

# 2018-19 Adopted Budget

Presented to the Board of Trustees  
September 12, 2018

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

1919 Spanos Court  
Sacramento, CA 95825  
[www.losrios.edu](http://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 approved 2018-19 budget includes two dramatic changes 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 2018-19 budget, the new, exclusively online college will 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 was 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. Now that 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 new online college, the changes to the funding formula stand to have a much more dramatic impact on the Los Rios budget. The Governor's budget includes 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, was met with a significant amount of*

*concern and criticism. Now that this new model has been signed into law, it is in the best interest of our students, faculty and staff to ensure the most possible funding for the colleges of Los Rios. Fortunately, the metrics in the new formula align well with our organizational focus on establishing effective pathways for students – the first goal of our district's Strategic Plan. So by continuing to do the work we have already begun, we will be well positioned to not only serve students well, but effectively maximize the new funding formula as well.*

*We will also 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.*

*With so much change and many unknowns looking forward, 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 15<sup>th</sup> for the Governor to sign by June 30<sup>th</sup>.

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 in Physical Plant and Instructional Equipment for a new total of \$143.5 million, 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.

## Enacted Budget for Community Colleges

On June 27<sup>th</sup>, the Governor signed the budget reflecting an agreement with the Legislature that funded almost all his May Revision proposals, including the fully online community college and the revised funding model for general purpose apportionments, along with a host one-time and on-going categorical programs. Of note, \$50 million on-going was provided to increase the number of full-time faculty and \$50 million one-time was provided for part-time faculty office hours. Also of note, Physical Plant and Instructional Equipment was further reduced to \$28.5 million and Innovation Awards were eliminated from the budget to fund priorities of Legislature.



# Executive Summary

Summary of Major Budget Line Items					
Program	2017-18 Budget Act	2018-19 Governor's Budget	2018-19 May Revision	2018-19 Budget Act	Comments
Cost of Living Adjustment	1.56%	2.51%	2.71%	2.71%	Includes: Apportionment, Adult Education, EOPS, DSPS, CalWORKs, Childcare, and Mandates
Apportionment Growth	1.00%	1.00%	1.00%	1.00%	Growth is now based on a three-year average.
Base Augmentation/ Funding Model Implementation	\$ 183.6	\$ 175.0	\$ 175.0	\$ 267.7	
Student Success & Support	\$ 257.7	\$ 257.7	\$ 447.7	\$ 447.7	Budget combines all three programs into the Student Equity and Achievement Program. Districts will get
Student Equity	\$ 140.0	\$ 140.0			
Basic Skills	\$ 50.0	\$ 50.0			
California College Promise Program	None	\$ 46.0	\$ 46.0	\$ 46.0	First-time, full-time fee waiver program for students not eligible for the Promise Grant.
Scheduled Maintenance/ Instructional Equipment	\$ 135.8	\$ 275.2	\$ 131.7	\$ 28.5	
Full-time Faculty	\$ -	\$ -	\$ -	\$ 50.0	Will increase the number of full-time faculty.
Full-time Faculty	\$ -	\$ -	\$ -	\$ 50.0	
Apprenticeship	\$ 54.9	\$ 72.9	\$ 77.7	\$ 77.7	Increases both the number of house and the hourly reimbursement rate for RSJ.
<b>*Dollars in Millions</b>					



# 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 Enacted Budget adjusted the funding model to reduce funding based on FTES served, in exchange for additional funding based on the demographics and outcomes of our students. Initially, this alternative funding model will not provide our District with an increase in on-going revenue, however, it will provide at least a 2.71% COLA on as one-time revenue. If the District maintains and/or increases FTES levels, continues to make progress on the outcomes prioritize in the model, and continues to serve financially needy students, the District may be able to have on-going increases in the future. Further, the revised funding model greatly reduces our ability to maximize revenue by shifting summer FTES between fiscal years. If this tool for maximizing funding had not been in place the District would have received \$65 million less in revenue over the past five fiscal years. Based on initial simulations of the funding model, we must consider the COLA as one-time revenue for our District.

### 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. The Enacted Budget provided a modest amount of one-time funding for the Deferred Maintenance and Instructional Equipment program. This provides the District with \$1.1 million for investments in instructional equipment and 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
<b>Total</b>		<b>12.06%</b>		<b>10.85%</b>	<b>\$ 18.4</b>

\*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."



# Executive Summary

## **BUDGET FORECAST**

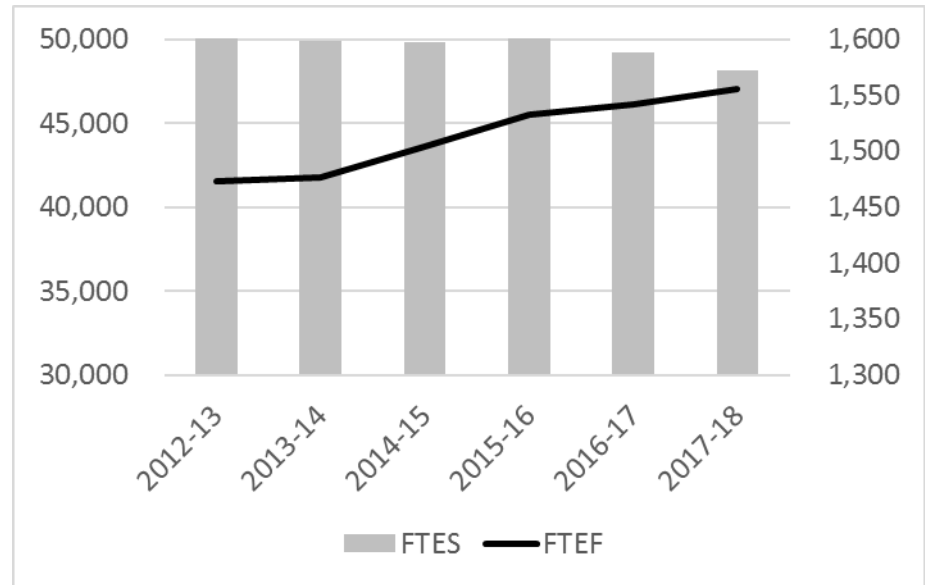
The State Chancellor’s office has advised districts to budget conservatively based upon uncertainty regarding whether the new funding formula will be adopted and that the projections used to simulated potential funding likely differ from 2017-18 actual results. Los Rios’ revenue projections reflect this 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 2018-19, the X budget is the 2017-18 funded level with a one-time, hold-harmless COLA of \$8.2 million 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 partially earned COLA at \$8.2 million over X budget, which is based on the possibility of the District not faring well in the revised funding model. The Z budget includes COLA as contained in the Y budget, but the COLA is fully ongoing. For this to occur, the District would have to fare well in the revised funding model, which will not be ascertained until February 2019.



## **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**



# *Executive Summary*

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.

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. Both reserves appear sufficient and do not need additional resources.



# Historical Overview

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

In 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.

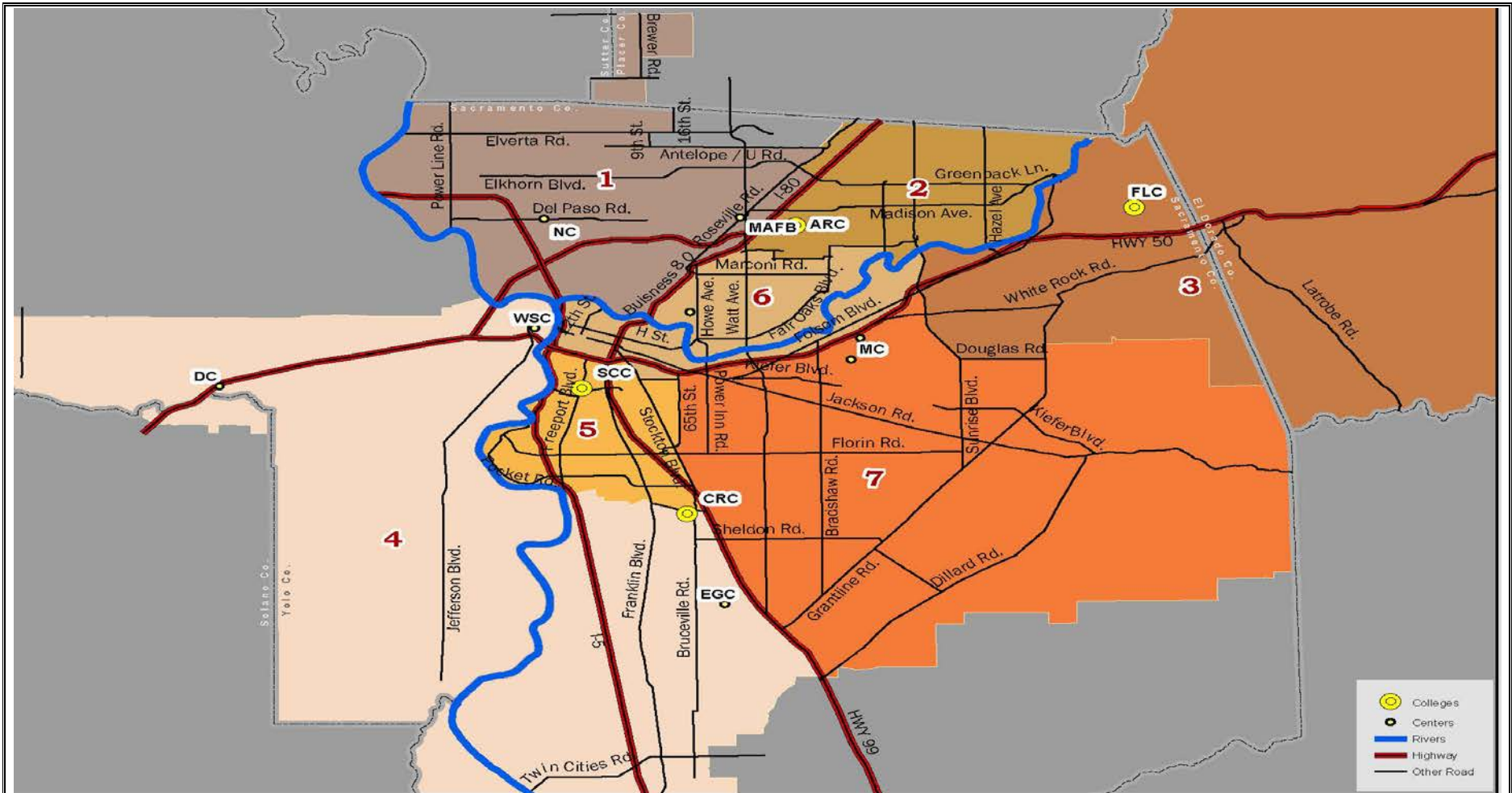
On February 1, 2013, Brian King, Ed.D., became Chancellor of the Los Rios Community College District. Dr. King, who previously served as the President/Superintendent of Cabrillo College in Santa Cruz County, was selected from a nationwide search and is known, among other accomplishments, for building 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



