C Measure A	2006 Refunded 2012	Zero
2002	Series D Measure A	2009 Refunded 2016	\$ 6,580,000
2002	Series E Measure A	2013	\$ 18,950,000
2002	Series A 2010 Refunding	2010	\$ 16,170,000
2002	Series B 2011 Refunding	2011	\$ 35,050,000
2002	Series C 2012 Refunding	2012	\$ 57,585,000
2002	Series D 2016 Refunding	2016	\$ 39,315,000
2008	Series A Measure M	2010	\$ 119,090,000
2008	Series B Measure M	2013	\$ 58,000,000
Total			\$ 350,740,000

The following is the annual debt and interest obligations:

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

2008 Measure M Series A and B Bonds			
Year(s) Ending June 30	Principal	Interest	Total
2017	2,005,000	8,394,963	10,399,963
2018	2,320,000	8,308,463	10,628,463
2019	2,750,000	8,207,063	10,957,063
2020	3,110,000	8,089,863	11,199,863
2021	3,695,000	7,947,263	11,642,263
2022-2026	27,635,000	36,432,890	64,067,890
2027-2031	48,210,000	27,138,815	75,348,815
2032-2036	74,665,000	12,233,957	86,898,957
2037-2039	12,700,000	830,867	13,530,867
Total	\$177,090,000	\$117,584,144	\$294,674,144



LRCCD Debt Obligations

CERTIFICATES OF PARTICIPATION

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

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

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

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

LEASES

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

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

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

ASSEMBLY BILL 182

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



Fiscal Self-Assessment Checklist

CALIFORNIA COMMUNITY COLLEGES SOUND FISCAL MANAGEMENT SELF-ASSESSMENT CHECKLIST

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

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

1. Deficit Spending - Is this area acceptable? Yes

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

Has the district controlled deficit spending over multiple years? *Yes, it has a balanced budget and has not drawn on reserves since 2013-14.*

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 using CCCCCO projections. However recognizing that growth funds must be earned, the District does not commit on-going costs against growth funds until it is sufficiently assured of those revenues.*

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

Is the district's fund balance stable or consistently increasing? *The District's general fund balance is stable in terms of annual operational revenues and expenditures. The long-term goal for the District is a 12.75% unrestricted fund balance. Of that 5% by Board Policy is contingency reserve. It is increasing as a result of designated reserves described below.*

Is the fund balance increasing due to on-going revenue increases and/or expenditure reductions? *The District's unrestricted ending fund balance is increasing due to designation of one-time funds to support pension (PERS/STRS) increases as well as from compensation funds that through agreement with its employee groups are reserved for use in the following year. Los Rios' unrestricted general fund balance was 18.8% of expenditures for 2016-17.*

3. Enrollment - Is this area acceptable? *No*

Has the district's enrollment been increasing or stable for multiple years? *The District realized significant enrollment growth from*



Fiscal Self-Assessment Checklist

2004-05 through 2009-10. Enrollment was flat for 2015-16 and is currently projected to decline by almost 2% for 2016-17. The District was in stability in 2015-16 but expects to report at least base FTES for 2016-17 and to be in stability in 2017-18.

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

Are staffing adjustments consistent with the enrollment trends? *Yes, the District monitors instructional staffing closely as well as the productivity (efficiency) of the staffing utilized. As enrollment demand wanes, it is difficult to maintain productivity.*

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? *Yes, although it currently does not have a TRANS and does not plan to issue one in 2016-17.*

6. Bargaining Agreements - Is this area acceptable? *Yes, the District has historically negotiated three-year contracts with its employee units. Its three largest units all have contracts for the period 7/1/17-6/30/20.*

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, realized 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.*



Fiscal Self-Assessment Checklist

Did the district correctly identify the related costs? Yes.

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

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

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

Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (the statewide average for 2015-16 was 87.3% excluding other outgo)? *For 2016-17, the District's unrestricted general fund salary and benefit expenditures were 89.1% excluding other outgo (transfers). That is almost a full point decrease over 2015-16. If temporary classified salaries are excluded and transfers included, then it was 84%. The highest % in the State was 91.2% for 2015-16.*

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



Fiscal Self-Assessment Checklist

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

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

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

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

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. There is a continuing appropriation to fund the annual normal cost.*

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

Yes, Chancellor Brian King has been with the District since February 2013. Vice Chancellor Theresa Matista (formerly the Associate Vice Chancellor of Finance) replaced Deputy Chancellor Sharpe when he retired in 2014. The presidents at American River College and Cosumnes River College started in 2013 and 2015 respectively. Folsom Lake College and Sacramento City College will have new presidents in 2017-18. The change in these positions

is primarily the result of retirements. Deputy Chancellor Sue Lorimer is retiring in July 2017. The District filled that position as a Vice Chancellor. A majority of the Trustees on the Board have been in office more than three terms. Tami Nelson is the newest member elected in November 2016 replacing Kay Albiani who retired at the end of her term.

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 51.78% for 2015-16.*

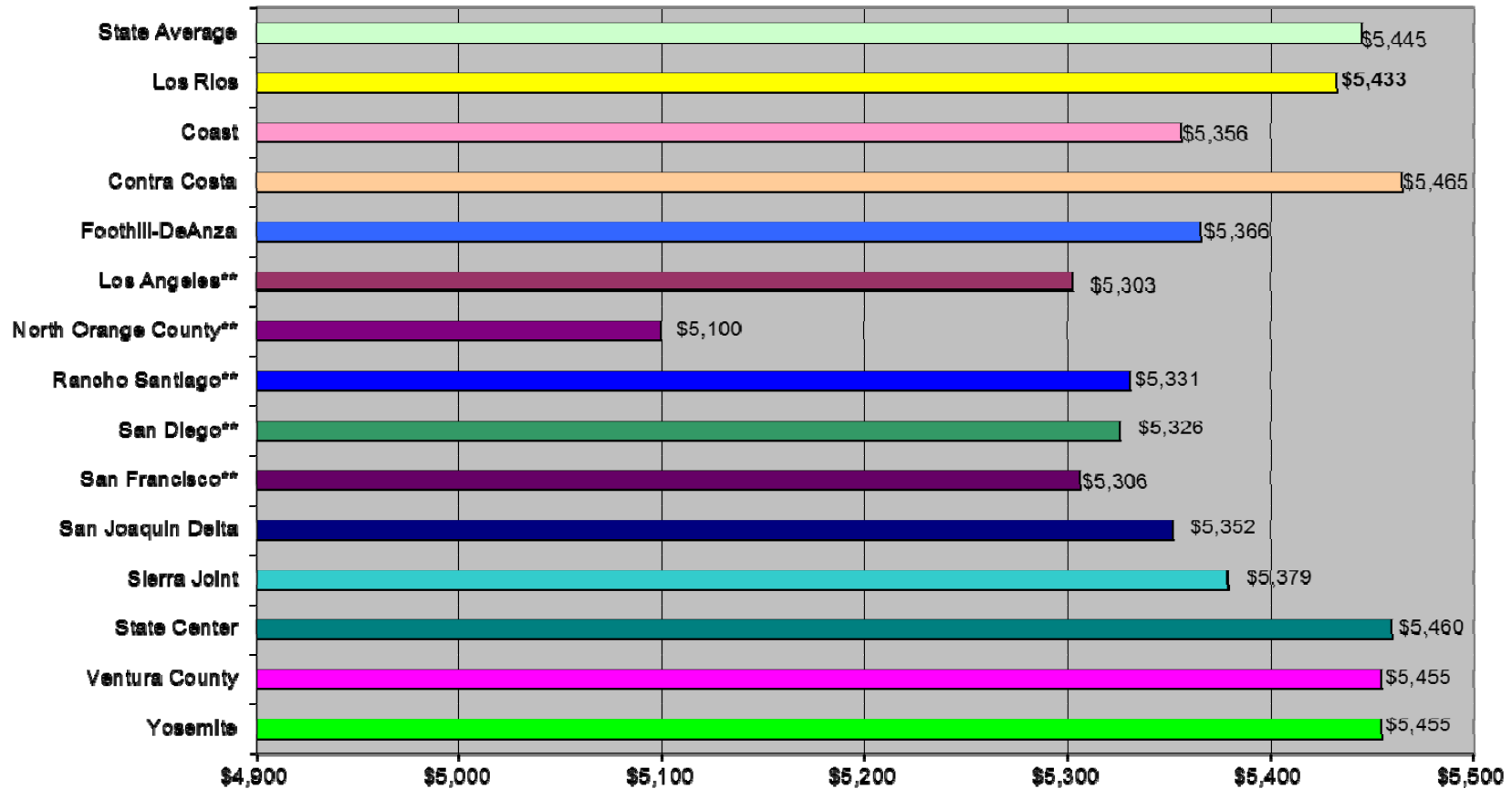
Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the Chancellor's Office on or before the stated deadlines? *Yes, as above, the District consistently meets all reporting deadlines.*



