

2018-19 Tentative Budget

Presented to the Board of Trustees
June 13, 2018

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

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Sacramento, CA 95825
www.losrios.edu





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Chancellor's Message

It is fair to say that this year's state budget cycle has been amongst the most provocative and controversial that our system has seen in years. There is a concentrated effort at the state level to do things dramatically different throughout the community college system, which can be exciting, concerning, or sometimes a bit of both.

Governor Brown's 2018-19 proposed budget includes two dramatic proposals for California Community Colleges – a new online college to supplement existing offerings specifically for working adults and a new funding formula which includes performance measures as factors in the funding calculation for the first time at this scale.

Under the current budget proposal, a new, exclusively online college would receive \$100 million in one-time start-up funds and another \$20 million in ongoing operational revenue. The Governor and state Chancellor have said that they intend this project to provide increased access to affordable higher education for adult workers without cannibalizing existing state online programs or brick-and-mortar institutions. This proposal has been met with significant criticism from many around the state and in our district, as there is an understandable concern about the efficacy of this model and the manner in which it would be implemented. If the project is funded, we hope to be able to leverage that work to improve online program offerings in Los Rios.

While there are still many questions about the online college proposal, the proposed changes to the funding formula are significantly more unsettled and stand to have a much more dramatic impact on the Los Rios budget. The Governor's budget proposes a move away from a funding model that allocates resources exclusively based on student enrollment. Instead, the proposal takes into account a number of performance measures aligned with the state Chancellor's Vision for Success, which outlines specific goals for the system over the next five years. This proposal, too, has been met with a significant amount of

concern and criticism. No matter how the dust settles, we will continue our organizational focus on establishing effective pathways for students – the first goal of our district's Strategic Plan – and continue to make growing our enrollment a priority, as we look for new and innovative ways to recruit students and keep them enrolled until they are successful in reaching their educational goals. We will also continue to be more creative and aggressive than ever in our fundraising efforts to supplement funds we received from the state.

Because of the proposed changes to the funding formula, our ability to accurately forecast the upcoming fiscal years is dramatically hampered. A lack of clarity this late in the budget cycle is troubling, yet we are optimistic that the final outcome of this process will be a funding formula that benefits the students of our district and is reflective of the input from leaders around the state.

With so much uncertainty, it is more important than ever that we appreciate the prudent fiscal approach that our district, alongside our dedicated faculty and staff, has taken over the years under the leadership of the Los Rios Board of Trustees. Our consistent focus on building and reinvesting in stable reserves will position us to be able to respond to specific changes to our funding formula, along with the next inevitable downturn in state revenue, without dramatically impacting our operations. I am proud of the collaborative work our district has done 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 Sacramento County, most of El Dorado County and parts of Yolo, Placer and Solano counties. Over 70,000 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 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. Additionally, revenue growth from the economic recovery following the recession 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 Proposition 30. The sales tax portion, accounting for about 20% of the total revenues, expired in 2016. For 2018-19, 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 recession hit in 2007 due to prudence on the part of the Governor in proposing balanced budgets, establishing rainy day reserves, and on the part of the voters in passing Proposition 30 and subsequently Proposition 55.



Executive Summary

Governor's Budget for Community Colleges

The Governor's Budget projected a \$3.8 billion (5.1%) increase in Proposition 98, of which community colleges receive their fair share of nearly 11%. The budget included two proposals of significance: a revised funding model and a fully online college. Both of these proposals are controversial, however, they are priorities of the Governor.

The proposed funding model for general purpose apportionments was comprised of a Base Grant (50%), a Supplemental Grant (25%), and a Student Success Incentive Grant (25%). The Base Grant provided resources in a similar way as the current funding model, which is based on FTES served and a site based allocation. The Supplemental Grant provides additional funding based on the number of low-income students enrolled. The Student Success Incentive Grant provided funding for degrees and certificates completed. As part of the change in the funding model, the ability to shift summer FTES between fiscal years would have been eliminated.

The online college proposal would provide \$20 million on-going and \$100 million one-time for the Chancellor's Office to develop and administer a fully online community college. The proposal focused on students currently not served by higher education, and attempts to equip them with short-term certificates enabling them to achieve improved economic conditions.

The Governor's Budget proposal for on-going general purpose programs included 1% for enrollment growth and a cost of living adjustment (COLA) of 2.51%. This COLA would also be provided to

EOPS, DSPS, CalWORKs, the Child Care Tax Bailout, and the Adult Education Block Grant.

The budget also proposed increases for financial aid for students. \$46 million is proposed to implement the California College Promise (AB 19), which may waive the first year's tuition for first-time, full-time students. In addition, \$32.9 million was proposed for the consolidation of the Full-Time Student Success Grant and the Completion Grant programs into one, more cohesive program.

Workforce development programs were proposed for augmentation in the budget, including \$17.8 million for related and supplemental instruction funding for apprenticeship programs, and \$2 million one-time to increase the number of certified nurse assistants. In addition, \$20 million is proposed for an additional round of Innovation Awards.

Physical Plant and Instructional Equipment was proposed at \$275.2 million in one-time funds. Only 5 of the 18 projects supported for funding by the Board of Governors were included in the January budget proposal under the statewide bond authorization that was passed by the voters in November 2016. For the second year in a row, the "Natomas Center Phase 2 and 3" project was not included.

May Revision for Community Colleges

The Governor's May Revision reflected changes to revenue forecasts following the Governor's Budget proposal for the prior, current, and upcoming fiscal years. The increase in Proposition 98 was projected \$68 million above the substantial increase provided in the Governor's Budget.



Executive Summary

The revised funding model for general apportionments was modified to provide additional funding on the Base Grant (60%) by reducing the funding allocated to the Supplemental Grant (20%), and a Student Success Incentive Grant (20%). The metrics used to calculate the Supplemental Grant and the Student Success Incentive Grant were both revised. The revised funding model also includes two-year hold harmless, which is an attempt to provide additional time to adjust to the new model. In addition, the COLA was increased to 2.71%, which impacts apportionments as well as a select group of programs previously mentioned.

There was a decrease of \$131.7 million for Physical Plant and Instructional Equipment in order to fund the hold harmless provided in the revised funding model.

There were a number of smaller adjustment and new programs, including, but not limited to:

- \$13.5 million one-time and \$5 million ongoing for implementation of new financial aid system improvements
- \$6 million one-time for open educational resources.
- \$5 million ongoing to expand the NextUp (Cooperating Agencies Foster Youth Educational) program to 20 colleges.
- \$2 million to increase the expend enrollment in certified nurse assistant training programs.



Executive Summary

Summary of Major Budget Line Items				
Description	2017-18 Budget Act	2018-19 Governor's Budget	2018-19 May Revision	Comments
Cost of Living Adjustment	1.56%	2.51%	2.71%	Includes: Apportionment, Adult Education, EOPS, DSPS, CalWORKs, Childcare, and Mandates.
Apportionment Growth	1%	1%	1%	2018-19 Apportionment Growth will be based on a three-year weighted average.
Base Augmentation	\$ 183.6	\$ 175.0	\$ 175.0	2018-19 Base Increase is allocated through the revised funding model.
Student Success & Support	\$ 257.7	\$ 257.7	\$ 447.7	The Governor's Budget and May Revision both include a two-year hold harmless, which provides our colleges with the same level of
Student Equity	\$ 140.0	\$ 140.0		
Basic Skills Program	\$ 50.0	\$ 50.0		
Online College	None	\$ 20.0	\$ 20.0	An additional \$100 million one-time provided for start-up costs.
California College Promise Program	None	\$ 46.0	\$ 46.0	First-time, full-time fee waiver program for students not eligible for the Promise Grant (formerly BOG Fee Waiver)
Scheduled Maintenance/ Instructional Equipment	\$ 135.8	\$ 275.2	\$ 131.7	
Apprenticeship	\$ 54.9	\$ 72.9	\$ 77.7	Increases both the hours and hourly rate for RSI.
Innovation Awards	\$ 20.0	\$ 20.0	\$ 20.0	
Certified Nurse Assistant	None	\$ 2.0	\$ 2.0	Expands enrollment in CNA training programs
Open Educational Resources	None	None	\$ 6.0	
NextUp (Foster Youth)	\$ 15.0	\$ 15.0	\$ 20.0	Expand the NextUp (Cooperating Agencies Foster youth Educational) program to 20 colleges.
Financial aid system improvements	None	None	\$ 5.0	An additional \$13.5 million one-time

***Dollars in Millions**



Executive Summary

LOS RIOS' PROJECTED REVENUE INCREASES

Revised Funding Model

Since 2006-07, the state's community college funding model has been primarily based on the amount of full-time equivalent students (FTES) served. The 2018-19 Governor's Budget and May Revision both included a funding model that reduces funding based on FTES served, in exchange for additional funding based on the demographics and success of our students. Initially, this alternative funding model will not provide our District with an increase in revenues. In fact, initial simulations provide less funding than the COLA we would otherwise receive. While the May Revision provides a hold-harmless of one-year with a COLA, it funds the COLA with one-time resources. Therefore, we must consider the COLA as one-time revenue for our District. Further, the revised funding model removes the ability to shift summer FTES between fiscal years. If this tool for maintaining funding had not been in place the District would have received \$65 million less in revenue over the past five fiscal years.

Cost of Living Adjustment (COLA)/Base Augmentation

As mentioned earlier, the COLA for 2018-19 is 2.71%, resulting in an estimated \$8.2 million for the District. 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 \$138 million. 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 will be almost \$25 million.

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
COLA %	1.57%	0.85%	1.02%	0.00%	1.56%	2.71%
COLA \$	\$ 3,798,642	\$ 2,134,283	\$ 2,691,684	\$ -	\$ 3,864,068	\$ 8,240,000

Categorical Programs

Many ongoing 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. Consistent with past years, the May Revision provided a significant amount of one-time funding for the Deferred Maintenance and Instructional Equipment program. This provides the District with \$2.2 million for investments in instructional equipment and \$3.3 million for deferred maintenance projects.

SIGNIFICANT STATE & LOCAL BUDGET FACTORS

Enrollment

Funding for growth in students served continues to be provided even though the system as a whole has been unable to earn all of the growth funds in recent years and a similar forecast is in place for 2017-18. At first, districts in the Far North and Central Coast were impacted, but recently, very few districts are experiencing real growth. Most are in stability, are restoring, or declining. Even restoration is more so due to timing of the reporting of summer term FTES rather than growing back to a previously funded level. The factors for the decline in enrollment statewide are many, but they are



Executive Summary

primarily attributable to the strong job market and a declining number of 18 to 24 year olds throughout the state.

Pension Increases

The State’s two major public retirement systems, CalPERS and CalSTRS, have large unfunded liabilities. This was partially due to poor investment returns during the recession, and partially due to reductions in contributions made by employers during the Tech Bubble. To improve the solvency of the funds, there have been increases to employer and employee contributions commencing in 2014-15 and extending through 2020-21. In an effort to reduce the level of volatility in fund earnings, both systems have taken steps to reduce their discount rate. This reduction in risk has a corresponding reduction in earnings, which means employees and employers will have to cover the difference. 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. The chart below details the pension increases by system and the estimated impact on the District. Between 2013-14 and 2020-21 both CalPERS and CalSTRS will more than double their employer contribution rates, which is estimated to result in an additional \$18.4 million in on-going costs for the District. 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 increases in 2015-16, 2016-17, and 2017-18 to mitigate these increases and we are well positioned to absorb the impact.

Fiscal Year	CalPERS	Difference	CalSTRS	Difference	Cost*
2013-14	11.44%	0.00%	8.25%	0.00%	\$ -
2014-15	11.77%	0.33%	8.88%	0.63%	\$ 0.8
2015-16	11.85%	0.08%	10.73%	1.85%	\$ 2.0
2016-17	13.89%	2.04%	12.58%	1.85%	\$ 3.1
2017-18	15.53%	1.64%	14.43%	1.85%	\$ 2.9
2018-19	18.06%	2.53%	16.28%	1.85%	\$ 3.4
2019-20	20.80%	2.74%	18.13%	1.85%	\$ 3.5
2020-21	23.50%	2.70%	19.10%	0.97%	\$ 2.7
Total		12.06%		10.85%	\$ 18.4

*Dollars in millions

State Facility Bond

Proposition 51, a ballot measure for state school educational facilities bonds passed in the November 2016 election, and provided \$2 billion for community college facilities. 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, has still not been funded. Additional information regarding Los Rios’ projects eligible for State bond funds is provided in the Information section under “Capital Facilities Program.”



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BUDGET FORECAST

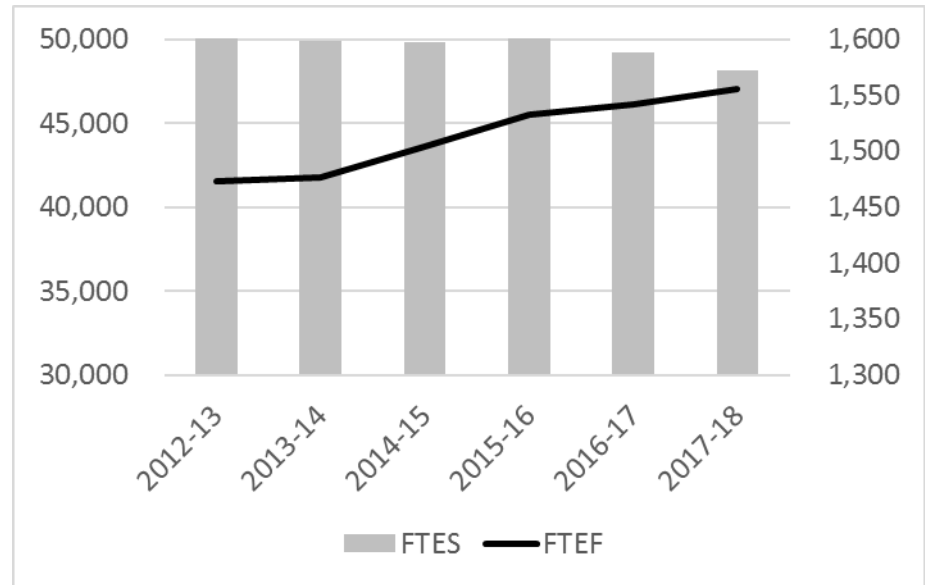
The State Chancellor’s office has advised districts to budget conservatively based upon uncertainty regarding whether the new funding formula will be adopted and that the projections used to simulated potential funding likely differ from 2017-18 actual results. Los Rios’ revenue projections reflect this conservative recommendation.

Revenue Assumptions

X, Y, Z Budgets

The District budget process uses three potential revenue assumptions. The revenue assumptions have a base level expenditure plan (X budget). The Y and Z budgets are improved based upon projected new revenues. For 2018-18, the X budget is strictly the 2017-18 funded level and conservative projections for lottery and certain other one-time resources. The District spends at the X level until revenues above that level are realized. Most likely, it will not be until February 2019 that the District will have reliable funding information for the 2018-19 year.

The Y budget includes a one-time, hold-harmless COLA at \$8.2 million over X budget. The COLA is only one-time based on the possibility of the District not faring well in the proposed revised funding model. The Z budget includes COLA as contained in the Y budget, but the COLA is ongoing. For this to occur, the District would have to fare well in the proposed revised funding model, which will not be known until sometime midway through the budget year.



Appropriations

Instructional Program Increase - For 2018-19, 16 additional instructional FTEF are allocated for the summer term, an increase of 12%. This added staffing is an effort to support CRC maintaining a medium sized campus designation in the state funding model, which provides the district more than \$600,000 annually. Fall and spring FTEF are appropriated at the 2017-18 utilized level.

Other Cost Increases

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



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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 2018-19, Kaiser HMO, which is the plan selected by nearly 80% our participating employees, passed on a rate increase.

Operational cost increases include utilities, which have risen due to rate increases and the increase in total square footage. The District has reduced, and will continue to reduce, its utility costs by lowering consumption and by making smart investments in energy efficiency.

One-time Appropriations

During 2016-17, the Board adopted a change to its policy on reserves to increase the contingency reserve from 3% to 5%. Currently, the cumulative amount that has been set-aside for PERS/STRS costs is \$12.5 million. At tentative, both reserves appear sufficient and do not need additional resources. Additional analysis of these reserves will occur prior to adopted budget with a determination at that time in regard to sufficiency.



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 77,000 students in fall 2017. 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, which is more than 50,000 students than we currently service. Significantly lower projections 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.

In recent years the District has undergone a great deal of change. We have experienced shifts in economics, demographics, substantive business process modifications, and changes in ways we deliver educational programming. In light of all this, the Los Rios Community College District is proud of its past and very optimistic about its future.



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 2018-19 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.

2018-19 Strategies

During the coming year, the District will continue to implement the specific strategies in the plan. Part of the implementation process is 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.

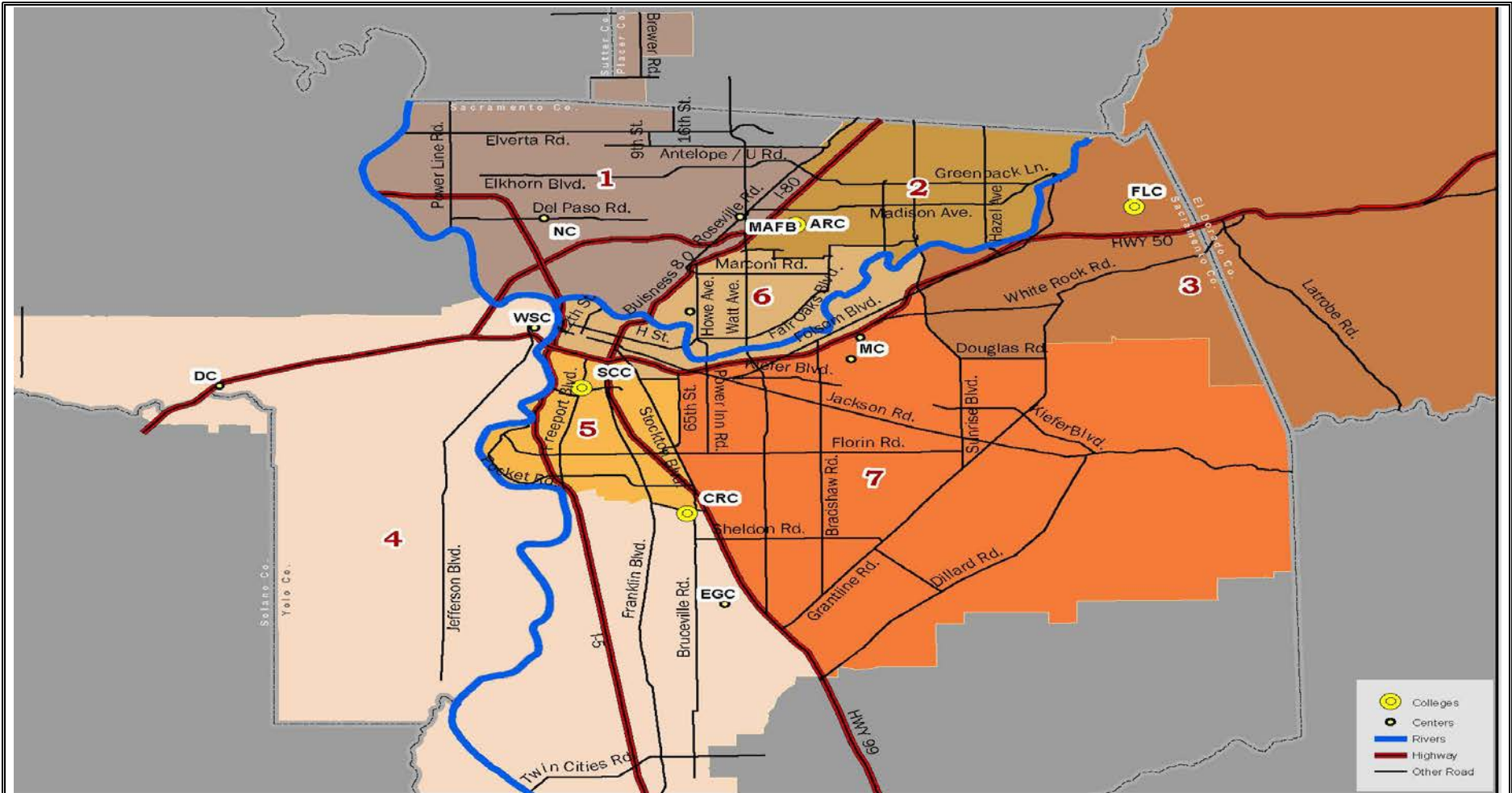
The Los Rios Board of Trustees meets on a monthly basis. Business meetings are conducted the second Wednesday of each month generally in the District Office Board Room located at 1919 Spanos Court, Sacramento, California. Citizens are welcome to attend these public open meetings.

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



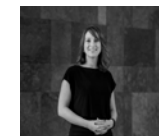
Ruth Scribner
Area 4



Pamela Haynes
Area 5



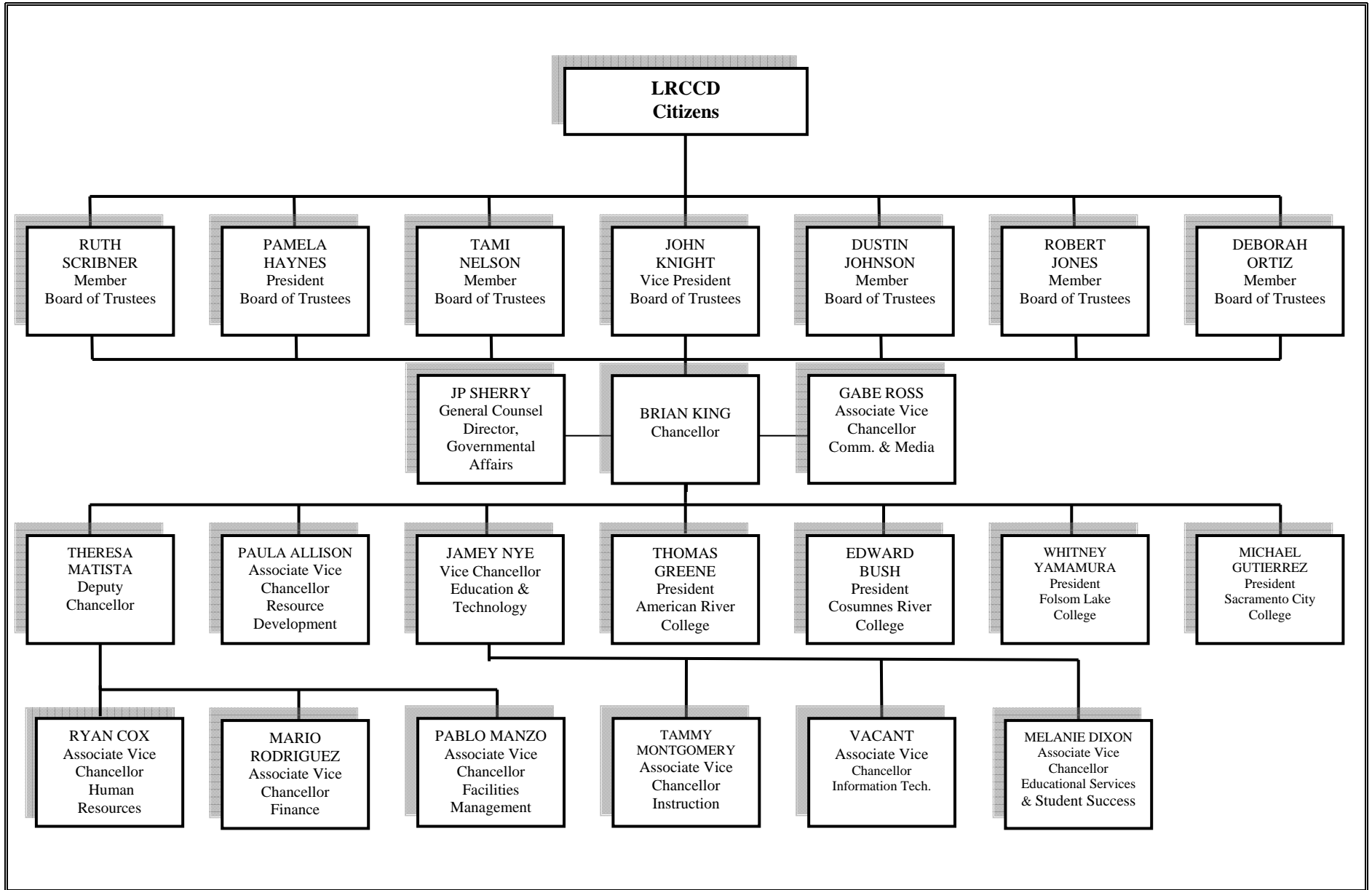
Deborah Ortiz
Area 6



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 12, 2018. 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 2018-19 budget:

January 10 - May 11	<u>Budget Development</u> – Based upon Governor’s January proposal.
May 14 - June 6	<u>Budget Refinement</u> - For preparation of the District’s Tentative 2018-19 Budget based upon the Governor’s May Revise.
June 13	<u>Governing Board Meeting</u> – Update/review of tentative budget proposed for adoption. Adoption of 2018-2019 tentative budgets.

September 4	<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 7	<u>Public Accountability</u> - Proposed budget available for public inspection.
September 12	<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 12	<u>Governing Board Meeting</u> A) Update/review of 2018-2019 budget proposed for adoption. Update/review of 2017-2018 financial status. B) The Governing Board adoption of the 2018-2019 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 2018-2019 District Program Development Funds.
January/February	<u>Governing Board Meeting</u> - Budget Modification (Revision #1).
June 2019	<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 2018-19, 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.

Retiree Benefits Fund: Utilized to account for monies that have been set-aside for future STRS and PERS increases.

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.



Summary of District Funds

Districts are not entitled to funding based upon the actual growth achieved. Rather, the determination of growth is somewhat disjointed. The State budget will contain a growth factor for total system growth (72 statewide districts). Separately, each district receives a growth rate from the Chancellor's Office that is derived primarily from factors specific to each district's service area. If the accumulated growth rates of each district result in a need for growth funds higher than budgeted for the system as a whole, district rates are then reduced until they match the level of funding 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 5% 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



Summary of District Funds

with the SAAM is critical to ensure accurate attendance and hence financial reporting. Only resident students of the State of California may be claimed for State funding. Non-resident students must pay tuition to cover the cost of education. The determination of non-resident tuition rates is also governed by State regulation.

Collective Bargaining Agreements: The District has four represented employee groups: faculty (LRCFT), classified support (LRCEA), classified maintenance and police (SEIU), and supervisors (LRSA). In addition, two other groups (management and confidential), though not represented, receive compensation 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

2017-18 REVISED BUDGET & 2018-19 TENTATIVE BUDGET – DISTRICT FUNDS

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 2017-18 or 2018-19 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 \$265 million and the first four series have been fully expended. Series "F" was issued in February 2018 for \$27.5M. The District has issued three series totaling \$255M under Measure M, which was approved by voters in November 2008. Series A, issued for \$130M has been fully expended. Interest income accrued on bond proceeds before they are expended are recorded in the fund.

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 nearly \$101.2 million in financial aid received for students in 2018-19 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 \$55,591.