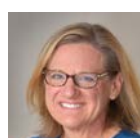
Dustin Johnson  
Area 1



Robert Jones  
Area 2



John Knight  
Area 3



Ruth Scribner  
Area 4



Pamela Haynes  
Area 5



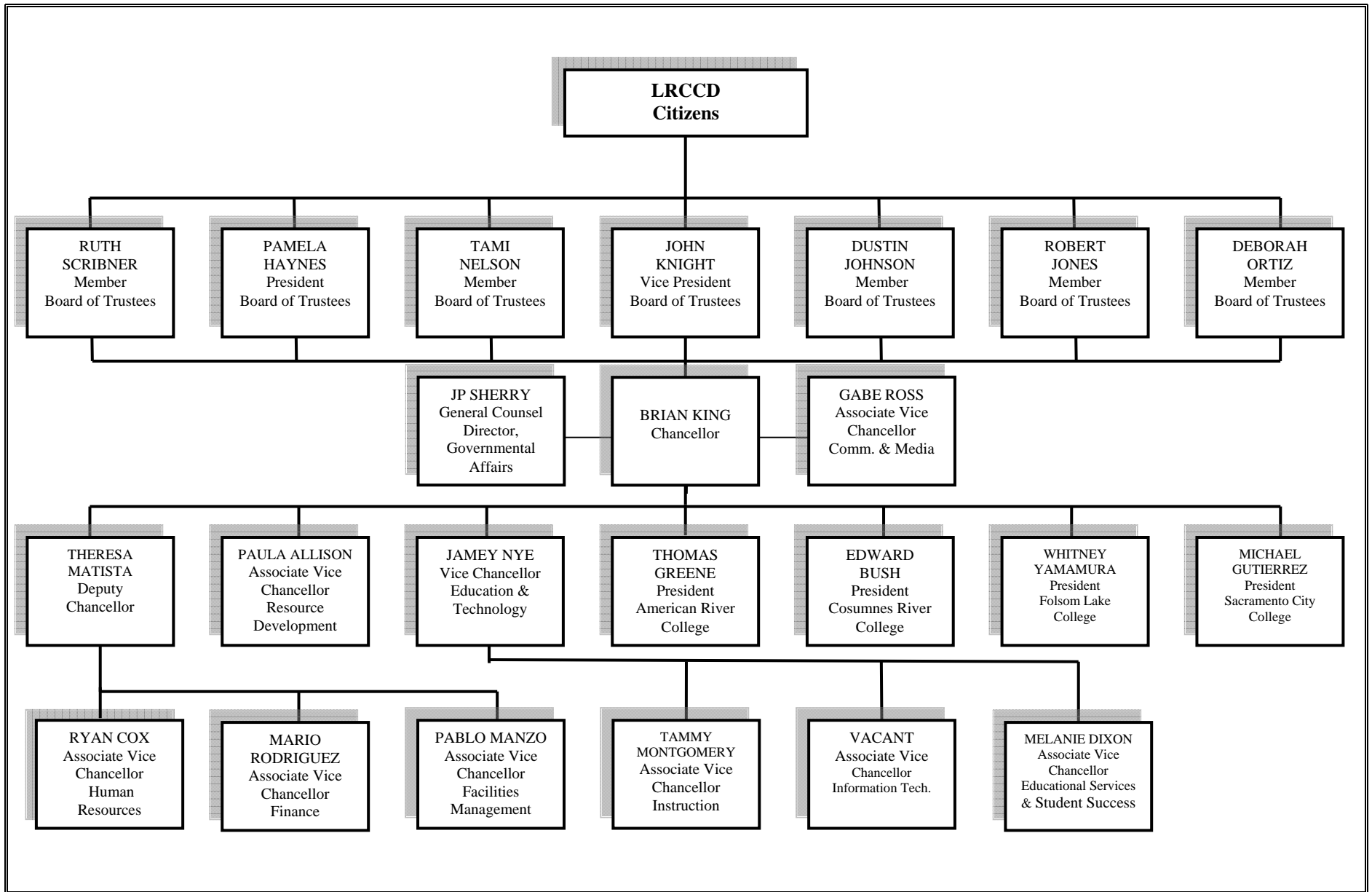
Deborah Ortiz  
Area 6



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:

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

<b>September 4</b>	<b><u>Newspaper Publication</u></b> - Publication of availability of budget. (On or before but not less than three days prior to availability of proposed budget for public inspection).
<b>After September 7</b>	<b><u>Public Accountability</u></b> - Proposed budget available for public inspection.
<b>September 12</b>	<b><u>Public Hearing</u></b> - The Governing Board shall hold a public hearing on the budget at which time any changes proposed shall be presented.
<b>September 12</b>	<b><u>Governing Board Meeting</u></b> 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).
<b>On or before September 30</b>	<b><u>Transmittal to State Chancellor’s Office and County</u></b> - The District shall submit two copies of its adopted annual financial and budget report to the State Chancellor’s Office and the appropriate county officers for information and review.
<b>October/December</b>	<b><u>Governing Board Meeting</u></b> - Governing Board review of 2018-2019 District Program Development Funds.
<b>January/February</b>	<b><u>Governing Board Meeting</u></b> - Budget Modification (Revision #1).
<b>June 2019</b>	<b><u>Governing Board Meeting</u></b> - Final Current Year Budget Modification (Revision #2).



# Summary of District Funds

## **FUND ACCOUNTING**

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

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

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

In 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 2017-18 with \$121.6M in funding, well in excess of the Actuarial Accrued Liability (AAL) of \$106.2M 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 ACTUAL EXPENDITURES & 2018-19 ADOPTED BUDGET – DISTRICT FUNDS**

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 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 \$217,320.

**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 \$13,300,000.

**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, 2019 for Measure A of \$18,613,636 and \$11,046,529 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 \$104.0 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 2018-19 for Student Associations at all four colleges is \$868,645.

**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 \$1,484,266 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 \$9,905,374 on June 30, 2019, which is virtually all committed to college purposes.

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET - Z BUDGET**

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
<b>BEGINNING FUND BALANCE, JULY 1:</b>				
Uncommitted	\$ 13,713,528	\$ 16,113,528	\$ 672,677	\$ 16,786,205
Committed	42,153,581	5,043,581	27,839,575	32,883,156
Restricted	5,539,238	2,407,556	4,448,699	6,856,255
Total Beginning Fund Balance	61,406,347	23,564,665	32,960,951	56,525,616
<b>REVENUE:</b>				
State Apportionment and Education Protection Account (EPA) Funds	187,394,671	204,074,213	57,241	204,131,454
Basic Allocation Adjustment & COLA	13,008,815	8,240,000	(2,751)	8,237,249
Funding above 2017-18 Final			4,662,751	4,662,751
Local Property Taxes	86,315,920	82,441,968		82,441,968
Enrollment Fees, 98%: 2017-18 & 2018-19, \$46/unit	17,238,114	17,384,098		17,384,098
Total Base Allocation, COLA & Growth	303,957,520	312,140,279	4,717,241	316,857,520
One Time Only Apportionment and Recalculation Funds	101,492			
Lottery Funds	9,003,076	6,545,416	271,496	6,816,912
Other General Purpose	32,548,311	26,414,100	435,200	26,849,300
Restricted/Special Programs Revenue	76,676,269	59,350,553	48,635,723	107,986,276
Total Revenue	422,286,668	404,450,348	54,059,660	458,510,008
<b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>	<b>\$ 483,693,015</b>	<b>\$ 428,015,013</b>	<b>\$ 87,020,611</b>	<b>\$ 515,035,624</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>				
Academic Salaries	\$ 152,802,150	\$ 148,761,153	\$ 9,957,914	\$ 158,719,067
Classified Salaries	89,471,412	86,763,591	9,260,607	96,024,198
Employee Benefits	94,074,579	99,293,873	13,664,361	112,958,234
Books, Supplies & Materials	6,497,070	11,249,640	9,854,727	21,104,367
Other Operating Expenses	45,037,953	39,042,111	31,964,964	71,007,075
Capital Outlay	9,466,096	5,266,662	6,521,822	11,788,484
Interfund Transfers/Other Outgo	29,818,139	14,435,423	2,781,029	17,216,452
Total Expenditures/Appropriations and Interfund Transfers	427,167,399	404,812,453	84,005,424	488,817,877
<b>ENDING FUND BALANCE, JUNE 30:</b>				
Uncommitted	16,786,205	16,113,528	672,677	16,786,205
Committed	32,883,156	5,043,581	1,339,575	6,383,156
Restricted	6,856,255	2,045,451	1,002,935	3,048,386
Total Ending Fund Balance	56,525,616	23,202,560	3,015,187	26,217,747
<b>TOTAL EXPENDITURES/APPROPRIATIONS &amp; ENDING FUND BALANCE</b>	<b>\$ 483,693,015</b>	<b>\$ 428,015,013</b>	<b>\$ 87,020,611</b>	<b>\$ 515,035,624</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 INSTRUCTIONALLY- RELATED ACTIVITIES  
 (Sub-Fund of the General Fund)  
 2017-18 ACTUAL REVENUES AND EXPENDITURES  
 2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 3,848,185	\$ 659,391	\$ 3,362,554	\$ 4,021,945
Total Beginning Fund Balance	3,848,185	659,391	3,362,554	4,021,945
REVENUE:				
Local - Other	1,847,892	1,692,700		1,692,700
INTERFUND TRANSFERS:				
Bookstore Fund	507,099	484,500		484,500
General Fund	10,000	10,000		10,000
Capital Outlay				
Total Revenue and Transfers	2,364,991	2,187,200	-	2,187,200
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,213,176	\$ 2,846,591	\$ 3,362,554	\$ 6,209,145
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 1,973	\$ 2,000	\$ -	\$ 2,000
Classified Salaries	174,087	155,100		155,100
Employee Benefits	8,532	7,200		7,200
Books, Supplies & Materials	697,735	652,200		652,200
Other Operating Expenses	1,173,282	1,346,900	(10,424)	1,336,476
Capital Outlay	10,580	10,600		10,600
Payments to Students	11,997	11,200		11,200
INTERFUND TRANSFERS OUT:				
General Fund	111,045		10,424	10,424
Scholarship Fund	2,000	2,000		2,000
Total Expenditures/Appropriations and Interfund Transfers	2,191,231	2,187,200	-	2,187,200
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	4,021,945	659,391	3,362,554	4,021,945
Total Ending Fund Balance	4,021,945	659,391	3,362,554	4,021,945
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,213,176	\$ 2,846,591	\$ 3,362,554	\$ 6,209,145