Comparative Analysis

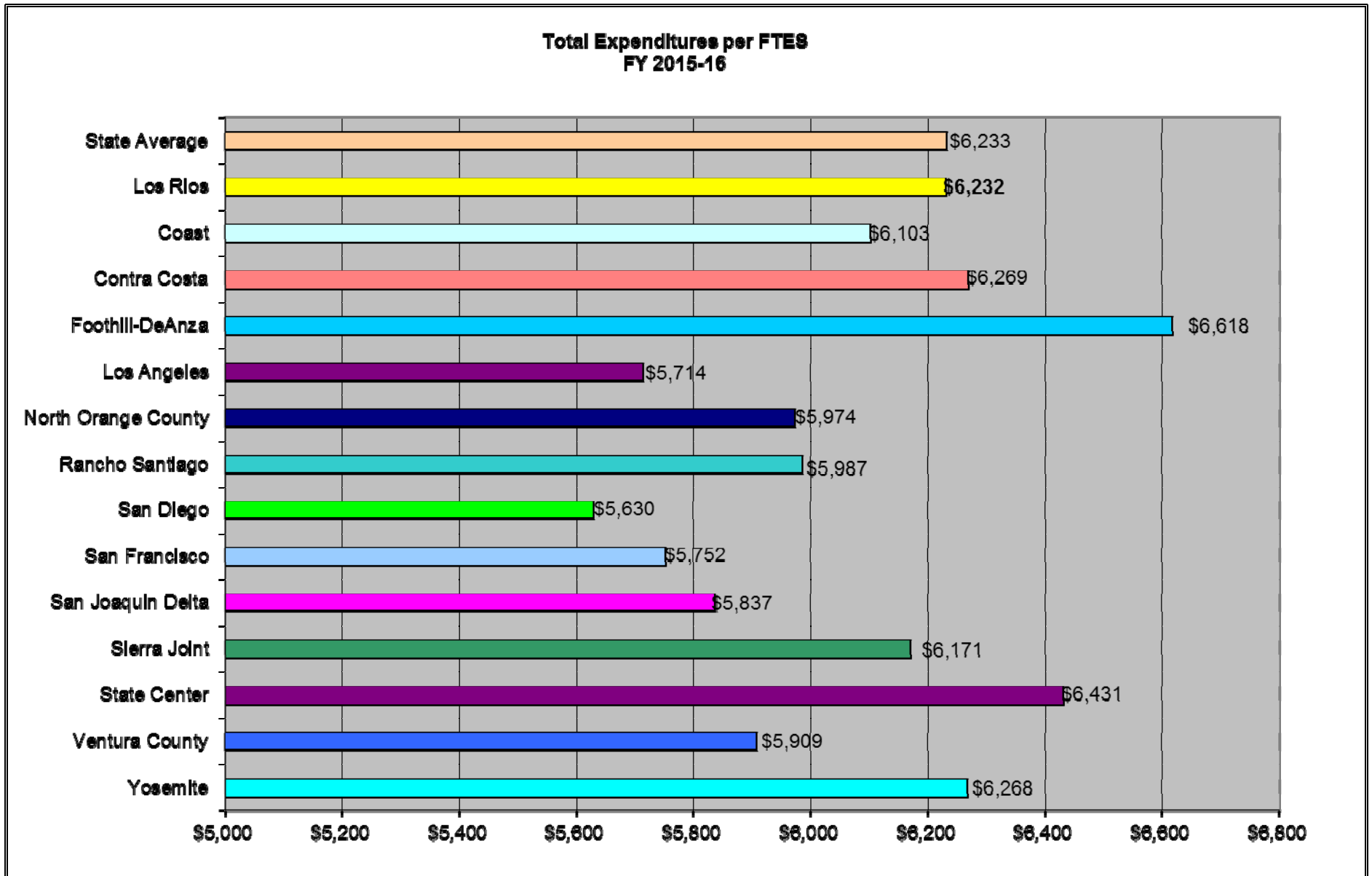
The following pages present different financial comparisons of Los Rios relative to certain other community college districts in the State. The districts were selected either because they are neighboring districts or are comparable in terms of size.