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 \$1,465,748 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 \$8,692,643 on June 30, 2018, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-18 ADOPTED BUDGET, AS REVISED
2018-2019 TENTATIVE BUDGET - Z BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 13,713,528	\$ 16,113,528		
Committed	42,153,581	5,043,581		
Restricted	5,539,238	2,407,556		
Total Beginning Fund Balance	61,406,347	23,564,665	-	-
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	192,941,687	204,074,213		
Basic Allocation Adjustment & COLA	11,132,526	8,240,000		
Local Property Taxes	82,441,968	82,441,968		
Enrollment Fees, 98%: 2017-18 & 2018-19, \$46/unit	17,384,098	17,384,098		
Total Base Allocation, COLA & Growth	303,900,279	312,140,279	-	-
One Time Only Apportionment and Recalculation Funds	101,492			
Lottery Funds	7,704,154	6,545,416		
Other General Purpose	33,164,652	26,414,100		
Restricted/Special Programs Revenue	123,612,531	59,350,553		
Total Revenue	468,483,108	404,450,348	-	-
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 529,889,455	\$ 428,015,013	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$166,487,087	\$ 148,761,153		
Classified Salaries	96,473,196	86,763,591		
Employee Benefits	100,331,690	99,293,873		
Books, Supplies & Materials	19,560,838	11,249,640		
Other Operating Expenses	76,434,656	39,042,111		
Capital Outlay	16,303,385	5,266,662		
Interfund Transfers/Other Outgo	30,733,938	14,435,423		
Total Appropriations and Interfund Transfers	506,324,790	404,812,453	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	16,113,528	16,113,528		
Committed	5,043,581	5,043,581		
Restricted	2,407,556	2,045,451		
Total Ending Fund Balance	23,564,665	23,202,560	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 529,889,455	\$ 428,015,013	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 INSTRUCTIONALLY- RELATED ACTIVITIES
 (Sub-Fund of the General Fund)
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 3,848,185	\$ 659,391		
Total Beginning Fund Balance	3,848,185	659,391	-	-
REVENUE:				
Local - Other	1,560,751	1,692,700		
INTERFUND TRANSFERS:				
Bookstore Fund	484,500	484,500		
General Fund	10,000	10,000		
Capital Outlay	150,000			
Total Revenue and Transfers	2,205,251	2,187,200	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,053,436	\$ 2,846,591	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 12,073	\$ 2,000		
Classified Salaries	241,378	155,100		
Employee Benefits	11,634	7,200		
Books, Supplies & Materials	3,259,693	652,200		
Other Operating Expenses	1,648,224	1,346,900		
Capital Outlay	90,799	10,600		
Payments to Students	11,810	11,200		
INTERFUND TRANSFERS OUT:				
General Fund	116,434			
Scholarship Fund	2,000	2,000		
Total Appropriations and Interfund Transfers	5,394,045	2,187,200	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	659,391	659,391		
Total Ending Fund Balance	659,391	659,391	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,053,436	\$ 2,846,591	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2017-18 ADOPTED BUDGET, AS REVISED
2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 232,018	\$ 232,018		
Total Beginning Fund Balance	232,018	232,018	-	-
REVENUE:				
Federal:				
Child Care Food Program	106,000	106,500		
Total Federal Revenue	106,000	106,500	-	-
State:				
Apportionment	193,369	193,369		
General/California Child Care	1,315,555	1,343,080		
Child Care Food Program	6,000	6,500		
Total State Revenue	1,514,924	1,542,949	-	-
Local:				
Fees	132,025	132,300		
Interest Income & Other	3,500	4,000		
Total Local Revenue	135,525	136,300	-	-
Total Revenue	1,756,449	1,785,749	-	-
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	894,691	843,480		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,883,158	\$ 2,861,247	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 1,584,855	\$ 1,599,614		
Employee Benefits	862,542	864,106		
Books, Supplies and Food	138,093	137,000		
Other Operating Expenses	60,343	26,509		
Capital Outlay	5,307	2,000		
Total Appropriations	2,651,140	2,629,229	-	-
ENDING FUND BALANCE, JUNE 30	232,018	232,018		
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,883,158	\$ 2,861,247	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 CAPITAL OUTLAY PROJECTS FUND
 2017-17 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 3,252,023	\$ 3,252,023		
Board Designated - General Fund Shortfall	10,033,946	10,033,946		
Committed Funds/Projects in Progress	94,580,580			
Total Beginning Fund Balance	107,866,549	13,285,969	-	-
REVENUE:				
State Capital Outlay Projects	4,647,404			
Proposition 39 Projects	6,117,723			
State Scheduled Maintenance and Special Repairs (SMSR)	7,587,454	3,346,694		
Interest Income	936,051	936,051		
Other Local Revenue, including Donations	3,596,159	277,171		
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	11,685,006	8,325,203		
Other District & College Projects	845,784	385,978		
Other Funds	515,000	265,000		
Total Revenue and Interfund Transfers	35,930,581	13,536,097	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 143,797,130	\$ 26,822,066	\$ -	\$ -
APPROPRIATIONS:				
State Capital Outlay Projects	\$ 4,647,404	\$ -		
Proposition 39 Projects	6,117,723			
Other Major Construction, including Information Technology	7,089,104			
Program Development and/or Improvement Projects	27,047,981	11,711,897		
College Projects	12,342,958	260,100		
Future Program Improvement Projects	65,046,699	1,043,122		
College Investments for Future Projects	1,522,148	6,050		
Other Transfers Out	6,697,144	514,928		
Total Appropriations and Interfund Transfers	130,511,161	13,536,097	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	3,252,023	3,252,023		
Board Designated - General Fund Shortfall Reserve	10,033,946	10,033,946		
Total Ending Fund Balance	13,285,969	13,285,969	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 143,797,130	\$ 26,822,066	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE A
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 222,238	\$ -		
Total Beginning Fund Balance	222,238	-	-	-
REVENUE:				
Bond Proceeds	27,500,000			
Interest Income	35,417	30,000		
Total Revenue and Other Financing Sources	27,535,417	30,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 27,757,655	\$ 30,000	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 27,732,238	\$ 10,000		
Bond Service Costs	25,417	20,000		
Total Appropriations	27,757,655	30,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed				
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 27,757,655	\$ 30,000	\$ -	\$ -

Note: Appropriations for 2017-18 include projects spanning more than one fiscal year that will not be fully expended in 2017-18; funds remaining at year-end will be re-appropriated in the 2018-19 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE M
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 11,639,463	\$ -		
Total Beginning Fund Balance	11,639,463	-	-	-
REVENUE:				
Bond Proceeds	65,000,000			
Local - Interest Income	70,000	70,000		
Total Revenue	65,070,000	70,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 76,709,463	\$ 70,000	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 76,694,463	\$ 55,000		
Bond Service Costs	15,000	15,000		
Total Appropriations	76,709,463	70,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed				
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 76,709,463	\$ 70,000	\$ -	\$ -

Note: Appropriations for 2017-18 include projects spanning more than one fiscal year that will not be fully expended in 2017-18; funds remaining at year-end will be re-appropriated in the 2018-19 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 21,772,763	\$ 18,496,360		
Total Beginning Fund Balance	21,772,763	18,496,360	-	-
REVENUE:				
Local:				
Property Taxes	17,105,197	15,672,733		
Interest Income	415,950	386,715		
Total Revenue	17,521,147	16,059,448	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 39,293,910	\$ 34,555,808	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 13,400,000	\$ 11,550,000		
Bond Interest Expense	7,394,550	7,782,350		
Bond Service Costs	3,000	3,500		
Total Appropriations	20,797,550	19,335,850	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	18,496,360	15,219,958		
Total Ending Fund Balance	18,496,360	15,219,958	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 39,293,910	\$ 34,555,808	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 4,824,936	\$ 4,321,378		
Total Beginning Fund Balance	4,824,936	4,321,378	-	-
REVENUE:				
Local:				
Property Taxes	10,448,337	19,504,899		
Interest Income	223,508	408,336		
Total Revenue	10,671,845	19,913,235	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 15,496,781	\$ 24,234,613	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 2,320,000	\$ 5,280,000		
Bond Interest Expense	8,853,903	15,134,793		
Bond Service Costs	1,500	2,000		
Total Appropriations	11,175,403	20,416,793	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	4,321,378	3,817,820		
Total Ending Fund Balance	4,321,378	3,817,820	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 15,496,781	\$ 24,234,613	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 OTHER DEBT SERVICE FUND
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 604,263	\$ 830,265		
Total Beginning Fund Balance	604,263	830,265	-	-
REVENUE:				
Local - Interest Income	66,100	66,100		
INTERFUND TRANSFERS IN:				
General Fund	320,000	320,000		
Capital Outlay Projects Fund	170,475	170,475		
Total Revenue and Interfund Transfers	556,575	556,575	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,160,838	\$ 1,386,840	\$ -	\$ -
APPROPRIATIONS:				
Certificates of Participation (COP) Principal Repayment	\$ 260,000	\$ 275,000		
COP Interest Expense	29,223	18,562		
COP Service Costs	1,350	1,350		
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	40,000	40,000		
Total Appropriations and Interfund Transfers	330,573	334,912	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	830,265	1,051,928		
Total Ending Fund Balance	830,265	1,051,928	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,160,838	\$ 1,386,840	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ -	\$ -		
Total Beginning Fund Balance	-	-	-	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	3,206,527	3,206,527		
Dental Premiums	4,206,822	4,206,822		
Interest Income	35,000	35,000		
Total Revenue	7,448,349	7,448,349	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,448,349	\$ 7,448,349	\$ -	\$ -
APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 245,812	\$ 262,226		
Insurance Premiums	1,510,100	1,599,200		
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	1,183,615	1,075,901		
Dental Program	4,206,822	4,206,822		
Administrative Costs	302,000	304,200		
Total Appropriations	7,448,349	7,448,349	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed				
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,448,349	\$ 7,448,349	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOOKSTORE FUND
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, MAY 1:				
Uncommitted	\$ 556,800	\$ 191,800		
Committed	9,198,439	9,198,439		
Total Beginning Fund Balance	9,755,239	9,390,239	-	-
LOCAL REVENUE:				
Bookstore Sales	12,600,000	12,600,000		
Interest and Other	273,000	273,000		
Interfund Transfers	850,000			
Total Revenue	13,723,000	12,873,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 23,478,239	\$ 22,263,239	\$ -	\$ -
APPROPRIATIONS:				
Cost of Goods Sold	\$ 9,500,000	\$ 9,000,000		
Classified Salaries	2,200,000	2,000,000		
Employee Benefits	650,000	610,000		
Depreciation	110,000	110,000		
Other Operating Expenses	660,000	435,000		
Total Expenditures/Appropriations	13,120,000	12,155,000	-	-
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	475,000	225,000		
Instructionally-Related Activities	484,500	484,500		
General Fund	8,500	8,500		
Total InterFund Transfers Out	968,000	718,000	-	-
Total Appropriations and Transfers	14,088,000	12,873,000	-	-
ENDING FUND BALANCE, APRIL 30:				
Uncommitted	191,800	191,800		
Committed	9,198,439	9,198,439		
Total Ending Fund Balance	9,390,239	9,390,239	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 23,478,239	\$ 22,263,239	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2017-18 ADOPTED BUDGET, AS REVISED
2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ (192,201)	\$ 57,799		
Committed	713,547	713,547		
Total Beginning Fund Balance	521,346	771,346	-	-
LOCAL REVENUE:				
Ticket Sales	3,450,000	3,500,000		
Interest and Other	925,000	925,000		
Total Revenue	4,375,000	4,425,000	-	-
INTERFUND TRANSFERS:				
General Fund	253,782	257,050		
Total Revenue	253,782	257,050	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,150,128	\$ 5,453,396	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 1,250,000	\$ 1,280,000		
Employee Benefits	330,000	370,000		
Other Operating Expenses	2,798,782	3,032,050		
Total Appropriations	4,378,782	4,682,050	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	57,799	57,799		
Committed	713,547	713,547		
Total Ending Fund Balance	771,346	771,346	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,150,128	\$ 5,453,396	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -		
REVENUE:				
Federal				
PELL Grants	70,000,000	70,000,000		
Federal Supplemental Educational Opportunity Grants (SEOG)	2,444,674	2,307,670		
Direct Loan	19,500,000	19,500,000		
Other	250,000	250,000		
State	9,390,150	9,100,000		
Total Revenue	101,584,824	101,157,670	-	-
INTERFUND TRANSFERS IN:				
General Fund	4,212,261	2,543,712		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 105,797,085	\$ 103,701,382	\$ -	\$ -
APPROPRIATIONS:				
Student Financial Aid	\$ 105,644,293	\$ 103,557,154		
Operating Expenses	152,792	144,228		
Total Appropriations	105,797,085	103,701,382	-	-
ENDING FUND BALANCE, JUNE 30	-	-		
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 105,797,085	\$ 103,701,382	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 362,378	\$ 19,918		
Committed	479,028	35,673		
Total Beginning Fund Balance	841,406	55,591	-	-
LOCAL REVENUE:				
Student Card Sales	48,641	47,587		
Student Representation Fees, net of waivers	140,000	137,600		
Miscellaneous & Interest	11,353	10,400		
Total Revenue and Interfund Transfers	199,994	195,587	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,041,400	\$ 251,178	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 561,326	\$ 18,000		
Other Operating Expenses	414,533	169,687		
Scholarships/Awards	9,950	7,900		
Total Appropriations	985,809	195,587	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	19,918	19,918		
Committed	35,673	35,673		
Total Ending Fund Balance	55,591	55,591	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,041,400	\$ 251,178	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2017-18 ADOPTED BUDGET, AS REVISED
2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 1,426,248	\$ 1,465,748		
Total Beginning Fund Balance	1,426,248	1,465,748	-	-
LOCAL REVENUE:				
Donations	100,000			
Miscellaneous and Interest Income	15,000	23,000		
Interfund Transfers	2,000	2,000		
Total Revenue	117,000	25,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,543,248	\$ 1,490,748	\$ -	\$ -
APPROPRIATIONS:				
Scholarships	\$ 70,000	\$ 11,500		
INTERFUND TRANSFERS OUT:				
General Fund	7,500	13,500		
Total Appropriations	77,500	25,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	1,465,748	1,465,748		
Total Ending Fund Balance	1,465,748	1,465,748	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,543,248	\$ 1,490,748	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 1,417,576	\$ 1,149,346		
Committed	10,913,765	7,543,297		
Total Beginning Fund Balance	12,331,341	8,692,643	-	-
REVENUE:				
Local:				
Donations	1,890,000	2,339,000		
In-Kind Donations	195,000	195,000		
Investment Income (includes unrealized gains and/or losses)	708,000	780,000		
Total Revenue	2,793,000	3,314,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 15,124,341	\$ 12,006,643	\$ -	\$ -
APPROPRIATIONS:				
Auxiliary Activities	\$ 6,236,698	\$ 7,618,290		
In-Kind Contributions	195,000	195,000		
Total Appropriations	6,431,698	7,813,290	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,149,346	565,758		
Committed	7,543,297	3,627,595		
Total Ending Fund Balance	8,692,643	4,193,353	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 15,124,341	\$ 12,006,643	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 RETIREE BENEFIT FUND
 2017-18 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

DESCRIPTION	2017-2018 REVISED BUDGET	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ -	\$ 12,675,000		
Total Beginning Fund Balance	-	12,675,000	-	-
REVENUE:				
Local - Interest Income	175,000	175,000		
INTERFUND TRANSFERS IN:				
General Fund	12,500,000			
Total Revenue and Interfund Transfers	12,675,000	175,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 12,675,000	\$ 12,850,000	\$ -	\$ -
ENDING FUND BALANCE, JUNE 30:				
Committed	12,675,000	12,850,000		
Total Ending Fund Balance	12,675,000	12,850,000	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 12,675,000	\$ 12,850,000	\$ -	\$ -

**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.

	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 16,113,528	\$ 13,713,528	\$ 12,886,241	\$ 10,751,623	\$ 10,249,904
<i>Committed</i>	5,043,581	42,153,581	34,502,125	20,188,144	17,296,722
<i>Restricted</i>	2,407,556	5,539,238	4,676,380	4,095,064	3,757,322
Total Beginning Fund Balance	23,564,665	61,406,347	52,064,746	35,034,831	31,303,948
Apportionment, Property Taxes and Enrollment Fees					
<i>State Apportionment & Education Protection Account (EPA) Funds</i>	204,074,213	192,941,687	190,480,653	183,818,038	176,774,851
<i>Basic Allocation Adjustment & COLA</i>	8,240,000	11,132,526	3,613,411	15,485,058	2,289,526
<i>West Sacramento/Elk Grove/Racho Cordova Basic Allocation</i>			1,200,699	1,145,691	1,134,124
<i>Growth</i>			1,543,630		9,546,599
<i>Local Property Taxes</i>	82,441,968	82,441,968	76,844,840	66,814,396	58,428,522
<i>Enrollment Fees</i>	17,384,098	17,384,098	16,587,462	16,120,729	15,049,790
Total Base Allocation, COLA & Growth	312,140,279	303,900,279	290,270,695	283,383,912	263,223,412
Other Revenue					
<i>One-Time Only Apportionment and Recalculation Funds</i>		101,492	2,024,929		
<i>Lottery Funds</i>	6,545,416	7,704,154	6,768,659	7,773,240	6,609,944
<i>Other General Purpose</i>	26,414,100	33,164,652	30,615,195	52,614,742	14,978,004
<i>Restricted/Special Programs Revenue</i>	59,350,553	123,612,531	64,824,976	55,948,068	44,494,698
Total Other Revenue	92,310,069	164,582,829	104,233,759	116,336,050	66,082,646
Total Revenue, Interfund Transfers & Fund Balance	\$ 428,015,013	\$ 529,889,455	\$ 446,569,200	\$ 434,754,793	\$ 360,610,006
Description	2018-19 Tentative Budget	2017-18 Revised	2016-17 Actual	2015-16 Actual	2014-15 Actual
Appropriations/Expenditures					
<i>Academic Salaries</i>	\$ 148,761,153	\$ 166,487,087	\$ 149,323,470	\$ 144,295,809	\$ 134,882,411
<i>Classified Salaries</i>	86,763,591	96,473,196	83,970,474	80,842,005	74,548,748
<i>Employee Benefits</i>	99,293,873	100,331,690	84,723,323	77,840,475	64,979,670
<i>Books, Supplies & Materials</i>	11,249,640	19,560,838	6,495,299	6,306,057	5,491,565
<i>Other Operating Expenses</i>	39,042,111	76,434,656	38,971,591	33,474,414	25,927,653
<i>Capital Outlay</i>	5,266,662	16,303,385	7,338,971	6,925,266	8,319,037
<i>Interfund Transfers/Other Outgo</i>	14,435,423	30,733,938	14,339,725	33,006,021	11,426,091
Total Appropriations/Expenditures	404,812,453	506,324,790	385,162,853	382,690,047	325,575,175
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	16,113,528	16,113,528	13,713,528	12,886,241	10,751,623
<i>Committed</i>	5,043,581	5,043,581	42,153,581	34,502,125	20,188,144
<i>Restricted</i>	2,045,451	2,407,556	5,539,238	4,676,380	4,095,064
Total Ending Fund Balance	23,202,560	23,564,665	61,406,347	52,064,746	35,034,831
Total Appropriations/Expenditures/Ending Fund Balance	\$ 428,015,013	\$ 529,889,455	\$ 446,569,200	\$ 434,754,793	\$ 360,610,006

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

	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 659,391	\$ 3,848,185	\$ 3,954,166	\$ 3,823,811	\$ 3,731,951
Total Beginning Fund Balance	659,391	3,848,185	3,954,166	3,823,811	3,731,951
Revenue					
<i>Local - Other</i>	1,692,700	1,560,751	1,645,696	1,763,128	1,613,813
Total Local	1,692,700	1,560,751	1,645,696	1,763,128	1,613,813
Interfund Transfers					
<i>Bookstore Fund</i>	484,500	484,500	630,388	656,332	630,388
<i>General Fund</i>	10,000	10,000	10,000	10,000	10,000
<i>Capital Outlay Fund</i>		150,000			30,000
Total Interfund Transfers	494,500	644,500	640,388	666,332	670,388
Total Revenue, Interfund Transfers & Fund Balance	\$ 2,846,591	\$ 6,053,436	\$ 6,240,250	\$ 6,253,271	\$ 6,016,152

	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual
Appropriations/Expenditures					
<i>Academic Salaries</i>	\$ 2,000	\$ 12,073	\$ 20,448	\$ 26,324	\$ 21,171
<i>Classified Salaries</i>	155,100	241,378	159,274	204,669	160,231
<i>Employee Benefits</i>	7,200	11,634	12,207	15,248	10,490
<i>Books, Supplies & Materials</i>	652,200	3,259,693	739,127	855,537	825,652
<i>Other Operating Expenses</i>	1,346,900	1,648,224	1,142,127	1,152,633	1,074,037
<i>Capital Outlay</i>	10,600	90,799	(630)	4,288	2,836
<i>Payments to Students</i>	11,200	11,810	12,545	6,998	9,286
Total Appropriations/Expenditures	2,185,200	5,275,611	2,085,098	2,265,697	2,103,703
Interfund Transfers Out					
<i>General Fund</i>		116,434	151,439	28,208	57,938
<i>Capital Outlay Fund</i>			150,000		25,000
<i>Scholarship Fund</i>	2,000	2,000	5,528	5,200	5,700
Total Interfund Transfers Out	2,000	118,434	306,967	33,408	88,638
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	659,391	659,391	3,848,185	3,954,166	3,823,811
Total Ending Fund Balance	659,391	659,391	3,848,185	3,954,166	3,823,811
Total Appropriations/Expenditures/Ending Fund Balance	\$ 2,846,591	\$ 6,053,436	\$ 6,240,250	\$ 6,253,271	\$ 6,016,152

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

	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 3,252,023	\$ 3,252,023	\$ 3,252,023	\$ 3,221,244	\$ 3,216,581
<i>Board Designated - GENFD Shortfall Reserve</i>	10,033,946	10,033,946	10,033,946	10,033,946	10,033,946
<i>Committed</i>	-	94,580,580	90,793,910	69,763,301	65,910,268
Total Beginning Fund Balance	13,285,969	107,866,549	104,079,879	83,018,491	79,160,795
Revenue					
<i>State Capital Outlay Projects</i>		4,647,404	2,947,596		207,000
<i>State Scheduled Maintenance & Special Repairs</i>	3,346,694	7,587,454	2,093,704	2,507,507	1,730,448
<i>Proposition 39 Projects</i>		6,117,723	1,095,502	801,274	376,750
<i>Interest Income</i>	936,051	936,051	1,021,270	462,669	234,353
<i>Sale of Property</i>		3,200,000			
<i>Other Local Revenue</i>	277,171	396,159	756,257	338,909	621,749
Total Revenue	4,559,916	22,884,791	7,914,329	4,110,359	3,170,300
Interfund Transfers In					
General Fund -					
<i>Program Development (20%) Major Construction Projects</i>	8,325,203	11,685,006	8,050,307	26,183,957	6,893,006
<i>Other District & College Projects</i>	385,978	845,784	1,204,992	1,542,491	1,068,287
Other Funds	265,000	515,000	527,815	370,059	494,112
Total Interfund Transfers	8,976,181	13,045,790	9,783,114	28,096,507	8,455,405
Total Revenue, Interfund Transfers & Fund Balance	\$ 26,822,066	\$ 143,797,130	\$ 121,777,322	\$ 115,225,357	\$ 90,786,500
	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual
Appropriations/Expenditures					
<i>State Capital Outlay Projects</i>	\$ -	\$ 4,647,404	\$ 2,947,596	\$ -	\$ 207,000
<i>State Scheduled Maintenance and Special Repairs</i>	3,346,694	7,587,454		2,507,507	1,730,448
<i>Prop39/ARRA SMUD Smart Grid</i>		6,117,723	1,095,502	801,274	376,750
<i>Other Major Construction</i>		7,089,104	2,817,714	2,694,688	826,892
<i>Program Improvement Projects</i>	8,365,203	19,460,527	3,568,760	3,073,341	1,154,207
<i>College Projects</i>	260,100	12,342,958	1,398,343	1,302,355	1,306,646
<i>Future Program Improvement Projects</i>	1,043,122	65,046,699	274,352		455,653
<i>College Investments for Future Projects</i>	6,050	1,522,148	150,103	295,625	23,834
<i>Projected VAPA Shortfall</i>					1,000,000
<i>Transfers Out to Other Funds</i>	514,928	6,697,144	1,658,403	470,688	686,579
Total Appropriations/Expenditures	13,536,097	130,511,161	13,910,773	11,145,478	7,768,009
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	3,252,023	3,252,023	3,252,023	3,252,023	3,221,244
<i>Board Designated - GENFD Shortfall Reserve</i>	10,033,946	10,033,946	10,033,946	10,033,946	10,033,946
<i>Committed</i>		94,580,580	90,793,910	69,763,301	69,763,301
Total Ending Fund Balance	13,285,969	13,285,969	107,866,549	104,079,879	83,018,491
Total Appropriations/Expenditures/Ending Fund Balance	\$ 26,822,066	\$ 143,797,130	\$ 121,777,322	\$ 115,225,357	\$ 90,786,500

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

	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2002-03 thru 2012-13 Actual
Beginning Fund Balance							
<i>Committed</i>	\$ -	\$ 222,238	\$ 148,201	\$ 2,630,639	\$ 14,580,157	\$ 27,510,469	\$ 227,256,412
Total Beginning Fund Balance	-	222,238	148,201	2,630,639	14,580,157	27,510,469	227,256,412
Revenue							
<i>Bond Proceeds</i>		27,500,000					237,500,000
<i>Local - Interest Income</i>	30,000	35,417	1,647	6,761	23,090	24,443	12,557,149
<i>Insurance Proceeds</i>							5,000
<i>Rescindment/Proceeds from Sale of Property</i>							254,208
Total Revenue	30,000	27,535,417	1,647	6,761	23,090	24,443	250,316,357
Total Revenue, Interfund Transfers & Fund Balance	\$ 30,000	\$ 27,757,655	\$ 149,848	\$ 2,637,400	\$ 14,603,247	\$ 27,534,912	\$ 477,572,769

	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2002-03 thru 2012-13 Actual
Appropriations/Expenditures							
<i>Bond Projects</i>	\$ 10,000	\$ 27,732,238	\$ (91,618)	\$ 2,487,322	\$ 11,962,728	\$ 12,940,391	\$ 222,642,185
<i>Bond Service Costs</i>	20,000	25,417	19,228	1,877	9,880	14,364	565,667
Total Appropriations/Expenditures	30,000	27,757,655	(72,390)	2,489,199	11,972,608	12,954,755	223,207,852
Ending Fund Balance, June 30:							
<i>Committed</i>			222,238	148,201	2,630,639	14,580,157	254,364,917
Total Ending Fund Balance	-	-	222,238	148,201	2,630,639	14,580,157	254,364,917
Total Appropriations/Expenditures/Ending Fund Balance	\$ 30,000	\$ 27,757,655	\$ 149,848	\$ 2,637,400	\$ 14,603,247	\$ 27,534,912	\$ 477,572,769

The Measure A authorization is \$265M, cumulative project expenditures through 2016-17 are \$249.9M. Total Bonds issued is \$265M.

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

	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2008-09 thru 2012-13 Actual
Beginning Fund Balance							
<i>Committed</i>	\$ -	\$ 11,639,463	\$ 22,217,282	\$ 35,795,471	\$ 51,063,008	\$ 77,464,552	\$ 196,778,372
Total Beginning Fund Balance	-	11,639,463	22,217,282	35,795,471	51,063,008	77,464,552	196,778,372
Revenue							
<i>Bond Proceeds</i>		65,000,000					190,000,000
<i>Local - Interest Income</i>	70,000	70,000	142,571	137,447	76,620	91,349	824,533
Total Revenue	70,000	65,070,000	142,571	137,447	76,620	91,349	190,824,533
Total Revenue, Interfund Transfers & Fund Balance	\$ 70,000	\$ 76,709,463	\$ 22,359,853	\$ 35,932,918	\$ 51,139,628	\$ 77,555,901	\$ 387,602,905
	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2008-09 thru 2012-13 Actual
Appropriations/Expenditures							
<i>Bond Projects</i>	\$ 55,000	\$ 76,694,463	\$ 10,712,460	\$ 13,713,685	\$ 15,338,846	\$ 26,489,576	\$ 113,347,468
<i>Bond Service Costs</i>	15,000	15,000	7,930	1,951	5,312	3,317	12,513
Total Appropriations/Expenditures	70,000	76,709,463	10,720,390	13,715,636	15,344,158	26,492,893	113,359,981
Ending Fund Balance, June 30:							
<i>Committed</i>			11,639,463	22,217,282	35,795,470	51,063,008	274,242,924
Total Ending Fund Balance	-	-	11,639,463	22,217,282	35,795,470	51,063,008	274,242,924
Total Appropriations/Expenditures/Ending Fund Balance	\$ 70,000	\$ 76,709,463	\$ 22,359,853	\$ 35,932,918	\$ 51,139,628	\$ 77,555,901	\$ 387,602,905

The Measure M authorization is \$475M. Expenditures through 2016-17 total \$179.6M. Total bonds issued is \$255M.

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

	2018-19 Tentative Budget	2017-18 Revised 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>	\$ 18,496,360	\$ 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	18,496,360	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>	15,672,733	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>	386,715	415,950	195,784	105,057	414,960	69,248	163,192	88,537
Total Local	16,059,448	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	\$ 34,555,808	\$ 39,293,910	\$ 38,071,013	\$ 33,285,463	\$ 42,253,716	\$ 43,960,429	\$ 31,285,580	\$ 138,336,075

	2018-19 Tentative Budget	2017-18 Revised 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>	11,550,000	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>	7,782,350	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>	3,500	3,000	700	1,875	2,202	39,023	386,647	698,950
Total Appropriations/Expenditures	19,335,850	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>	15,219,958	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	15,219,958	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	\$ 34,555,808	\$ 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**

	2018-19 Tentative Budget	2017-18 Revised 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>	\$ 4,321,378	\$ 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	4,321,378	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>	19,504,899	10,448,337	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>	408,336	223,508	80,031	32,802	18,003	9,759	5,785	
Total Revenue	19,913,235	10,671,845	8,745,361	11,965,558	6,587,973	13,420,115	11,594,389	8,781,235
Total Revenue, Interfund Transfers & Fund Balance	\$ 24,234,613	\$ 15,496,781	\$ 15,185,079	\$ 16,590,530	\$ 14,579,369	\$ 17,130,963	\$ 14,953,939	\$ 14,907,803

	2018-19 Tentative Budget	2017-18 Revised 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>	\$ 5,280,000	\$ 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>	15,134,793	8,853,903	8,354,863	8,435,062	8,503,663	8,799,248	6,319,472	5,947,971
<i>Bond Issuance/Service Costs</i>	2,000	1,500	280	750	734	20,319	1,098,619	282
Total Appropriations/Expenditures	20,416,793	11,175,403	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>	3,817,820	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	3,817,820	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	\$ 24,234,613	\$ 15,496,781	\$ 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**

	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual
Beginning Fund Balance					
<i>Committed</i>	\$ 830,265	\$ 604,263	\$ 364,447	\$ 107,121	\$ 4,298,008
Total Beginning Fund Balance	830,265	604,263	364,447	107,121	4,298,008
Revenue					
<i>Local - Interest Income</i>	66,100	66,100	148,405	29,024	54,658
Total Revenue	66,100	66,100	148,405	29,024	54,658
Interfund Transfers In					
<i>General Fund</i>	320,000	320,000	320,000	320,000	320,000
<i>Capital Outlay Projects Fund</i>	170,475	170,475	214,598	211,681	182,994
Total Interfund Transfers In	490,475	490,475	534,598	531,681	502,994
Total Revenue, Interfund Transfers & Fund Balance	\$ 1,386,840	\$ 1,160,838	\$ 1,047,450	\$ 667,826	\$ 4,855,660

	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual
Appropriations/Expenditures					
<i>Bond Principal Repayment</i>	\$ 275,000	\$ 260,000	\$ 250,000	\$ 240,000	\$ 4,480,000
<i>Bond Interest Expense</i>	18,562	29,223	39,223	48,583	249,189
<i>Bond Service Costs</i>	1,350	1,350	1,150	1,350	1,350
Total Appropriations/Expenditures	294,912	290,573	290,373	289,933	4,730,539
Interfund Transfers Out					
<i>General Fund/Capital Outlay Projects</i>	40,000	40,000	152,814	13,446	18,000
Total Interfund Transfers Out	40,000	40,000	152,814	13,446	18,000
Ending Fund Balance, June 30:					
<i>Committed</i>	1,051,928	830,265	604,263	364,447	107,121
Total Ending Fund Balance	1,051,928	830,265	604,263	364,447	107,121
Total Appropriations/Expenditures/Ending Fund Balance	\$ 1,386,840	\$ 1,160,838	\$ 1,047,450	\$ 667,826	\$ 4,855,660



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 2018-19 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 77% of total General Fund revenues and approximately 90% of unrestricted resources. 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 \$312.1 million will be received from these sources in 2018-19. The Z budget TCR level is \$8.2 million higher than the 2017-18's \$303.9 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 2018-19.

C. State Revenues

Unrestricted State revenues account for approximately 5% 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 2018-19 are \$21.9 million, a decrease from the 2017-18 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 3% 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 \$10.7 million for 2018-19, a decrease from the \$10.8 million recorded for 2017-18.

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 2018-19 is \$365,482.

F. Restricted Revenues

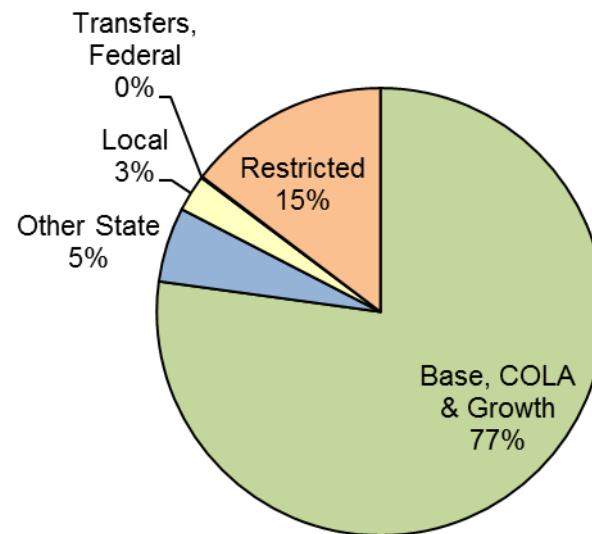
Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as 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 2018-19, including the assessment for the universal transit pass program, are projected at \$6.9 million.

Total restricted Federal revenues projected for 2018-19 are \$7.7 million, a decrease of \$11.7 million from 2017-18. 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 nearly 35.5% of total Federal restricted funds. Federal Work Study revenues are also in restricted General Fund and are estimated at \$1.9 million for 2018-19. 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 2018-19 are currently estimated at \$44.8 million, a decrease of \$49.3 million from 2017-18. However, it is noted that many programs allow for multi-year expenditure and the 2017-18 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 58% of the total State restricted funds including: Student Success & Support, EOPS, CARE, DSPS, CalWORKS and BFAP.

Restricted local revenues projected for 2018-19 will be budgeted when awarded or carried forward from 2017-18. The revenues projected for 2017-18 are \$3.3 million. Restricted local revenues are primarily grants and donations as well as contracts administered by the Training Source.

2018-19 GENERAL FUND BUDGET BY REVENUE SOURCE





General Fund Financial Data Summary

APPROPRIATIONS SUMMARY

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

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

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

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Tentative Budget, \$144 million is appropriated for academic salaries. This is 37% 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 52.41% of the total current expense of

education for 2016-17. The 2017-18 report, to be filed in October 2018, 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. 2018-19 appropriations for classified salaries are \$83.1 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 \$99.2 million will be expended on employee benefits in 2018-19, accounting for 26% of the 2018-19 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 no change in health insurance premiums for 2018-19 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 2018-19. 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 2018-19 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	.72%

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

Statutory Benefits

STRS	16.28%
PERS	18.10%
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 \$11.2 million will be expended in 2018-19 on supplies and materials around 3% of the 2018-19 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 2017-18, 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 tentative, approximately \$39.0 million is budgeted, representing 10% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

F. Capital Outlay

Capital Outlay is used to record amounts paid for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$200 for capital outlay items. At tentative budget, approximately \$5.3 million is appropriated for Capital Outlay or 1% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At tentative budget, it is projected that \$6.1 million will be transferred in 2018-19, around 2% of the total General Fund expenditures.