LOS RIOS COMMUNITY COLLEGE DISTRICT  
CHILD DEVELOPMENT FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 232,018	\$ 232,018	\$ (14,698)	\$ 217,320
Total Beginning Fund Balance	232,018	232,018	(14,698)	217,320
REVENUE:				
Federal:				
Child Care Food Program	107,691	106,500	9,500	116,000
Total Federal Revenue	107,691	106,500	9,500	116,000
State:				
Apportionment	193,369	193,369	5,232	198,601
General/California Child Care	1,281,284	1,343,080		1,343,080
Child Care Food Program	5,987	6,500		6,500
Other	6,000			
Total State Revenue	1,486,640	1,542,949	5,232	1,548,181
Local:				
Fees	90,265	132,300	(23,800)	108,500
Interest Income & Other	7,885	4,000	3,500	7,500
Total Local Revenue	98,150	136,300	(20,300)	116,000
Total Revenue	1,692,481	1,785,749	(5,568)	1,780,181
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	450,439	843,480		843,480
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,374,938	\$ 2,861,247	\$ (20,266)	\$ 2,840,981
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,365,736	\$ 1,599,614	\$ (9,500)	\$ 1,590,114
Employee Benefits	656,616	864,106	(9,068)	855,038
Books, Supplies and Food	119,421	137,000	9,500	146,500
Other Operating Expenses	12,226	26,509	3,500	30,009
Capital Outlay	3,619	2,000		2,000
Total Expenditures/Appropriations	2,157,618	2,629,229	(5,568)	2,623,661
ENDING FUND BALANCE, JUNE 30	217,320	232,018	(14,698)	217,320
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,374,938	\$ 2,861,247	\$ (20,266)	\$ 2,840,981

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
CAPITAL OUTLAY PROJECTS FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET**

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
<b>BEGINNING FUND BALANCE, JULY 1:</b>				
Uncommitted - Contingency Fund	\$ 3,252,023	\$ 3,252,023	\$ 10,033,946	\$ 13,285,969
Board Designated - General Fund Shortfall	10,033,946	10,033,946	(10,033,946)	
Committed Funds/Projects in Progress	94,580,580		101,980,669	101,980,669
Total Beginning Fund Balance	107,866,549	13,285,969	101,980,669	115,266,638
<b>REVENUE:</b>				
State Capital Outlay Projects	3,657,826		989,578	989,578
Proposition 39 Projects	1,259,800		4,843,133	4,843,133
State Scheduled Maintenance and Special Repairs (SMSR)	2,654,676	3,346,694	4,932,778	8,279,472
Interest Income	1,774,587	936,051	838,949	1,775,000
Other Local Revenue, including Donations	3,737,849	277,171	368,291	645,462
<b>INTERFUND TRANSFERS IN:</b>				
General Fund -				
Program Development (20%)/Major Construction Projects	11,649,075	8,325,203	1,422,300	9,747,503
Other District & College Projects	1,006,018	385,978	453,396	839,374
Other Funds	591,267	265,000		265,000
Total Revenue and Interfund Transfers	26,331,098	13,536,097	13,848,425	27,384,522
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$ 134,197,647</b>	<b>\$ 26,822,066</b>	<b>\$ 115,829,094</b>	<b>\$ 142,651,160</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>				
State Capital Outlay Projects	\$ 3,657,826	\$ -	\$ 989,578	\$ 989,578
Proposition 39 Projects	1,259,800		4,843,133	4,843,133
Other Major Construction, including Information Technology	3,121,886		7,691,638	7,691,638
Program Development and/or Improvement Projects	4,346,782	11,711,897	21,270,852	32,982,749
College Projects	2,436,602	260,100	15,561,415	15,821,515
Future Program Improvement Projects	281,443	1,043,122	64,191,235	65,234,357
College Investments for Future Projects	269,118	6,050	1,597,187	1,603,237
Other Transfers Out	3,557,552	514,928	(329,975)	184,953
Total Expenditures/Appropriations and Interfund Transfers	18,931,009	13,536,097	115,815,063	129,351,160
<b>ENDING FUND BALANCE, JUNE 30:</b>				
Uncommitted - Contingency Fund	13,285,969	3,252,023	10,047,977	13,300,000
Board Designated - General Fund Shortfall Reserve		10,033,946	(10,033,946)	
Committed Funds/Projects in Progress	101,980,669			
Total Ending Fund Balance	115,266,638	13,285,969	14,031	13,300,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS &amp; ENDING FUND BALANCE</b>	<b>\$ 134,197,647</b>	<b>\$ 26,822,066</b>	<b>\$ 115,829,094</b>	<b>\$ 142,651,160</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND PROJECTS FUND - MEASURE A  
 2017-18 ACTUAL REVENUES AND EXPENDITURES  
 2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 222,238	\$ -	\$ 27,818,871	\$ 27,818,871
Total Beginning Fund Balance	222,238	-	27,818,871	27,818,871
REVENUE:				
Bond Proceeds	27,500,000			
Interest Income	122,147	30,000		30,000
Total Revenue and Other Financing Sources	27,622,147	30,000	-	30,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 27,844,385	\$ 30,000	\$ 27,818,871	\$ 27,848,871
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ -	\$ 10,000	\$ 27,818,871	\$ 27,828,871
Bond Service Costs	25,514	20,000		20,000
Total Expenditures/Appropriations	25,514	30,000	27,818,871	27,848,871
ENDING FUND BALANCE, JUNE 30:				
Committed	27,818,871			
Total Ending Fund Balance	27,818,871	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 27,844,385	\$ 30,000	\$ 27,818,871	\$ 27,848,871

Note: Appropriations for 2018-19 include projects spanning more than one fiscal year that will not be fully expended in 2018-19; funds remaining at year-end will be re-appropriated in the 2019-20 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND PROJECTS FUND - MEASURE M  
 2017-18 ACTUAL REVENUES AND EXPENDITURES  
 2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 11,639,463	\$ -	\$ 66,477,564	\$ 66,477,564
Total Beginning Fund Balance	11,639,463	-	66,477,564	66,477,564
REVENUE:				
Bond Proceeds	65,000,000			
Local - Interest Income	164,431	70,000		70,000
Total Revenue	65,164,431	70,000	-	70,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 76,803,894	\$ 70,000	\$ 66,477,564	\$ 66,547,564
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 10,313,845	\$ 55,000	\$ 66,477,564	\$ 66,532,564
Bond Service Costs	12,485	15,000		15,000
Total Expenditures/Appropriations	10,326,330	70,000	66,477,564	66,547,564
ENDING FUND BALANCE, JUNE 30:				
Committed	66,477,564			
Total Ending Fund Balance	66,477,564	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 76,803,894	\$ 70,000	\$ 66,477,564	\$ 66,547,564

Note: Appropriations for 2018-19 include projects spanning more than one fiscal year that will not be fully expended in 2018-19; funds remaining at year-end will be re-appropriated in the 2019-20 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND INTEREST AND REDEMPTION FUND - MEASURE A  
 2017-18 ACTUAL REVENUES AND EXPENDITURES  
 2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 21,772,763	\$ 18,496,360	\$ 3,393,678	\$ 21,890,038
Total Beginning Fund Balance	21,772,763	18,496,360	3,393,678	21,890,038
REVENUE:				
Local:				
Property Taxes	18,854,259	15,672,733		15,672,733
Premium on Sale of Bonds	2,029,969			
Interest Income	207,442	386,715		386,715
Total Revenue	21,091,670	16,059,448	-	16,059,448
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 42,864,433	\$ 34,555,808	\$ 3,393,678	\$ 37,949,486
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 13,400,000	\$ 11,550,000	\$ -	11,550,000
Bond Interest Expense	7,572,025	7,782,350		7,782,350
Bond Service Costs	2,370	3,500		3,500
Total Expenditures/Appropriations	20,974,395	19,335,850	-	19,335,850
ENDING FUND BALANCE, JUNE 30:				
Restricted	21,890,038	15,219,958	3,393,678	18,613,636
Total Ending Fund Balance	21,890,038	15,219,958	3,393,678	18,613,636
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 42,864,433	\$ 34,555,808	\$ 3,393,678	\$ 37,949,486



LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND INTEREST AND REDEMPTION FUND - MEASURE M  
 2017-18 ACTUAL REVENUES AND EXPENDITURES  
 2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 4,824,936	\$ 4,321,378	\$ 7,228,709	\$ 11,550,087
Total Beginning Fund Balance	4,824,936	4,321,378	7,228,709	11,550,087
REVENUE:				
Local:				
Property Taxes	11,020,966	19,504,899		19,504,899
Premium on Sale of Bonds	4,745,647			
Interest Income	115,216	408,336		408,336
Total Revenue	15,881,829	19,913,235	-	19,913,235
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 20,706,765	\$ 24,234,613	\$ 7,228,709	\$ 31,463,322
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 2,320,000	\$ 5,280,000	\$ -	\$ 5,280,000
Bond Interest Expense	6,835,486	15,134,793		15,134,793
Bond Service Costs	1,192	2,000		2,000
Total Expenditures/Appropriations	9,156,678	20,416,793	-	20,416,793
ENDING FUND BALANCE, JUNE 30:				
Restricted	11,550,087	3,817,820	7,228,709	11,046,529
Total Ending Fund Balance	11,550,087	3,817,820	7,228,709	11,046,529
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 20,706,765	\$ 24,234,613	\$ 7,228,709	\$ 31,463,322

LOS RIOS COMMUNITY COLLEGE DISTRICT  
OTHER DEBT SERVICE FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 604,263	\$ 830,265	\$ 138,305	\$ 968,570
Total Beginning Fund Balance	604,263	830,265	138,305	968,570
REVENUE:				
Local - Interest Income	248,107	66,100		66,100
INTERFUND TRANSFERS IN:				
General Fund	320,000	320,000	(320,000)	
Capital Outlay Projects Fund	328,040	170,475	(170,475)	
Total Revenue and Interfund Transfers	896,147	556,575	(490,475)	66,100
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,500,410	\$ 1,386,840	\$ (352,170)	\$ 1,034,670
EXPENDITURES/APPROPRIATIONS:				
Certificates of Participation (COP) Principal Repayment	\$ 260,000	\$ 275,000	\$ -	\$ 275,000
COP Interest Expense	29,223	18,562		18,562
COP Service Costs	1,350	1,350	(1,350)	
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	241,267	40,000		40,000
Total Expenditures/Appropriations and Interfund Transfers	531,840	334,912	(1,350)	333,562
ENDING FUND BALANCE, JUNE 30:				
Committed	968,570	1,051,928	(350,820)	701,108
Total Ending Fund Balance	968,570	1,051,928	(350,820)	701,108
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,500,410	\$ 1,386,840	\$ (352,170)	\$ 1,034,670