**Total Computational Revenue per FTE\$
FY 2015-16**



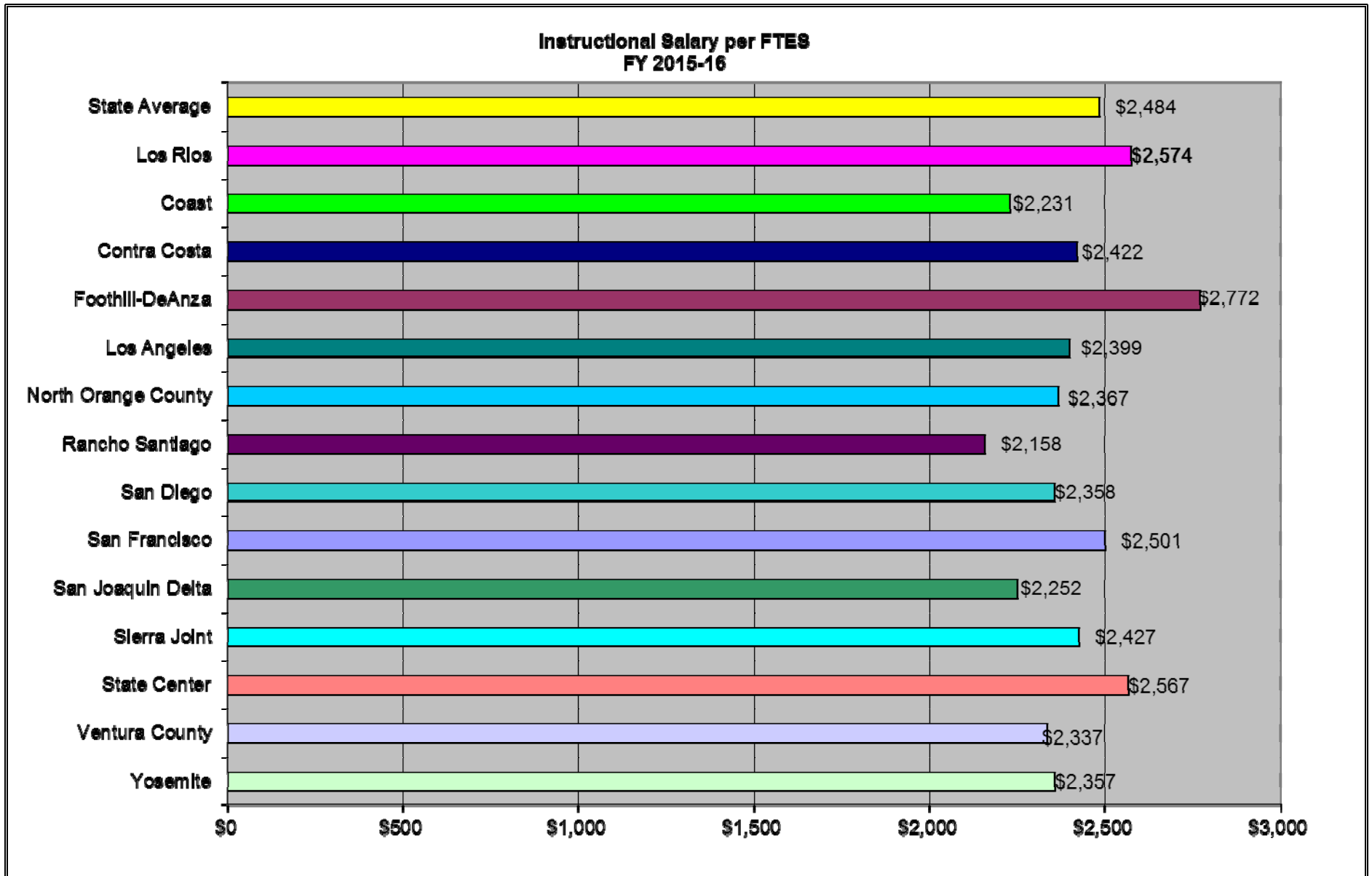


Comparative Analysis



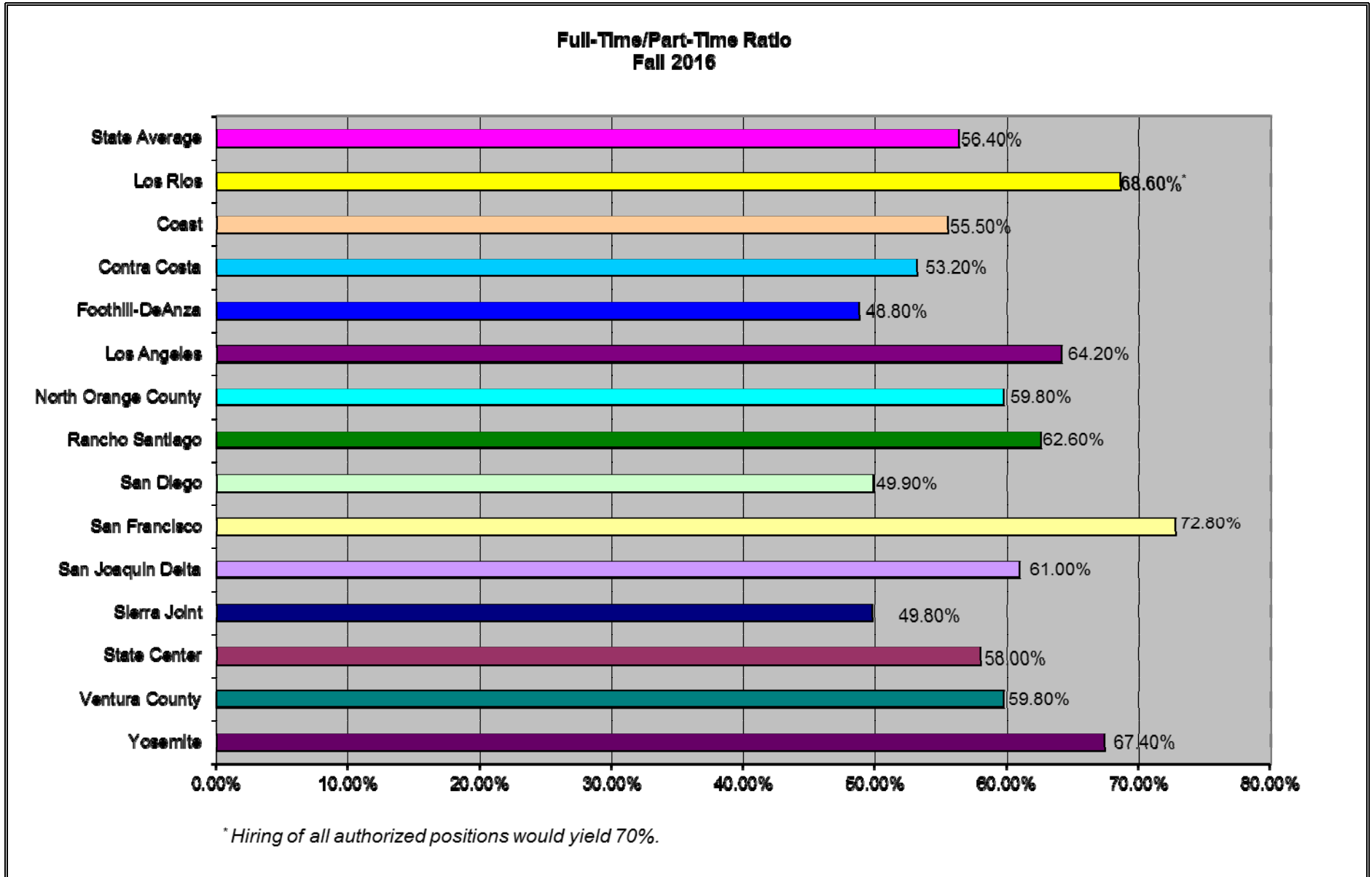