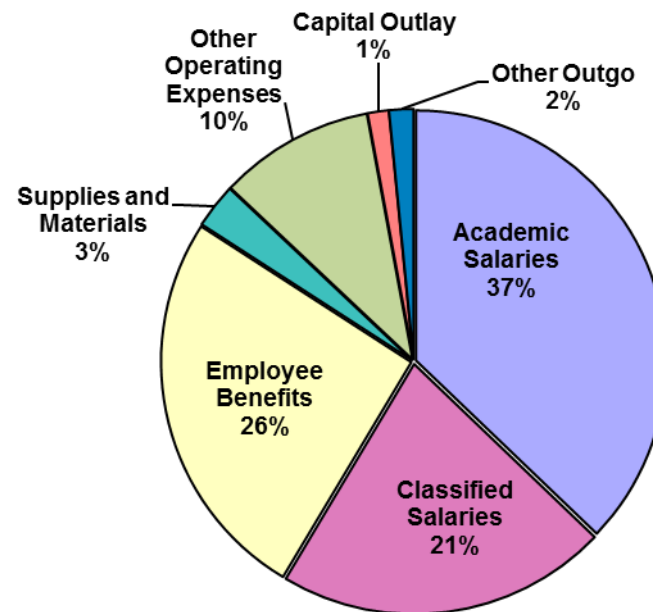
H. Program and Other Improvements

As described earlier, these appropriations are reserved until the end of the fiscal year when revenues can be reasonably determined as well as the related costs. The appropriation for 2018-19 is \$16.6 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.

2018-19 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-2018 ADOPTED BUDGET, AS REVISED
2018-2019 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2017-2018	Tentative Budget Z Budget Maximum Funding 2018-2019
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 13,713,528	\$ 16,113,528
Committed	42,153,581	5,043,581
Restricted	5,539,238	2,407,556
Total Beginning Fund Balance	61,406,347	23,564,665
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	192,941,687	204,074,213
Cost of Living Adjustment (COLA) - 2017-18 1.56%; 2018-19, 2.71%	3,864,068	8,240,000
Base Rates Augmentation - 2017-18, \$183.6M	7,268,458	
Local Property Taxes	82,441,968	82,441,968
Enrollment Fees, 98%: 2017-18 & 2018-19, \$46/unit	17,384,098	17,384,098
Total Apportionment, Property Taxes & Enrollment Fees	303,900,279	312,140,279
Federal:		
Veteran's Education	25,000	25,000
Total Federal	25,000	25,000
State:		
One time Only Apportionment and Recalculation from 2016-17	101,492	
Lottery Funds (2017-18 and 2018-19, \$144/FTES)	7,704,154	6,545,416
Apprenticeship Programs	2,945,910	2,945,910
Part-Time Faculty Compensation	1,134,445	1,134,445
Other, including Mandated Costs Block Grant	12,719,203	11,253,529
Total State	24,605,204	21,879,300
Local:		
Non-Resident/International Student Tuition	5,225,944	5,225,944
Interest income	515,000	515,000
Community Services	1,181,161	1,078,499
Student Fees & Fines	1,122,700	1,122,700
Other, including Interest & Enrollment Fee 2%	2,747,591	2,747,591
Total Local	10,792,396	10,689,734
OTHER:		
Interfund Transfers In	5,535,169	352,953
Donations/Other	12,529	12,529
Total Interfund Transfers/Donations/Other	5,547,698	365,482
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 344,870,577	\$ 345,099,795

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-2018 ADOPTED BUDGET, AS REVISED
2018-2019 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2017-2018	Tentative Budget Z Budget Maximum Funding 2018-2019
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 6,813,660	\$ 6,868,660
SPECIAL PROGRAMS:		
Federal:		
Perkins 1C	\$ 2,963,169	\$ 2,724,793
Career Technical Education (CTE) Transitions	166,368	158,050
Federal Work Study (FWS)	1,770,403	1,850,000
Temporary Assistance to Needy Families (TANF)	392,245	373,950
Workability III - Department of Rehabilitation (DOR) Cooperative	212,372	211,465
Child Development Training Consortium (CDTC)	74,970	
Foster Care Program	158,043	148,658
US Dept of Labor - Northern California Community Colleges American Apprenticeship Initiative	4,466,848	149,548
Hispanic Serving Institutions	3,049,777	230,530
College to Careers (DOR)	250,000	250,000
Foundation for California Community Colleges (FCCC) Fresh Success Employment & Training	360,624	
US Dept of Education - TRIO Student Support Services & Program Journey	287,139	121,284
US Dept of Education - TRIO Student Support Svcs - Science, Tech, Engineering & Math(STEM)	316,177	89,166
US Dept of Education - TRIO Veterans Project	391,325	99,515
US Dept of Education - TRIO Natomas, San Juan, Twin Rivers	1,404,421	361,435
US Dept of Education - TRIO Upward Bound (UPBD)	1,055,752	532,323
US Dept of Education - Strengthening Institutions	831,396	205,572
US Dept of Education - Asian & Native American Pacific Islander-Serving Institutions (AANAPISI)	638,422	149,132
New World of Work	21,000	
Youth Empowerment Strategies For Success (YESS) - Independent Living Program (ILP)	22,500	21,377
State Trade & Export Promotion Project (STEP)	262,196	
California Math Readiness Challenge	233,829	
California Early Childhood Mentor	11,982	
California Dept of Food & Agriculture (CDFA) - Climate-Smart Agriculture for Spec. Crops	38,523	
Other Federal	3,000	
Total Federal	\$ 19,382,481	\$ 7,676,798

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-2018 ADOPTED BUDGET, AS REVISED
2018-2019 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2017-2018	Tentative Budget Z Budget Maximum Funding 2018-2019
State:		
Extended Opportunity Programs and Services (EOPS)	\$ 4,208,353	\$ 3,992,155
Cooperative Agencies Resources for Education Programs (CARE)	711,787	671,380
Disabled Student Programs and Services (DSPS)	5,151,993	4,778,287
Student Success and Support Program (SSSP)	18,265,794	11,290,434
Board of Governors Financial Assistance Program Admin Allowance (BFAP)	2,801,383	2,933,077
California Work Opportunity & Responsibility to Kids (CalWORKs)	2,449,349	2,317,382
Student Equity	6,845,288	5,748,256
Basic Skills Initiative (BSI)	5,409,412	2,250,338
Strong Workforce	15,729,314	2,281,872
Innovation & Effectiveness (IEPI)	999,758	
Lottery (Restricted, Proposition 20)	2,407,548	2,045,443
State Instructional Equipment Funds (SIEF)	3,841,119	2,231,130
AB19 California College Promise		1,750,000
Economic Workforce Development (EWD) Center International Trade Development (CITD)	531,995	470,826
EWD Statewide Centers of Excellence (CTXL) Hub	470,848	290,096
Career Technical Education (CTE) Grants	426,618	
Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	393,500	373,825
Deputy Sector Navigator (DSN): Health	340,253	145,711
Capital Academy and Pathway	208,078	
Mathematics, Engineering, Science Achievement (MESA)	197,933	74,515
Foster Care Program	169,325	449,356
Staff Diversity	72,217	
Set-Aside Fiscal Agent	13,873,930	
Work Based Learning (WBL) Infrastructure	371,204	
State on Behalf of Payments for CalSTRS	783,536	
California Apprenticeship Initiative New Innovation Grant Program	597,430	170,515
Middle College High School	100,000	
Capital Adult Education Regional Consortium (CARERC)	21,000	
Nurse Special Training	94,650	
Industry Driver Regional Collaborative (IDRC) 21st Century Skills	103,844	
Galt Joint Union High School - Central Region Agriculture Education Career Pathway (CRAECP)	90,836	
STREAM Pathway (Science, Technology, Reading/Language, Engineering, Arts & Math)	96,000	
Capital Region Academies for the Next Economy (CRANE)	80,090	

LOS RIOS COMMUNITY COLLEGE DISTRICT
 GENERAL FUND
 2017-2018 ADOPTED BUDGET, AS REVISED
 2018-2019 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2017-2018	Tentative Budget Z Budget Maximum Funding 2018-2019
State Continued:		
Net Labs Butte-Glenn	75,000	
CC Alternative Fuel & Vehicle Technology	114,427	
Leadership Development Funding Award (IEPI)	41,884	
Awards for Innovation in Higher Education	2,000,000	
Guided Pathways	1,407,406	243,909
Proposition 39 Program Improvement	470,474	
Innovation Maker	700,000	
Advanced Imaging Modalities	600,000	12,990
Veterans Resource Center	294,563	270,098
Hunger Free Campus	102,166	
Maker Space	58,584	
Diversity in Engineering	44,337	
Zero Textbook Cost Degree Program	31,558	
California Prison Industry Authority - Culinary Arts	62,999	
Campus Safety at Community Colleges	66,624	
Self-Employment Pathways	15,000	
Innovative Paths to Public Service (IPPS)	50,000	
Get Focused Stay Focused	82,996	
Other State	30,966	
Total State	\$ 94,093,369	\$ 44,791,595

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-2018 ADOPTED BUDGET, AS REVISED
2018-2019 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2017-2018	Tentative Budget Z Budget Maximum Funding 2018-2019
Local:		
Training Source Contracts	\$ 2,252,942	\$ -
Central Valley New Car Dealers Association (CVNCDA)	28,819	
Ethics Symposium - CRC - Wagenlis	20,924	
Sacramento Municipal Utilities District (SMUD)	2,170	
Foundation Grants & Gifts	238,463	
AB798 Textbook Affordability	11,941	
Nursing Grants Emergency Funds	17,329	
Sutter Nursing Program	154,268	
University of California Davis Programs	6,258	
Center for International Trade Development (CITD) Program Income	61,126	
Center of Excellence (COE) Program Income	155,593	
Statewide Academic Senate	72,558	
ARC Instructionally Related Trust	118,398	
Information Communication Technology Pathways	15,000	
Dorothy Rupe Foundation	9,785	
Sacramento Metropolitan Arts Commission (SMAC) Cultural Arts	7,817	
Foster Youth Planning	15,000	
Guardian Financial Literacy Learning	3,265	
College Futures	8,245	
Veteran Student Emergency Fund	36,068	
Cluster Research for Valley Vision	20,000	
West Sacramento Promise Program	38,333	
Wellness Program	8,312	
Other Local	20,407	13,500
Total Local	\$ 3,323,021	\$ 13,500
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	123,612,531	59,350,553
TOTAL GENERAL FUND REVENUE AND TRANSFERS	468,483,108	404,450,348
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 529,889,455	\$ 428,015,013

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-2018 ADOPTED BUDGET, AS REVISED
2018-2019 TENTATIVE BUDGET (X, Y, Z)

	Revised Budget Z Budget Maximum Funding 2017-2018	Tentative Budget Z Budget Maximum Funding 2018-2019
APPROPRIATIONS:		
1000 Academic Salaries	\$159,738,619	\$ 144,257,809
2000 Classified Salaries	93,090,008	83,100,128
3000 Employee Benefits	103,826,711	99,223,185
4000 Books, Supplies & Materials	19,560,838	11,249,640
5000 Other Operating Expenses	77,573,069	38,977,315
6000 Capital Outlay	16,333,385	5,266,662
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	1,813,705	385,984
Other Funds	18,203,148	5,724,242
TOTAL APPROPRIATIONS AND TRANSFERS	490,139,483	388,184,965
Program and Other Improvements		
Minimum (X Budget)	12,322,523	7,227,072
Mid-range Funding-Incremental		
Increase (Y Budget)	1,417,078	9,077,709
Maximum Funding-Incremental		
Increase (Z Budget)	2,445,706	322,707
Total Program & Other Improvements	16,185,307	16,627,488
ENDING FUND BALANCE, June 30		
9700 Uncommitted	16,113,528	16,113,528
9700 Committed	5,043,581	5,043,581
9700 Restricted	2,407,556	2,045,451
TOTAL ENDING FUND BALANCE	23,564,665	23,202,560
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 529,889,455	\$ 428,015,013

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND**

2018-2019 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2017-18 REVISED Z BUDGET MAXIMUM FUNDING	2018-2019 X BUDGET MINIMUM FUNDING	2018-2019 Y BUDGET MID-RANGE FUNDING	2018-2019 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue (includes new faculty funding from 2015-16 - \$2.8M)	\$ 290,829,197	303,900,279	\$ 303,900,279	\$ 303,900,279
X Budget Adjustments:				
Cost of Living Adjustment One-Time Only (FY 2018-19 2.71%)			8,240,000	
Cost of Living Adjustment On-Going (FY 2017-18, 1.56%; FY 2018-19 2.71%)	3,864,068			8,240,000
Basic Allocation and Funding Per Student Increase	7,268,458			
2016-17 Recalculation - Base Augmentation	1,938,556			
X Budget Revenue Increase	13,071,082	-	8,240,000	8,240,000
TOTAL REVENUE CHANGE	13,071,082	-	8,240,000	8,240,000
TOTAL BASE ALLOCATION, COLA & GROWTH	\$ 303,900,279	\$ 303,900,279	\$ 312,140,279	\$ 312,140,279
	2017-18 Projected	2018-2019 X LEVEL	2018-2019 Y LEVEL	2018-2019 Z LEVEL
FUNDED FTES GOALS:				
FTES Base - 2017-18 and 2018-19 Projected	52,640	52,640	52,640	52,640
Base FTES	52,640	52,640	52,640	52,640
Achieved FTES - fall and spring	43,849	43,849	43,849	43,849
Stabilization FTES	8,521			
Summer 2018 Projected	270	4,065	4,065	4,065
Shift Summer 2019 to 2018-19		4,065	4,065	
Growth through productivity improvements and CRC Summer			661	5,000
FTES Projections (stability for 2017-18; maximum for 2018-19)	52,640	51,979	52,640	52,914

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-2018 ADOPTED BUDGET, AS REVISED
2018-2019 TENTATIVE BUDGET (X, Y, Z)

DESCRIPTION	2017-2018 REVISED Z BUDGET MAXIMUM	2018-2019 X BUDGET MINIMUM FUNDING	2018-2019 Y BUDGET MID-RANGE FUNDING	2018-2019 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 13,713,528	\$ 16,113,528	\$ 16,113,528	\$ 16,113,528
Committed	42,153,581	5,043,581	5,043,581	5,043,581
Restricted	5,539,238	2,407,556	2,407,556	2,407,556
Total Beginning Fund Balance	61,406,347	23,564,665	23,564,665	23,564,665
REVENUES:				
Apportionment & Educational Protection Account (EPA), deficated	192,941,687	204,074,213	204,074,213	204,074,213
Base Augmentation	7,268,458			
COLA One-Time Only, 2018-19, 2.71%			8,240,000	
COLA On-Going, 2017-18, 1.56%; 2018-19, 2.71%	3,864,068			8,240,000
Enrollment Fee and Property Taxes	99,826,066	99,826,066	99,826,066	99,826,066
Base Allocation, COLA & Growth (SB361)	303,900,279	303,900,279	312,140,279	312,140,279
Recalculation for 2016-17	101,492			
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$144/FTES (Z Budget)	1,804,154		322,709	645,416
Total Lottery Revenue	7,704,154	5,900,000	6,222,709	6,545,416
Non-Resident/International Student Tuition	5,225,944	5,225,944	5,225,944	5,225,944
Part-Time Faculty Compensation/New Faculty Hires	1,134,445	1,134,445	1,134,445	1,134,445
Community Services	1,181,161	1,078,499	1,078,499	1,078,499
Other Income, including Interfund Transfers	25,623,102	18,460,212	18,975,212	18,975,212
Total Other General Purpose	33,164,652	25,899,100	26,414,100	26,414,100
Total General Purpose Revenue	344,769,085	335,699,379	344,777,088	345,099,795
Special Program Revenue	123,612,531	59,350,553	59,350,553	59,350,553
Total Revenue	468,483,108	395,049,932	404,127,641	404,450,348
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 529,889,455	\$ 418,614,597	\$ 427,692,306	\$ 428,015,013
APPROPRIATIONS:				
Operational Level	\$ 490,139,483	\$ 388,184,965	\$ 388,184,965	\$ 388,184,965
Program and Salary Improvement	16,185,307	7,227,072	16,304,781	16,627,488
Total Appropriations	506,324,790	395,412,037	404,489,746	404,812,453
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	16,113,528	16,113,528	16,113,528	16,113,528
Committed	5,043,581	5,043,581	5,043,581	5,043,581
Restricted	2,407,556	2,045,451	2,045,451	2,045,451
Total Ending Fund Balance	23,564,665	23,202,560	23,202,560	23,202,560
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 529,889,455	\$ 418,614,597	\$ 427,692,306	\$ 428,015,013

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2017-2018 ADOPTED BUDGET, AS REVISED
2018-2019 TENTATIVE BUDGET

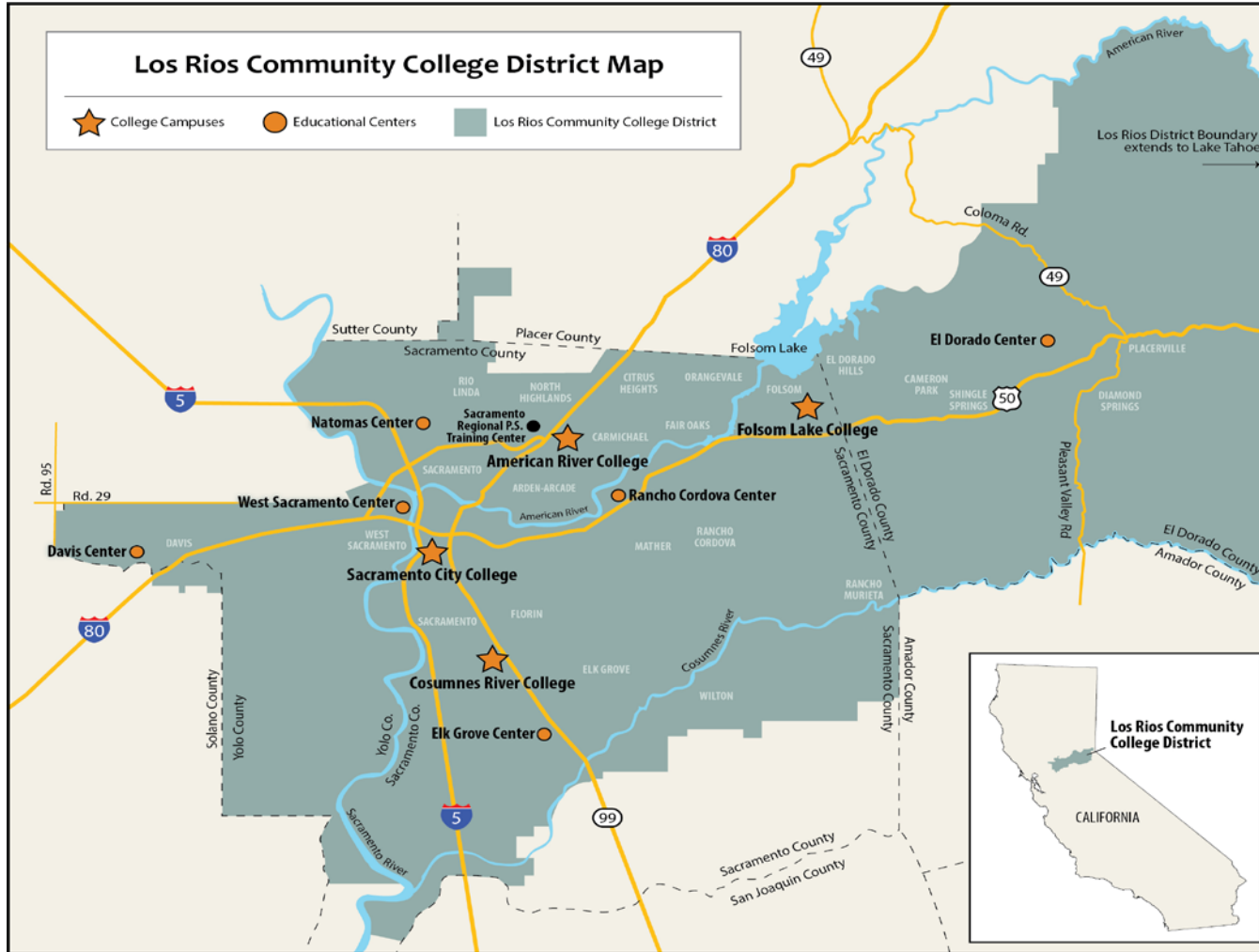
	<u>Full-Time Equivalent (FTE)</u>		<u>Z BUDGET REVISED 2017-2018</u>	<u>TENTATIVE BUDGET MAXIMUM FUNDING (Z Budget) 2018-2019</u>
	<u>BUDGET REVISED 2017-2018</u>	<u>TENTATIVE BUDGET 2018-2019</u>		
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 13,713,528	\$ 16,113,528
Committed			42,153,581	5,043,581
Restricted			<u>5,539,238</u>	<u>2,407,556</u>
TOTAL BEGINNING FUND BALANCE			<u>61,406,347</u>	<u>23,564,665</u>
REVENUE:				
General Purpose Revenue			344,870,577	345,099,795
Restricted/Special Programs Revenue			<u>123,612,531</u>	<u>59,350,553</u>
TOTAL REVENUE			<u>468,483,108</u>	<u>404,450,348</u>
TOTAL REVENUE AND BEGINNING FUND BALANCE			<u>\$ 529,889,455</u>	<u>\$ 428,015,013</u>
APPROPRIATIONS:				
American River College	1,030.90	1,035.30	128,364,524	99,309,013
Cosumnes River College	525.91	544.96	57,943,898	48,153,271
Folsom Lake College	340.00	343.83	36,254,683	31,234,338
Sacramento City College	844.09	841.77	92,118,230	74,724,546
District Office	89.24	90.24	8,958,345	9,108,345
District Support	209.19	210.26	182,685,110	142,282,940
TOTAL APPROPRIATIONS	<u>3,039.33</u>	<u>3,066.36</u>	<u>506,324,790</u>	<u>404,812,453</u>
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			16,113,528	16,113,528
Committed			5,043,581	5,043,581
Restricted			<u>2,407,556</u>	<u>2,045,451</u>
TOTAL ENDING FUND BALANCE			<u>23,564,665</u>	<u>23,202,560</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE			<u>\$ 529,889,455</u>	<u>\$ 428,015,013</u>



General Fund Detail

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

The information compares full-time equivalent position information as well as expenditures for the 2017-18 year and appropriations for the 2018-19 year. These schedules are followed by an explanation of the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>ADMINISTRATORS</u>				
011A	Administration	43.84	43.84	6,879,025	7,093,778
011B	Instructional Support Services	48.95	48.95	7,329,780	7,389,867
011C	Student Support Services	15.95	15.95	2,388,356	2,401,572
024x-039x	Outreach Centers	6.40	6.40	870,387	855,464
061A	Community Services Programs	0.15	0.15	30,500	31,730
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	115.29	115.29	17,238,048	17,512,411
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	799.58	803.20	69,649,560	69,674,325
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	393.63	396.90	17,990,845	18,314,942
024B-039B	Outreach Center Instructional	140.13	133.39	6,413,293	6,134,339
	Total Instructional excluding Allied Health	1,333.34	1,333.49	94,053,698	94,123,606
012C	Regular Faculty, Allied Health	46.30	47.10	3,788,891	3,813,469
012D	Part-Time Faculty, Allied Health	17.48	16.61	803,240	763,769
	Total Allied Health	63.78	63.71	4,592,131	4,577,238
012J	Instructional Coordinator	9.30	9.30	832,406	835,549
012K	Instructional Work Experience Coordinator	4.00	4.00	366,135	376,146
	Total Instructional, Fall & Spring	1,410.42	1,410.50	99,844,370	99,912,539
012Q	Summer Instruction	131.40	147.40	6,268,314	6,778,632
012S	Substitute Instruction	9.00	9.00	291,774	291,774
012T	Adjunct Office Hours			1,820,504	1,820,504
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(950,000)	(950,000)
	Total Instructional	1,550.82	1,566.90	107,274,962	107,853,449
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	25.80	25.80	2,096,645	2,065,209
014C	Library - Adjunct/Overload	3.60	3.60	202,362	246,750
	Total Librarians	29.40	29.40	2,299,007	2,311,959
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	16.10	15.70	1,357,419	1,362,448
014D	Instructional Development Coordinators	9.40	8.40	800,969	772,697
031A	SRPSTC Coordinators	3.00	3.00	245,824	245,823
036A	Fire Training Coordinator	1.00	1.00	65,793	59,802
	Total Instructional Support Services	29.50	28.10	2,470,005	2,440,770

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			28,600	28,600
013M	Department Chair Release Time/Stipends	14.80	14.80	1,859,086	1,859,086
013N	Performing Arts Stipends			353,236	353,236
013O	Athletic Stipends			303,907	303,907
	Total Faculty Stipends	14.80	14.80	2,544,829	2,544,829
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	659,218	659,218
013D	Retraining - Type E	1.00	1.00	92,848	92,848
013G	Collective Bargaining	3.50	3.50	324,966	324,967
013L	President's/Chancellor's Release Time	5.00	5.00	501,637	501,637
013P	Puente Program	0.40	0.40	35,702	35,702
	Total Other Certificated	17.00	17.00	1,614,371	1,614,372
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	864,491	864,491
	Total Academic Senate	10.00	10.00	864,491	864,491
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	71.09	69.78	6,611,992	6,270,781
015E	Health Services	6.00	6.00	559,498	573,177
015F	Health Services Adjunct/Overload	1.48	1.48	73,269	76,197
015G	Cultural Awareness Coordinator	1.00	1.00	102,868	106,983
015H	Transfer Services - TOP Contract			93,946	93,946
015L	Student Life Coordinator	2.00	2.00	210,873	210,873
	Total Student Services, Faculty	81.57	80.26	7,652,446	7,331,957
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	7.00	7.00	678,434	577,165
016A,B,F	Fringe Benefits			226,438	211,946
	Total EOPS and MESA District Contribution	7.00	7.00	904,872	789,111

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>CLASSIFIED STAFF</u>				
021A	Administration	170.54	172.90	10,736,497	11,155,405
021B,G,P	Instructional Support	214.42	215.20	11,999,021	12,103,268
021C	Student Services Support	168.64	167.63	9,418,424	9,509,085
021D	Community Relations	10.00	10.00	665,007	724,354
021E	Custodial	97.73	97.90	5,108,535	5,138,754
021F	Maintenance and Operations-General	96.95	96.95	6,706,593	6,736,722
021H,L,M	Information Technology (IT) & Telecommunications	75.91	75.91	6,361,217	7,429,806
021W	Classified Staff Development (PFE)	1.23	1.23	73,007	73,007
021Y	PDF Positions - Bank	2.50	2.50	145,101	145,101
024x-039x	Classified Outreach Centers	45.02	44.70	2,810,697	2,793,546
041X	Printing (funded through cost recovery)	1.00	1.00	62,864	62,864
061C	Community Service	1.00	1.00	110,685	98,013
022G	Classified - Vacancy Factor			(790,000)	(790,000)
	Total Classified Staff	884.94	886.92	53,407,648	55,179,925
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	2.00	2.00	307,380	312,534
	Instructional/Administrative Costs			4,591,132	4,591,132
	Total Apprenticeship Programs	2.00	2.00	4,898,512	4,903,666
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,634,526	2,634,526
	Operational Costs			430,942	453,148
	Fixed Costs			939,415	679,415
	Telecommunications & IT			3,000	3,000
024x-039x	Total Outreach Centers			4,007,883	3,770,089
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			7,419,759	6,965,523
041F	Innovation and Staff Development			14,380	14,750
	Total College Discretionary Funds			7,434,139	6,980,273

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			911,290	842,076
041J	CDF Institutional			266,500	181,500
041X	Other Operational Funds			2,709,426	1,142,635
	Total Other Operational Funds			3,887,216	2,166,211
	Total Discretionary Funds			11,321,355	9,146,484
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042C	Education Initiative			433,185	120,000
042D	Tutorial Centers			97,500	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			20,331	20,331
042H	Bus Rental			564,739	465,087
042I	Other Operational Augmentations			136,572	142,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			43,560	43,560
042L	Enrollment Fees - Operational Costs			573,499	560,999
042O	International Student Education			81,547	
042P	Postage			77,000	77,000
042Q	Foreign Study			7,000	7,000
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	2,173,470	1,672,586
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			14,000	8,500
043F	Telecommunications/Data Transmission Lines			819,085	531,000
	Total Telecommunications Activities			833,085	539,500
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			4,306,040	1,150,522
044L	Library Computer System			70,443	58,978
044N	Operating Augments			1,082,000	987,000
	Total Information Technology Operational			5,458,483	2,196,500

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		FY2018	FY2019	FY2018	FY2019
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,258,460	892,667
045D	Resource Conservation Management			36,600	40,000
045H	Major Maintenance Allocation			594,834	402,000
062A,X	Campus-Funded FM Projects			(70,924)	
	Total Facilities Management Operational			1,818,970	1,334,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			646,250	185,000
046C	Facility Rentals			234,867	234,867
046F	American Disability Act (ADA) Accommodation			140,000	140,000
046G	Marketing			366,190	103,690
046H	Recruitment			127,430	60,000
046J	Conference and Travel			142,690	139,800
046K	Special Activities			91,500	68,500
046L	District-Wide Dues			393,633	357,500
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			2,477,706	1,624,503
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			2,724,760	
047C	Staff Development	1.50	1.50	213,667	75,000
047D	Staff Development - Ed Initiative			131,845	25,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	393,358	125,892
049C	Child Development Fund			252,377	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
	Total Other Allocations	2.50	2.50	4,036,013	663,326
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			1,693,414	1,672,104
051C	PFE Prior Year Carryover			3,307,588	
051E	PFE Classified Staff Development Carryover			125,716	
	Total Partnership for Excellence			5,126,718	1,672,104

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		FY2018	FY2019	FY2018	FY2019
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			94,061	72,449
061Y	Youth Camps			113,456	
061E,F,G	Program & Operational Costs			832,459	876,307
	Total Community Service			1,039,976	948,756
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			94,081,851	98,063,374
071C	Type C Benefit Costs			140,000	140,000
071D	STRS/PERS Set-Aside			12,500,000	
071F	Allocated Benefits Contra Account			(13,314,769)	(13,319,047)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(556,650)	(556,650)
071W	Retirees Health Benefits			3,537,769	3,537,769
	Net Fringe Benefits			96,372,701	87,849,946
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,184,327	3,184,327
072C	Safety Program			110,407	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			3,330,734	3,305,327
	<u>UTILITIES</u>				
073A	Electricity			5,179,768	5,179,768
073B	Gas			1,290,232	1,290,232
073D	Water/Garbage			643,000	643,000
073E	Sewer/Pest Control			610,000	610,000
073F	Allocated to Auxiliaries - Contra Account			(233,000)	(233,000)
073G	Honeywell Energy Management System			151,000	151,000
073H,J	Toxic Waste Removal/Dump Fees/Permits			187,075	187,075
073K	Utilities - Ethan Way			77,800	77,800
073L	Ethan Rent - Contra Account			(21,000)	(21,000)
073M	Utilities - Watertower			100,600	100,600
073O,P	Utilities			27,365	27,365
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			8,237,840	8,237,840

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		FY2018	FY2019	FY2018	FY2019
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			794,395	794,395
	Total Grant & Financial Aid Cash Match			806,395	806,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			1,408,018	2,676,595
	Continuing Funds Set-Asides, net			1,408,018	2,676,595
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(513,143)	(393,810)
079P	FM - COPFD Contras			2	
079x	Other Cost Recoveries - Parking			(346,375)	(346,375)
	Total Budget Savings/Cost Recovery			(1,438,582)	(1,319,251)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			8,813,852	
101B	Facilities Management			100,579	
101C	Staff Development Carryover (Type A/B)	0.83		100,724	
101D	Information Technology			723,491	
101E,F	College Discretionary Funds			4,962,940	
101G	Program Development Funds			347,111	
101L	Staff Development			166,617	
	Total Rebudgets and Other Carryovers	0.83		15,215,314	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,746.15	2,760.67	363,395,270	328,472,307