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 SELF-INSURANCE FUND  
 2017-18 ACTUAL REVENUES AND EXPENDITURES  
 2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ -	\$ -	\$ 1,486,656	\$ 1,486,656
Total Beginning Fund Balance	-	-	1,486,656	1,486,656
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	3,646,345	3,206,527		3,206,527
Dental Premiums	3,844,587	4,206,822	(98,917)	4,107,905
Interest Income	171,060	35,000		35,000
Total Revenue	7,661,992	7,448,349	(98,917)	7,349,432
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,661,992	\$ 7,448,349	\$ 1,387,739	\$ 8,836,088
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 255,147	\$ 262,226	\$ -	\$ 262,226
Insurance Premiums	1,479,558	1,599,200		1,599,200
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	355,620	1,075,901		1,075,901
Dental Program	3,844,587	4,206,822	(98,917)	4,107,905
Administrative Costs	240,424	304,200		304,200
Total Expenditures/Appropriations	6,175,336	7,448,349	(98,917)	7,349,432
ENDING FUND BALANCE, JUNE 30:				
Committed	1,486,656		1,486,656	1,486,656
Total Ending Fund Balance	1,486,656	-	1,486,656	1,486,656
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,661,992	\$ 7,448,349	\$ 1,387,739	\$ 8,836,088

LOS RIOS COMMUNITY COLLEGE DISTRICT  
BOOKSTORE FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, MAY 1:				
Uncommitted	\$ 556,540	\$ 191,800	\$ 651,192	\$ 842,992
Committed	9,198,439	9,198,439	(619,816)	8,578,623
Total Beginning Fund Balance	9,754,979	9,390,239	31,376	9,421,615
LOCAL REVENUE:				
Bookstore Sales	12,660,614	12,600,000		12,600,000
Interest and Other	512,179	273,000		273,000
Total Revenue	13,172,793	12,873,000	-	12,873,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 22,927,772	\$ 22,263,239	\$ 31,376	\$ 22,294,615
EXPENDITURES/APPROPRIATIONS:				
Cost of Goods Sold	\$ 9,484,837	\$ 9,000,000	\$ -	\$ 9,000,000
Classified Salaries	2,173,528	2,000,000		2,000,000
Employee Benefits	654,075	610,000		610,000
Depreciation	115,297	110,000		110,000
Other Operating Expenses	626,113	435,000		435,000
Total Expenditures/Appropriations	13,053,850	12,155,000	-	12,155,000
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund		225,000		225,000
Instructionally-Related Activities	452,307	484,500		484,500
General Fund		8,500		8,500
Total InterFund Transfers Out	452,307	718,000	-	718,000
Total Expenditures/Appropriations and Transfers	13,506,157	12,873,000	-	12,873,000
ENDING FUND BALANCE, APRIL 30:				
Uncommitted	842,992	191,800	651,192	842,992
Committed	8,578,623	9,198,439	(619,816)	8,578,623
Total Ending Fund Balance	9,421,615	9,390,239	31,376	9,421,615
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 22,927,772	\$ 22,263,239	\$ 31,376	\$ 22,294,615

LOS RIOS COMMUNITY COLLEGE DISTRICT  
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ (192,201)	\$ 57,799	\$ (377,399)	\$ (319,600)
Committed	713,547	713,547	263,631	977,178
Total Beginning Fund Balance	521,346	771,346	(113,768)	657,578
LOCAL REVENUE:				
Ticket Sales	3,465,030	3,500,000		3,500,000
Interest and Other	1,367,427	925,000		925,000
Total Revenue	4,832,457	4,425,000	-	4,425,000
INTERFUND TRANSFERS:				
General Fund	257,050	257,050		257,050
Total Revenue	257,050	257,050	-	257,050
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,610,853	\$ 5,453,396	\$ (113,768)	\$ 5,339,628
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,450,401	\$ 1,280,000	\$ -	\$ 1,280,000
Employee Benefits	399,673	370,000		370,000
Other Operating Expenses	3,103,201	3,032,050		3,032,050
Total Expenditures/Appropriations	4,953,275	4,682,050	-	4,682,050
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	(319,600)	57,799	(377,399)	(319,600)
Committed	977,178	713,547	263,631	977,178
Total Ending Fund Balance	657,578	771,346	(113,768)	657,578
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,610,853	\$ 5,453,396	\$ (113,768)	\$ 5,339,628

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - STUDENT FINANCIAL AID  
 2017-18 ACTUAL REVENUES AND EXPENDITURES  
 2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	66,143,972	70,000,000		70,000,000
Federal Supplemental Educational Opportunity Grants (SEOG)	2,364,344	2,307,670		2,307,670
Direct Loan	18,800,702	19,500,000		19,500,000
Other	194,634	250,000		250,000
State	8,591,635	9,100,000	2,877,460	11,977,460
Total Revenue	96,095,287	101,157,670	2,877,460	104,035,130
INTERFUND TRANSFERS IN:				
General Fund	3,625,143	2,543,712	1,141,333	3,685,045
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 99,720,430	\$ 103,701,382	\$ 4,018,793	\$ 107,720,175
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 99,572,668	\$ 103,557,154	\$ 4,018,793	\$ 107,575,947
Operating Expenses	147,762	144,228		144,228
Total Expenditures/Appropriations	99,720,430	103,701,382	4,018,793	107,720,175
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 99,720,430	\$ 103,701,382	\$ 4,018,793	\$ 107,720,175

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - STUDENT ASSOCIATIONS  
 2017-18 ACTUAL REVENUES AND EXPENDITURES  
 2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 362,378	\$ 19,918	\$ 313,141	\$ 333,059
Committed	479,028	35,673	499,913	535,586
Total Beginning Fund Balance	841,406	55,591	813,054	868,645
LOCAL REVENUE:				
Student Card Sales	48,546	47,587		47,587
Student Representation Fees, net of waivers	137,466	137,600		137,600
Miscellaneous & Interest	12,905	10,400		10,400
Total Revenue and Interfund Transfers	198,917	195,587	-	195,587
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,040,323	\$ 251,178	\$ 813,054	\$ 1,064,232
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ 22,691	\$ 18,000	\$ -	18,000
Other Operating Expenses	139,293	169,687		169,687
Scholarships/Awards	7,800	7,900		7,900
INTERFUND TRANSFERS OUT:				
General Fund	1,894			
Total Expenditures/Appropriations and Interfund Transfers	171,678	195,587	-	195,587
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	333,059	19,918	313,141	333,059
Committed	535,586	35,673	499,913	535,586
Total Ending Fund Balance	868,645	55,591	813,054	868,645
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,040,323	\$ 251,178	\$ 813,054	\$ 1,064,232

LOS RIOS COMMUNITY COLLEGE DISTRICT  
SCHOLARSHIP LOAN FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 1,426,248	\$ 1,465,748	\$ 18,518	\$ 1,484,266
Total Beginning Fund Balance	1,426,248	1,465,748	18,518	1,484,266
LOCAL REVENUE:				
Donations	100,000			
Miscellaneous and Interest Income	19,687	23,000		23,000
Interfund Transfers	2,000	2,000		2,000
Total Revenue	121,687	25,000	-	25,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,547,935	\$ 1,490,748	\$ 18,518	\$ 1,509,266
EXPENDITURES/APPROPRIATIONS:				
Scholarships	\$ 63,669	\$ 11,500	\$ -	\$ 11,500
INTERFUND TRANSFERS OUT:				
General Fund		13,500		13,500
Total Expenditures/Appropriations	63,669	25,000	-	25,000
ENDING FUND BALANCE, JUNE 30:				
Committed	1,484,266	1,465,748	18,518	1,484,266
Total Ending Fund Balance	1,484,266	1,465,748	18,518	1,484,266
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,547,935	\$ 1,490,748	\$ 18,518	\$ 1,509,266



LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - FOUNDATION  
 2017-18 ACTUAL REVENUES AND EXPENDITURES  
 2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 1,417,576	\$ 1,149,346	\$ 687,806	\$ 1,837,152
Committed	10,913,765	7,543,297	4,874,215	12,417,512
Total Beginning Fund Balance	12,331,341	8,692,643	5,562,021	14,254,664
REVENUE:				
Local:				
Donations	3,084,360	2,339,000	150,000	2,489,000
In-Kind Donations	272,969	195,000		195,000
Investment Income (includes unrealized gains and/or losses)	596,181	780,000		780,000
Total Revenue	3,953,510	3,314,000	150,000	3,464,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 16,284,851	\$ 12,006,643	\$ 5,712,021	\$ 17,718,664
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 1,757,218	\$ 7,618,290		\$ 7,618,290
In-Kind Contributions	272,969	195,000		195,000
Total Expenditures/Appropriations	2,030,187	7,813,290	-	7,813,290
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,837,152	565,758	695,306	1,261,064
Committed	12,417,512	3,627,595	5,016,715	8,644,310
Total Ending Fund Balance	14,254,664	4,193,353	5,712,021	9,905,374
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 16,284,851	\$ 12,006,643	\$ 5,712,021	\$ 17,718,664

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 RETIREE BENEFIT FUND  
 2017-18 ACTUAL REVENUES AND EXPENDITURES  
 2018-2019 ADOPTED BUDGET

DESCRIPTION	2017-2018 ACTUAL	2018-2019		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ -	\$ 12,675,000	\$ (100,467)	\$ 12,574,533
Total Beginning Fund Balance	-	12,675,000	(100,467)	12,574,533
REVENUE:				
Local - Interest Income	74,533	175,000		175,000
INTERFUND TRANSFERS IN:				
General Fund	12,500,000		75,000	75,000
Total Revenue and Interfund Transfers	12,574,533	175,000	75,000	250,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 12,574,533	\$ 12,850,000	\$ (25,467)	\$ 12,824,533
ENDING FUND BALANCE, JUNE 30:				
Committed	\$ 12,574,533	\$ 12,850,000	\$ (25,467)	\$ 12,824,533
TOTAL ENDING FUND BALANCE	\$ 12,574,533	\$ 12,850,000	\$ (25,467)	\$ 12,824,533