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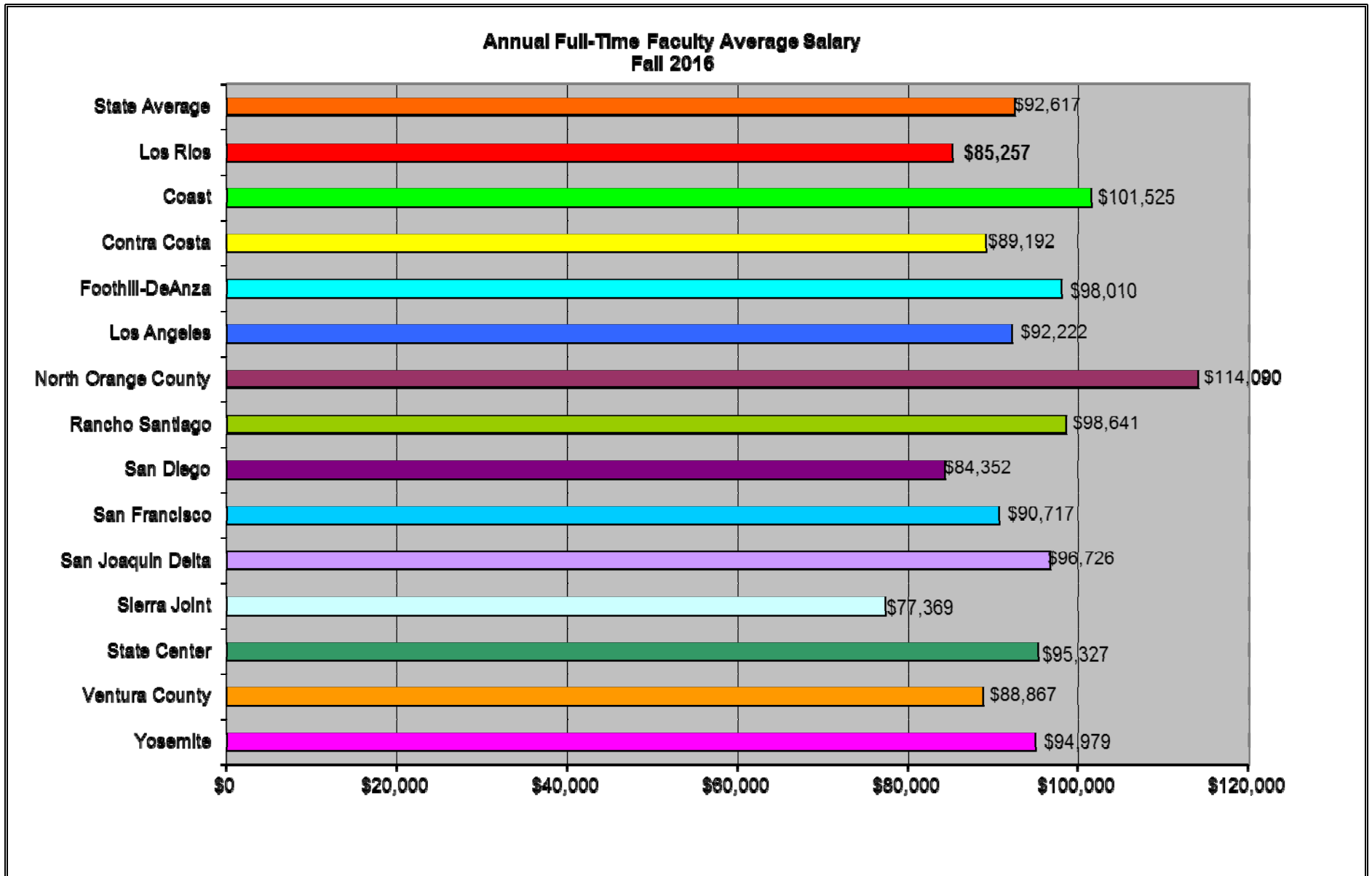


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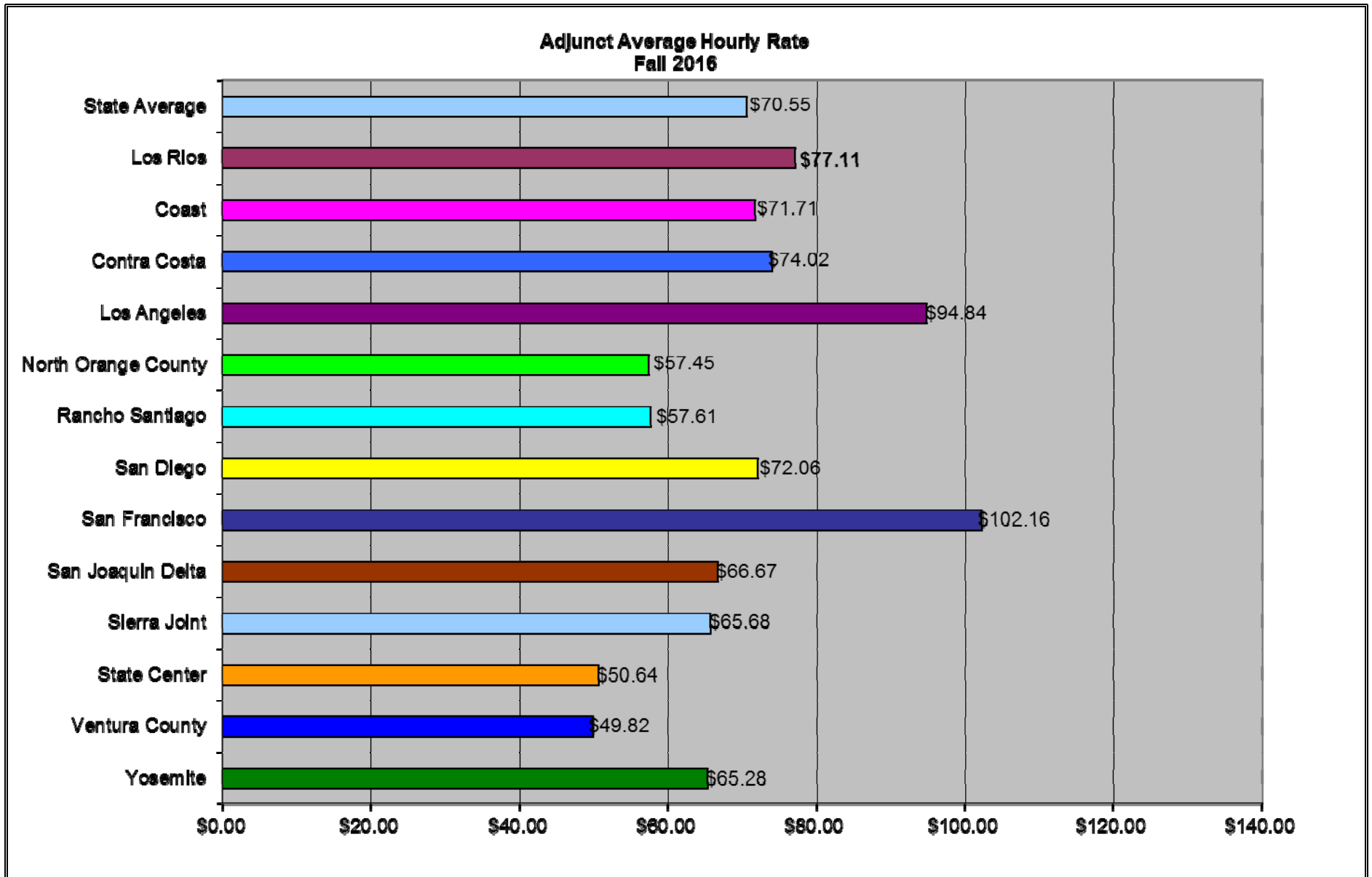