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		FY2018	FY2019	FY2018	FY2019
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			587,134	
	Base Augmentation			3,333,071	
	Mandated Costs Current Year - Block Grant			1,492,447	1,492,447
	Mandated Costs - Past Claims			1,465,674	
	Prior Year One-time Apportionment			659,994	
	Appropriations Above Established Base Levels			2,464,203	3,414,625
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			12,322,523	7,227,072
	<u>Y BUDGET MID - RANGE FUNDING LEVEL*</u>				
	Incremental Funds:				
	COLA One-Time Only				8,240,000
	Interest Income			515,000	515,000
	Lottery Funds			902,078	322,709
085x	Increase Above X Budget			1,417,078	9,077,709
	Total Y Budget Funding Level			13,739,601	16,304,781
	<u>Z BUDGET MAXIMUM FUNDING LEVEL*</u>				
	Incremental Funds:				
	Growth from 2016-17			1,543,630	
	Lottery Funds			902,076	322,707
087x	Increase Above Y Budget			2,445,706	322,707
	Total Program Development & Other Improvements, Z Budget Funding Level			16,185,307	16,627,488
	TOTAL GENERAL PURPOSE FUNDS	2,746.15	2,760.67	379,580,577	345,099,795

*In fiscal year 2018-19 COLA funding is considered one-time only in Y budget and ongoing in Z budget

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		FY2018	FY2019	FY2018	FY2019
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	32.00	33.55	3,165,221	3,149,539
608E,H,N	UTP Passthrough/Operational Costs			3,272,064	3,342,746
608F	Fixed Costs			346,375	346,375
608G	Parking			30,000	30,000
	Total Parking Services	32.00	33.55	6,813,660	6,868,660
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,335AB	Perkins 1C	5.70	5.54	2,963,169	2,724,793
329x&330/6x	Career Technical Education (CTE) Transitions	1.25	0.73	166,368	158,050
350x	Federal Work Study (FWS)			1,329,223	1,850,000
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	392,245	373,950
381F,G	Workability III	2.00	2.00	212,372	211,465
331x	Child Development Training Consortium (CDTC)			74,970	
471x	Foster Care Program			158,043	148,658
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	0.80	1.50	4,908,028	149,548
394A,B,C	Hispanic Serving Institutions	1.00	1.00	1,249,326	119,675
395A,B	US Department of Education - HSI STEM	1.00	1.00	1,800,451	110,855
381L,N	College to Careers (DOR)	1.00	1.00	250,000	250,000
381R,S	Fresh Success Emp & Training (FCCC)			360,624	
372A,B,L,M,N,P	US Department of Education - TRIO Student Support Services & Program Journey	1.20	1.20	287,139	121,284
372C,D,Q,R,S,T	US Department of Education - Science, Tech, Engineering & Math (STEM)	1.15	1.15	316,177	89,166
372E,U,V,W,X	US Department of Education - Veterans Project	1.30	1.30	391,325	99,515
372G,I,K 373L-W	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	3.65	4.99	1,404,421	361,435
373A,H,I,J,K	US Department of Education - Strengthening Institutions	1.10	2.39	831,396	205,572
373C,D,E,F,G	US Department of Education - Asian & Native American Pacific Islander-Serving Institutions	0.90	1.37	638,422	149,132
374A-X	US Department of Education - Upward Bound (UPBD)	5.00	7.00	1,055,752	532,323
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.12	22,500	21,377
380U,X,Y	State Trade & Export Promotion Project (STEP)			262,196	
386B	CA Math Readiness Challenge			233,829	
332x	California Early Childhood Mentor			11,982	
385x	Northern California Central Valley Rural Trade Initiative			38,523	
334a	Regional Consortium Perkins 1B Butte College			3,000	
392A	New World of Work			21,000	
	Total Federal	28.16	33.29	19,382,481	7,676,798

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		FY2018	FY2019	FY2018	FY2019
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	24.76	24.36	4,208,353	3,992,155
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.00	1.40	813,953	671,380
428x	Disabled Student Programs and Services (DSPS)	25.93	25.18	5,151,993	4,778,287
597x	Student Success & Support Programs (SSSP)	78.91	81.42	18,265,794	11,290,434
438A,B	Board of Governors Financial Assistance Program (BFAP)	26.44	26.43	2,801,383	2,933,077
592x	CalWORKs	13.32	13.32	2,449,349	2,317,382
598A-Z	Student Equity	28.08	30.08	6,845,288	5,748,256
571x-579x	Basic Skills Initiative	0.95	0.95	5,409,412	2,250,338
481Y,Z 482 Y,Z	Strong Workforce	20.46	24.04	15,729,314	2,281,872
700x	Lottery (Restricted, Proposition 20)			5,539,230	2,407,548
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			3,841,119	2,231,130
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			197,933	74,515
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	2.15	2.00	283,549	344,483
454x,452gh,455ghjkl,481abce	Career Technical Education (CTE) Grants			395,634	
452Z	Cabrillo CC-Labor Mkt Tech Sup			3,000	
452cdlm, 455stuvyz,456rst	EWD Center for Excellence (CTXL) Hub	2.20	2.20	581,828	290,096
471x	Foster Care Program	1.64	1.63	169,325	449,356
594A,H	Staff Diversity Funds			72,217	
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	1.58	0.50	393,500	373,825
480A-E	Deputy Sector Navigator (DSN)	1.00	1.00	345,867	145,711
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			371,204	
451X	State On-Behalf STRS			783,536	
440E	California Apprenticeship Initiative	1.50	2.00	597,430	170,515
476A	Diversity in Engineering			44,337	
476C	Avenue E Scholarly Award			10,000	
596C	Veterans Counselor Training Pr			10,250	
596D,E	Veterans Resource Center			284,313	270,098
481R	Innovative Paths to Public Service (IPPS)			50,000	
481T	SWP North Far North Regional Consortium	1.00	1.00	119,159	126,343
481U	New World of Work			41,250	
481V	Projects in Common by 12/31/18			88,037	
482M	Nurse Special Training Agreement			32,150	
482N	FLC ADV Imaging Modalities	0.10	0.10	600,000	12,990
482P	SCC Nursing Special Training Program			62,500	

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		FY2018	FY2019	FY2018	FY2019
	<u>SPECIAL PROGRAMS STATE (Continued)</u>				
477A,B,C	Industry Driver Regional Collaborative (IDRC) 21st Century Skills & Adv Imaging			103,844	
453S	Galt Joint Union High School (Central Region Agriculture Education Career Pathway)			90,836	
453T,U,V	Capital Acad and Pathway			208,078	
453W	STREAM Pathway (Science, Technology, Reading/Lang, Engineering, Arts & Math)			96,000	
456I,J,K	Capital Region Academies for the Next Economy (CRANE)			80,090	
456L,P	Net Labs Butte-Glenn			75,000	
456M	CC Alternative Fuel & Veh Tech			114,427	
460A	Campus Safety at Community College			66,624	
464A	Leadership Development Funding Award (IEPI)			41,884	
466A	Middle College High School			100,000	
468A	Innovation and Effectiveness (IEPI)			999,758	
488E,F,GJ,L,M,N,P	Proposition 39 Program Improvement			470,474	
550A	Guided Pathways	1.00	1.24	1,407,406	243,909
435A	AB19 CA College Promise				1,750,000
442A,C	Maker Space			758,584	
443A,B	Innovations Awards	1.00		2,000,000	
565C	Zero-Textbook-Cost Degree Prog			31,558	
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			17,000	
479A	California Prison Industry Authority - Culinary Arts			62,999	
492A,B,C	Setaside Grant			13,873,930	
486A,B	AB86 Adult Education			21,000	
475A,B	Puente Project			5,208	
486C	North For North Prof Dev			1,500	
535A,B,C,E	First 5 Lactation			6,644	
	Total State	233.02	238.85	97,225,051	45,153,700

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	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			2,252,942	
613A	Central Valley New Car Dealers Association (CVNCDA)			28,819	
613B	CRC Ethics Symposium - Wagenlis			20,924	
617C	Sutter Health Plus Wellness Program			8,312	
620C,G,H	SMUD Solar Grant			2,170	
589J	West Sac Promise			38,333	
481E	Information Communication Technology Pathways			15,000	
620R	Guardian Financial Literacy Learning			3,265	
620S	Veteran Student Emergency Fund			36,068	
620T,U	College Futures			8,245	
620V	Health Information Technology (HIT) Program Workshop			2,500	
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			7,817	
646A	Foster Youth Planning			15,000	
640X,645AB,696ABCDLY	Foundation Grants & Gifts			238,463	
655B,C	Nursing Grants Emergency Funds			17,329	
692A	Statewide Academic Senate			72,558	
695R	AB798 Textbook Affordability			11,941	
694E,F,T,U,V	Sutter Nurse Program			154,268	
698D	University of California Davis Programs			6,258	
696G	Los Rios Internship & Career Services (LINC)			3,409	
696H	Dorothy Rupe Foundation Mini Grant			9,785	
699N	Center for International Trade Development Program Income			61,126	
699L	Center of Excellence Program			155,593	
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			5,625	
693G	ARC Instructionally Related Trust			118,398	
693S	SCC Scholarship & Loan			7,500	13,500
589H	Cluster Research For Valley Vision			20,000	
6xx	Other Local			1,373	
	Total Local			3,323,021	13,500
	TOTAL SPECIAL PROGRAMS	261.18	272.14	119,930,553	52,843,998
	TOTAL RESTRICTED FUNDS	293.18	305.69	126,744,213	59,712,658
	TOTAL GENERAL FUND BUDGET	3,039.33	3,066.36	506,324,790	404,812,453

ARC *American River College*



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

The college has a strong reputation for its programs and leadership, particularly in career programs such as Nursing, Paramedics, Public Safety (Police and Fire), Culinary Arts/Hospitality Management, Gerontology, Solar Technology, Clean Diesel, and Horticulture, among others. With nearly 400 full-time faculty, over 500 adjunct faculty, approximately 350 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 and office and other service space for educational and support

ARC *American River College*

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 expected to be constructed 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 demolished in June/July 2018 and will be replaced with 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.



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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	5.00	786,788	795,687
011B	Instructional Support Services	15.95	15.95	2,340,076	2,359,572
011C	Student Support Services	4.95	4.95	733,034	725,144
031A	SRPSTC Dean	1.00	1.00	131,327	147,838
037A	Natomas Center	1.00	1.00	137,249	131,327
061A	Community Services Programs	0.05	0.05	9,501	9,936
	Total Administrators	27.95	27.95	4,137,975	4,169,504
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	307.30	305.54	27,199,619	26,805,347
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	144.49	145.27	6,661,434	6,702,423
	Total Main Campus Instructional	451.79	450.81	33,861,053	33,507,770
030B	Instructional Staff				
031B	SRPSTC Faculty	18.38	18.69	883,746	859,516
034B	McClellan Center Faculty	5.70	4.23	262,065	194,529
036B	Fire Training Program Faculty	1.66	1.40	76,281	64,383
037B	Natomas Center Faculty	29.31	27.43	1,346,854	1,261,451
	Total Outreach Instructional	55.05	51.75	2,568,946	2,379,879
012C	Regular Faculty, Allied Health	19.30	19.10	1,640,338	1,578,728
012D	Part-Time Faculty, Allied Health	5.16	4.74	237,112	217,891
	Total Allied Health	24.46	23.84	1,877,450	1,796,619
012J	Instructional Coordinator	3.30	3.30	316,753	305,873
012K	Instructional Work Experience Coordinator	1.00	1.00	91,949	95,107
	Total Instructional, Fall & Spring	535.60	530.70	38,716,151	38,085,248
012Q	Summer Instruction	52.82	52.80	2,502,087	2,428,167
012S	Substitute Instruction	3.60	3.60	119,111	119,111
012T	Adjunct Office Hours			705,297	705,297
	Total Instructional	592.02	587.10	42,042,646	41,337,823
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	8.00	8.00	631,671	652,515
014C	Library - Adjunct/Overload	0.60	0.60	32,882	32,882
	Total Librarians	8.60	8.60	664,553	685,397

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.10	5.70	512,849	486,484
014D	Instructional Development Coordinators	2.60	2.60	207,212	215,180
031A	SRPSTC Coordinators	3.00	3.00	245,824	245,823
036A	Fire Training Coordinator	1.00	1.00	65,793	59,802
	Total Instructional Support Services	12.70	12.30	1,031,678	1,007,289
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			9,800	9,800
013M	Department Chair Release Time/Stipends	7.00	7.00	754,890	754,890
013N	Performing Arts Stipends			115,194	115,194
013O	Athletic Stipends			115,049	115,049
	Total Faculty Stipends	7.00	7.00	994,933	994,933
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	248,831	248,831
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
	Total Other Certificated	3.68	3.68	350,542	350,542
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	193,934	193,934
	Total Academic Senate	2.40	2.40	193,934	193,934
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	27.26	26.50	2,499,800	2,472,859
015E	Health Services	2.00	2.00	148,026	161,705
015F	Health Services Adjunct/Overload	0.16	0.16	7,921	8,237
013P	Puente Program	0.20	0.20	17,851	17,851
	Total Student Services, Faculty	29.62	28.86	2,673,598	2,660,652
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	209,159	171,700
016A,B,F	Fringe Benefits			69,877	50,270
	Total EOPS and MESA District Contribution	2.00	2.00	279,036	221,970

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>CLASSIFIED STAFF</u>				
021A	Administration	27.00	27.00	1,548,295	1,577,227
021B,G,P	Instructional Support	81.63	81.63	4,444,365	4,467,571
021C	Student Services Support	63.35	62.35	3,436,345	3,434,488
021D	Community Relations	3.00	3.00	248,350	250,760
021E	Custodial	28.83	28.84	1,470,729	1,466,619
021F	Maintenance and Operations-General	5.55	5.55	288,053	277,231
021H,L,M	Information Technology (IT) & Telecommunications	12.83	12.83	1,053,174	1,111,306
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	539,296	556,783
034C	McClellan Center	4.05	4.05	217,271	214,734
037C	Natomas Center	6.72	6.72	423,603	433,300
061C	Community Service	0.11	0.11	14,913	15,121
	Total Classified Staff	241.27	240.28	13,684,394	13,805,140
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Costs	2.00	2.00	261,717	266,871
024F	Fixed Costs			3,474,647	3,474,647
024G	District Indirect F15-16			319,059	319,059
	Total Carpenters Apprenticeship	2.00	2.00	4,055,423	4,060,577
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs			6,290	6,290
025F	Fixed Costs			150,967	150,967
	Total Sheet Metal Apprenticeship			157,257	157,257
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs			9,958	9,958
027F	Fixed Costs			238,981	238,981
	Total Electrician Apprenticeship			248,939	248,939
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs			20,527	20,527
028F	Total Electrician Apprenticeship			513,235	513,235
	Total Ironworkers Apprenticeship			533,762	533,762
	<u>PLUMBING & PIPE FITTING APPRENTICESHIP</u>				
029E	Operational Costs			8,888	8,888
029F	Ironworkers Contract & Admin			213,302	213,302
	Total Plumbing & Pipe Apprenticeship			222,190	222,190

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			70,000	70,000
031G,H	Telecommunications			3,000	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			326,065	66,065
031K	Instructional Costs-Sac Police			625,128	625,128
031L	Instructional Costs-Sac Sheriff			653,264	653,264
031N-Z	Instructional Costs-Other Contracts			11,382	11,382
036G-N	Instructional Costs-Fire Training Program			1,344,752	1,344,752
	Total Sacramento Regional Public Safety Training Center			3,033,591	2,773,591
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			14,500	14,500
	Total McClellan Center			14,500	14,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			168,000	168,000
	Total Natomas Center			168,000	168,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,629,813	2,665,367
041F	Innovation and Staff Development			4,630	5,000
	Total College Discretionary Funds			2,634,443	2,670,367
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			266,500	181,500
041X	Other Operational Funds			1,799,129	
	Total Other Operational Funds			2,065,629	181,500
	Total Discretionary Funds			4,700,072	2,851,867

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			263,063	47,400
042D	Tutorial Centers			38,000	38,000
042F	Financial Aid Administrative Costs			7,420	7,420
042H	Bus Rental			181,705	159,216
042I	Other Operational Augmentations			39,823	39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			29,540	29,540
042O	International Student Education			51,547	
042Q	Foreign Study			7,000	7,000
	Total College Related Activities			632,618	342,919
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			60,000	60,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			24,000	4,000
	Total Institutional Support Costs			94,200	74,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			462,803	
047C	Staff Development	0.50	0.50	67,971	29,488
047D	Staff Development - Ed Initiative			70,104	10,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	122,525	125,892
	Total Other Allocations	1.50	1.50	723,403	165,380
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			674,412	674,412
051C	PFE Prior Year Carryover			1,139,290	
051E	PFE Classified Staff Development Carryover			28,424	
	Total Partnership for Excellence			1,842,126	674,412

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
061E,F,G	<u>COMMUNITY SERVICE</u>				
	Program & Operational Costs			65,963	50,000
	Total Community Service			65,963	50,000
	<u>UTILITIES</u>				
073A	Electricity			1,553,640	1,553,640
073B	Gas			409,496	409,496
073D	Water/Garbage			68,000	68,000
073E	Sewer/Pest Control			262,000	262,000
073F	Allocated to Auxiliaries - Contra Account			(30,000)	(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			49,160	49,160
073O,P	Utilities			3,400	3,400
	Total Utilities			2,315,696	2,315,696
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101E,F	College Discretionary Funds			3,050,447	
101G	Program Development Funds			3,572	
101L	Staff Development			65,839	
	Total Rebudgets and Other Carryovers			3,119,858	
	TOTAL GENERAL PURPOSE FUNDS	930.74	923.67	87,980,887	80,080,474

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.30	0.30	36,585	24,100
608E,H,N	UTP Passthrough/Operational Costs			94,080	94,080
608F	Fixed Costs			134,832	134,832
	Total Parking Services	0.30	0.30	265,497	253,012
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319	Perkins 1C	0.25	0.25	1,222,005	1,144,159
329x&330/6x	Career Technical Education (CTE) Transitions	0.75	0.40	41,592	39,513
350x	Federal Work Study (FWS)			862,583	931,875
590A,B	Temporary Assistance for Needy Families (TANF)			135,787	128,998
331x	Child Development Training Consortium (CDTC)			28,900	
471x	Foster Care Program			104,719	98,000
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.12	22,500	21,377
386B	CA Math Readiness Challenge			48,000	
372A,B,L,M,N,P	US Department of Education - TRIO Student Support Services & Program Journey	1.20	1.20	287,139	121,284
372C,D,Q,R,S,T	US Department of Education - Science, Tech, Engineering & Math (STEM)	1.15	1.15	316,177	89,166
372E,U,V,W,X	US Department of Education - Veterans Project	1.30	1.30	391,325	99,515
372G,I,K 373L-W	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	3.65	4.99	1,404,421	361,435
373A,H,I,J,K	US Department of Education - Strengthening Institutions	1.10	2.39	831,396	205,572
373C,D,E,F,G	US Department of Education - Asian & Native American Pacific Islander-Serving Inst	0.90	1.37	638,422	149,132
374A-X	US Department of Education - Upward Bound (UPBD)	1.00	3.00	527,876	232,170
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	0.80	1.50	4,466,848	149,548
	Total Federal	12.21	17.67	11,329,690	3,771,744

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	7.50	7.10	1,335,741	1,268,954
41xx	Cooperative Agencies Resources for Education (CARE) Programs		0.40	284,749	231,532
428x	Disabled Student Programs and Services (DSPS)	8.58	8.58	1,786,280	1,647,294
597x	Student Success & Support Programs (SSSP)	30.36	33.87	6,804,206	4,232,517
438A,B	Board of Governors Financial Assistance Program (BFAP)	9.52	9.52	1,067,930	1,081,180
592x	CalWORKs	5.17	5.17	1,268,853	1,205,410
598A-Z	Student Equity	13.15	14.15	2,706,954	2,326,841
571x-579x	Basic Skills Initiative			1,233,146	818,285
481Y,Z 482 Y,Z	Strong Workforce	9.40	11.00	5,962,234	952,933
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			105,037	
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			1,444,127	
452cdlm, 455stuvyz	EWD Center for Excellence (CTXL) Hub			82,996	
454x,452gh,455ghj	Career Technical Education (CTE) Grants			295,634	
471x	Foster Care Program	1.64	1.63	110,502	173,698
435A	AB19 CA College Promise				685,000
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	0.83		268,000	254,600
453T,U,V	Capital Acad and Pathway			52,391	
456I,J,K	Capital Region Academies for the Next Economy (CRANE)			68,728	
456M	CC Alternative Fuel & Veh Tech			114,427	
466A	Middle College High School			100,000	
468A	Innovation and Effectiveness (IEPI)			100,000	
482M	Nurse Special Training Agreement			32,150	
700x	Lottery (Restricted, Proposition 20)			1,914,689	
596C	Veterans Counselor Training Pr			10,250	
596D,E	Veterans Resource Center			110,510	104,985
488E,F,GJ,L,M,N,P	Proposition 39 Program Improvement			33,304	
535A,B,C,E	First 5 Lactation			6,644	
550A	Guided Pathways		0.24	566,384	50,039
565C	Zero-Textbook-Cost Degree Prog			31,558	
475A,B	Puente Project			1,500	
486A,B	AB86 Adult Education			4,500	
442A,C	Maker Space			121,181	
440E	California Apprenticeship Initiative	1.50	2.00	597,430	170,515
	Total State	87.65	93.66	28,622,035	15,203,783

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>SPECIAL PROGRAMS LOCAL</u>				
620C,G,H	SMUD Solar Grant			2,170	
481E	Information Communication Technology Pathways			15,000	
620R	Guardian Financial Literacy Learning			3,265	
640X,645AB,696AB	Foundation Grants & Gifts			14,104	
655B,C	Nursing Grants Emergency Funds			3,579	
696H	Dorothy Rupe Foundation Mini Grant			9,785	
693G	ARC Instructionally Related Trust			118,398	
6xx	Other Local			114	
	Total Local			166,415	
	TOTAL SPECIAL PROGRAMS	99.86	111.33	40,118,140	18,975,527
	TOTAL RESTRICTED FUNDS	100.16	111.63	40,383,637	19,228,539
	TOTAL GENERAL FUND BUDGET	1,030.90	1,035.30	128,364,524	99,309,013



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.



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Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>ADMINISTRATORS</u>				
011A	Administration	4.95	4.95	747,240	759,490
011B	Instructional Support Services	9.00	9.00	1,322,672	1,338,585
011C	Student Support Services	3.00	3.00	438,167	448,152
032A	Elk Grove Center Administrative	1.00	1.00	143,363	131,327
061A	Community Services Programs	0.05	0.05	11,837	12,219
	Total Administrators	18.00	18.00	2,663,279	2,689,773
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	156.10	157.40	13,349,958	13,426,812
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	78.87	82.29	3,604,913	3,798,066
	Total Main Campus Instructional	234.97	239.69	16,954,871	17,224,878
032B	Elk Grove Center Faculty	23.95	20.44	1,100,550	939,995
	Total Outreach Instructional	23.95	20.44	1,100,550	939,995
012C	Regular Faculty, Allied Health	2.40	2.40	211,459	213,950
012D	Part-Time Faculty, Allied Health	3.40	4.17	156,236	191,770
	Total Allied Health	5.80	6.57	367,695	405,720
012J	Instructional Coordinator	1.00	1.00	102,868	102,868
012K	Instructional Work Experience Coordinator	1.00	1.00	102,868	102,868
	Total Instructional, Fall & Spring	266.72	268.70	18,628,852	18,776,329
012Q	Summer Instruction	21.72	37.70	1,049,084	1,733,748
012S	Substitute Instruction	1.50	1.50	49,163	49,163
012T	Adjunct Office Hours			277,961	277,961
	Total Instructional	289.94	307.90	20,005,060	20,837,201
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	396,298	412,946
014C	Library - Adjunct/Overload	0.60	0.60	32,882	32,882
	Total Librarians	5.60	5.60	429,180	445,828
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.00	2.00	182,710	197,309
014D	Instructional Development Coordinators	1.60	1.60	167,672	167,672
	Total Instructional Support Services	3.60	3.60	350,382	364,981
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	1.80	1.80	307,744	307,744
013N	Performing Arts Stipends			88,601	88,601
013O	Athletic Stipends			53,271	53,271
	Total Faculty Stipends	1.80	1.80	456,616	456,616

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	151,342	151,342
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
	Total Other Certificated	2.63	2.63	253,053	253,053
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	191,354	191,354
	Total Academic Senate	2.20	2.20	191,354	191,354
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	14.20	14.18	1,216,871	1,105,945
015E	Health Services	1.00	1.00	102,868	102,868
015F	Health Services Adjunct/Overload	1.16	1.16	57,427	59,723
015L	Student Life Coordinator	1.00	1.00	108,005	108,005
	Total Student Services, Faculty	17.36	17.34	1,485,171	1,376,541
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	192,114	193,525
016A,B,F	Fringe Benefits			64,128	84,952
	Total EOPS and MESA District Contribution	2.00	2.00	256,242	278,477
	<u>CLASSIFIED STAFF</u>				
021A	Administration	16.59	16.59	997,981	1,012,787
021B,G,P	Instructional Support	41.89	42.67	2,402,265	2,427,875
021C	Student Services Support	25.20	25.19	1,393,971	1,389,934
021D	Community Relations	2.00	2.00	154,202	156,076
021E	Custodial	18.40	18.40	940,914	937,463
021F	Maintenance and Operations-General	4.00	4.00	257,071	258,628
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	1,000,142	1,020,491
032C	Elk Grove Center	6.50	6.50	330,572	352,357
061C	Community Service	0.55	0.55	37,284	38,161
	Total Classified Staff	126.80	127.57	7,514,402	7,593,772

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>OUTREACH CENTERS</u>				
	<u>ELK GROVE CENTER</u>				
032F	Fixed Costs			45,000	45,000
	Total Elk Grove Center			45,000	45,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			1,417,320	1,420,620
	Total College Discretionary Funds			1,417,320	1,420,620
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			73,844	
	Total Other Operational Funds			73,844	
	Total Discretionary Funds			1,491,164	1,420,620
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			54,889	25,440
042D	Tutorial Centers			26,500	26,500
042F	Financial Aid Administrative Costs			4,825	4,825
042H	Bus Rental			86,976	86,976
042I	Other Operational Augmentations			7,189	7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			13,099	13,099
	Total College Related Activities			207,998	178,549
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			3,000	3,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			7,000	4,000
	Total Institutional Support Costs			20,200	17,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			190,313	
047C	Staff Development	0.50	0.50	31,420	12,410
047D	Staff Development - Ed Initiative			36,895	4,000
047U	Inter-Jurisdictional Exchange Agreements			165,000	
	Total Other Allocations	0.50	0.50	423,628	16,410

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			278,641	278,641
051C	PFE Prior Year Carryover			1,117,821	
051E	PFE Classified Staff Development Carryover			14,478	
	Total Partnership for Excellence			1,410,940	278,641
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			72,000	72,000
061E,F,G	Program & Operational Costs			529,896	619,013
	Total Community Service			601,896	691,013
	<u>UTILITIES</u>				
073A	Electricity			1,083,088	1,083,088
073B	Gas			314,946	314,946
073D	Water/Garbage			229,000	229,000
073E	Sewer/Pest Control			119,000	119,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			34,500	34,500
073O,P	Utilities			9,000	9,000
	Total Utilities			1,764,534	1,764,534
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.06		6,821	
101E,F	College Discretionary Funds			671,575	
101G	Program Development Funds			6,784	
101L	Staff Development			24,984	
	Total Rebudgets and Other Carryovers	0.06		710,164	
	TOTAL GENERAL PURPOSE FUNDS	470.49	489.14	40,280,263.00	38,899,563

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.20	0.20	16,431	16,817
608E,H,N	UTP Passthrough/Operational Costs			90,580	90,580
608F	Fixed Costs			89,216	89,216
	Total Parking Services	0.20	0.20	196,227	196,613
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C	2.54	2.54	617,139	585,571
329x&330/6x	Career Technical Education (CTE) Transitions			41,592	39,512
350x	Federal Work Study (FWS)				472,500
590A,B	Temporary Assistance for Needy Families (TANF)			47,112	46,290
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative			441,180	
381R,S	Fresh Success Emp & Training (FCCC)			360,624	
386B	CA Math Readiness Challenge			96,000	
331x	Child Development Training Consortium (CDTC)			16,150	
332x	California Early Childhood Mentor			11,332	
334a	Regional Consortium Perkins 1B Butte College			1,500	
374A-X	US Department of Education - Upward Bound (UPBD)	4.00	4.00	527,876	300,153
	Total Federal	6.54	6.54	2,160,505	1,444,026

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		FY2018	FY2019	FY2018	FY2019
<u>SPECIAL PROGRAMS STATE</u>					
408x	Extended Opportunity Programs and Services (EOPS)	6.51	6.51	1,022,195	965,295
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.25	0.25	177,882	146,053
428x	Disabled Student Programs and Services (DSPS)	4.00	4.00	702,912	647,440
597x	Student Success & Support Programs (SSSP)	15.04	14.04	3,893,281	2,174,380
438A,B	Board of Governors Financial Assistance Program (BFAP)	5.14	5.14	583,426	611,833
592x	CalWORKs	3.25	3.25	351,981	334,382
596D,E	Veterans Resource Center			47,699	45,314
598A-Z	Student Equity	7.96	7.96	1,404,963	1,082,200
571x-579x	Basic Skills Initiative	0.95	0.95	1,836,922	461,520
454x,452gh,455ghjkl,	Career Technical Education (CTE) Grants			50,000	
435A	AB19 CA College Promise				333,000
442A,C	Maker Space			20,000	
471x	Foster Care Program				75,000
481Y,Z 482 Y,Z	Strong Workforce	4.58	5.98	2,597,707	542,782
453S	Galt Joint Union High School (Central Region Agriculture Education Career Pathway)			90,836	
453T,U,V	Capital Acad and Pathway			84,853	
460A	Campus Safety at Community College			21,390	
468A	Innovation and Effectiveness (IEPI)			100,000	
480A-E	Deputy Sector Navigator (DSN)			5,614	
486A,B	AB86 Adult Education			4,500	
488E,F,GJ,L,M,N,P	Proposition 39 Program Improvement			211,050	
550A	Guided Pathways	1.00	1.00	280,149	193,870
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			773,752	
700x	Lottery (Restricted, Proposition 20)			854,434	
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			15,000	
479A	California Prison Industry Authority - Culinary Arts			62,999	
475A,B	Puente Project			1,500	
	Total State	48.68	49.08	15,195,045	7,613,069
<u>SPECIAL PROGRAMS LOCAL</u>					
613A	Central Valley New Car Dealers Association (CVNCDA)			28,819	
613B	CRC Ethics Symposium - Wagenlis			20,924	
620V	Health Information Technology (HIT) Program Workshop			2,500	
692A	Statewide Academic Senate			40,310	
640X,645AB,696ABC	Foundation Grants & Gifts			13,145	
694E,F,T,U,V	Sutter Nurse Program			6,160	
	Total Local			111,858	
	TOTAL SPECIAL PROGRAMS	55.22	55.62	17,467,408	9,057,095
	TOTAL RESTRICTED FUNDS	55.42	55.82	17,663,635	9,253,708
	TOTAL GENERAL FUND BUDGET	525.91	544.96	57,943,898	48,153,271



Folsom Lake College

Folsom Lake College, located in Folsom, California, began serving its community as an educational center in 1991 and received initial accreditation as the fourth college of the Los Rios Community College District in 2004. With its main campus 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 Center (EDC) located in Placerville and Rancho Cordova Center (RCC), enrolls over 8,800 students.