**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 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
<b>Beginning Fund Balance</b>					
<i>Uncommitted</i>	\$ 16,786,205	\$ 13,713,528	\$ 12,886,241	\$ 10,751,623	\$ 10,249,904
<i>Committed</i>	32,883,156	42,153,581	34,502,125	20,188,144	17,296,722
<i>Restricted</i>	6,856,255	5,539,238	4,676,380	4,095,064	3,757,322
<b>Total Beginning Fund Balance</b>	<b>56,525,616</b>	<b>61,406,347</b>	<b>52,064,746</b>	<b>35,034,831</b>	<b>31,303,948</b>
<b>Apportionment, Property Taxes and Enrollment Fees</b>					
<i>State Apportionment &amp; Education Protection Account (EPA) Funds</i>	204,131,454	187,394,671	190,480,653	183,818,038	176,774,851
<i>Basic Allocation Adjustment &amp; COLA</i>	8,237,249	13,008,815	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>FTES above three year projected average</i>	4,662,751				
<i>Growth</i>			1,543,630		9,546,599
<i>Local Property Taxes</i>	82,441,968	86,315,920	76,844,840	66,814,396	58,428,522
<i>Enrollment Fees</i>	17,384,098	17,238,114	16,587,462	16,120,729	15,049,790
<b>Total Base Allocation, COLA &amp; Growth</b>	<b>316,857,520</b>	<b>303,957,520</b>	<b>290,270,695</b>	<b>283,383,912</b>	<b>263,223,412</b>
<b>Other Revenue</b>					
<i>One-Time Only Apportionment and Recalculation Funds</i>		101,492	2,024,929		
<i>Lottery Funds</i>	6,816,912	9,003,076	6,768,659	7,773,240	6,609,944
<i>Other General Purpose</i>	26,849,300	32,548,311	30,615,195	52,614,742	14,978,004
<i>Restricted/Special Programs Revenue</i>	107,986,276	76,676,269	64,824,976	55,948,068	44,494,698
<b>Total Other Revenue</b>	<b>141,652,488</b>	<b>118,329,148</b>	<b>104,233,759</b>	<b>116,336,050</b>	<b>66,082,646</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 515,035,624</b>	<b>\$ 483,693,015</b>	<b>\$ 446,569,200</b>	<b>\$ 434,754,793</b>	<b>\$ 360,610,006</b>
Description	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
<b>Appropriations/Expenditures</b>					
<i>Academic Salaries</i>	\$ 158,719,067	\$ 152,802,150	\$ 149,323,470	\$ 144,295,809	\$ 134,882,411
<i>Classified Salaries</i>	96,024,198	89,471,412	83,970,474	80,842,005	74,548,748
<i>Employee Benefits</i>	112,958,234	94,074,579	84,723,323	77,840,475	64,979,670
<i>Books, Supplies &amp; Materials</i>	21,104,367	6,497,070	6,495,299	6,306,057	5,491,565
<i>Other Operating Expenses</i>	71,007,075	45,037,953	38,971,591	33,474,414	25,927,653
<i>Capital Outlay</i>	11,788,484	9,466,096	7,338,971	6,925,266	8,319,037
<i>Interfund Transfers/Other Outgo</i>	17,216,452	29,818,139	14,339,725	33,006,021	11,426,091
<b>Total Appropriations/Expenditures</b>	<b>488,817,877</b>	<b>427,167,399</b>	<b>385,162,853</b>	<b>382,690,047</b>	<b>325,575,175</b>
<b>Ending Fund Balance, June 30:</b>					
<i>Uncommitted</i>	16,786,205	16,786,205	13,713,528	12,886,241	10,751,623
<i>Committed</i>	6,383,156	32,883,156	42,153,581	34,502,125	20,188,144
<i>Restricted</i>	3,048,386	6,856,255	5,539,238	4,676,380	4,095,064
<b>Total Ending Fund Balance</b>	<b>26,217,747</b>	<b>56,525,616</b>	<b>61,406,347</b>	<b>52,064,746</b>	<b>35,034,831</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 515,035,624</b>	<b>\$ 483,693,015</b>	<b>\$ 446,569,200</b>	<b>\$ 434,754,793</b>	<b>\$ 360,610,006</b>

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

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
<b>Beginning Fund Balance</b>					
<i>Uncommitted</i>	\$ 4,021,945	\$ 3,848,185	\$ 3,954,166	\$ 3,823,811	\$ 3,731,951
<b>Total Beginning Fund Balance</b>	<b>4,021,945</b>	<b>3,848,185</b>	<b>3,954,166</b>	<b>3,823,811</b>	<b>3,731,951</b>
<b>Revenue</b>					
<i>Local - Other</i>	1,692,700	1,847,892	1,645,696	1,763,128	1,613,813
<b>Total Local</b>	<b>1,692,700</b>	<b>1,847,892</b>	<b>1,645,696</b>	<b>1,763,128</b>	<b>1,613,813</b>
<b>Interfund Transfers</b>					
<i>Bookstore Fund</i>	484,500	507,099	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>					30,000
<b>Total Interfund Transfers</b>	<b>494,500</b>	<b>517,099</b>	<b>640,388</b>	<b>666,332</b>	<b>670,388</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 6,209,145</b>	<b>\$ 6,213,176</b>	<b>\$ 6,240,250</b>	<b>\$ 6,253,271</b>	<b>\$ 6,016,152</b>

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
<b>Appropriations/Expenditures</b>					
<i>Academic Salaries</i>	\$ 2,000	\$ 1,973	\$ 20,448	\$ 26,324	\$ 21,171
<i>Classified Salaries</i>	155,100	174,087	159,274	204,669	160,231
<i>Employee Benefits</i>	7,200	8,532	12,207	15,248	10,490
<i>Books, Supplies &amp; Materials</i>	652,200	697,735	739,127	855,537	825,652
<i>Other Operating Expenses</i>	1,336,476	1,173,282	1,142,127	1,152,633	1,074,037
<i>Capital Outlay</i>	10,600	10,580	(630)	4,288	2,836
<i>Payments to Students</i>	11,200	11,997	12,545	6,998	9,286
<b>Total Appropriations/Expenditures</b>	<b>2,174,776</b>	<b>2,078,186</b>	<b>2,085,098</b>	<b>2,265,697</b>	<b>2,103,703</b>
<b>Interfund Transfers Out</b>					
<i>General Fund</i>	10,424	111,045	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
<b>Total Interfund Transfers Out</b>	<b>12,424</b>	<b>113,045</b>	<b>306,967</b>	<b>33,408</b>	<b>88,638</b>
<b>Ending Fund Balance, June 30:</b>					
<i>Uncommitted</i>	4,021,945	4,021,945	3,848,185	3,954,166	3,823,811
<b>Total Ending Fund Balance</b>	<b>4,021,945</b>	<b>4,021,945</b>	<b>3,848,185</b>	<b>3,954,166</b>	<b>3,823,811</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 6,209,145</b>	<b>\$ 6,213,176</b>	<b>\$ 6,240,250</b>	<b>\$ 6,253,271</b>	<b>\$ 6,016,152</b>

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

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
<b>Beginning Fund Balance</b>					
<i>Uncommitted</i>	\$ 217,320	\$ 232,018	\$ 272,075	\$ 301,272	\$ 366,661
<b>Total Beginning Fund Balance</b>	<b>217,320</b>	<b>232,018</b>	<b>272,075</b>	<b>301,272</b>	<b>366,661</b>
<b>Federal Revenue</b>					
<i>Child Care Food Program</i>	116,000	107,691	100,211	92,408	92,452
<b>Total Federal</b>	<b>116,000</b>	<b>107,691</b>	<b>100,211</b>	<b>92,408</b>	<b>92,452</b>
<b>State Revenue</b>					
<i>Apportionment</i>	198,601	193,369	190,387	189,175	180,826
<i>General/California Child Care</i>	1,343,080	1,281,284	1,072,408	998,552	1,002,831
<i>Child Care Food Program</i>	6,500	11,987	5,421	4,473	4,709
<b>Total State</b>	<b>1,548,181</b>	<b>1,486,640</b>	<b>1,268,216</b>	<b>1,192,200</b>	<b>1,188,366</b>
<b>Local</b>					
<i>Fees</i>	108,500	90,265	128,530	133,928	108,114
<i>Interest Income &amp; Other</i>	7,500	7,885	3,768	1,024	631
<b>Total Local</b>	<b>116,000</b>	<b>98,150</b>	<b>132,298</b>	<b>134,952</b>	<b>108,745</b>
<b>Interfund Transfers In</b>					
<i>General Fund (PDF &amp; College Discretionary)</i>	843,480	450,439	579,223	629,706	646,988
<b>Total Interfund Transfers In</b>	<b>843,480</b>	<b>450,439</b>	<b>579,223</b>	<b>629,706</b>	<b>646,988</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 2,840,981</b>	<b>\$ 2,374,938</b>	<b>\$ 2,352,023</b>	<b>\$ 2,350,538</b>	<b>\$ 2,403,212</b>
	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
<b>Appropriations/Expenditures</b>					
<i>Classified Salaries</i>	\$ 1,590,114	\$ 1,365,736	\$ 1,322,915	\$ 1,279,075	\$ 1,268,402
<i>Employee Benefits</i>	855,038	656,616	683,688	679,678	713,253
<i>Books, Supplies and Food</i>	146,500	119,421	101,928	111,180	106,898
<i>Other Operating Expenses</i>	30,009	12,226	10,382	8,530	13,387
<i>Capital Outlay</i>	2,000	3,619	1,092		
<b>Total Appropriations/Expenditures</b>	<b>2,623,661</b>	<b>2,157,618</b>	<b>2,120,005</b>	<b>2,078,463</b>	<b>2,101,940</b>
<b>Ending Fund Balance, June 30:</b>					
<i>Uncommitted</i>	217,320	217,320	232,018	272,075	301,272
<b>Total Ending Fund Balance</b>	<b>217,320</b>	<b>217,320</b>	<b>232,018</b>	<b>272,075</b>	<b>301,272</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 2,840,981</b>	<b>\$ 2,374,938</b>	<b>\$ 2,352,023</b>	<b>\$ 2,350,538</b>	<b>\$ 2,403,212</b>