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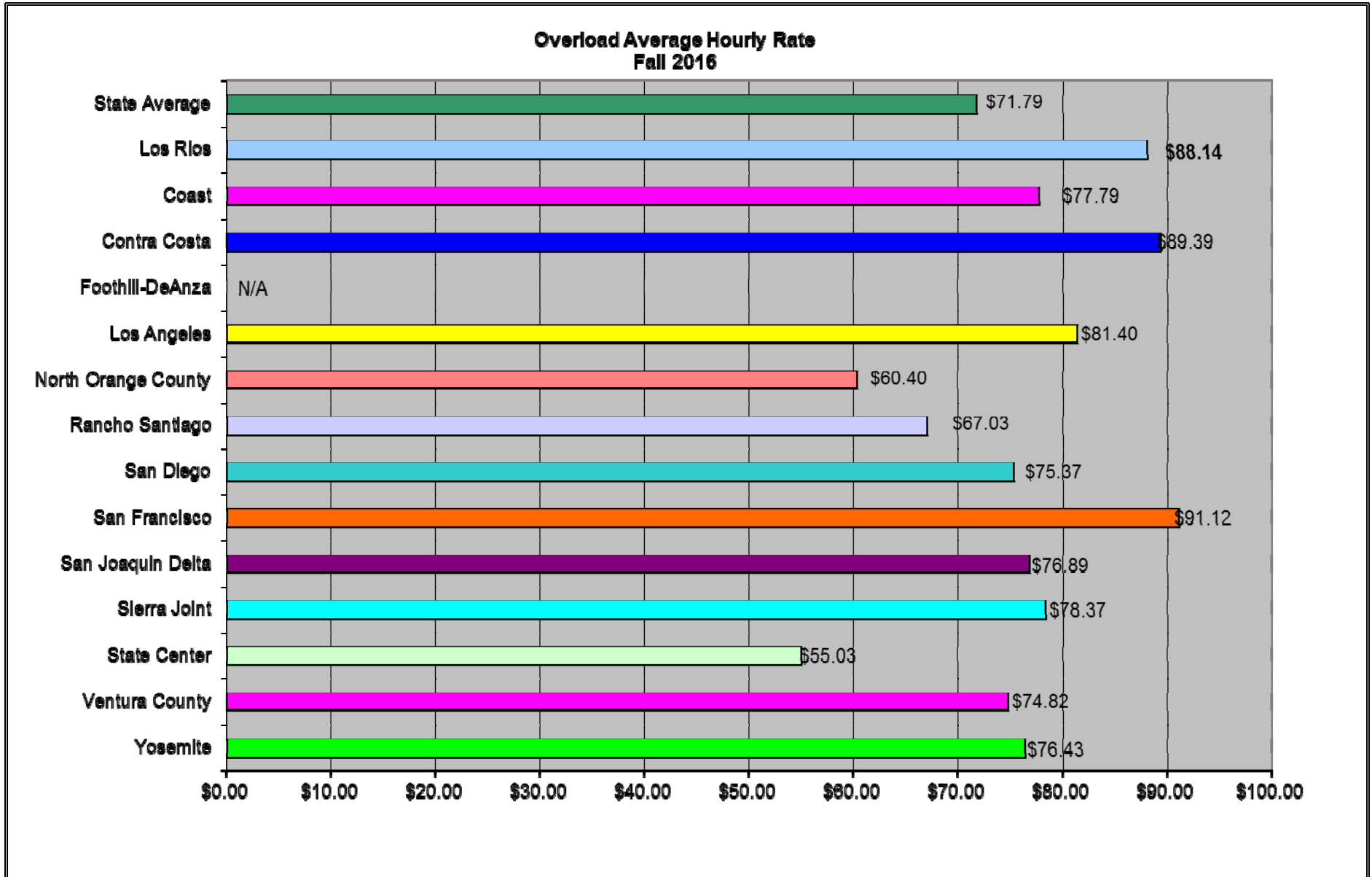


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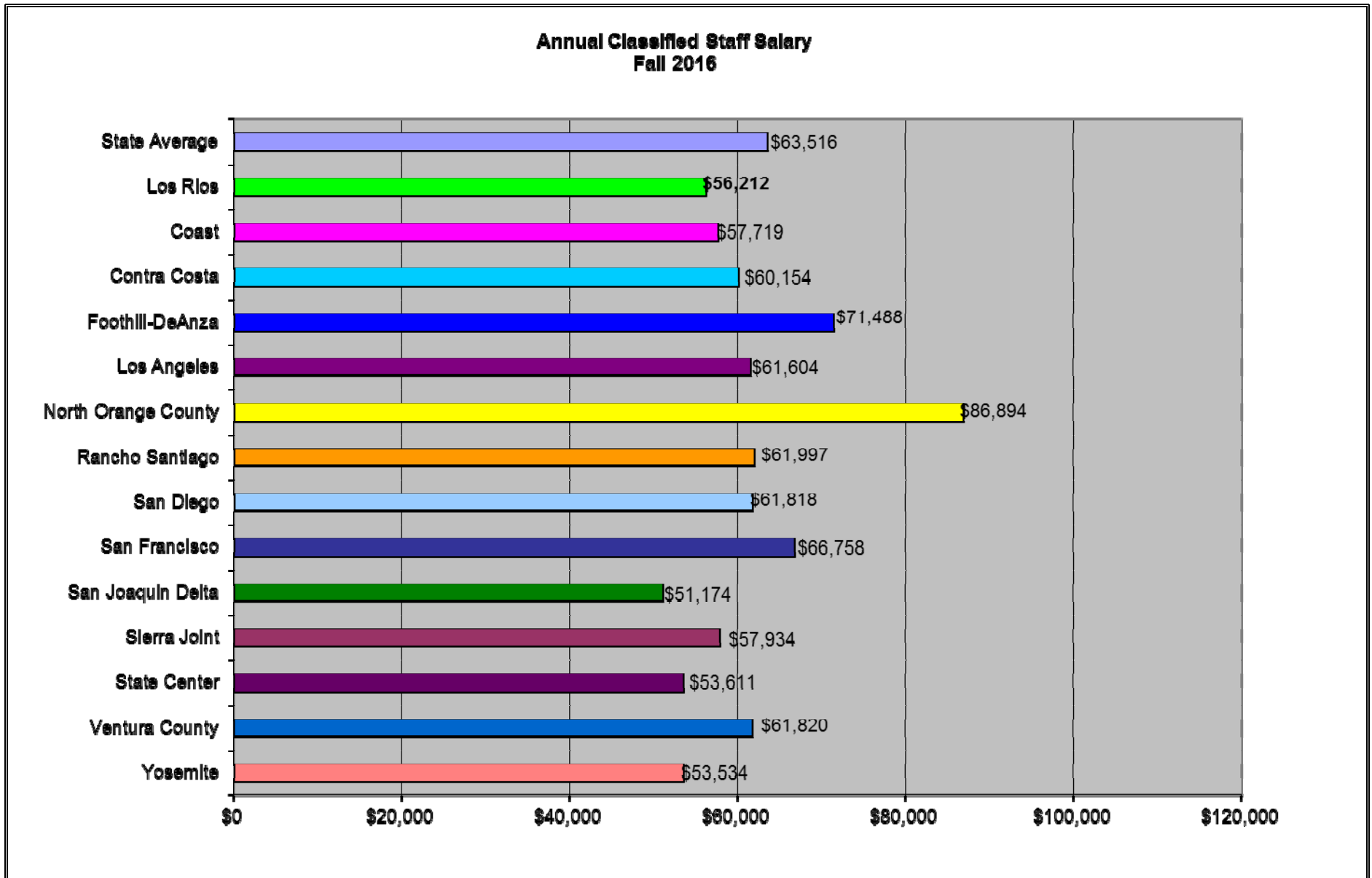