In February 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 submitted in spring 2017. The Mid-Term Report, due in spring 2019, will include updates on FLC's self-identified Actionable Improvement Plans and Recommendations. The next scheduled Accreditation site visit will be in fall 2022.



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



Folsom Lake College

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 renovated its Innovation Center into a comprehensive 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 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 education programs is ongoing. Since 2005, the college has used regional research reports to identify workforce training and technical assistance needs within the college's service area. Numerous career education certificates and degrees have been developed and deployed that are market-responsive to the workforce training needs, issues, and technical assistance preferences of area employers.

Additionally, there are numerous athletic sports offerings available: M/W soccer, M/W tennis, M golf, softball, baseball, W volleyball and M/W basketball.



The Folsom Lake College/Rancho Cordova College Promise program continues to thrive. In its first year, the innovative grant program enabled 110 Rancho Cordova residents to attend Folsom Lake College fee-free for their freshman year. Now in its second year, the program is providing other fee and textbook funding assistance to qualifying residents. The program is designed to remove economic barriers to education, improve the college-going rate of Rancho Cordova residents, and advance the regional economy.

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	5.00	820,819	804,504
011B	Instructional Support Services	6.00	6.00	867,904	894,873
011C	Student Support Services	2.00	2.00	294,318	324,473
037A	Rancho Cordova Center	1.00	1.00	146,332	149,259
	Total Administrators	14.00	14.00	2,129,373	2,173,109
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	99.35	100.03	8,461,151	8,544,431
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	48.77	52.73	2,121,233	2,431,813
037B	Rancho Cordova Faculty	17.98	16.54	760,966	760,641
012K	Instructional Work Experience Coordinator	1.00	1.00	95,107	98,911
	Total Instructional, Fall & Spring	167.10	170.30	11,438,457	11,835,796
012Q	Summer Instruction	13.24	13.30	639,193	611,641
012S	Substitute Instruction	1.00	1.00	30,106	30,106
012T	Adjunct Office Hours			161,603	161,603
	Total Instructional	181.34	184.60	12,269,359	12,639,146
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	434,778	436,962
014C	Library - Adjunct/Overload	0.60	0.60	32,882	32,882
	Total Librarians	5.60	5.60	467,660	469,844
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	157,783	166,002
014D	Instructional Development Coordinators	2.60	1.60	191,292	148,252
	Total Instructional Support Services	5.00	4.00	349,075	314,254
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,800	4,800
013M	Department Chair Release Time/Stipends	1.60	1.60	259,079	259,079
013N	Performing Arts Stipends			46,308	46,308
013O	Athletic Stipends			40,158	40,158
	Total Faculty Stipends	1.60	1.60	350,345	350,345
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	60,351	60,351
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
	Total Other Certificated	1.65	1.65	162,062	162,062

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	179,654	179,654
	Total Academic Senate	2.20	2.20	179,654	179,654
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	8.89	9.02	888,063	792,397
015E	Health Services	1.00	1.00	102,868	102,868
	Total Student Services, Faculty	9.89	10.02	990,931	895,265
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	81,298	84,550
016A,B,F	Fringe Benefits			26,940	30,608
	Total EOPS and MESA District Contribution	1.00	1.00	108,238	115,158
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.40	21.40	1,350,669	1,378,020
021B,G,P	Instructional Support	28.27	28.77	1,606,719	1,652,303
021C	Student Services Support	15.90	15.90	961,177	976,218
021E	Custodial	17.00	17.07	934,601	953,310
021F	Maintenance and Operations-General	3.00	3.00	171,889	176,028
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	427,937	438,134
	Total Classified Staff	89.57	90.14	5,452,992	5,574,013
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			68,000	68,000
	Total Rancho Cordova Center			68,000	68,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			911,964	909,654
041F	Innovation and Staff Development			9,750	9,750
	Total College Discretionary Funds			921,714	919,404
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			49,334	
	Total Other Operational Funds			49,334	
	Total Discretionary Funds			971,048	919,404

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			55,962	13,440
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			144,426	74,236
042I	Other Operational Augmentations			24,429	24,429
042L	Enrollment Fees - Operational Costs			3,220	3,220
	Total College Related Activities			238,037	125,325
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			26,367	26,367
046F	American Disability Act (ADA) Accommodation			15,000	15,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			55,567	55,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			143,155	
047C	Staff Development			19,797	5,947
047D	Staff Development - Ed Initiative			13,420	5,000
	Total Other Allocations			176,372	10,947
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			161,212	161,212
051C	PFE Prior Year Carryover			263,201	
051E	PFE Classified Staff Development Carryover			8,511	
	Total Partnership for Excellence			432,924	161,212
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			71,600	61,600
061S	Sports Camps			22,061	449
061Y	Youth Camps			113,456	
	Total Community Service			207,117	62,049

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>UTILITIES</u>				
073A	Electricity			1,027,107	1,027,107
073B	Gas			213,271	213,271
073D	Water/Garbage			113,000	113,000
073E	Sewer/Pest Control			11,500	11,500
073F	Allocated to Auxiliaries (Contra)			(153,000)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			23,000	23,000
073O,P	Utilities			475	475
	Total Utilities			1,235,353	1,235,353
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.37		45,185	
101E,F	College Discretionary Funds			350,068	
101G	Program Development Funds			9,247	
101L	Staff Development			38,796	
	Total Rebudgets and Other Carryovers	0.37		443,296	
	TOTAL GENERAL PURPOSE FUNDS	312.22	314.81	26,287,403	25,510,707

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.10	0.10	4,787	6,733
608E,H,N	UTP Passthrough/Operational Costs			148,345	148,345
	Total Parking Services	0.10	0.10	153,132	155,078
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,333	Perkins 1C	0.20	0.20	263,839	246,415
329x&330/6x	Career Technical Education (CTE) Transitions			41,592	39,512
350x	Federal Work Study (FWS)			193,016	196,875
590A,B	Temporary Assistance for Needy Families (TANF)			38,579	36,650
331x	Child Development Training Consortium (CDTC)			9,520	
471x	Foster Care Program			53,324	50,658
332x	California Early Childhood Mentor			650	
334a	Regional Consortium Perkins 1B Butte College			1,500	
392A	New World of Work			21,000	
	Total Federal	0.20	0.20	623,020	570,110

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	2.50	2.50	403,804	383,614
41xx	Cooperative Agencies Resources for Education (CARE) Programs			81,525	66,169
428x	Disabled Student Programs and Services (DSPS)	3.35	3.60	729,411	699,831
597x	Student Success & Support Programs (SSSP)	11.35	11.35	2,024,996	1,548,818
438A,B	Board of Governors Financial Assistance Program (BFAP)	2.91	2.90	294,858	286,651
592x	CalWORKs	1.90	1.90	266,345	253,028
596D,E	Veterans Resource Center			48,446	46,024
598A-Z	Student Equity	2.75	2.75	925,156	615,565
571x-579x	Basic Skills Initiative			231,313	216,825
452Z	Cabrillo CC-Labor Mkt Tech Sup			3,000	
452cdlm, 455stuvyz,456r	EWD Center for Excellence (CTXL) Hub			27,984	
481Y,Z 482 Y,Z	Strong Workforce	2.62	3.62	1,654,030	417,270
482N	FLC ADV Imaging Modalities	0.10	0.10	600,000	12,990
435A	AB19 CA College Promise				326,000
442A,C	Maker Space			257,917	
456L,P	Net Labs Butte-Glenn			75,000	
460A	Campus Safety at Community College			16,995	
464A	Leadership Development Funding Award (IEPI)			41,884	
468A	Innovation and Effectiveness (IEPI)			100,000	
700x	Lottery (Restricted, Proposition 20)			533,128	
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			385,222	
550A	Guided Pathways			148,323	
471x	Foster Care Program			58,823	125,658
477A,B,C	Industry Driver Regional Collaborative (IDRC) 21st Century Skills & Adv Imaging			103,844	
486A,B	AB86 Adult Education			4,500	
	Total State	27.48	28.72	9,016,504	4,998,443
	<u>SPECIAL PROGRAMS LOCAL</u>				
640X,645AB,696ABCDL	Foundation Grants & Gifts			174,007	
618D	FLC Outdoor Lab & Std Garden			617	
	Total Local			174,624	
	TOTAL SPECIAL PROGRAMS	27.68	28.92	9,814,148	5,568,553
	TOTAL RESTRICTED FUNDS	27.78	29.02	9,967,280	5,723,631
	TOTAL GENERAL FUND BUDGET	340.00	343.83	36,254,683	31,234,338



Sacramento City College



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 education (CE) 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. Additionally, the College currently offers 25 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

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 promotes 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 celebrated its 100th anniversary last 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



Sacramento City College

2008 and construction of a new Fine Arts building was completed in June 2010, and includes an additional 2,500 square feet of space in modern, flexible art labs. The Auditorium (1936) began its transformation to a Performing Arts Center (PAC) in June 2010 and 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. Construction of our Davis Center Phase 2 project is near completion with our first classed to be held in Summer 2018. This project provides 15,806 assignable square feet of instructional space to the Davis Center Campus. The Mohr Hall Project is scheduled to begin construction in 2018. This project will 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. Efforts are beginning in the design of the new Lillard Hall science building.

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 1,960 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, 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

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>ADMINISTRATORS</u>				
011A	Administration	3.95	3.95	584,737	603,570
011B	Instructional Support Services	15.00	15.00	2,243,450	2,222,953
011C	Student Support Services	4.00	4.00	607,558	604,850
030A	West Sacramento Center	1.00	1.00	139,365	142,152
033A	Davis Center	0.70	0.70	107,626	94,193
038A	UC Davis Center	0.70	0.70	65,125	59,368
061A	Community Services Programs	0.05	0.05	9,162	9,575
	Total Administrators	25.40	25.40	3,757,023	3,736,661
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	236.83	240.23	20,638,832	20,897,735
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	121.50	116.61	5,603,265	5,382,640
	Total Main Campus Instructional	358.33	356.84	26,242,097	26,280,375
030B	West Sacramento Center Faculty	21.57	22.38	991,185	1,029,211
033B	Davis Center Faculty	13.41	13.19	616,217	606,582
038B	UC Davis Center Faculty	8.17	9.09	375,429	418,031
	Total Outreach Instructional	43.15	44.66	1,982,831	2,053,824
012C	Regular Faculty, Allied Health	24.60	25.60	1,937,094	2,020,791
012D	Part-Time Faculty, Allied Health	8.92	7.70	409,892	354,108
	Total Allied Health	33.52	33.30	2,346,986	2,374,899
012J	Instructional Coordinator	5.00	5.00	412,785	426,808
012K	Instructional Work Experience Coordinator	1.00	1.00	76,211	79,260
	Total Instructional, Fall & Spring	441.00	440.80	31,060,910	31,215,166
012Q	Summer Instruction	43.62	43.60	2,077,950	2,005,076
012S	Substitute Instruction	2.90	2.90	93,394	93,394
012T	Adjunct Office Hours			675,643	675,643
	Total Instructional	487.52	487.30	33,907,897	33,989,279
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.80	7.80	633,898	562,786
014C	Library - Adjunct/Overload	1.80	1.80	103,716	148,104
	Total Librarians	9.60	9.60	737,614	710,890
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	5.60	5.60	504,077	512,653
014D	Instructional Development Coordinators	2.60	2.60	234,793	241,593
	Total Instructional Support Services	8.20	8.20	738,870	754,246

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	4.40	4.40	537,373	537,373
013N	Performing Arts Stipends			103,133	103,133
013O	Athletic Stipends			95,429	95,429
	Total Faculty Stipends	4.40	4.40	742,935	742,935
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	198,694	198,694
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
013P	Puente Program	0.20	0.20	17,851	17,851
	Total Other Certificated	3.34	3.34	318,256	318,256
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	191,354	191,354
	Total Academic Senate	2.40	2.40	191,354	191,354
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	20.74	20.08	2,007,258	1,899,580
015E	Health Services	2.00	2.00	205,736	205,736
015F	Health Services Adjunct/Overload	0.16	0.16	7,921	8,237
015G	Cultural Awareness Coordinator	1.00	1.00	102,868	106,983
015L	Student Life Coordinator	1.00	1.00	102,868	102,868
	Total Student Services, Faculty	24.90	24.24	2,426,651	2,323,404
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	195,863	127,390
016A,B,F	Fringe Benefits			65,493	46,116
	Total EOPS and MESA District Contribution	2.00	2.00	261,356	173,506

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.71	21.25	1,304,095	1,312,381
021B,G,P	Instructional Support	60.63	60.13	3,424,290	3,427,345
021C	Student Services Support	62.74	62.74	3,568,432	3,606,412
021D	Community Relations	3.00	3.00	180,570	187,144
021E	Custodial	30.50	30.59	1,599,439	1,618,513
021F	Maintenance and Operations-General	3.50	3.50	206,221	200,573
021H,L,M	Information Technology (IT) & Telecommunications	6.20	6.20	643,349	653,210
030C	West Sacramento Center	7.75	7.75	430,509	437,479
033C	Davis Center	7.75	8.58	429,304	478,084
041X	Printing (funded through cost recovery)	1.00	1.00	62,864	62,864
061C	Community Service	0.34	0.34	58,488	44,731
	Total Classified Staff	205.12	205.08	11,907,561	12,028,736
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			31,225	30,811
030F,H	Fixed Costs			133,500	133,500
	Total West Sacramento Center			164,725	164,311
	<u>DAVIS CENTER</u>				
033E	Operational Costs			30,507	53,127
033F	Fixed Costs			91,500	91,500
	Total Davis Center			122,007	144,627

LOS RIOS COMMUNITY COLLEGE DISTRICT
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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,460,662	1,969,882
	Total College Discretionary Funds			2,460,662	1,969,882
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			553,128	177,635
	Total Other Operational Funds			553,128	177,635
	Total Discretionary Funds			3,013,790	2,147,517
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			59,271	33,720
042D	Tutorial Centers			33,000	33,000
042F	Financial Aid Administrative Costs			8,086	8,086
042H	Bus Rental			151,632	144,659
042I	Other Operational Augmentations			17,131	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			24,640	24,640
042O	International Student Education			30,000	
	Total College Related Activities			338,280	275,756
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			205,500	205,500
046F	American Disability Act (ADA) Accommodation			15,000	15,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			234,700	234,700
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			215,637	
047C	Staff Development	0.50	0.50	86,000	23,725
047D	Staff Development - Ed Initiative			11,426	6,000
	Total Other Allocations	0.50	0.50	313,063	29,725

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			453,582	452,272
051C	PFE Prior Year Carryover			759,802	
051E	PFE Classified Staff Development Carryover			21,734	
	Total Partnership for Excellence			1,235,118	452,272
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			165,000	145,694
	Total Community Service			165,000	145,694
	<u>UTILITIES</u>				
073A	Electricity			1,364,142	1,364,142
073B	Gas			334,085	334,085
073D	Water/Garbage			208,000	208,000
073E	Sewer/Pest Control			213,000	213,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			53,915	53,915
073O,P	Utilities			10,340	10,340
	Total Utilities			2,158,482	2,158,482
	<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)	0.40		48,718	
101E,F	College Discretionary Funds			890,850	
101G	Program Development Funds			517	
	Total Rebudgets and Other Carryovers	0.40		940,085	
	TOTAL GENERAL PURPOSE FUNDS	773.78	772.46	63,686,767	60,734,351

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	0.30	0.30	29,189	22,988
608E,H,N	UTP Passthrough/Operational Costs			148,345	148,345
608F	Fixed Costs			104,739	104,739
	Total Parking Services	0.30	0.30	282,273	276,072
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C	2.71	2.55	807,686	698,773
329x&330/6x	Career Technical Education (CTE) Transitions	0.50	0.33	41,592	39,513
350x	Federal Work Study (FWS)			826,875	826,875
590A,B	Temporary Assistance for Needy Families (TANF)			81,202	76,925
381F,G	Workability III	2.00	2.00	212,372	211,465
331x	Child Development Training Consortium (CDTC)			20,400	
394A,B,C	Hispanic Serving Institutions	1.00	1.00	1,249,326	119,675
381L,N	College to Careers (DOR)	1.00	1.00	250,000	250,000
395A,B	US Department of Education - HSI STEM	1.00	1.00	1,800,451	110,855
386B	CA Math Readiness Challenge			89,829	
	Total Federal	8.21	7.88	5,379,733	2,334,081

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	8.25	8.25	1,446,613	1,374,292
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.75	0.75	269,797	227,626
428x	Disabled Student Programs and Services (DSPS)	10.00	9.00	1,933,390	1,783,722
597x	Student Success & Support Programs (SSSP)	22.16	22.16	4,785,568	2,972,576
438A,B	Board of Governors Financial Assistance Program (BFAP)	8.87	8.87	855,169	953,413
592x	CalWORKs	3.00	3.00	552,147	515,040
598A-Z	Student Equity	4.22	5.22	1,808,215	1,723,650
571x-579x	Basic Skills Initiative			2,108,031	753,708
596D,E	Veterans Resource Center			77,658	73,775
454x,452gh,455ghjkl,	Career Technical Education (CTE) Grants			50,000	
471x	Foster Care Program				75,000
481Y,Z 482 Y,Z	Strong Workforce	2.80	2.38	3,573,798	168,289
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			92,896	74,515
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			1,215,156	
435A	AB19 CA College Promise				406,000
442A,C	Maker Space			359,486	
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	0.75	0.50	125,500	119,225
453T,U,V	Capital Acad and Pathway			70,834	
453W	STREAM Pathway (Science, Technology, Reading/Lang, Engineering, Arts & Math)			96,000	
456I,J,K	Capital Region Academies for the Next Economy (CRANE)			11,362	
460A	Campus Safety at Community College			28,239	
468A	Innovation and Effectiveness (IEPI)			99,758	
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			2,000	
480A-E	Deputy Sector Navigator (DSN)	1.00	1.00	340,253	145,711
482P	SCC Nursing Special Training Program			62,500	
486A,B	AB86 Adult Education			4,500	
550A	Guided Pathways			412,550	
700x	Lottery (Restricted, Proposition 20)			2,014,134	
488E,F,GJ,L,M,N,P	Proposition 39 Program Improvement			156,037	
475A,B	Puente Project			2,208	
476A	Diversity in Engineering			44,337	
476C	Avenue E Scholarly Award			10,000	
	Total State	61.80	61.13	22,608,136	11,366,542

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

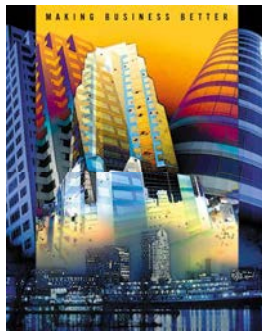
2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>SPECIAL PROGRAMS LOCAL</u>				
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			5,625	
640X,645AB,696ABCD	Foundation Grants & Gifts			37,207	
589J	West Sac Promise			38,333	
655B,C	Nursing Grants Emergency Funds			13,750	
692A	Statewide Academic Senate			32,248	
695R	AB798 Textbook Affordability			11,941	
693S	SCC Scholarship & Loan			7,500	13,500
698D	University of California Davis Programs			6,258	
6xx	Other Local			8,459	
	Total Local			161,321	13,500
	TOTAL SPECIAL PROGRAMS	70.01	69.01	28,149,190	13,714,123
	TOTAL RESTRICTED FUNDS	70.31	69.31	28,431,463	13,990,195
	TOTAL GENERAL FUND BUDGET	844.09	841.77	92,118,230	74,724,546



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

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>ADMINISTRATORS</u>				
011A	Administration	14.44	14.44	2,384,069	2,592,377
011B	Instructional Support Services	3.00	3.00	555,678	573,884
011C	Student Support Services	2.00	2.00	333,906	298,953
	Total Administrators	19.44	19.44	3,273,653	3,465,214
	<u>CLASSIFIED STAFF</u>				
021A	Administration	62.35	63.35	4,347,305	4,507,452
021B,G,P	Instructional Support	2.00	2.00	121,382	128,174
021C	Student Services Support	1.45	1.45	58,499	102,033
021D	Community Relations	2.00	2.00	81,885	130,374
021E	Custodial	2.00	2.00	110,899	110,897
	Total Classified Staff	69.80	70.80	4,719,970	4,978,930
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			494,035	434,169
041X	Other Operational Funds			5,901	
	Total Other Operational Funds			499,936	434,169
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			94,550	91,800
	Total Institutional Support Costs			94,550	91,800
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			20,132	
047C	Staff Development			8,479	3,430
	Total Other Allocations			28,611	3,430

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Classified Staff Development Carryover			11,569	
	Total Partnership for Excellence			11,569	
	<u>UTILITIES</u>				
073A	Electricity			111,868	111,868
073B	Gas			9,434	9,434
073D	Water/Garbage			9,000	9,000
073E	Sewer/Pest Control			4,500	4,500
	Total Utilities			134,802	134,802
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			154,604	
101G	Program Development Funds			3,652	
101L	Staff Development			36,998	
	Total Rebudgets and Other Carryovers			195,254	
	TOTAL GENERAL FUND BUDGET	89.24	90.24	8,958,345	9,108,345

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>ADMINISTRATORS</u>				
011A	Administration	10.50	10.50	1,555,372	1,538,150
011C	Student Support Services			(18,627)	
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	10.50	10.50	1,276,745	1,278,150
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(950,000)	(950,000)
	Total Instructional			(950,000)	(950,000)
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00	92,848	92,848
013G	Collective Bargaining	3.50	3.50	324,966	324,967
013L	President's/Chancellor's Release Time	1.00	1.00	94,793	94,793
	Total Other Certificated	5.50	5.50	512,607	512,608
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	108,195	108,195
	Total Academic Senate	0.80	0.80	108,195	108,195
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty			93,946	93,946
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.49	23.31	1,188,152	1,367,538
021E	Custodial	1.00	1.00	51,953	51,952
021F	Maintenance and Operations-General	80.90	80.90	5,783,359	5,824,262
021H,L,M	Information Technology (IT) & Telecommunications	41.21	41.21	3,236,615	4,206,665
021W	Classified Staff Development (PFE)	1.23	1.23	73,007	73,007
021Y	PDF Positions - Bank	2.50	2.50	145,101	145,101
039C	Training Source	4.05	2.90	440,142	320,809
022G	Classified - Vacancy Factor			(790,000)	(790,000)
	Total Classified Staff	152.38	153.05	10,128,329	11,199,334

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>TRAINING SOURCE</u>				
039E	Operational Costs			50,151	50,151
039F	Fixed Costs			22,850	22,850
	Total Training Source Center			73,001	73,001
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			417,255	407,907
041X	Other Operational Funds			228,090	965,000
	Total Other Operational Funds			645,345	1,372,907
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042I	Other Operational Augmentations			48,000	54,000
042L	Enrollment Fees - Operational Costs			503,000	490,500
042P	Postage			77,000	77,000
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	756,537	750,037
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			14,000	8,500
043F	Telecommunications/Data Transmission Lines			819,085	531,000
	Total Telecommunications Activities			833,085	539,500
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			4,306,040	1,150,522
044L	Library Computer System			70,443	58,978
044N	Operating Augments			1,082,000	987,000
	Total Information Technology Operational			5,458,483	2,196,500

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,258,460	892,667
045D	Resource Conservation Management			36,600	40,000
045H	Major Maintenance Allocation			594,834	402,000
	Total Facilities Management Operational			1,889,894	1,334,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			646,250	185,000
046F	American Disability Act (ADA) Accommodation			50,000	50,000
046G	Marketing			366,190	103,690
046H	Recruitment			127,430	60,000
046J	Conference and Travel			7,340	7,200
046K	Special Activities			52,500	52,500
046L	District-Wide Dues			393,633	357,500
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			1,978,489	1,151,036
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			1,692,720	
047U	Inter-Jurisdictional Exchange Agreements			105,833	
049C	Child Development Fund			252,377	117,428
049D,M,N	Capital Outlay Project Fund			320,006	320,006
062A,X	Campus-Funded FM Projects			(70,924)	
	Total Other Allocations			2,300,012	437,434
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			125,567	105,567
051C	PFE Prior Year Carryover			27,474	
051E	PFE Classified Staff Development Carryover			41,000	
	Total Partnership for Excellence			194,041	105,567

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			94,081,851	98,063,374
071C	Type C Benefit Costs			140,000	140,000
071D	STRS/PERS Set-Aside			12,500,000	
071F	Allocated Benefits Contra Account			(13,314,769)	(13,319,047)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(556,650)	(556,650)
071W	Retirees Health Benefits			3,537,769	3,537,769
	Net Fringe Benefits			96,372,701	87,849,946
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,184,327	3,184,327
072C	Safety Program			110,407	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			3,330,734	3,305,327
	<u>UTILITIES</u>				
073A	Electricity			39,923	39,923
073B	Gas			9,000	9,000
073D	Water/Garbage			16,000	16,000
073G	Honeywell Energy Management System			151,000	151,000
073H,J	Toxic Waste Removal/Dump Fees/Permits			26,500	26,500
073K	Utilities - Ethan Way			77,800	77,800
073L	Ethan Rent - Contra Account			(21,000)	(21,000)
073M	Utilities - Watertower			100,600	100,600
073O,P	Utilities			4,150	4,150
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			628,973	628,973

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			794,395	794,395
	Total Grant & Financial Aid Cash Match			794,395	794,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			1,408,018	2,676,595
	Continuing Funds Set-Asides, net			1,408,018	2,676,595
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(513,143)	(393,810)
079P	FM - COPFD Contras			2	
079x	Other Cost Recoveries - Parking			(346,375)	(346,375)
	Total Budget Savings/Cost Recovery			(1,438,582)	(1,319,251)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			8,659,248	
101B	Facilities Management			100,579	
101D	Information Technology			723,491	
101G	Program Development Funds			323,339	
	Total Rebudgets and Other Carryovers			9,806,657	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	169.68	170.35	136,201,605	114,138,867

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			587,134	
	Base Augmentation			3,333,071	
	Mandated Costs Current Year - Block Grant			1,492,447	1,492,447
	Mandated Costs - Past Claims			1,465,674	
	Prior Year One-time Apportionment			659,994	
	Appropriations Above Established Base Levels			2,464,203	3,414,625
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			12,322,523	7,227,072
	<u>Y BUDGET MID - RANGE FUNDING LEVEL*</u>				
	Incremental Funds:				
	COLA One-Time Only				8,240,000
	Interest Income			515,000	515,000
	Lottery Funds			902,078	322,709
085x	Increase Above X Budget			1,417,078	9,077,709
	Total Y Budget Funding Level			13,739,601	16,304,781
	<u>Z BUDGET MAXIMUM FUNDING LEVEL*</u>				
	Incremental Funds:				
	Growth from 2016-17			1,543,630	
	Lottery Funds			902,076	322,707
087x	Increase Above Y Budget			2,445,706	322,707
	Total Program Development & Other Improvements, Z Budget Funding Level			16,185,307	16,627,488
	TOTAL GENERAL PURPOSE FUNDS	169.68	170.35	152,386,912.00	130,766,355

*In fiscal year 2018-19 COLA funding is considered one-time only in Y budget and on-going in Z budget

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING AND TRANSIT SERVICES</u>				
608C	Classified Staff	31.10	32.65	3,078,229	3,078,901
608E,H,N	UTP Passthrough/Operational Costs			2,790,714	2,861,396
608F	Fixed Costs			17,588	17,588
608G	Parking			30,000	30,000
	Total Parking Services	31.10	32.65	5,916,531	5,987,885
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,33	Perkins 1C			52,500	49,875
350x	Federal Work Study (FWS)			(553,251)	(578,125)
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	89,565	85,087
385x	Northern California Central Valley Rural Trade Initiative			38,523	
380U,X,Y	State Trade & Export Promotion Project (STEP)			262,196	
	Total Federal	1.00	1.00	(110,467)	(443,163)

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2017-2018 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	
		FY2018	FY2019	FY2018	FY2019
	<u>SPECIAL PROGRAMS STATE</u>				
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	2.15	2.00	283,549	344,483
452cdlm, 455stuvyz,456	EWD Center for Excellence (CTXL) Hub	2.20	2.20	470,848	290,096
451X	State On-Behalf STRS			783,536	
443A,B	Innovations Awards	1.00		2,000,000	
481R	Innovative Paths to Public Service (IPPS)			50,000	
481T	SWP North Far North Regional Consortium	1.00	1.00	119,159	126,343
481U	New World of Work			41,250	
481V	Projects in Common by 12/31/18			88,037	
481Y,Z 482 Y,Z	Strong Workforce	1.06	1.06	1,941,545	200,598
468A	Innovation and Effectiveness (IEPI)			600,000	
486A,B	AB86 Adult Education			3,000	
486C	North For North Prof Dev			1,500	
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			371,204	
488E,F,G,J,L,M,N,P	Proposition 39 Program Improvement			70,083	
492A,B,C	Setaside Grant			13,873,930	
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			22,862	2,231,130
597x	Student Success & Support Programs (SSSP)			757,743	362,143
592x	CalWORKs			10,023	9,522
594A,H	Staff Diversity Funds			72,217	
700x	Lottery (Restricted, Proposition 20)			222,845	2,407,548
	Total State	7.41	6.26	21,783,331	5,971,863
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			2,252,942	
694E,F,T,U,V	Sutter Nurse Program			148,108	
696G	Los Rios Internship & Career Services (LINC)			3,409	
699N	Center for International Trade Development Program Income			61,126	
699L	Center of Excellence Program			155,593	
620S	Veteran Student Emergency Fund			36,068	
620T,U	College Futures			8,245	
646A	Foster Youth Planning			15,000	
589H	Cluster Research For Valley Vision			20,000	
617C	Sutter Health Plus Wellness Program			8,312	
	Total Local			2,708,803	
	TOTAL SPECIAL PROGRAMS	8.41	7.26	24,381,667	5,528,700
	TOTAL RESTRICTED FUNDS	39.51	39.91	30,298,198	11,516,585
	TOTAL GENERAL FUND BUDGET	209.19	210.26	182,685,110	142,282,940



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

ADMINISTRATORS - 011

There are no changes in administrative FTE for fiscal year 2018-19 at tentative. During 2017-18, four police captain positions were reclassified to management from supervisors.

INSTRUCTIONAL - 012

Instructional staffing is the single largest component of the District's budget. Staffing for 2018-19 is 0.5% higher than 2017-18, including summer. Fall/Spring WSCH is projected with a goal of improving productivity by 12% in 2018-19. For 2017-18, all colleges were below the District productivity goal of 518 with an overall productivity level of 462. The District's minimum goal for productivity is 518. Fall and spring are 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 5,000 more FTES with no increase in cost. This is important 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					
	2017-18 Actual as of P2			2018-19 Projections		
	WSCH	FTEF	Prod.	WSCH	FTEF	Prod.
ARC	237,660	531	448	273,311	531	515
CRC	132,692	270	492	141,068	269	525
FLC	81,523	171	475	89,408	170	525
SCC	201,015	441	456	227,012	441	515
<i>Total*</i>	652,890	1,413	462	730,799	1,411	518

** Does not include WSCH generated through instructional service agreement*

012Q Summer Instruction- Summer 2018 is authorized at 147.4 an increase of 11 FTEF over summer 2017. The additional FTEF are at CRC to try to prevent a reduction in base funding by keeping the college above 10,000 FTES.

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

012T Adjunct Faculty Office Hours – Compensation for adjunct faculty with loads .20 or greater. Participation is voluntary. The number of hours can range from 9-36 per semester.

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, 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 release time for level III department chairs. Stipends may increase as programs grow or new programs are added as well as through reorganization of departments.