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

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
<b>Beginning Fund Balance</b>					
<i>Uncommitted</i>	\$ 13,285,969	\$ 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
<i>Committed</i>	101,980,669	94,580,580	90,793,910	69,763,301	65,910,268
<b>Total Beginning Fund Balance</b>	<b>115,266,638</b>	<b>107,866,549</b>	<b>104,079,879</b>	<b>83,018,491</b>	<b>79,160,795</b>
<b>Revenue</b>					
<i>State Capital Outlay Projects</i>	989,578	3,657,826	2,947,596		207,000
<i>State Scheduled Maintenance &amp; Special Repairs</i>	8,279,472	2,654,676	2,093,704	2,507,507	1,730,448
<i>Proposition 39 Projects</i>	4,843,133	1,259,800	1,095,502	801,274	376,750
<i>Interest Income</i>	1,775,000	1,774,587	1,021,270	462,669	234,353
<i>Sale of Property</i>		3,229,985			
<i>Other Local Revenue</i>	645,462	507,864	756,257	338,909	621,749
<b>Total Revenue</b>	<b>16,532,645</b>	<b>13,084,738</b>	<b>7,914,329</b>	<b>4,110,359</b>	<b>3,170,300</b>
<b>Interfund Transfers In</b>					
<b>General Fund -</b>					
<i>Program Development (20%) Major Construction Projects</i>	9,747,503	11,649,075	8,050,307	26,183,957	6,893,006
<i>Other District &amp; College Projects</i>	839,374	1,006,018	1,204,992	1,542,491	1,068,287
<b>Other Funds</b>	265,000	591,267	527,815	370,059	494,112
<b>Total Interfund Transfers</b>	<b>10,851,877</b>	<b>13,246,360</b>	<b>9,783,114</b>	<b>28,096,507</b>	<b>8,455,405</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 142,651,160</b>	<b>\$ 134,197,647</b>	<b>\$ 121,777,322</b>	<b>\$ 115,225,357</b>	<b>\$ 90,786,500</b>
	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
<b>Appropriations/Expenditures</b>					
<i>State Capital Outlay Projects</i>	\$ 989,578	\$ 3,657,826	\$ 2,947,596	\$ -	\$ 207,000
<i>State Scheduled Maintenance and Special Repairs</i>	8,279,472	2,654,676		2,507,507	1,730,448
<i>Prop39/ARRA SMUD Smart Grid</i>	4,843,133	1,259,800	1,095,502	801,274	376,750
<i>Other Major Construction</i>	7,691,638	3,121,886	2,817,714	2,694,688	826,892
<i>Program Improvement Projects</i>	24,703,277	1,692,106	3,568,760	3,073,341	1,154,207
<i>College Projects</i>	15,821,515	2,436,602	1,398,343	1,302,355	1,306,646
<i>Future Program Improvement Projects</i>	65,234,357	281,443	274,352		455,653
<i>College Investments for Future Projects</i>	1,603,237	269,118	150,103	295,625	23,834
<i>Projected VAPA Shortfall</i>					1,000,000
<i>Transfers Out to Other Funds</i>	184,953	3,557,552	1,658,403	470,688	686,579
<b>Total Appropriations/Expenditures</b>	<b>129,351,160</b>	<b>18,931,009</b>	<b>13,910,773</b>	<b>11,145,478</b>	<b>7,768,009</b>
<b>Ending Fund Balance, June 30:</b>					
<i>Uncommitted</i>	13,300,000	13,285,969	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
<i>Committed</i>		101,980,669	94,580,580	90,793,910	69,763,301
<b>Total Ending Fund Balance</b>	<b>13,300,000</b>	<b>115,266,638</b>	<b>107,866,549</b>	<b>104,079,879</b>	<b>83,018,491</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 142,651,160</b>	<b>\$ 134,197,647</b>	<b>\$ 121,777,322</b>	<b>\$ 115,225,357</b>	<b>\$ 90,786,500</b>

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

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2002-03 thru 2012-13 Actual
<b>Beginning Fund Balance</b>							
<i>Committed</i>	\$ 27,818,871	\$ 222,238	\$ 148,201	\$ 2,630,639	\$ 14,580,157	\$ 27,510,469	\$ 227,256,412
<b>Total Beginning Fund Balance</b>	<b>27,818,871</b>	<b>222,238</b>	<b>148,201</b>	<b>2,630,639</b>	<b>14,580,157</b>	<b>27,510,469</b>	<b>227,256,412</b>
<b>Revenue</b>							
<i>Bond Proceeds</i>		27,500,000					237,500,000
<i>Local - Interest Income</i>	30,000	122,147	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
<b>Total Revenue</b>	<b>30,000</b>	<b>27,622,147</b>	<b>1,647</b>	<b>6,761</b>	<b>23,090</b>	<b>24,443</b>	<b>250,316,357</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 27,848,871</b>	<b>\$ 27,844,385</b>	<b>\$ 149,848</b>	<b>\$ 2,637,400</b>	<b>\$ 14,603,247</b>	<b>\$ 27,534,912</b>	<b>\$ 477,572,769</b>

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2002-03 thru 2012-13 Actual
<b>Appropriations/Expenditures</b>							
<i>Bond Projects</i>	\$ 27,828,871	\$ -	\$ (91,618)	\$ 2,487,322	\$ 11,962,728	\$ 12,940,391	\$ 222,642,185
<i>Bond Service Costs</i>	20,000	25,514	19,228	1,877	9,880	14,364	565,667
<b>Total Appropriations/Expenditures</b>	<b>27,848,871</b>	<b>25,514</b>	<b>(72,390)</b>	<b>2,489,199</b>	<b>11,972,608</b>	<b>12,954,755</b>	<b>223,207,852</b>
<b>Ending Fund Balance, June 30:</b>							
<i>Committed</i>		27,818,871	222,238	148,201	2,630,639	14,580,157	254,364,917
<b>Total Ending Fund Balance</b>	<b>-</b>	<b>27,818,871</b>	<b>222,238</b>	<b>148,201</b>	<b>2,630,639</b>	<b>14,580,157</b>	<b>254,364,917</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 27,848,871</b>	<b>\$ 27,844,385</b>	<b>\$ 149,848</b>	<b>\$ 2,637,400</b>	<b>\$ 14,603,247</b>	<b>\$ 27,534,912</b>	<b>\$ 477,572,769</b>

The Measure A authorization is \$265M, cumulative project expenditures through 2017-18 are \$250.6M. 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 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2008-09 thru 2012-13 Actual
<b>Beginning Fund Balance</b>							
<i>Committed</i>	\$ 66,477,564	\$ 11,639,463	\$ 22,217,282	\$ 35,795,471	\$ 51,063,008	\$ 77,464,552	\$ 196,778,372
<b>Total Beginning Fund Balance</b>	<b>66,477,564</b>	<b>11,639,463</b>	<b>22,217,282</b>	<b>35,795,471</b>	<b>51,063,008</b>	<b>77,464,552</b>	<b>196,778,372</b>
<b>Revenue</b>							
<i>Bond Proceeds</i>		65,000,000					190,000,000
<i>Local - Interest Income</i>	70,000	164,431	142,571	137,447	76,620	91,349	824,533
<b>Total Revenue</b>	<b>70,000</b>	<b>65,164,431</b>	<b>142,571</b>	<b>137,447</b>	<b>76,620</b>	<b>91,349</b>	<b>190,824,533</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 66,547,564</b>	<b>\$ 76,803,894</b>	<b>\$ 22,359,853</b>	<b>\$ 35,932,918</b>	<b>\$ 51,139,628</b>	<b>\$ 77,555,901</b>	<b>\$ 387,602,905</b>
	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2008-09 thru 2012-13 Actual
<b>Appropriations/Expenditures</b>							
<i>Bond Projects</i>	\$ 66,532,564	\$ 10,313,845	\$ 10,712,460	\$ 13,713,685	\$ 15,338,846	\$ 26,489,576	\$ 113,347,468
<i>Bond Service Costs</i>	15,000	12,485	7,930	1,951	5,312	3,317	12,513
<b>Total Appropriations/Expenditures</b>	<b>66,547,564</b>	<b>10,326,330</b>	<b>10,720,390</b>	<b>13,715,636</b>	<b>15,344,158</b>	<b>26,492,893</b>	<b>113,359,981</b>
<b>Ending Fund Balance, June 30:</b>							
<i>Committed</i>		66,477,564	11,639,463	22,217,282	35,795,470	51,063,008	274,242,924
<b>Total Ending Fund Balance</b>	<b>-</b>	<b>66,477,564</b>	<b>11,639,463</b>	<b>22,217,282</b>	<b>35,795,470</b>	<b>51,063,008</b>	<b>274,242,924</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 66,547,564</b>	<b>\$ 76,803,894</b>	<b>\$ 22,359,853</b>	<b>\$ 35,932,918</b>	<b>\$ 51,139,628</b>	<b>\$ 77,555,901</b>	<b>\$ 387,602,905</b>

The Measure M authorization is \$475M. Expenditures through 2017-18 total \$189.9M. Total bonds issued is \$255M.



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

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Beginning Fund Balance</b>								
<i>Restricted</i>	\$ 21,890,038	\$ 21,772,763	\$ 17,752,484	\$ 26,079,745	\$ 28,145,614	\$ 9,164,024	\$ 12,921,247	\$ 6,376,923
<b>Total Beginning Fund Balance</b>	<b>21,890,038</b>	<b>21,772,763</b>	<b>17,752,484</b>	<b>26,079,745</b>	<b>28,145,614</b>	<b>9,164,024</b>	<b>12,921,247</b>	<b>6,376,923</b>
<b>Local Revenue</b>								
<i>Sale of Refunding Bonds</i>								103,115,000
<i>Property Taxes</i>	15,672,733	18,854,259	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>		2,029,969					415,655	13,169,787
<i>Interest Income</i>	386,715	207,442	195,784	105,057	414,960	69,248	163,192	88,537
<b>Total Local</b>	<b>16,059,448</b>	<b>21,091,670</b>	<b>20,318,529</b>	<b>7,205,718</b>	<b>14,108,102</b>	<b>34,793,562</b>	<b>18,364,333</b>	<b>131,959,152</b>
<b>Interfund Transfers In</b>								
<i>Capital Outlay Fund</i>						2,843		
<b>Total Interfund Transfers In</b>	-	-	-	-	-	2,843	-	-
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 37,949,486</b>	<b>\$ 42,864,433</b>	<b>\$ 38,071,013</b>	<b>\$ 33,285,463</b>	<b>\$ 42,253,716</b>	<b>\$ 43,960,429</b>	<b>\$ 31,285,580</b>	<b>\$ 138,336,075</b>