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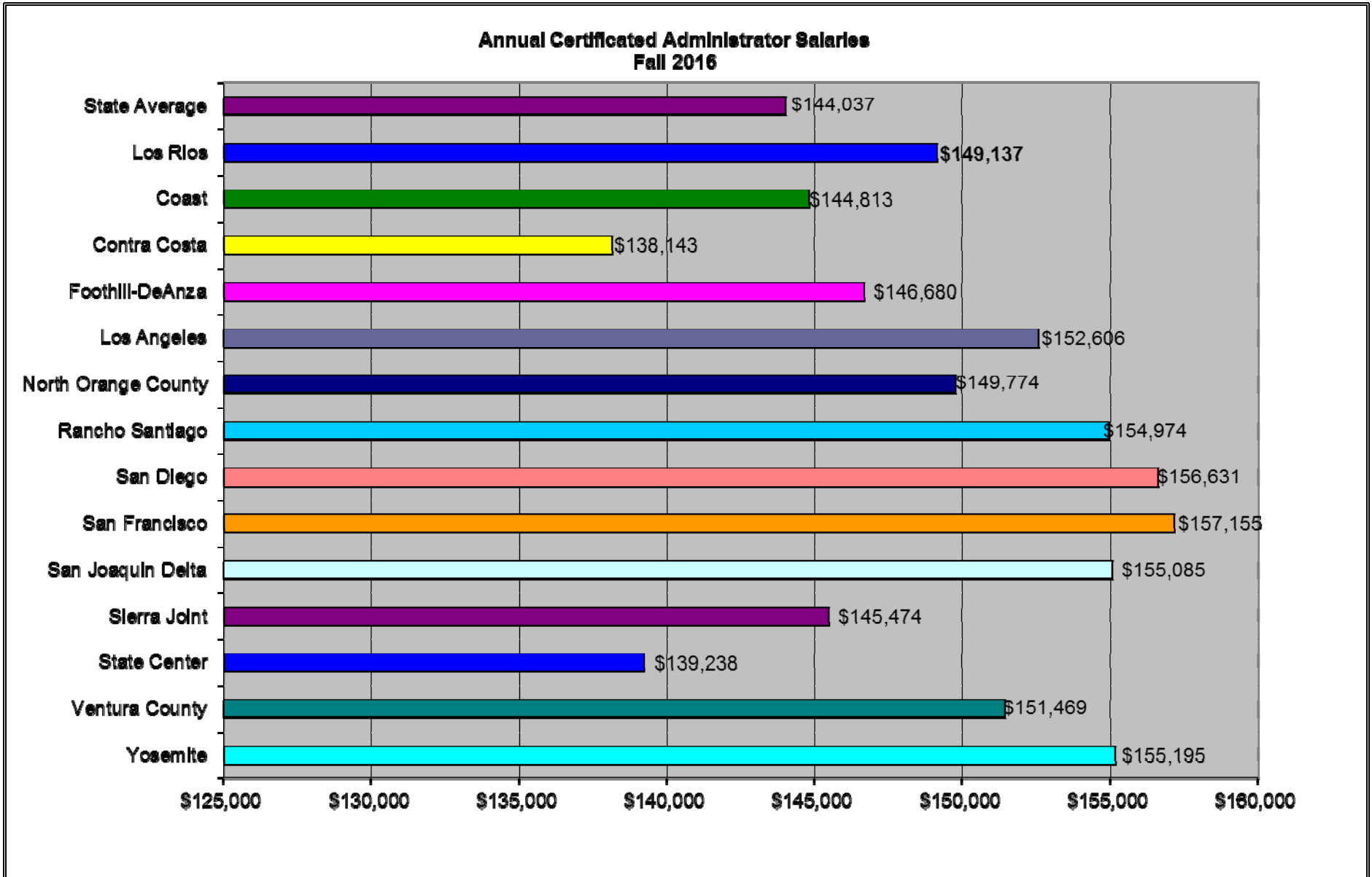