FACULTY RELEASE AND REASSIGNMENTS – 013A, G, L

013A Staff Development (Type A & B Leaves) - The faculty contract provides for growth in A & B leaves relative 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 enrollment adjusted for duplication across colleges and certain programs. 2018-19 will be adjusted based upon fall 2018 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 2016	24,532	12,785	7,697	18,667	63,681
Fall 2017	23,845	12,764	7,812	18,071	62,492

015E,F College Nurses – Each college has a health center staffed by nurses (7.48 FTE). In fiscal year 2018-19, the district plans to begin assessing a fee to students for health center costs.

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.



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CLASSIFIED STAFF - 021

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

Location	Tentative Budget 2017-18	Converted/ Transferred or New Position	Tentative Budget 2018-2019
ARC	240.92	(.75)	240.17
CRC	127.13	(.11)	127.02
FLC	89.64	.50	90.14
SCC	204.52	.22	204.74
DO	67.80	3.00	70.80
DS	154.83	(1.78)	153.05
TOTAL	884.84	1.08	885.92

New positions in 2018-19 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. The vacancy factors reduce savings to the colleges and district departments from classified and administrative vacancies. For 2018-19, 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	(556,650)
Total Vacancy Factor	(2,976,650)

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 2017-18, apprenticeship program revenues were funded at \$5.90 per instructional hour. In 2018-19, RSI hours are proposed to receive the COLA and Base augmentation.

Program	2017-18 Related & Supplemental Instructional Hours (Est.)	2017-18 Work Experience FTES (Est.)
<i>Carpenters/Drywall</i>	474,655	681.36
<i>Sheet Metal</i>	22,904	11.56
<i>Electricians</i>	38,024	54.42
<i>Ironworkers</i>	66,540	115.41
<i>Plumbing/Pipefitting</i>	26,373	30.92
Total	628,496	893.67

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	2016-17 R2	2017-18 P2 est.
ARC – Natomas	16,307	15,243
CRC – Elk Grove	17,161	16,488
FLC – El Dorado Center	15,723	13,960
FLC – Rancho Cordova	14,485	14,008
SCC – Davis/UC Davis	13,262	11,890
SCC – West Sacramento	12,134	12,860

*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 training 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 2017-18 and the initial 2018-19 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	\$175,000 to \$680,000
041A	Average WSCH	\$6.42	Spring, summer, fall terms
041C	Maintenance & Supplies	\$0.29	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					
2017-18	259,511	23,573	868,215	584,680	1,029.65
COSUMNES RIVER COLLEGE					
2017-18	129,703	10,725	578,561	404,019	528.09
FOLSOM LAKE COLLEGE					
2017-18	81,044	6,138	526,235	324,371	340.37
SACRAMENTO CITY COLLEGE					
2017-18	197,649	20,261	845,720	559,108	844.10
TOTAL					
2017-18	667,908	60,697	2,818,731	1,872,178	2,742.21



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 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 2017-18 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 2018-19 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 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.
- 044G,H 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 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 6/1/17. 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 2017-18 that will be committed during 2018-19. 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. Any remaining amounts from prior years' designated appropriations or current year appropriations for the same categories are carried over to the next fiscal year.



General Fund Budget Guidelines

ALLOCATION OF DESIGNATED FUNDS FOR SPECIFIC PURPOSES

Because State funding levels for 2018-19 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 - 2018-19

The minimum funding level the District may receive. Revenue projections assume an FTES level of 51,979, which is 661 FTES below base. Dependent upon the funding model, this could result in a reduction of either \$3.3M or zero due to the hold harmless. A reduction would be absorbed through the COLA and base augmentation funds. 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 - 2018-19

The mid-range funding level reflects the same revenue projection as X budget with a funded FTES level of 52,640. Lottery funds are \$892K above the X Budget and are split between compensation and operational and/or capital needs. COLA is recognized as one-time only per the funding formula.

Z BUDGET - 2018-19

The maximum funding level projects the most optimistic funding for the District. Funded FTES are projected at 56,979 although the District is not projecting any growth funding due to uncertainty

regarding the funding formula. The COLA is on-going which will be true if the funding formula yields total funding greater than 2017-18 funding improved by the COLA. It is possible the COLA could be split between on-going and one-time. Lottery funds are budgeted at \$140/FTES or \$892K above the Y level.

RESTRICTED FUNDS/SPECIAL PROGRAMS

Special program appropriations for 2018-19 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 2017-18 funding levels. Additional amounts may be recorded during the 2018-19 fiscal year as allocations are finalized and additional awards are granted to the District. Categorical guidelines are used to distinguish the funding source for each program or award. As a general rule, federal programs are numbered in the 300-399 range, state are in the 400 to 599 range, and local are 600-699.

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

Restricted Funds – Parking and Transit Services – 608x

Funds collected through the sale of parking permits (semester) and daily permits as well as fines for violations. Expenditures are for parking related costs including college police and maintenance staff as well as some administrative staff and costs for processing fines. In spring 2016, a new agreement with Regional Transit (RT) was implemented to calculate the Universal Transit Pass (UTP) fees according to enrolled units. A portion of the funds collected from parking fines is paid to the county court systems.



General Fund Budget Guidelines

CATEGORICAL PROGRAMS

Federal Programs

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 2016-17, the District served 3,145 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 2016-17, 222 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 2016-17, the District served 5,464 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 2016-17, the District served 1,549 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**

	2018-19 Tentative Budget	2017-18 Revised Budget	2016-17 Actual	2015-16 Actual	2014-15 Actual	% Chg 2014-15 to 2018-19
Beginning Fund Balance						
<i>Uncommitted</i>	16,113,528	13,713,528	12,886,241	10,751,623	10,249,904	57.21%
<i>Committed</i>	5,043,581	42,153,581	34,502,125	20,188,144	17,296,722	-70.84%
Total Beginning Fund Balance	21,157,109	55,867,109	47,388,366	30,939,767	27,546,626	-23.20%
Apportionment, EPA, Property Taxes and Enrollment Fees						
<i>Base Funding</i>	303,900,279	292,767,753	283,912,955	266,753,163	251,092,136	
<i>COLA</i>	8,240,000	3,864,068		2,691,684	2,134,283	
<i>Basic Allocation Increase + Centers</i>		7,268,458	4,814,110	13,939,065	1,134,124	
<i>Growth</i>			1,543,630		9,546,599	
<i>Deficit</i>					(838,973)	
Total Base Allocation, COLA & Growth	312,140,279	303,900,279	290,270,695	283,383,912	263,068,169	18.65%
Lottery	6,545,416	7,704,154	6,768,659	7,773,240	6,609,944	-0.98%
Other General Purpose						
<i>Non-Resident/International Student Tuition</i>	5,225,944	5,225,944	4,568,034	4,233,052	4,141,384	26.19%
<i>Part-Time Faculty Compensation</i>	1,134,445	1,134,445	1,278,301	1,279,675	1,251,669	-9.37%
<i>Community Services</i>	1,078,499	1,181,161	1,172,265	1,164,502	1,177,234	-8.39%
<i>Other, including Interest & Enrollment Fee 2%</i>	18,975,212	25,724,594	25,621,524	45,937,513	8,562,960	121.60%
Total Other General Purpose	26,414,100	33,266,144	32,640,124	52,614,742	15,133,247	74.54%
Total Revenue & Beginning Fund Balance	366,256,904	400,737,686	377,067,844	374,711,661	312,357,986	17.26%

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

	2018-19 Tentative Budget		2017-18 Revised Budget		2016-17 Actual		2015-16 Actual		2014-15 Actual		% Chg 2014-15 to 2018 19	
	Appropriations	FTE	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Administrative Salaries												
Administration	7,093,778	43.84	6,879,025	43.84	6,086,650	39.90	6,032,925	38.90	5,513,869	37.90		
Instructional	7,389,867	48.95	7,329,780	48.95	7,176,490	48.94	7,094,808	48.95	6,540,601	48.45		
Student Services	2,401,572	15.95	2,388,356	15.95	2,210,692	15.95	2,430,026	15.95	2,176,875	17.00		
Outreach Centers	855,464	6.40	870,387	6.40	853,789	6.40	744,459	6.00	695,704	5.50		
Community Services	31,730	0.15	30,500	0.15	33,040	0.15	31,681	0.15	28,238	0.15		
Administration - Vacancy Factor	(260,000)		(260,000)									
Total Administrative Salaries	17,512,411	115.29	17,238,048	115.29	16,360,661	111.34	16,333,899	109.95	14,955,287	109.00	17.10%	5.77%
Instructional Salaries												
Regular, including vacancy factor	72,537,794	850.30	72,488,451	845.88	65,751,838	849.63	64,997,561	824.56	60,023,604	804.35		
Part-Time	19,078,711	413.51	18,794,085	411.11	21,868,913	389.04	22,943,851	421.79	23,349,149	431.88		
Outreach Centers	6,134,339	133.39	6,413,293	140.13	6,233,223	152.61	6,094,178	152.61	5,065,921	154.57		
Instructional Coordinators	835,549	9.30	832,406	9.30	896,379	9.30	905,324	10.30	870,193	9.30		
Instructional Work Experience Coordinators	376,146	4.00	366,135	4.00	348,558	4.00	339,031	4.00	317,110	4.00		
Adjunct Office Hours	1,820,504		1,820,504		1,034,970		1,061,504		942,099			
Substitute Instructors	291,774	9.00	291,774	9.00	298,235	9.00	282,981	9.00	270,111	9.00		
Summer Instruction	6,778,632	147.40	6,268,314	131.40	6,056,580	128.41	5,846,965	110.03	4,674,979	91.27		
Total Instructional Salaries	107,853,449	1,566.90	107,274,962	1,550.82	102,488,696	1,541.99	102,471,395	1,532.29	95,513,166	1,504.37	12.92%	4.16%
Librarians												
Librarian/Audio Visual	2,065,209	25.80	2,096,645	25.80	1,890,930	25.60	1,742,557	23.60	1,553,848	23.00		
Library - Adjunct/Overload	246,750	3.60	202,362	3.60	372,710	3.80	362,409	5.80	483,664	6.40		
Total Librarians	2,311,959	29.40	2,299,007	29.40	2,263,640	29.40	2,104,966	29.40	2,037,512	29.40	13.47%	0.00%
Instructional Support Services												
Academic Program Coordinators	1,362,448	15.70	1,357,419	16.10	1,184,697	14.90	1,105,290	13.90	1,136,926	13.70		
Instructional Development Coordinators	772,697	8.40	800,969	9.40	707,461	8.00	661,774	8.00	716,520	8.00		
SRPSTC Coordinators	245,823	3.00	245,824	3.00	178,556	3.00	178,556	3.00	169,785	3.00		
Fire Training Coordinator	59,802	1.00	65,793	1.00	104,885	1.00	104,885	1.00	98,889	1.00		
UC Davis - English Coordinator							33,372	0.40				
Total Instructional Support Services	2,440,770	28.10	2,470,005	29.50	2,175,599	26.90	2,083,877	26.30	2,122,120	25.70	15.02%	9.34%
Faculty Stipends												
Faculty Evaluation	28,600		28,600		22,950		27,688		27,350			
Department Chair Release Time/Stipends	1,859,086	14.80	1,859,086	14.80	1,736,778	15.00	1,777,156	15.00	1,459,234	14.60		
Performing Arts Stipends	353,236		353,236		299,541		314,627		300,482			
Athletic (Coaching) Stipends	303,907		303,907		285,948		273,739		260,541			
Total Faculty Stipends	2,544,829	14.80	2,544,829	14.80	2,345,217	15.00	2,393,210	15.00	2,047,607	14.60	24.28%	1.37%
Faculty Release/Reassignment												
Staff Development Type A & B Leaves	659,218	7.10	659,218	7.10	498,492	7.10	578,160	7.10	753,805	7.10		
LRC Media Operations	28,290	0.50	28,290	0.50	3,135	0.50	22,005	0.50	35,546	0.50		
Retraining - Type E Leaves	92,848	1.00	92,848	1.00		1.00	13,469	1.00	9,278	1.00		
Collective Bargaining	324,967	3.50	324,966	3.50	407,194	4.00	368,676	3.50	318,770	3.50		
President's/Chancellors Release Time	501,637	5.00	501,637	5.00	422,726	5.00	352,564	5.00	317,206	5.00		
Puente Program	35,702	0.40	35,702	0.40	36,920	0.40	28,873	0.40	37,312	0.40		
Total Release/Reassignment	1,642,662	17.50	1,642,661	17.50	1,368,467	18.00	1,363,747	17.50	1,471,917	17.50	11.60%	0.00%
Academic Senate												
Reassigned Time, Conference & Travel	864,491	10.00	864,491	10.00	817,958	10.00	695,047	7.00	686,644	7.00		
Total Academic Senate	864,491	10.00	864,491	10.00	817,958	10.00	695,047	7.00	686,644	7.00	25.90%	42.86%

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

	2018-19 Tentative Budget		2017-18 Revised Budget		2016-17 Actual		2015-16 Actual		2014-15 Actual		% Chg 2014-15 to 2018 19	
	Appropriations	FTE	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Student Services												
<i>Counseling</i>	6,270,781	69.78	6,611,992	71.09	6,044,473	73.76	6,061,501	74.90	6,289,784	74.90		
<i>Health Services</i>	573,177	6.00	559,498	6.00	542,945	6.00	537,578	6.00	506,190	6.00		
<i>Health Services - Adjunct/Overload</i>	76,197	1.48	73,269	1.48	39,056	1.48	36,640	1.48	32,790	1.48		
<i>Cultural Awareness Coordinator</i>	106,983	1.00	102,868	1.00	100,851	1.00	100,851	1.00	96,950	1.00		
<i>Transfer Services - TOP Contract</i>	93,946		93,946		60,526		93,052		37,800			
<i>Student Life Coordinator</i>	210,873	2.00	210,873	2.00	177,969	2.00	194,767	2.00	187,233	2.00		
Total Student Services	7,331,957	80.26	7,652,446	81.57	6,965,820	84.24	7,024,389	85.38	7,150,747	85.38	2.53%	-6.00%
EOPS/MESA - District Contribution												
<i>Coordinators</i>	577,165	7.00	678,434	7.00	665,071	7.00	649,256	7.00	643,894	7.00		
<i>Fringe Benefits</i>	211,946		226,438		224,815		211,514		197,032			
EOPS/MESA Coordinators	789,111	7.00	904,872	7.00	889,886	7.00	860,770	7.00	840,926	7.00	-6.16%	0.00%
Total Faculty Salaries	125,779,228	1,753.96	125,653,273	1,740.59	119,315,283	1,732.53	118,997,401	1,719.87	111,870,639	1,690.95	12.43%	3.73%
Classified Staffing												
<i>Administration</i>	11,155,405	172.90	10,736,497	170.54	9,692,604	172.59	9,689,157	171.06	9,182,224	172.61		
<i>Instructional Support</i>	12,103,268	215.20	11,999,021	214.42	11,003,703	215.95	10,750,068	217.69	10,023,662	211.54		
<i>Student Services</i>	9,509,085	167.63	9,418,424	168.64	8,150,752	168.02	8,219,499	163.01	7,897,205	164.42		
<i>Community Relations</i>	724,354	10.00	665,007	10.00	553,926	9.00	587,432	9.09	507,687	8.09		
<i>Custodial/Maintenance/Transportation</i>	11,875,476	194.85	11,815,128	194.68	10,676,693	193.94	10,334,361	195.65	9,763,247	189.97		
<i>Information Technology</i>	7,429,806	75.91	6,361,217	75.91	6,297,453	74.74	6,288,911	74.65	5,854,622	72.16		
<i>Community Services Fund</i>	98,013	1.00	110,685	1.00	99,783	0.99	109,079	1.72	133,355	1.72		
<i>Printing (funded through cost recovery)</i>	62,864	1.00	62,864	1.00	63,259	1.00	59,825	1.00	56,174	1.00		
<i>Transfer Center</i>							181,927	3.00	162,670	3.00		
<i>Outreach Centers</i>	2,793,546	44.70	2,810,697	45.02	2,524,951	46.09	2,549,980	46.24	2,430,741	45.29		
<i>Classified Staff Development (PFE)</i>	73,007	1.23	73,007	1.23	47,431	1.23	15,944	1.41	47,106	1.41		
<i>PDF Bank</i>	145,101	2.50	145,101	2.50	6,387	2.50		2.65		6.38		
<i>Classified Vacancy Factor</i>	(790,000)		(790,000)									
Total Classified Staffing	55,179,925	886.92	53,407,648	884.94	49,116,942	886.05	48,786,183	887.17	46,058,693	877.59	19.80%	1.06%
Apprenticeship Programs												
<i>Operational Costs/Fixed Costs</i>	312,534	2.00	307,380	2.00	235,345	2.00	103,599	0.80	31,165		902.84%	
<i>Instructional/Administrative Costs</i>	4,591,132		4,591,132		4,595,492		2,397,153		747,948		513.83%	
Total Apprenticeship Programs	4,903,666	2.00	4,898,512	2.00	4,830,837	2.00	2,500,752	0.80	779,113	0.00	529.39%	
Outreach Centers												
<i>Instructional Contracts</i>	2,634,526		2,634,526		2,648,862		2,542,421		2,080,471			
<i>Operational Costs</i>	453,148		430,942		366,839		214,806		100,307			
<i>Fixed Costs</i>	679,415		939,415		786,914		937,125		934,321			
<i>Telecommunications & IT</i>	3,000		3,000		7,241		13,917		14,020			
Total Outreach Centers Operational/SRPSTC Contracts	3,770,089	0.00	4,007,883	0.00	3,809,856	0.00	3,708,269	0.00	3,129,119	0.00	20.48%	
Total Community Service	948,756	0.00	1,039,976	0.00	1,039,442	0.00	970,835	0.00	1,036,078	0.00	-8.43%	
Total College Discretionary Funds	6,980,273		7,434,139		6,790,614		6,516,003		6,348,423		9.95%	

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

	2018-19 Tentative Budget		2017-18 Revised Budget		2016-17 Actual		2015-16 Actual		2014-15 Actual		% Chg 2014-15 to 2018 19	
	Appropriations	FTE	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Other Operational Funds												
College Discretionary Funds	181,500		266,500		100,027		130,316		97,602			
Operational Expense Allocation	842,076		911,290		934,071		786,238		812,985			
Special Program Augmentation					8,017		807,626		8,239			
Other Operational Funds	1,142,635		2,709,426		1,205,612		1,071,501		824,122			
Total Other Operational Funds	2,166,211	0.00	3,887,216	0.00	2,247,727	0.00	2,795,681	0.00	1,742,948	0.00		24.28%
College Related Activities												
LRC - LRC/Media Operations	64,310		64,310		49,879		21,249		8,665			642.18%
Education Initiative	120,000		433,185		161,025		139,323		55,078			117.87%
Tutorial Centers	97,500		97,500		76,086		57,866		84,999			14.71%
Instructionally Related Support	10,000		10,000		10,000		10,000		10,000			0.00%
Financial Aid Administrative Costs	20,331		20,331		11,233		9,454		8,082			151.56%
Bus Rental	465,087		564,739		476,012		558,259		520,223			-10.60%
Other Operational Augment	142,572		136,572		93,084		65,385		42,682			234.03%
Math, Engineering, Science Achieve/CCCP Program	43,560		43,560		8,762		14,520		21,927			98.66%
Enrollment Fees - Operational Costs	560,999		573,499		735,811		676,385		603,349			-7.02%
International Student Education			81,547		73,855		72,791		129,037			-100.00%
Postage	77,000		77,000		42,506		34,227		20,086			283.35%
Foreign Study	7,000		7,000		5,049		5,772		4,125			69.70%
Telecommunications - SECC	35,937		35,937		18,000		11,534		24,859			44.56%
Total College Related Activities	1,644,296	0.00	2,145,180	0.00	1,761,302	0.00	1,676,765	0.00	1,533,112	0.00		7.25%
Telecommunications Activities												
Operational Costs	8,500		14,000		8,739		5,382		10,447			-18.64%
Data Transmission Lines	531,000		819,085		539,886		609,838		381,177			39.31%
Total Telecommunications Activities	539,500	0.00	833,085	0.00	548,625	0.00	615,220	0.00	391,624	0.00		37.76%
Information Technology												
Operational Maintenance ¹	1,150,522		4,306,040		2,246,816		2,328,458		2,599,336			-55.74%
Library Computer System	58,978		70,443		52,841		58,978		38,772			52.11%
Districtwide Site Licenses					285,338		259,446		228,386			-100.00%
Operating Augments	987,000		1,082,000		909,823		621,590		497,919			98.23%
Total Information Technology	2,196,500	0.00	5,458,483	0.00	3,494,818	0.00	3,268,472	0.00	3,364,413	0.00		-34.71%
Facilities Management												
Operational Expenses/Conservation Mgmt	932,667		1,295,060		1,218,185		1,180,998		1,019,746			-8.54%
Major Maintenance Allocation	402,000		594,834		565,869		447,657		498,614			-19.38%
Campus-Funded FM Projects			(70,924)		(128,329)		(120,511)		(129,130)			-100.00%
Total Facilities Management	1,334,667	0.00	1,818,970	0.00	1,655,725	0.00	1,508,144	0.00	1,389,230	0.00		-3.93%

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

	2018-19 Tentative Budget		2017-18 Revised Budget		2016-17 Actual		2015-16 Actual		2014-15 Actual		% Chg 2014-15 to 2018 19	
	Appropriations	FTE	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Institutional Support Costs												
<i>Audit & Legal Expenses</i>	185,000		646,250		340,774		318,033		408,204			-54.68%
<i>Interest Expense</i>									73,300			
<i>Facility Rentals</i>	234,867		234,867		205,215		217,262		184,916			27.01%
<i>American Disability Act (ADA) Accommodation</i>	140,000		140,000		167,831		159,141		115,472			21.24%
<i>Marketing</i>	103,690		366,190		335,236		442,569		182,673			-43.24%
<i>Recruitment</i>	60,000		127,430		117,756		97,063		81,032			-25.96%
<i>Conference and Travel</i>	139,800		142,690		117,201		125,104		120,466			16.05%
<i>Special Activities</i>	68,500		91,500		72,925		57,353		49,103			39.50%
<i>District-Wide Dues</i>	357,500		393,633		362,767		352,469		321,699			11.13%
<i>Election Expenses</i>					472,839				308,864			-100.00%
<i>Trustee Expenses</i>	195,234		195,234		180,340		177,170		173,282			12.67%
<i>Student Trustee</i>	23,443		23,443		25,197		11,893		24,558			-4.54%
<i>Student Access Card</i>	56,469		56,469		50,137		50,241		49,876			13.22%
<i>Employee Educational Reimbursements</i>	60,000		60,000		29,762		17,729		21,440			179.85%
Total Institutional Support Costs	1,624,503	0.00	2,477,706	0.00	2,477,980	0.00	2,026,027	0.00	2,114,885	0.00		-23.19%
Program Development & Other Allocations												
<i>Program Development Funds</i>			2,724,760		814,344		335,057	0.00	421,046	2.40		-100.00%
<i>Staff Development</i>	100,000	1.50	345,512	1.50	193,955	1.50	157,063	1.50	128,336	1.50		-22.08%
<i>Inter-Jurisdictional Agreements</i>	125,892	1.00	393,358	1.00	487,604	1.00	531,407	1.00	327,901	1.00		-61.61%
<i>Interfund Transfers</i>	437,434		572,383		637,245		656,215		815,605			-46.37%
Total Other Allocations	663,326	2.50	4,036,013	2.50	2,133,148	2.50	1,679,742	2.50	1,692,888	4.90		-60.82%
Partnership for Excellence												
<i>PFE Projects (current year)</i>	1,672,104		1,693,414		559,937		505,091		381,137			338.71%
<i>PFE Prior Year Carryover</i>			3,307,588		837,968		1,711,937		681,111			-100.00%
<i>PFE Classified Staff Development Carryover</i>			125,716		54,351		66,012		59,623			-100.00%
Total Partnership for Excellence Operational	1,672,104	0.00	5,126,718	0.00	1,452,256	0.00	2,283,040	0.00	1,121,871	0.00		49.05%
Fringe Benefits												
<i>Employer Benefit Costs</i>	84,172,177		80,194,932		66,181,224		62,329,447		52,884,145			59.16%
<i>Type C Benefit Costs</i>	140,000		140,000		154,676		3,973		92,425			51.47%
<i>STRS/PERS Set-Aside</i>			12,500,000									
<i>Retirees Health Benefits</i>	3,537,769		3,537,769		3,226,382		3,883,210		2,527,907			39.95%
Total Fringe Benefits	87,849,946	0.00	96,372,701	0.00	69,562,282	0.00	66,216,630	0.00	55,504,477	0.00		58.28%
Insurance												
<i>Insurance Premium/Self Insurance Funding</i>	3,184,327		3,184,327		4,990,339		3,280,946		3,213,127			-0.90%
<i>Safety Program</i>	85,000		110,407		93,401		99,621		84,177			0.98%
<i>Loss of Fixed Assets</i>	36,000		36,000									
Total Insurance	3,305,327	0.00	3,330,734	0.00	5,083,740	0.00	3,380,567	0.00	3,297,304	0.00		0.24%

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

	2018-19 Tentative Budget		2017-18 Revised Budget		2016-17 Actual		2015-16 Actual		2014-15 Actual		% Chg 2014-15 to 2018 19	
	Appropriations	FTE	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Utilities												
Electricity	5,179,768		5,179,768		5,239,080		5,007,772		4,751,084			9.02%
Gas	1,290,232		1,290,232		1,294,560		980,576		1,076,463			19.86%
Water/Garbage	643,000		643,000		637,470		593,167		641,089			0.30%
Sewer/Pest Control	610,000		610,000		655,407		608,265		601,069			1.49%
Allocated to Auxiliaries (Contra)	(233,000)		(233,000)		(203,305)		(186,755)		(221,596)			5.15%
Honeywell Energy Management System	151,000		151,000		146,778		144,789		141,622			6.62%
Toxic Waste Removal/Dump Fees/Permits	187,075		187,075		169,651		165,184		172,794			8.26%
DS/DO Facilities	184,765		184,765		336,671		284,898		194,953			-5.23%
DW - Reserve	225,000		225,000		225,000		225,000		225,000			
Total Utilities	8,237,840	0.00	8,237,840	0.00	8,501,312	0.00	7,822,896	0.00	7,582,478	0.00		8.64%
Grant Matching Funds												
Workability III	12,000		12,000		12,000		12,000		12,000			
Financial Aid - FWS & FSEOG	794,395		794,395		1,084,582		1,030,090		995,647			-20.21%
Total Grant Matching Funds	806,395	0.00	806,395	0.00	1,096,582	0.00	1,042,090	0.00	1,007,647	0.00		-19.97%
Prior Year Continuing Funds												
Continuing Funds Set-Asides	2,676,595		1,408,018				17,040					
Total Prior Year Continuing Funds	2,676,595	0.00	1,408,018	0.00	-	0.00	17,040	0.00	0	0.00		
Total Budget Savings/Cost Recovery	(1,319,251)	0.00	(1,438,582)	0.00	(1,770,321)	0.00	(1,156,733)	0.00	(2,568,868)	0.00		-48.64%
Rebudgets and Other Carryovers												
General Purpose			8,813,852		109,625		3,930		10,061			-100.00%
Facilities Management			100,579		46,887		36,117		85,755			-100.00%
Staff Development (Type A/B)			100,724	0.83	5,532	0.81		0.40	51,912	2.00		
Information Technology			723,491		72,772		257,674		103,499			
College Discretionary Funds			4,962,940		1,185,693		1,720,407		1,133,028			-100.00%
Program Development Funds			347,111		59,856		19,344		37,945			-100.00%
SBA Prior Year Match									16,736			-100.00%
Staff Development			166,617		64,087		67,118		64,322			-100.00%
Total Rebudgets and Other Carryovers	0	0.00	15,215,314	0.83	1,544,452	0.81	2,104,590	0.40	1,503,258	2.00		-100.00%
Total Program and Other Improvements	16,627,488	0.00	16,185,307	0.00	20,147,472	0.00	34,229,782	0.00	17,563,600	0.00		-5.33%
Ending Fund Balance, June 30:												
Uncommitted	16,113,528		16,113,528		13,713,528		12,886,241		10,751,623			
Committed	5,043,581		5,043,581		42,153,581		34,502,125		20,188,144			
Total Ending Fund Balance	21,157,109		21,157,109		55,867,109		47,388,366		30,939,767			
Total Appropriations/Expenditures/Ending Fund Balance	366,256,904	2,760.67	400,737,686	2,746.15	377,067,844	2,735.23	374,711,661	2,720.69	312,357,986	2,684.44		17.26% 2.84%

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 5.7% 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	Retiree Benefits 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>\$10,276,585</u>	<u>\$841,406</u>	<u>\$1,426,248</u>	<u>\$12,331,341</u>	<u>\$0</u>
Projected Uncommitted Fund Balance	\$16,113,528	\$659,391	\$232,018	\$3,252,023				\$249,599	\$19,918		\$1,149,346	
Committed Fund Balance	5,043,581			10,033,946			\$830,265	9,911,986	35,673	\$1,465,748	7,543,297	12,675,000
Restricted Fund Balance	2,407,556					\$22,817,738						
Total Projected Fund Balance – June 30, 2018	<u>\$23,564,665</u>	<u>\$659,391</u>	<u>\$232,018</u>	<u>\$13,285,969</u>	<u>\$0</u>	<u>\$22,817,738</u>	<u>\$830,265</u>	<u>\$10,161,585</u>	<u>\$55,591</u>	<u>\$1,465,748</u>	<u>\$8,692,643</u>	<u>\$12,675,000</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.

REVISED FUNDING MODEL

As part of the 2018-19 state budget proposal, the funding model is proposed to be changed to include funding elements based on student demographics and student success metrics. More will be known as the 2018-19 state budget process comes to a close.

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 2017-18	Resident	Nonresident
CCC	\$1,380	\$9,030
CSU	\$6,881*	\$17,919
UC	\$13,900*	\$40,644

*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 \$6.42. 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 \$0.29. 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

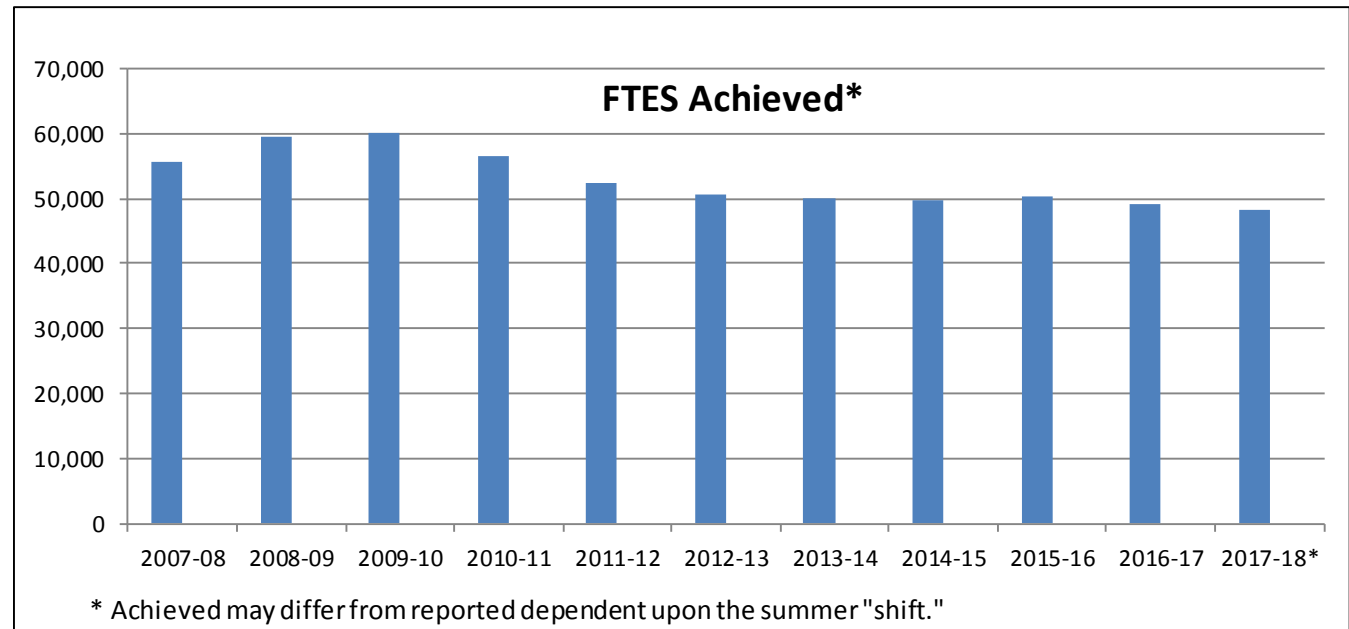
increases occurred. It is unfortunate that demand for retraining and upgrading increases during an economic downturn which generally coincides with tighter fiscal circumstances. Fee increases to help balance the budget tend to dampen enrollment.