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Appropriations/Expenditures</b>								
<i>Retirement of Refunded Bonds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,300,000
<i>Call Premium on Refunded Bonds</i>								2,106,000
<i>Bond Principal Repayment</i>	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	7,572,025	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	2,370	700	1,875	2,202	39,023	386,647	698,950
<b>Total Appropriations/Expenditures</b>	<b>19,335,850</b>	<b>20,974,395</b>	<b>16,298,250</b>	<b>15,532,979</b>	<b>16,173,971</b>	<b>15,814,815</b>	<b>22,121,556</b>	<b>125,414,828</b>
<b>Ending Fund Balance, June 30:</b>								
<i>Restricted</i>	18,613,636	21,890,038	21,772,763	17,752,484	26,079,745	28,145,614	9,164,024	12,921,247
<b>Total Ending Fund Balance</b>	<b>18,613,636</b>	<b>21,890,038</b>	<b>21,772,763</b>	<b>17,752,484</b>	<b>26,079,745</b>	<b>28,145,614</b>	<b>9,164,024</b>	<b>12,921,247</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 37,949,486</b>	<b>\$ 42,864,433</b>	<b>\$ 38,071,013</b>	<b>\$ 33,285,463</b>	<b>\$ 42,253,716</b>	<b>\$ 43,960,429</b>	<b>\$ 31,285,580</b>	<b>\$ 138,336,075</b>

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

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Beginning Fund Balance</b>								
<i>Restricted</i>	\$ 11,550,087	\$ 4,824,936	\$ 6,439,718	\$ 4,624,972	\$ 7,991,396	\$ 3,710,848	\$ 3,359,550	\$ 6,126,568
<b>Total Beginning Fund Balance</b>	<b>11,550,087</b>	<b>4,824,936</b>	<b>6,439,718</b>	<b>4,624,972</b>	<b>7,991,396</b>	<b>3,710,848</b>	<b>3,359,550</b>	<b>6,126,568</b>
<b>Revenue</b>								
<i>Property Taxes</i>	19,504,899	11,020,966	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>		4,745,647					4,222,726	11,048
<i>Interest Income</i>	408,336	115,216	80,031	32,802	18,003	9,759	5,785	
<b>Total Revenue</b>	<b>19,913,235</b>	<b>15,881,829</b>	<b>8,745,361</b>	<b>11,965,558</b>	<b>6,587,973</b>	<b>13,420,115</b>	<b>11,594,389</b>	<b>8,781,235</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 31,463,322</b>	<b>\$ 20,706,765</b>	<b>\$ 15,185,079</b>	<b>\$ 16,590,530</b>	<b>\$ 14,579,369</b>	<b>\$ 17,130,963</b>	<b>\$ 14,953,939</b>	<b>\$ 14,907,803</b>

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
<b>Appropriations/Expenditures</b>								
<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	6,835,486	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	1,192	280	750	734	20,319	1,098,619	282
<b>Total Appropriations/Expenditures</b>	<b>20,416,793</b>	<b>9,156,678</b>	<b>10,360,143</b>	<b>10,150,812</b>	<b>9,954,397</b>	<b>9,139,567</b>	<b>11,243,091</b>	<b>11,548,253</b>
<b>Ending Fund Balance, June 30:</b>								
<i>Restricted</i>	11,046,529	11,550,087	4,824,936	6,439,718	4,624,972	7,991,396	3,710,848	3,359,550
<b>Total Ending Fund Balance</b>	<b>11,046,529</b>	<b>11,550,087</b>	<b>4,824,936</b>	<b>6,439,718</b>	<b>4,624,972</b>	<b>7,991,396</b>	<b>3,710,848</b>	<b>3,359,550</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 31,463,322</b>	<b>\$ 20,706,765</b>	<b>\$ 15,185,079</b>	<b>\$ 16,590,530</b>	<b>\$ 14,579,369</b>	<b>\$ 17,130,963</b>	<b>\$ 14,953,939</b>	<b>\$ 14,907,803</b>

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

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
<b>Beginning Fund Balance</b>					
<i>Committed</i>	\$ 968,570	\$ 604,263	\$ 364,447	\$ 107,121	\$ 4,298,008
<b>Total Beginning Fund Balance</b>	<b>968,570</b>	<b>604,263</b>	<b>364,447</b>	<b>107,121</b>	<b>4,298,008</b>
<b>Revenue</b>					
<i>Local - Interest Income</i>	66,100	248,107	148,405	29,024	54,658
<b>Total Revenue</b>	<b>66,100</b>	<b>248,107</b>	<b>148,405</b>	<b>29,024</b>	<b>54,658</b>
<b>Interfund Transfers In</b>					
<i>General Fund</i>		320,000	320,000	320,000	320,000
<i>Capital Outlay Projects Fund</i>		328,040	214,598	211,681	182,994
<b>Total Interfund Transfers In</b>	<b>-</b>	<b>648,040</b>	<b>534,598</b>	<b>531,681</b>	<b>502,994</b>
<b>Total Revenue, Interfund Transfers &amp; Fund Balance</b>	<b>\$ 1,034,670</b>	<b>\$ 1,500,410</b>	<b>\$ 1,047,450</b>	<b>\$ 667,826</b>	<b>\$ 4,855,660</b>

	2018-19 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
<b>Appropriations/Expenditures</b>					
<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	1,150	1,350	1,350
<b>Total Appropriations/Expenditures</b>	<b>293,562</b>	<b>290,573</b>	<b>290,373</b>	<b>289,933</b>	<b>4,730,539</b>
<b>Interfund Transfers Out</b>					
<i>General Fund/Capital Outlay Projects</i>	40,000	241,267	152,814	13,446	18,000
<b>Total Interfund Transfers Out</b>	<b>40,000</b>	<b>241,267</b>	<b>152,814</b>	<b>13,446</b>	<b>18,000</b>
<b>Ending Fund Balance, June 30:</b>					
<i>Committed</i>	701,108	968,570	604,263	364,447	107,121
<b>Total Ending Fund Balance</b>	<b>701,108</b>	<b>968,570</b>	<b>604,263</b>	<b>364,447</b>	<b>107,121</b>
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>\$ 1,034,670</b>	<b>\$ 1,500,410</b>	<b>\$ 1,047,450</b>	<b>\$ 667,826</b>	<b>\$ 4,855,660</b>



# General Fund Financial Data Summary

## **REVENUE AND EXPENDITURE CLASSIFICATIONS**

For the purpose of reporting revenues and expenditures, uniform major account classifications are required of California community college districts. Following is a summation of the revenue and expenditure reporting classifications:

### **Revenue Classifications**

- A. Base, COLA & Growth (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 69% 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 \$316.9 million will be received from these sources in 2018-19. The Z budget TCR level is \$12.9 million higher than the 2017-18's \$304.0 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 \$22.2 million, a decrease from the 2017-18 final budget due primarily to a projected decrease in funding for past claims for Mandated Costs and Lottery.

### ***D. Local Revenues***

Local revenues, excluding enrollment fees, account for approximately 2% 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 \$11.3 million for 2018-19, a decrease from the \$11.4 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 \$205,982.

## **F. Restricted Revenues**

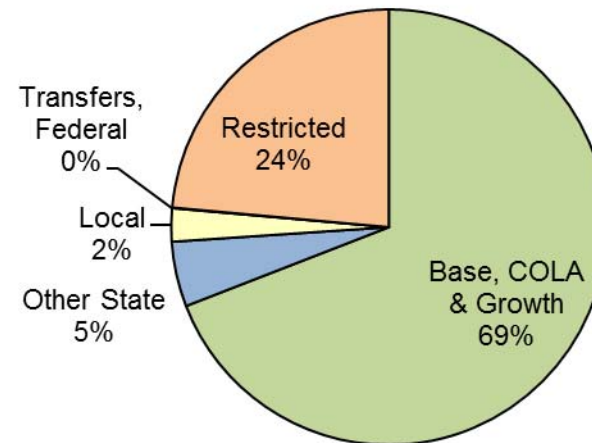
Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as 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 \$14.5 million, an increase of \$3.9 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 18.6% 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 \$84.8 million, an increase of \$27.2 million from 2017-18. The primary State programs are for the enhancement and expansion of student services at the colleges. These programs represent 34% of the total State restricted funds including: Student Success & Support, EOPS, CARE, DSPS, CalWORKS and BFAP.

Restricted local revenues projected for 2018-19 are \$1.8 million, an increase of \$108,417 compared to 2017-18. 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**



## **APPROPRIATIONS SUMMARY**

This section presents summarized information for the General Fund, excluding program and other improvements (X,Y,Z). More detailed



# General Fund Financial Data Summary

information regarding unrestricted appropriations can be found in the General Fund Budget Guidelines and the Information sections.

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

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

## **A. Academic Salaries**

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Adopted Budget, \$152 million is appropriated for academic salaries. This is 33% 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 \$90.7 million. This accounts for 19% 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 \$112.9 million will be expended on employee benefits in 2018-19, accounting for 24% 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.

Each employee group’s compensation formula includes a provision to fund increases in the District’s contribution toward medical and



# General Fund Financial Data Summary

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 .67%

*\*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 \$21.1 million will be expended in 2018-19 on supplies and materials around 5% 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.

#### E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At adopted, approximately \$72 million is budgeted, representing 15% of the total General Fund expenditures. Again, because allocations can be



# General Fund Financial Data Summary

moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

## F. Capital Outlay

Capital Outlay is used to record amounts paid for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$200 for capital outlay items. At adopted budget, approximately \$11.8 million is appropriated for Capital Outlay or 3% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

## G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At adopted budget, it is projected that \$7.4 million will be transferred in 2018-19, around 1% of the total General Fund expenditures.

## H. Program and Other Improvements

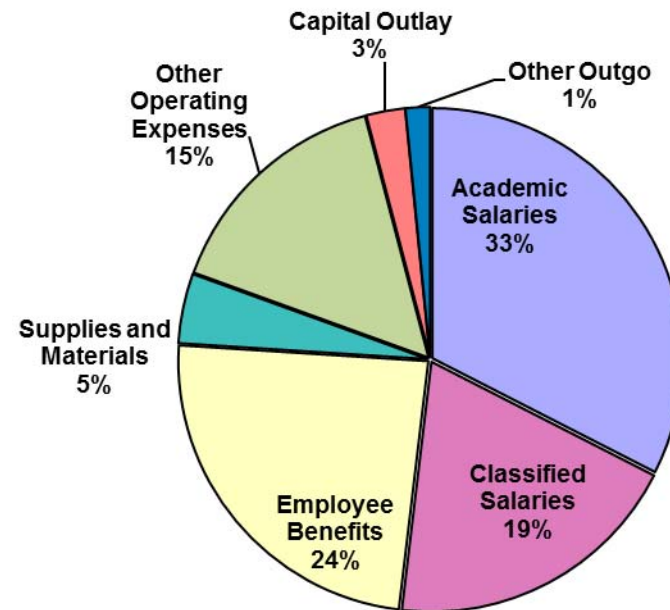
As described earlier, these appropriations are reserved until the end of the fiscal year when revenues can be reasonably determined as well as the related costs. The appropriation for 2018-19 is \$20.9 million and is primarily unallocated Lottery funds.