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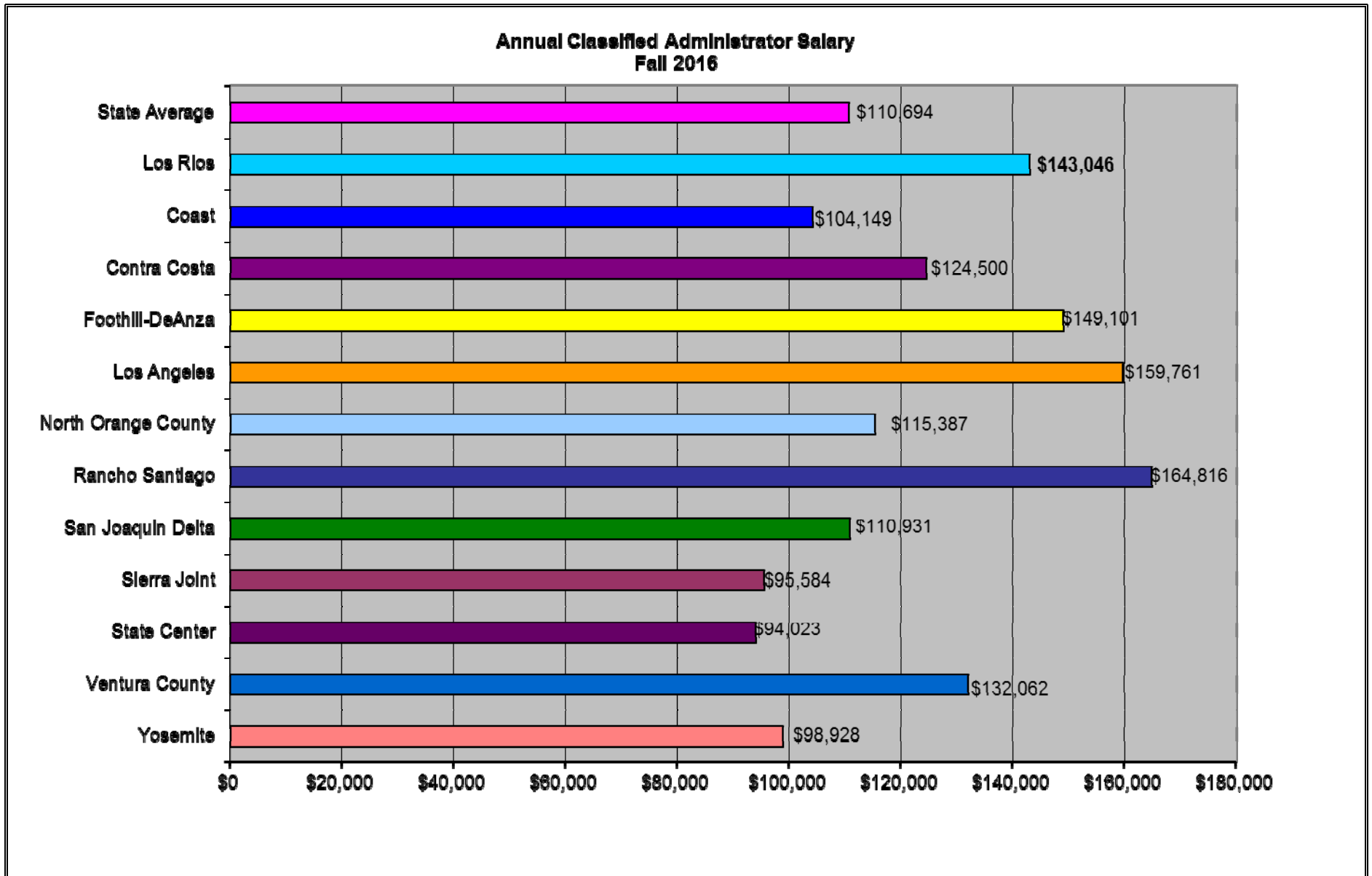


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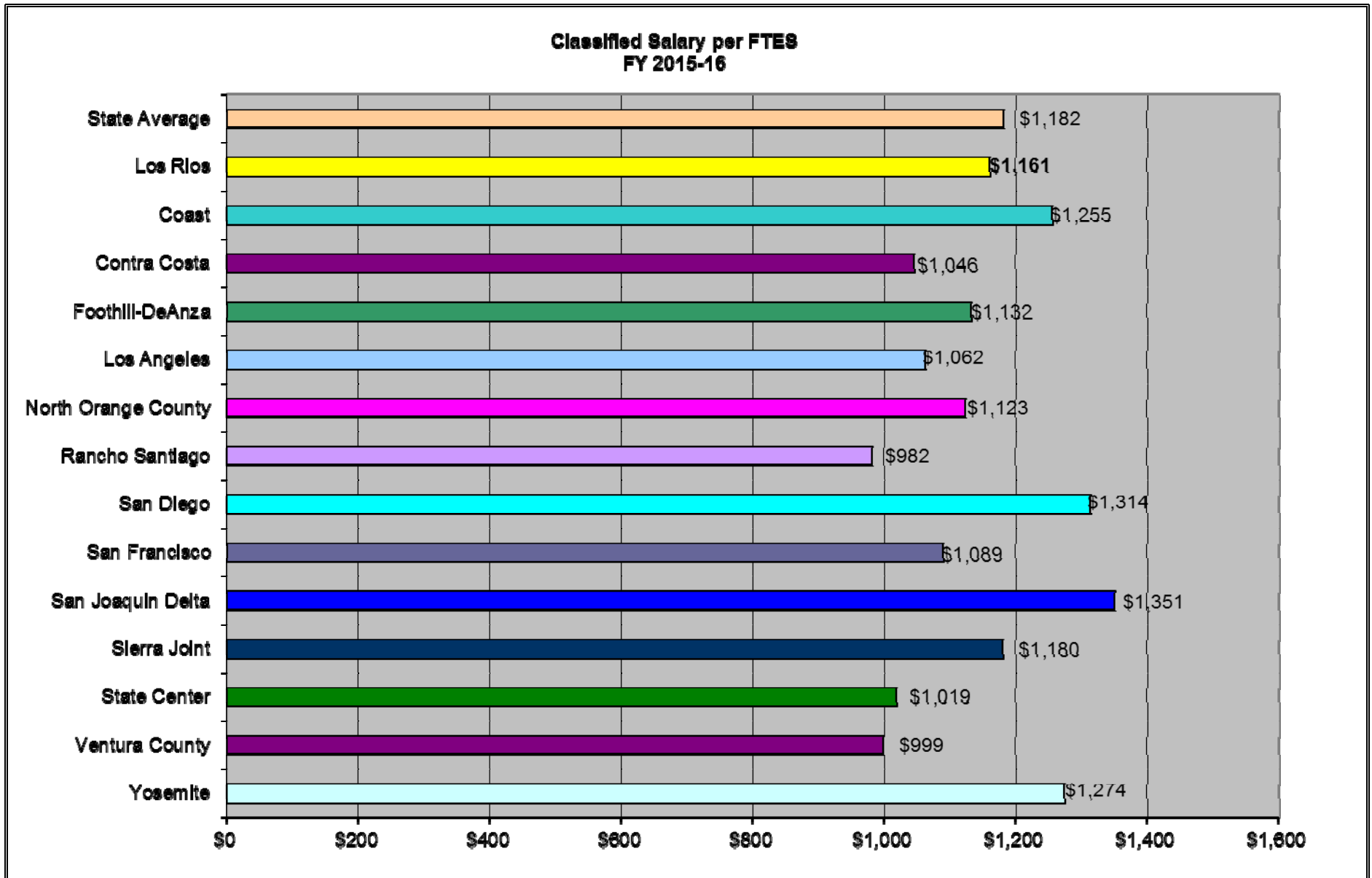