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 2007-08.

Fiscal Year	FTES	% Change
2007-08	55,676	
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	49,175	-2.26%
2017-18*	48,182	-2.02%

*projected



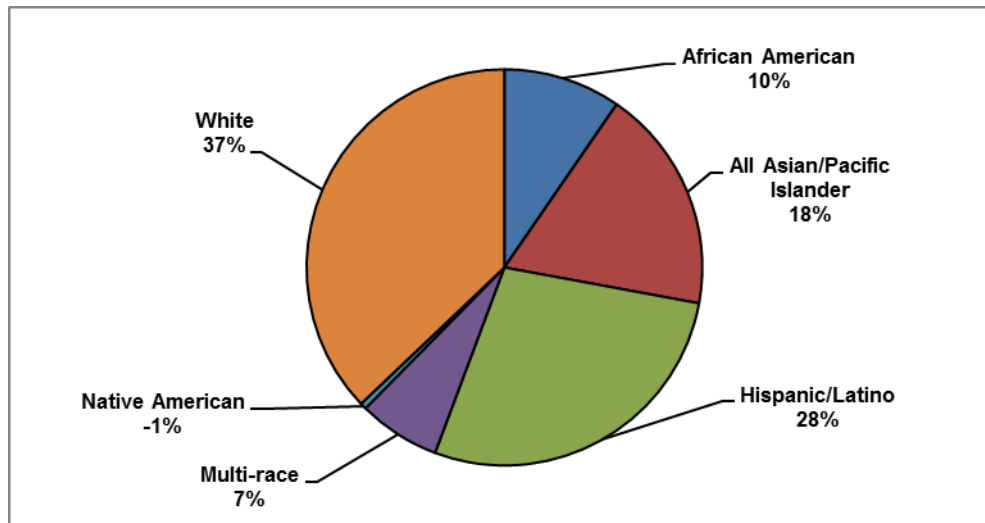


Student Enrollment

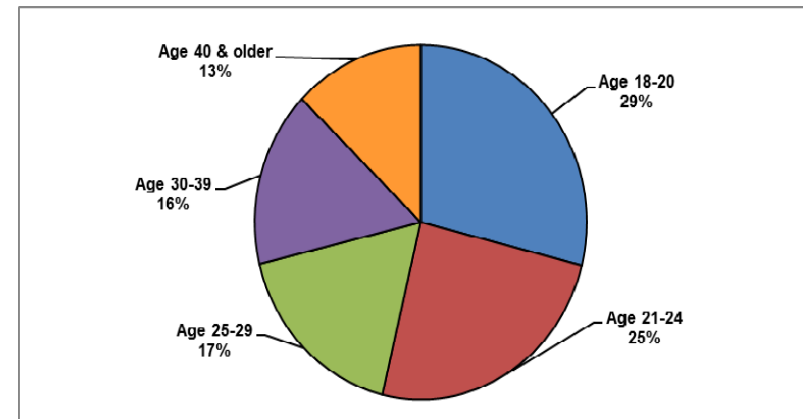
STUDENT POPULATION

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 2017.

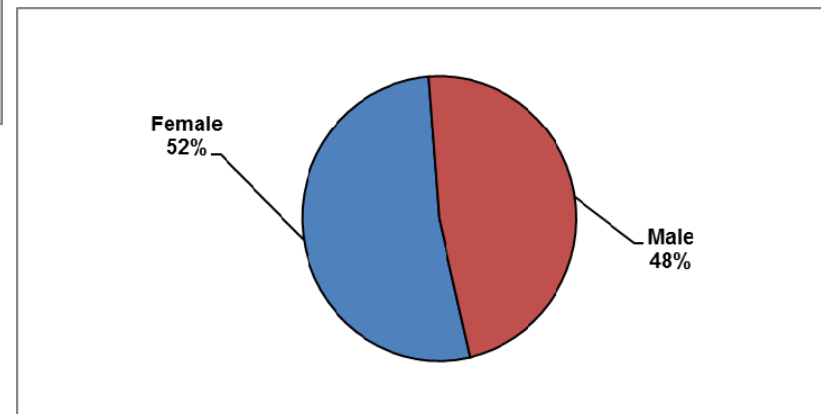
Ethnicity:



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.

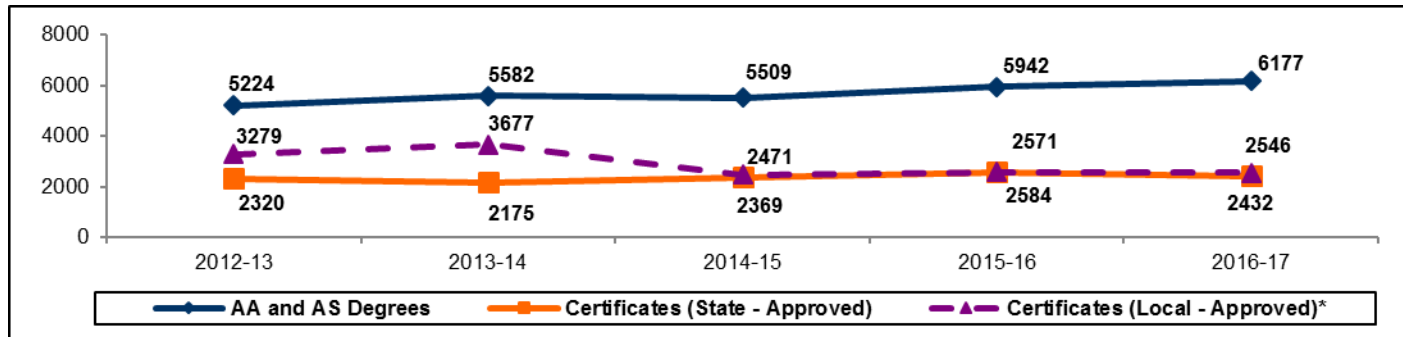
Annually, the California Community College Chancellor's Office forecasts enrollment for districts. The forecast has been dramatically downgraded since the recession. Whereas in 2008, the State had forecasted Los Rios' fall 2017 enrollment to be over 127,000 students, it is now forecasting fall 2017 enrollment 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.



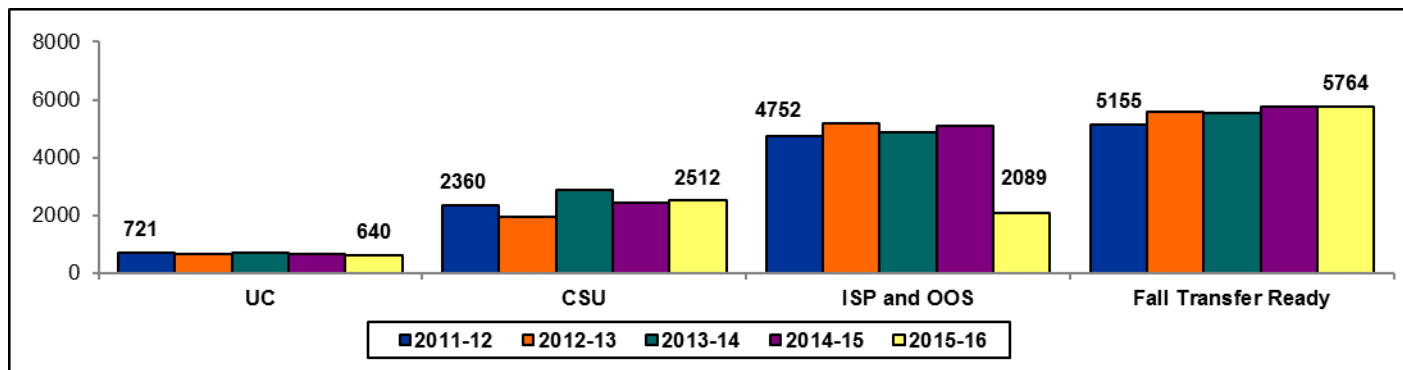
Student Achievement

Number of Degrees and Certificates Awarded



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

Transfers to 4-Year Institutions and Transfer Ready Status





Property Tax Analysis

PROPERTY TAX REVENUES

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

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

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

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

The amount of local property tax revenues is determined through a complex formula, based in post-Proposition 13 prescriptions that have been subsequently modified primarily as shifts, between the State, counties, and districts. One example of such a shift is

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

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

This can be very difficult to manage as property tax revenues may be over-estimated in the budget and the actual receipts not known until after the close of the fiscal year. Property tax shortfalls generally coincide with tight budget years, further constraining district operations in difficult years. The following table shows shortfalls from property taxes and/or enrollment fees since 2005-06:

Fiscal Year	Deficit Factor	Deficit Amount
2005-06, 2006-07, None		
2007-08	0.33%	\$(827,752)
2008-09	1.20%	\$(3,087,612)
2009-10	None	
2010-11	0.32%	\$(830,040)
2011-12	1.94%	\$(4,625,749)
2012-13	0.19%	\$(467,234)
2013-14	0.45%	\$(1,257,118)
2014-15, 2015-16, 2016-17, None		
2017-18 (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
2017-18	\$183,348,159,670	6%	124%
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
Series F Bonds	Feb 8, 2018	\$27,500,000
Remaining Authorization		\$0

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.



Capital Facilities Program

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. \$220M 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
Series C Bonds	Feb 8, 2018	\$65,000,000
Remaining Authorization		\$220,000,000

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. In February 2018, the District issued Series F, Measure A for the remaining authorization of \$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. Series C was issued in February 2018 for \$65 million leaving \$220 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



LRCCD Debt Obligations

\$16.4 million (net present value \$11.6 million). The District maintained its ratings from both S&P and Moody's.

In December 2017, the District issued refunding bonds to refinance \$106,850,000 of outstanding 2008 (Measure M) Series A bonds. Given the change in federal tax law through the Tax Cuts and Jobs Act, the ability to complete advanced refundings was eliminated at the end of 2017. The District was able to expeditiously work through this timeline to save our taxpayers \$12.8 million.

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.

GO Bond Outstanding Debt			
Measure	Series	Issued	Balance
A	A*	2002	\$ -
A	B*	2004	\$ -
A	C*	2006	\$ -
A	D*	2009	\$ 3,435,000
A	A	2010	\$ 14,055,000
M	A*	2010	\$ 6,055,000
A	B	2011	\$ 29,945,000
A	C	2012	\$ 52,515,000
A	E	2013	\$ 17,800,000
M	B	2013	\$ 56,000,000
A	D	2016	\$ 33,865,000
M	A	2017	\$ 106,850,000
A	D	2018	\$ 27,500,000
M	C	2018	\$ 65,000,000
Total			\$ 413,020,000

*** Refunded the series at a later date for tax savings.**

The following is the annual debt and interest obligations:

2002 Measure A			
Year(s)	Principal	Interest	Total
2018	\$ 13,400,000	\$ 7,394,550	\$ 20,794,550
2019	\$ 11,550,000	\$ 7,782,350	\$ 19,332,350
2020	\$ 15,050,000	\$ 7,235,050	\$ 22,285,050
2021	\$ 13,205,000	\$ 6,637,713	\$ 19,842,713
2022-2026	\$ 86,065,000	\$ 22,074,300	\$ 108,139,300
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	\$ 192,515,000	\$ 58,788,238	\$ 251,303,238

2008 Measure M			
Year(s)	Principal	Interest	Total
2018	\$ 2,320,000	\$ 8,853,903	\$ 11,173,903
2019	\$ 5,280,000	\$ 15,134,793	\$ 20,414,793
2020	\$ 5,625,000	\$ 15,011,063	\$ 20,636,063
2021	\$ 6,290,000	\$ 14,803,137	\$ 21,093,137
2022-2026	\$ 35,430,000	\$ 43,196,000	\$ 78,626,000
2027-2031	\$ 78,180,000	\$ 29,901,825	\$ 108,081,825
2032-2036	\$ 90,400,000	\$ 11,309,812	\$ 101,709,812
2037-2039	\$ 12,700,000	\$ 830,875	\$ 13,530,875
Total	\$ 236,225,000	\$ 139,041,408	\$ 375,266,408



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 declined by almost 2% in 2016-17 and is currently projected to decline by another 2% for 2017-18. The District was in stability in 2015-16 but reported base FTES for 2016-17 and expects 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. Deputy Chancellor Theresa Matista (formerly the Vice Chancellor of Finance) replaced Deputy Chancellor Sue Lorimer when she retired in 2017. 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. 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*

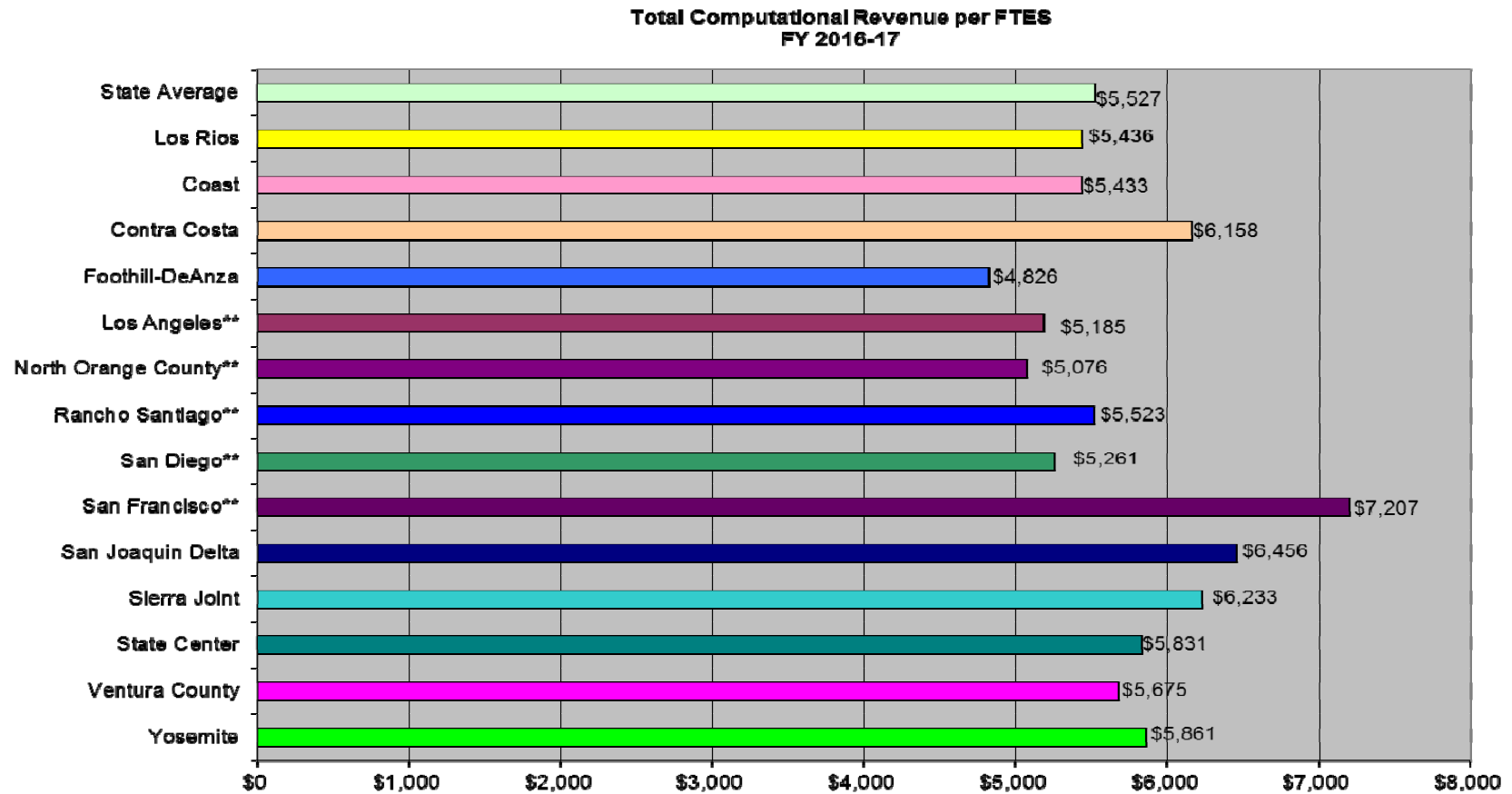
Has the district met the requirements of the 50 percent law? *Yes, for 2015-16 the District was at 51.78% and 52.41% for 2016-17.*