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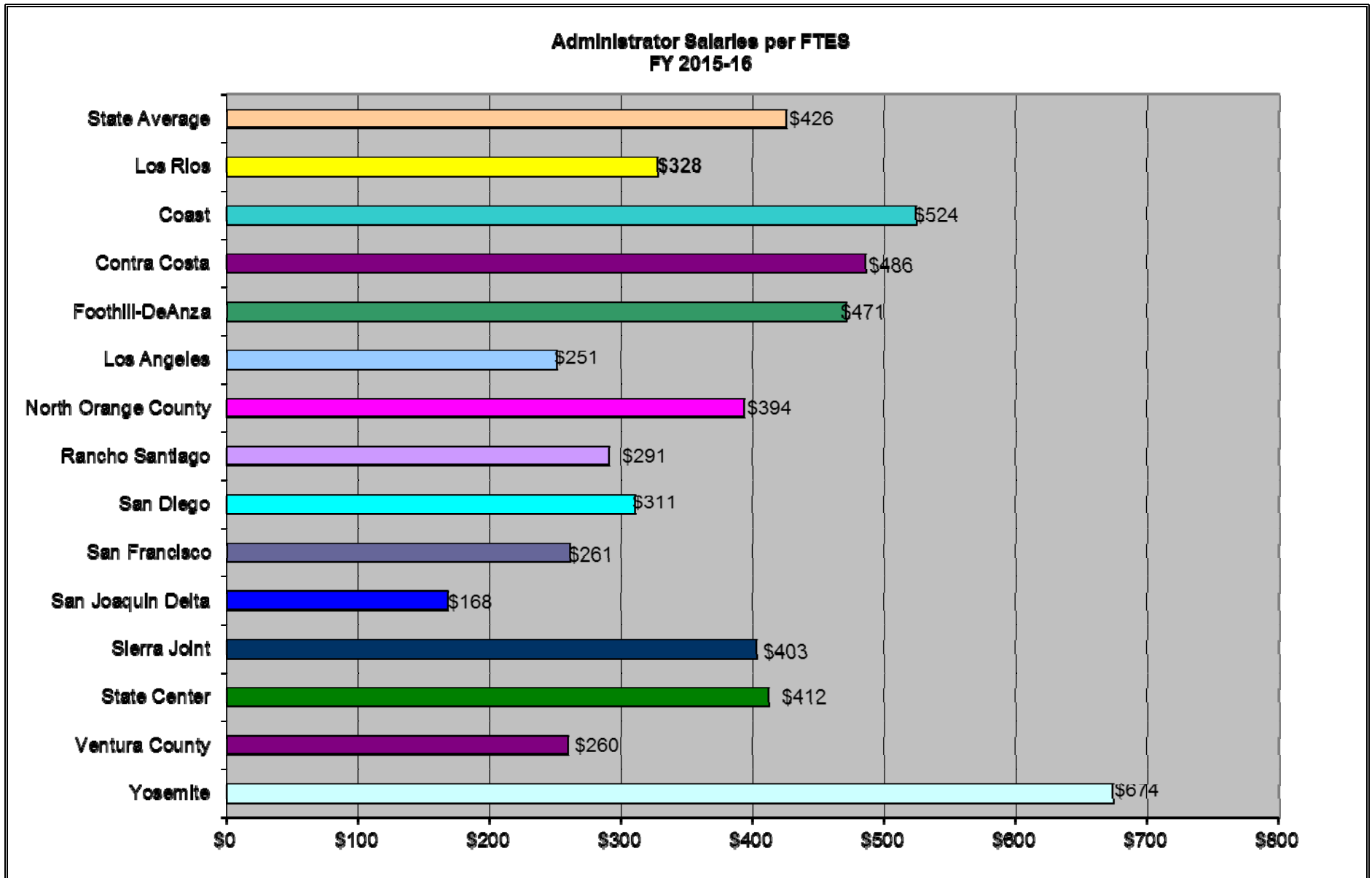


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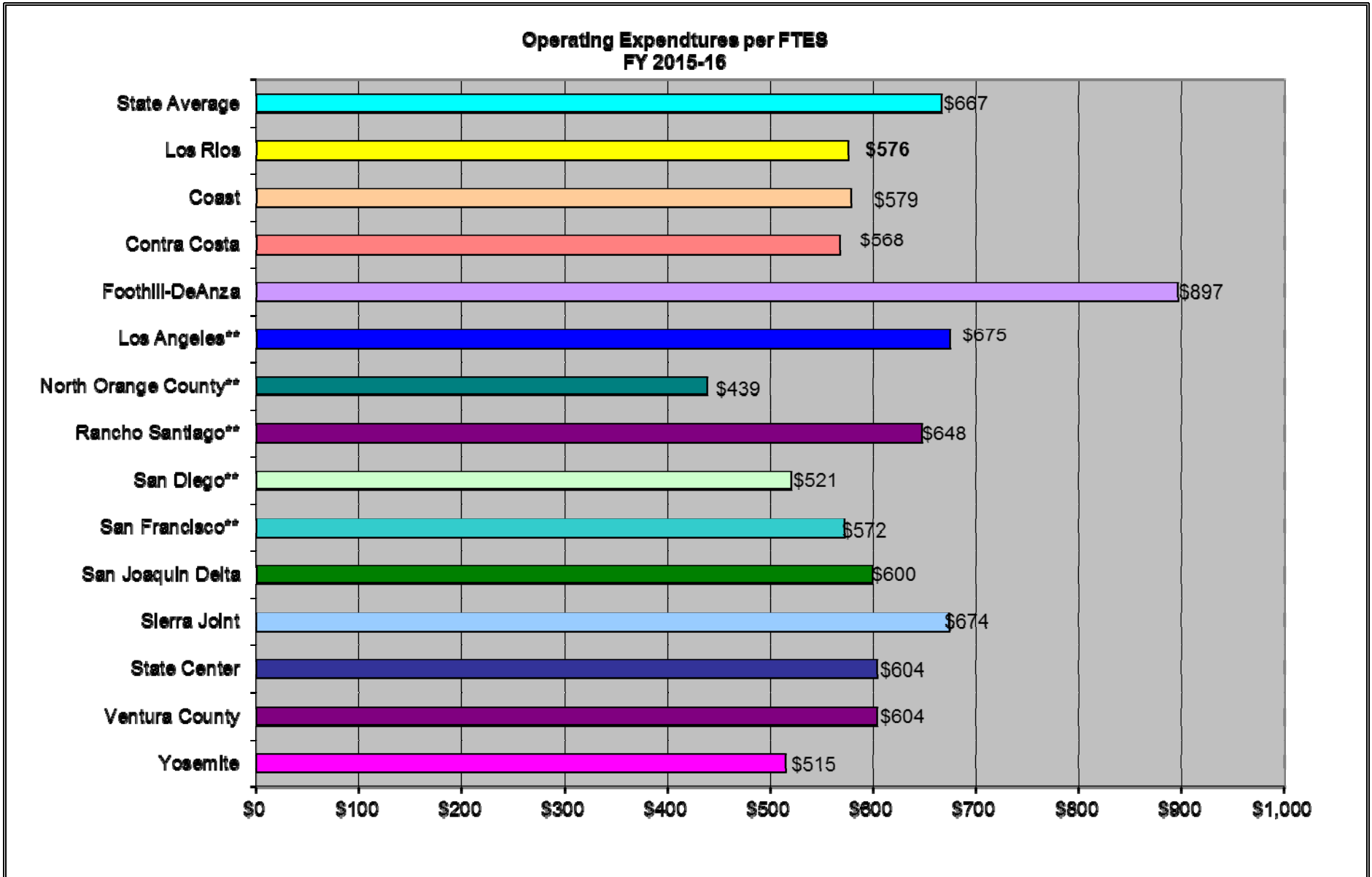


Comparative Analysis





Comparative Analysis





Glossary of Finance Terms

Account

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

Account Code or Budget Number

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

Annual Financial and Budget Report (CCFS 311)

Legally prescribed report submitted to the CCCCCO 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.