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



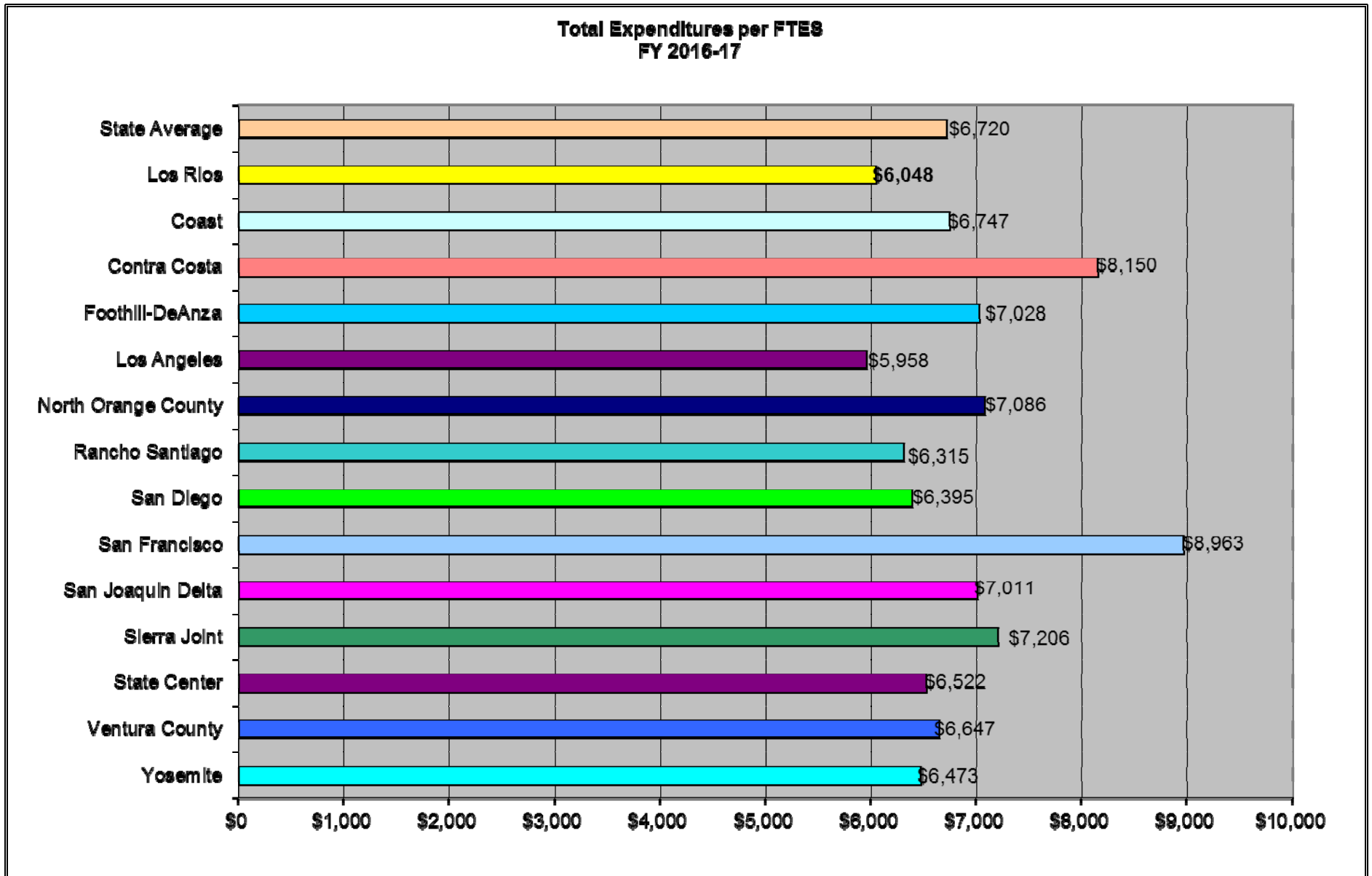
Comparative Analysis

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



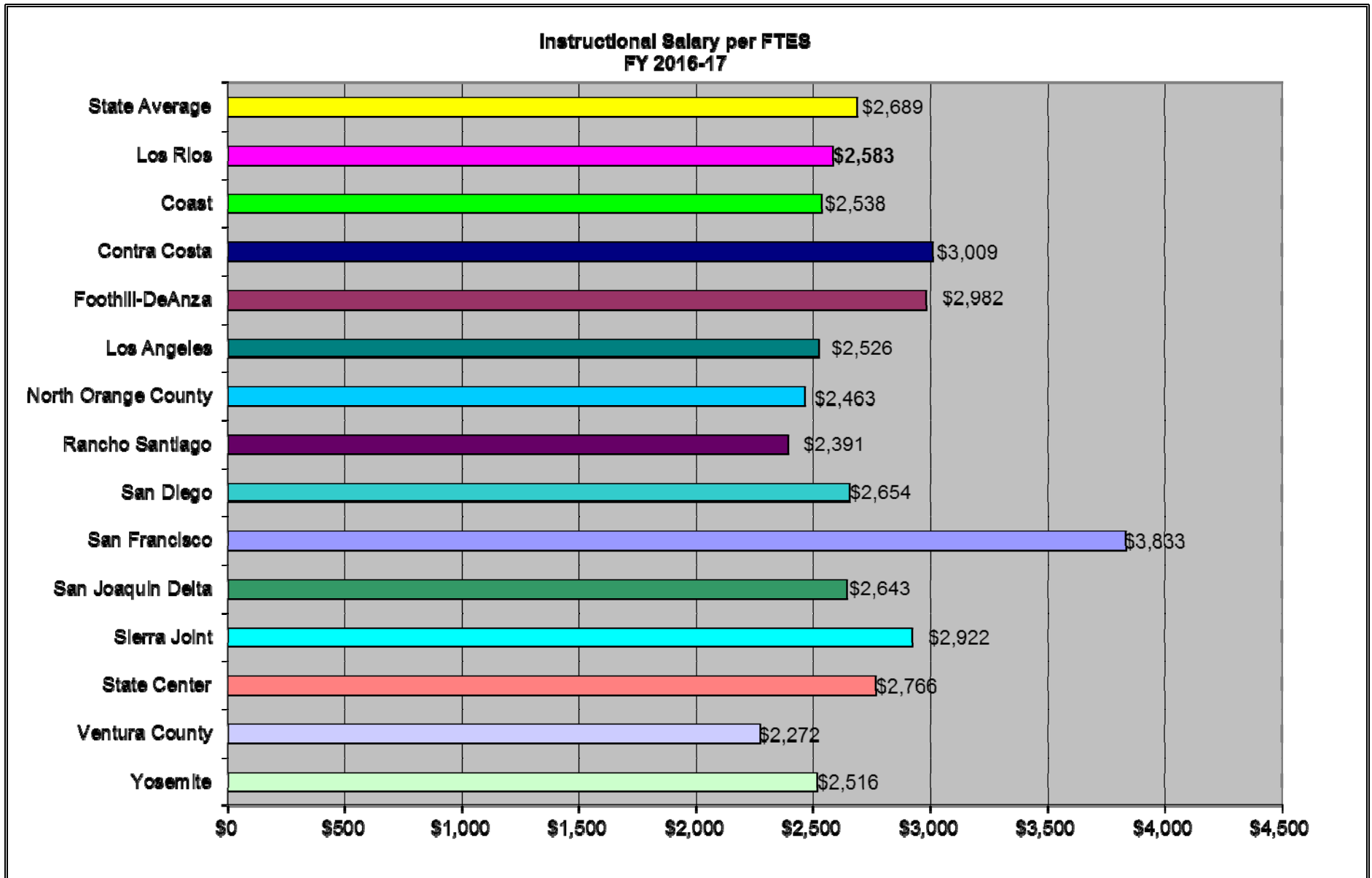


Comparative Analysis





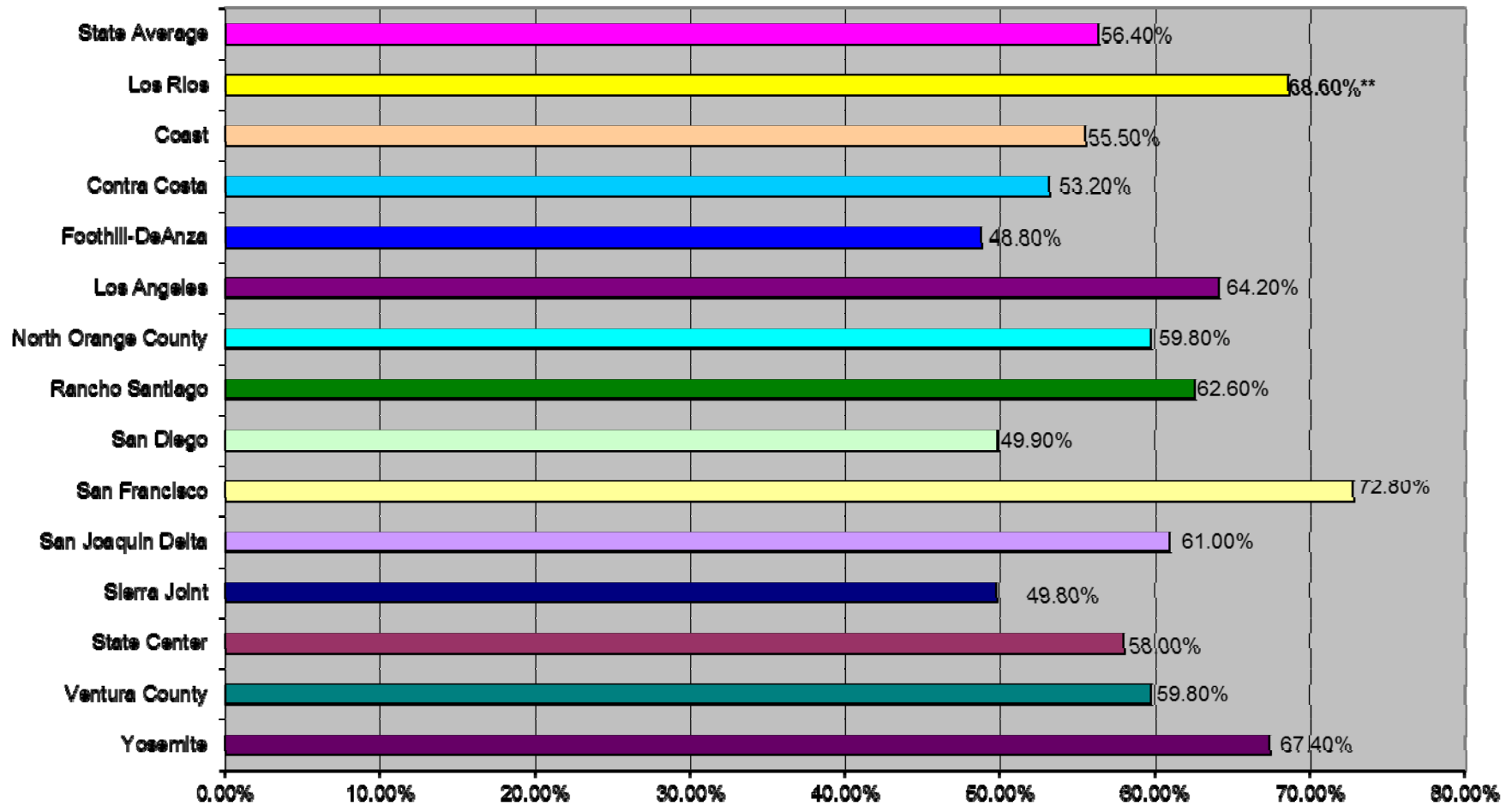
Comparative Analysis





Comparative Analysis

Full-Time/Part-Time Ratio
Fall 2016*

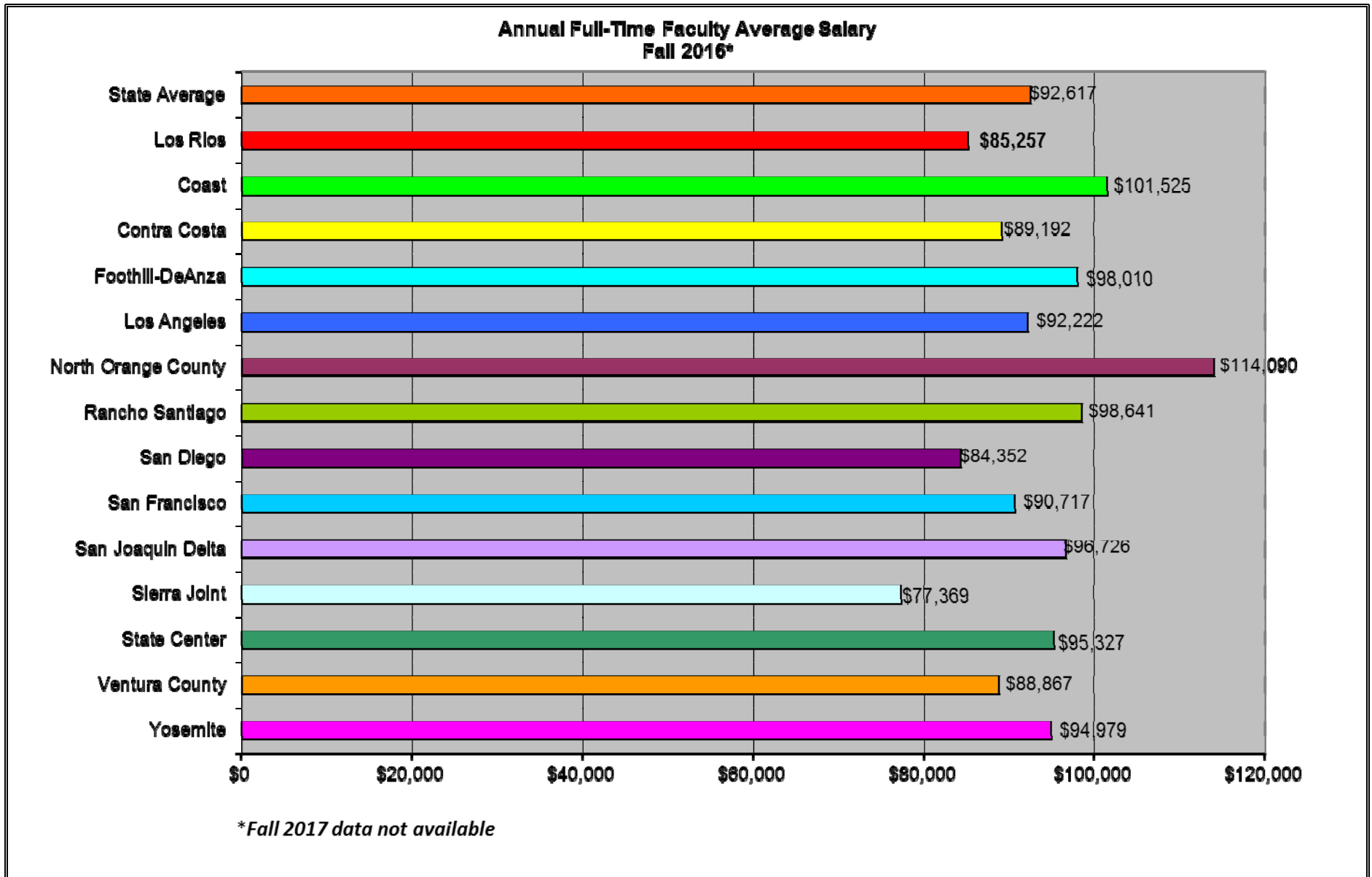


*Fall 2017 data not available

**Hiring of all authorized positions would yield 70%.

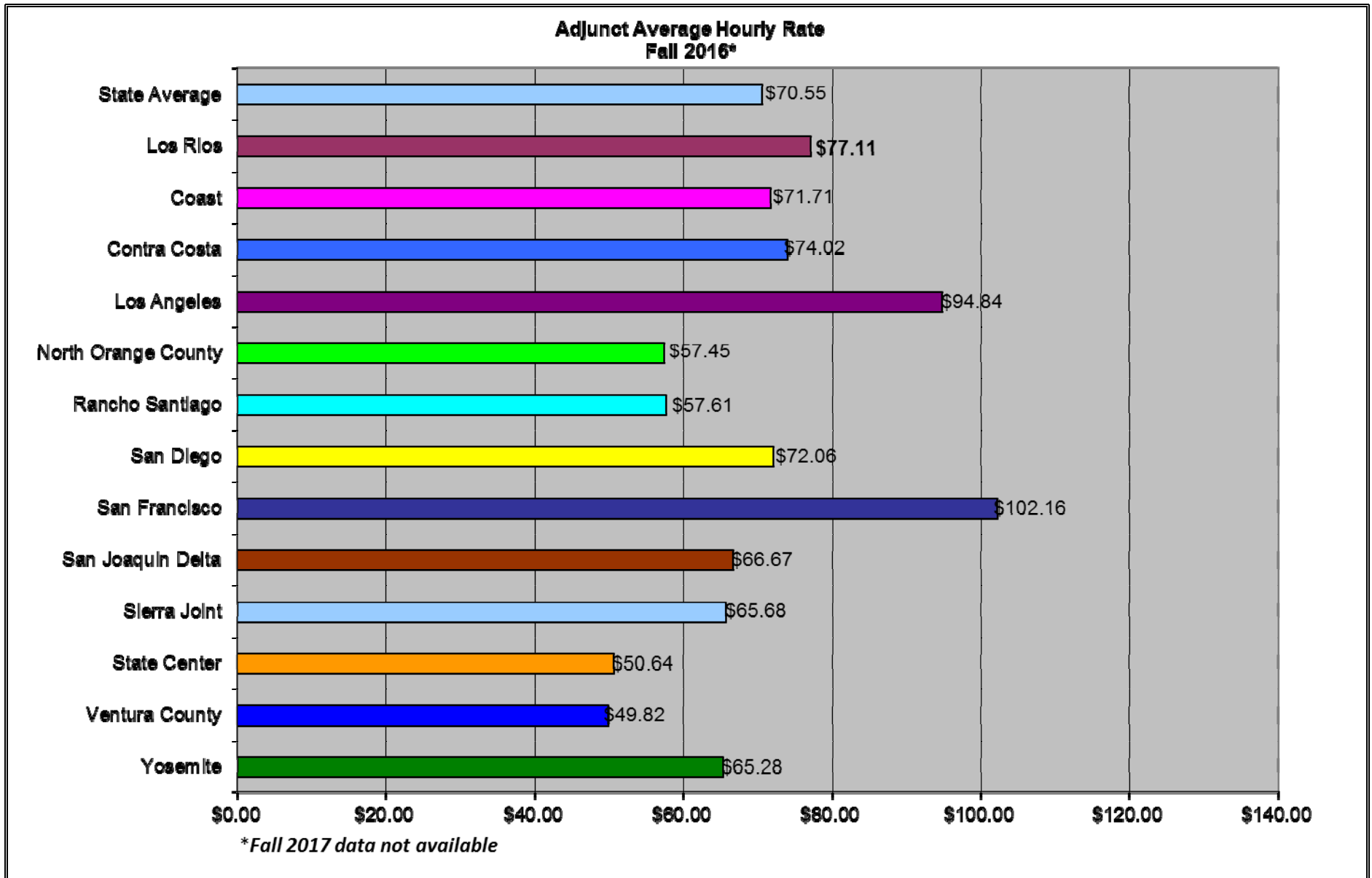


Comparative Analysis



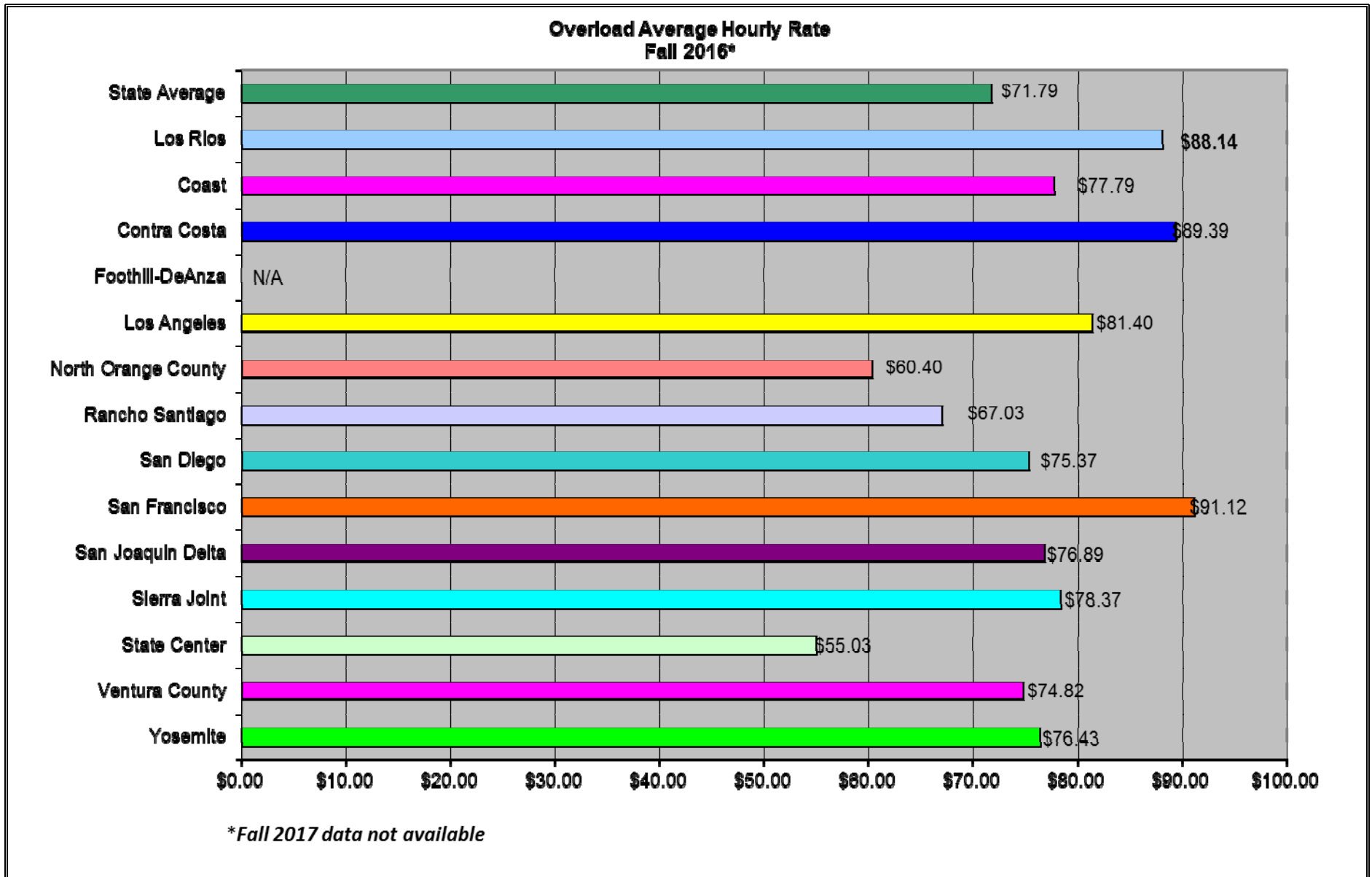


Comparative Analysis



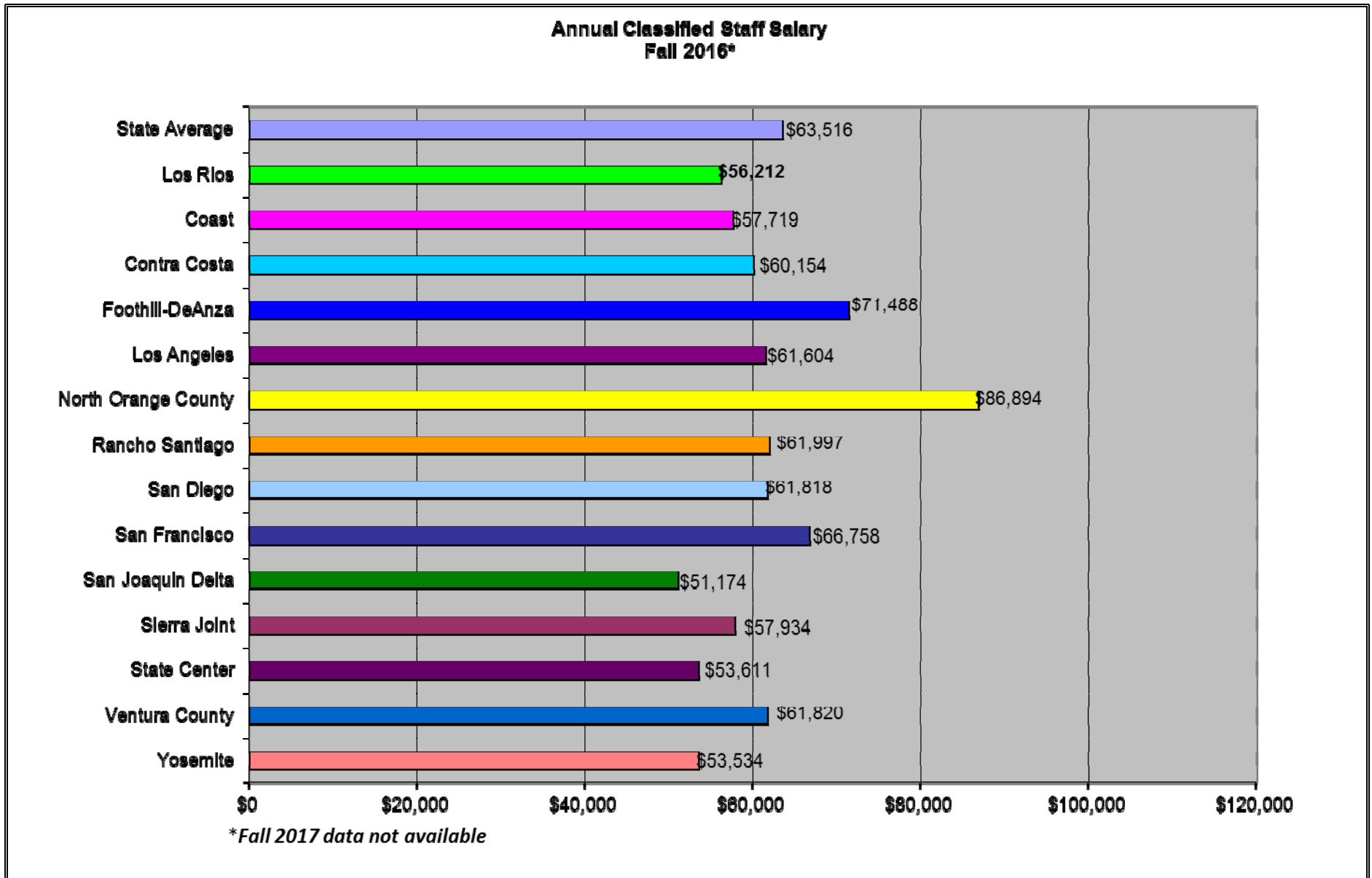


Comparative Analysis



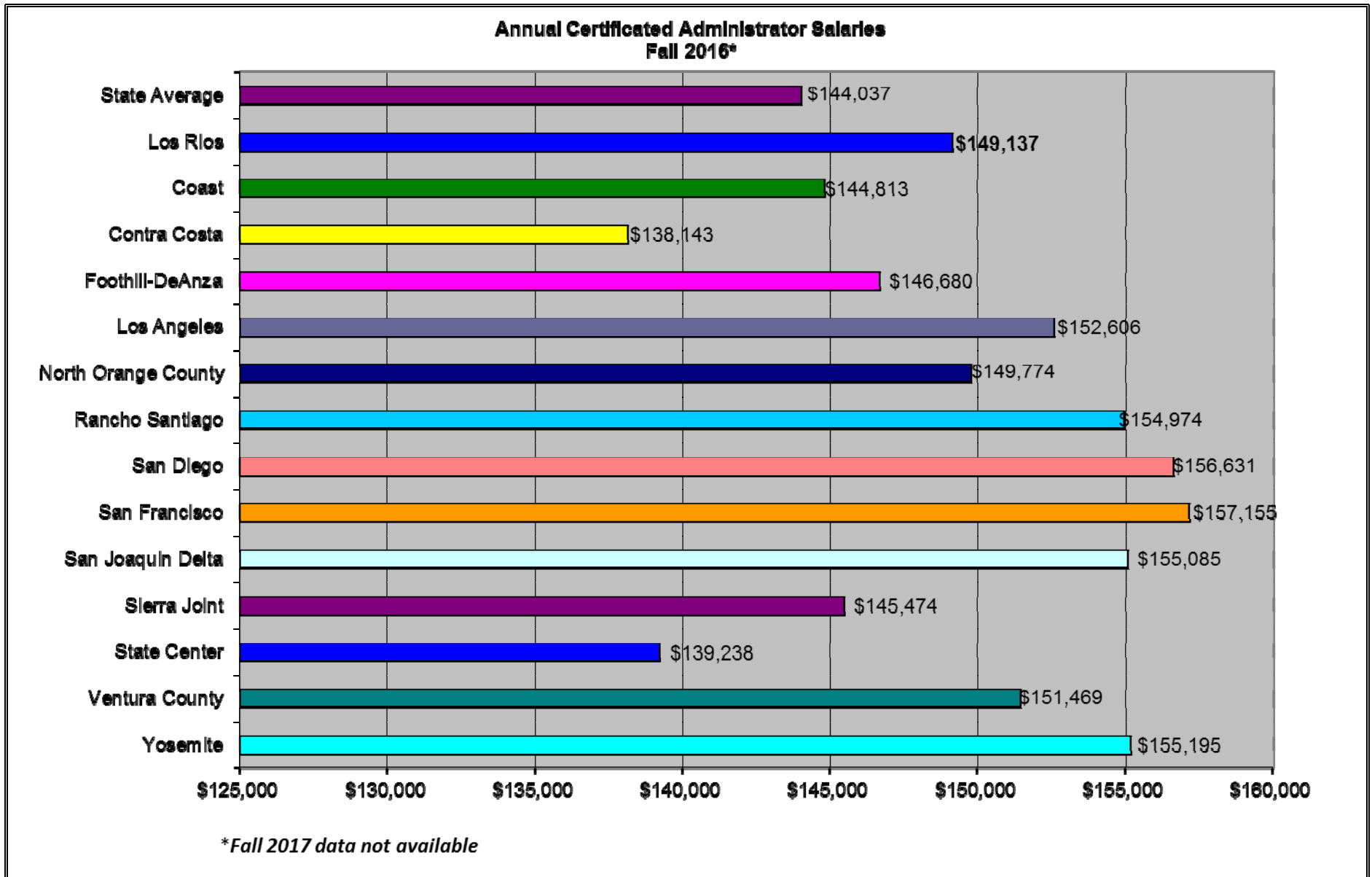


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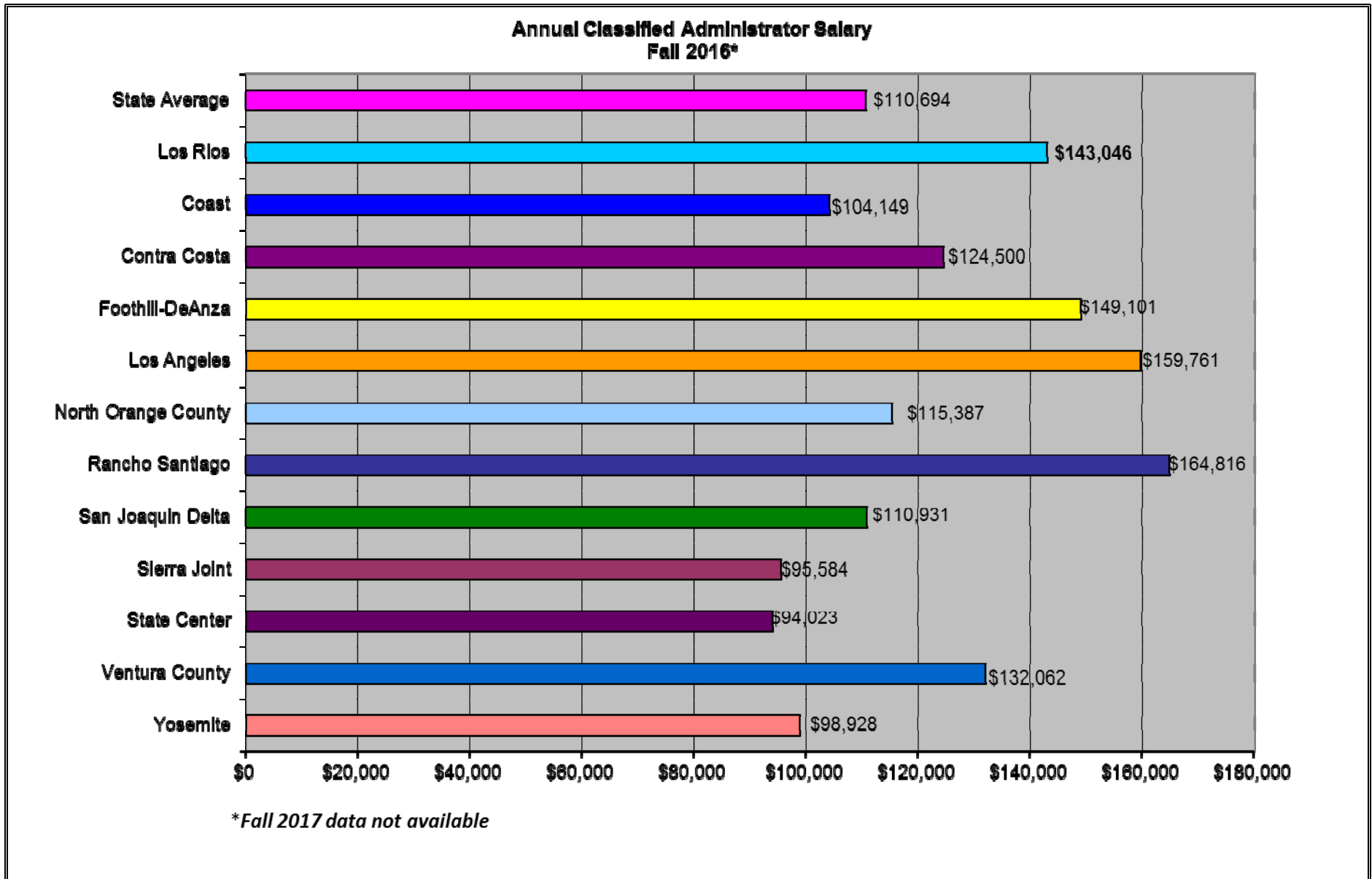


Comparative Analysis



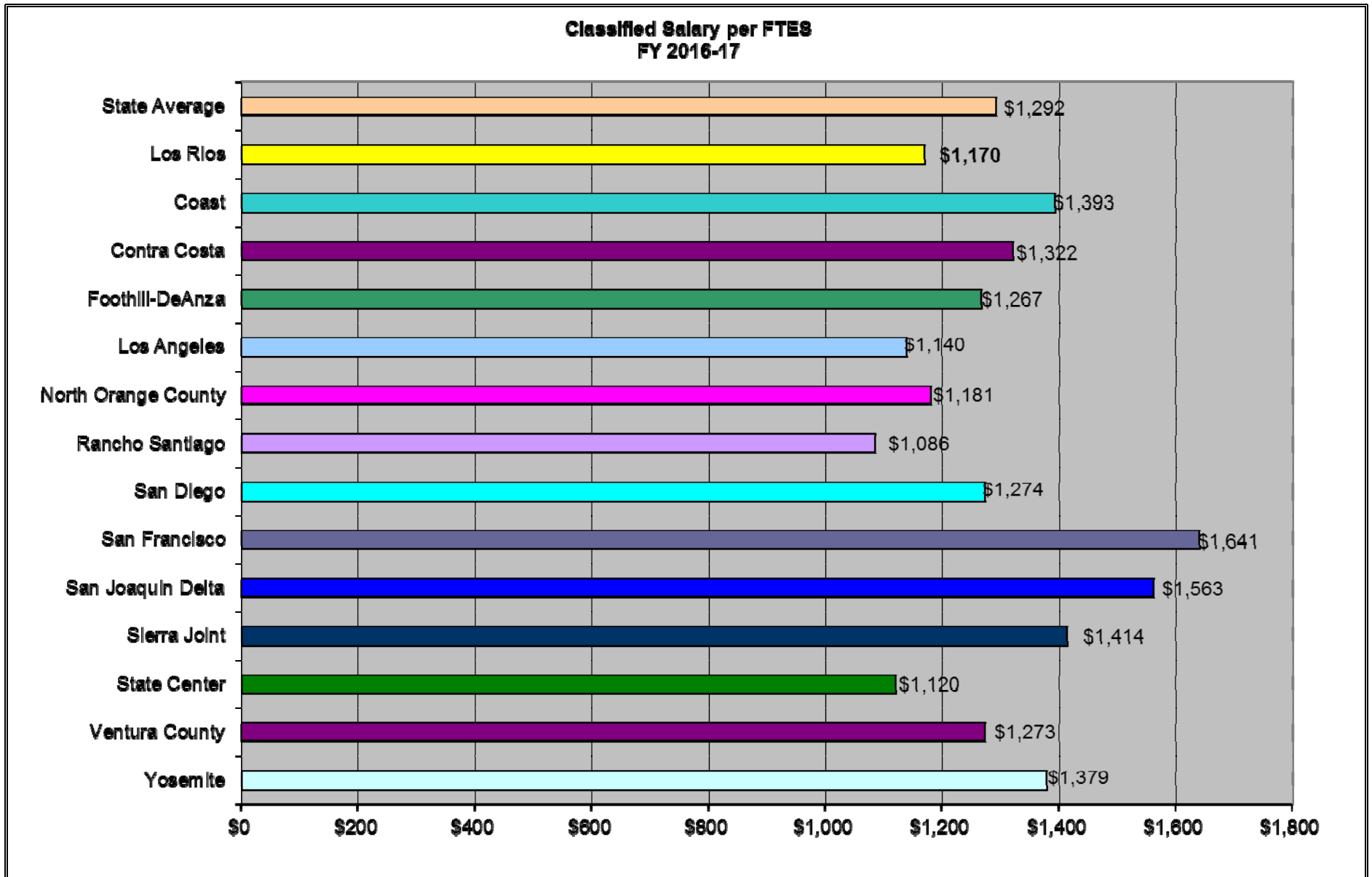


Comparative Analysis



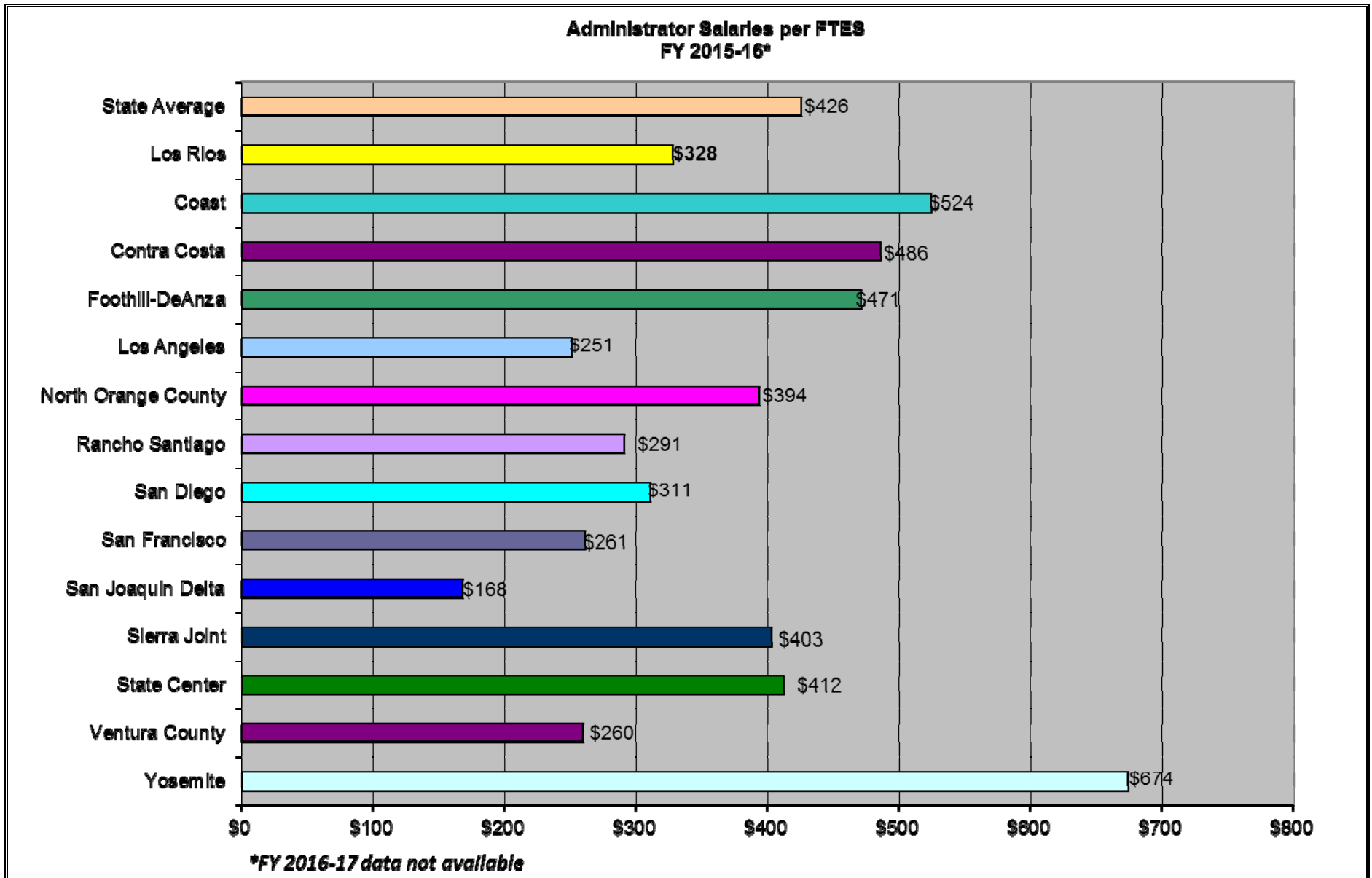


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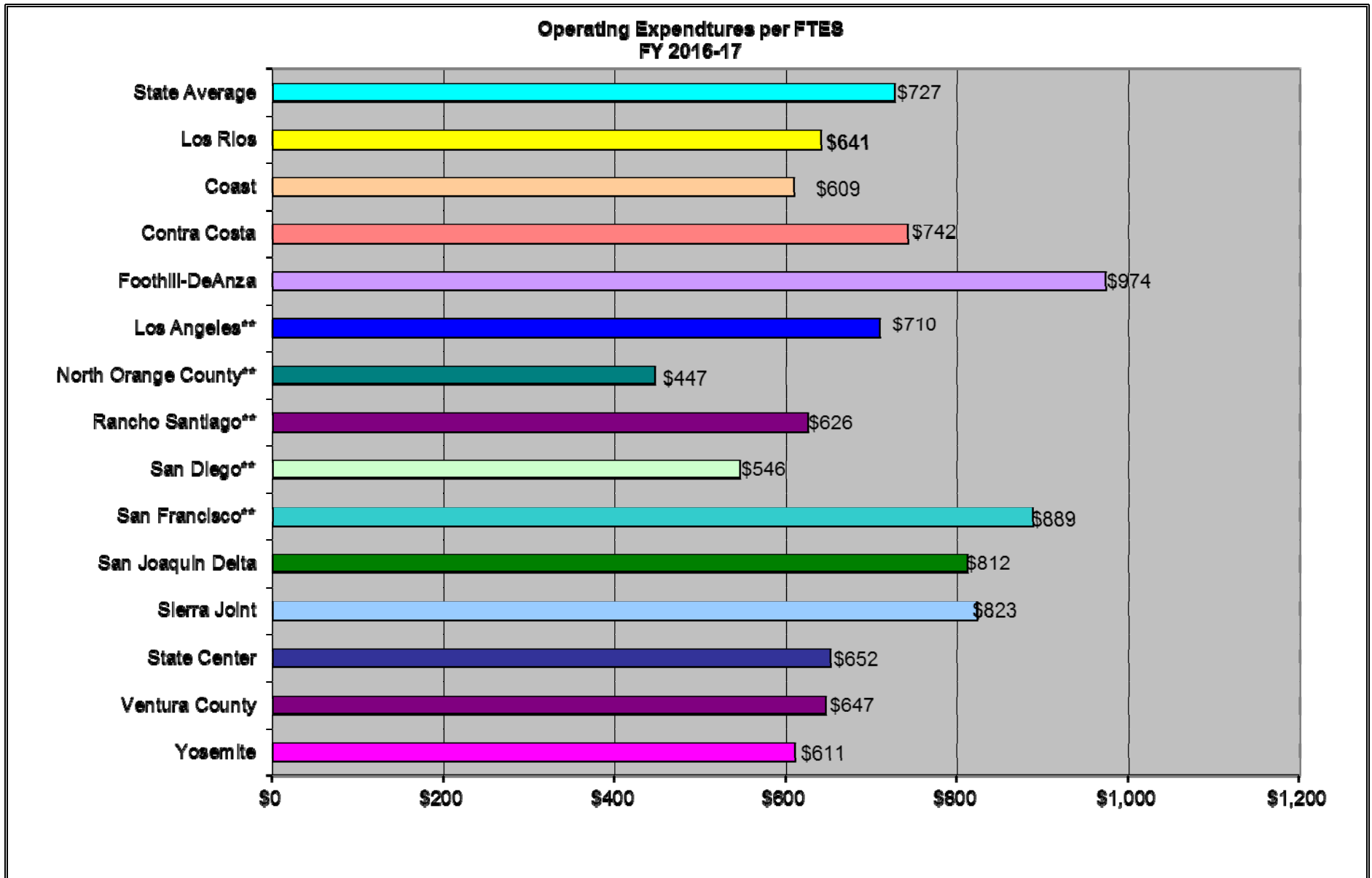


Comparative Analysis





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.



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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.



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Employee Benefits (continued)

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

Encumbrances

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

Enrollment

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

Equalization

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

Expenditures

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

Faculty Obligation Number (FON)

FON is a requirement 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.



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

Over Cap-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.



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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.



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Secured Property

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

Secured Roll

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

Stability Funds

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

State Apportionment

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

State Teachers' Retirement System (STRS)

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

Student Contact Hour

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

Subventions

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

Taxonomy of Program / Activity Codes

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

Tax Rate

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

Tax Rate Limit

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

Tax Revenue Anticipation Notes

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

Unsecured Property

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

Unsecured Roll

That portion of assessed property that is moveable.

Warrant

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