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

These funds represent revenues received from local activities, such as gate receipts, as well as the Bookstore and General funds in support of student and instructional programs. These funds are part

of the General Fund, but are not included in the above narrative due to the nature and use of the funds.

2018-19 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT





LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET

	Actual 2017-2018	Adopted Budget Z Budget Maximum Funding 2018-2019
<b>BEGINNING FUND BALANCE, JULY 1:</b>		
Uncommitted	\$ 13,713,528	\$ 16,786,205
Committed	42,153,581	32,883,156
Restricted	5,539,238	6,856,255
Total Beginning Fund Balance	61,406,347	56,525,616
<b>GENERAL PURPOSE REVENUE:</b>		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	187,394,671	204,131,454
Cost of Living Adjustment (COLA) - 2017-18 1.56%; 2018-19, 2.71%	4,536,935	8,237,249
FTES above three year projected average		4,662,751
Base Rates Augmentation - 2017-18, \$183.6M	8,471,880	
Local Property Taxes	86,315,920	82,441,968
Enrollment Fees, 98%: 2017-18 & 2018-19, \$46/unit	17,238,114	17,384,098
Total Apportionment, Property Taxes & Enrollment Fees	303,957,520	316,857,520
Federal:		
Veteran's Education	14,040	25,000
Total Federal	14,040	25,000
State:		
One time Only Apportionment and Recalculation from 2016-17	101,492	
Lottery Funds (2017-18 and 2018-19, \$144/FTES)	9,003,076	6,816,912
Apprenticeship Programs	3,695,231	2,945,910
Part-Time Faculty Compensation	1,650,187	1,134,445
Other, including Mandated Costs Block Grant	13,218,517	11,253,529
Total State	27,668,503	22,150,796
Local:		
Non-Resident/International Student Tuition	5,296,104	5,225,944
Interest income	1,025,438	1,026,000
Community Services	1,192,767	1,151,699
Student Fees & Fines	1,217,983	1,122,700
Other, including Interest & Enrollment Fee 2%	2,649,877	2,758,091
Total Local	11,382,169	11,284,434
<b>OTHER:</b>		
Interfund Transfers In	2,581,406	193,453
Donations/Other	6,761	12,529
Total Interfund Transfers/Donations/Other	2,588,167	205,982
<b>TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS</b>	<b>\$ 345,610,399</b>	<b>\$ 350,523,732</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET

	Actual 2017-2018	Adopted Budget Z Budget Maximum Funding 2018-2019
<b>RESTRICTED REVENUE:</b>		
Student Parking & Transit Fees and Parking Fines	\$ 6,791,337	\$ 6,868,660
<b>SPECIAL PROGRAMS:</b>		
<b>Federal:</b>		
Perkins 1C	\$ 2,946,753	\$ 2,690,360
Career Technical Education (CTE) Transitions	166,348	165,508
Federal Work Study (FWS)	1,829,726	1,850,000
Temporary Assistance to Needy Families (TANF)	404,859	373,950
Workability III - Department of Rehabilitation (DOR) Cooperative	145,220	212,372
Child Development Training Consortium (CDTC)	65,306	
Foster Care Program	149,296	182,666
US Dept of Labor - Northern California Community Colleges American Apprenticeship Initiative	286,665	4,180,183
Hispanic Serving Institutions	1,303,617	1,746,159
College to Careers (DOR)	196,587	250,000
Foundation for California Community Colleges (FCCC) Fresh Success Employment & Training	39,745	95,276
US Dept of Education - TRIO Student Support Services & Program Journey	265,321	21,817
US Dept of Education - TRIO Student Support Svcs - Science, Tech, Engineering & Math(STEM)	219,147	97,030
US Dept of Education - TRIO Veterans Project	286,899	119,999
US Dept of Education - TRIO Natomas, San Juan, Twin Rivers	598,415	806,006
US Dept of Education - TRIO Upward Bound (UPBD)	485,747	870,159
US Dept of Education - Strengthening Institutions	500,946	330,450
US Dept of Education - Asian & Native American Pacific Islander-Serving Institutions (AANAPISI)	257,088	381,334
New World of Work	6,688	14,312
Youth Empowerment Strategies For Success (YESS) - Independent Living Program (ILP)	22,296	22,500
State Trade & Export Promotion Project (STEP)	216,826	45,318
California Math Readiness Challenge	114,084	35,212
California Early Childhood Mentor	11,821	
California Dept of Food & Agriculture (CDFA) - Climate-Smart Agriculture for Spec. Crops	38,270	
Other Federal	3,000	
<b>Total Federal</b>	<b>\$ 10,560,670</b>	<b>\$ 14,490,611</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET

	<u>Actual 2017-2018</u>	<u>Adopted Budget Z Budget Maximum Funding 2018-2019</u>
<b>State:</b>		
Extended Opportunity Programs and Services (EOPS)	\$ 4,190,844	\$ 3,993,630
Cooperative Agencies Resources for Education Programs (CARE)	735,843	742,039
Disabled Student Programs and Services (DSPS)	5,028,098	4,901,317
Student Success and Support Program (SSSP)	15,162,241	13,756,167
Board of Governors Financial Assistance Program Admin Allowance (BFAP)	2,803,214	2,954,577
California Work Opportunity & Responsibility to Kids (CalWORKs)	2,535,359	2,317,382
Student Equity	6,480,911	6,112,632
Basic Skills Initiative (BSI)	1,589,913	6,033,211
Strong Workforce	5,631,324	12,948,091
Innovation & Effectiveness (IEPI)	804,073	195,685
Lottery (Restricted, Proposition 20)	3,410,482	2,045,443
State Instructional Equipment Funds (SIEF)	2,520,933	3,551,316
AB19 California College Promise		1,750,000
Economic Workforce Development (EWD) Center International Trade Development (CITD)	395,402	532,253
EWD Statewide Centers of Excellence (CTXL) Hub	449,378	372,552
Career Technical Education (CTE) Grants	278,238	320,060
Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	391,083	376,242
Deputy Sector Navigator (DSN): Health	328,752	192,212
Capital Academy and Pathway	170,185	
Mathematics, Engineering, Science Achievement (MESA)	125,372	80,337
Foster Care Program	203,593	1,749,514
Staff Diversity	48,170	39,265
Set-Aside Fiscal Agent	43,854	14,300,776
Work Based Learning (WBL) Infrastructure	244,021	
State on Behalf of Payments for CalSTRS	948,401	
California Apprenticeship Initiative New Innovation Grant Program	190,996	406,434
Middle College High School	85,063	
Capital Adult Education Regional Consortium (CARERC)	3,671	
Nurse Special Training	10,559	114,441
Industry Driver Regional Collaborative (IDRC) 21st Century Skills	103,844	
Galt Joint Union High School - Central Region Agriculture Education Career Pathway (CRAECP)	52,606	
STREAM Pathway (Science, Technology, Reading/Language, Engineering, Arts & Math)	39,467	56,533
Capital Region Academies for the Next Economy (CRANE)	68,907	

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET

	<u>Actual 2017-2018</u>	<u>Adopted Budget Z Budget Maximum Funding 2018-2019</u>
<b>State Continued:</b>		
Net Labs Butte-Glenn	75,000	
Projects in Common		70,667
CC Alternative Fuel & Vehicle Technology	96,851	
Leadership Development Funding Award (IEPI)	36,352	5,532
Awards for Innovation in Higher Education	660,124	1,339,877
Guided Pathways	352,520	1,328,828
Proposition 39 Program Improvement	179,563	206,044
Innovation Maker	633,623	759,477
Advanced Imaging Modalities	205,476	407,514
Veterans Resource Center	44,539	504,080
New World of Work		39,500
Maker Space	38,056	
California Healthcare Workforce		40,000
Diversity in Engineering	12,660	31,676
Zero Textbook Cost Degree Program	31,428	
California Prison Industry Authority - Culinary Arts	28,149	34,850
Agriculture Business Microsoft		20,000
Campus Safety at Community Colleges		101,534
Self-Employment Pathways	10,627	4,373
Innovative Paths to Public Service (IPPS)	13,832	36,168
Get Focused Stay Focused	82,996	
Other State	18,334	17,024
<b>Total State</b>	<u>\$ 57,594,927</u>	<u>\$ 84,789,253</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-18 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET

	Actual 2017-2018	Adopted Budget Z Budget Maximum Funding 2018-2019
<b>Local:</b>		
Training Source Contracts	\$ 1,218,121	\$ 1,172,951
Central Valley New Car Dealers Association (CVNCDA)	1,772	27,046
Ethics Symposium - CRC - Wagenlis	267	20,656
Sacramento Municipal Utilities District (SMUD)		2,170
Foundation Grants & Gifts	155,834	83,946
AB798 Textbook Affordability	11,576	365
Nursing Grants Emergency Funds		17,141
Sutter Nursing Program	6,071	148,197
University of California Davis Programs	123	6,135
Center for International Trade Development (CITD) Program Income	1,427	80,699
Center of Excellence (COE) Program Income	14,431	141,162
Statewide Academic Senate	72,557	
ARC Instructionally Related Trust	117,295	10,424
SCC Scholarship and Loan		13,500
Information Communication Technology Pathways		15,000
Dorothy Rupe Foundation	9,785	13,605
Sacramento Metropolitan Arts Commission (SMAC) Cultural Arts	7,817	3,387
Foster Youth Planning	15,000	
Guardian Financial Programs	24,405	16,373
College Futures	8,245	
Veteran Student Emergency Fund	8,610	27,458
Cluster Research for Valley Vision	20,000	
West Sacramento Promise Program	26,497	16,438
Wellness Program		8,312
Other Local	9,502	12,787
<b>Total Local</b>	<b>\$ 1,729,335</b>	<b>\$ 1,837,752</b>
<b>TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS</b>	<b>76,676,269</b>	<b>107,986,276</b>
<b>TOTAL GENERAL FUND REVENUE AND TRANSFERS</b>	<b>422,286,668</b>	<b>458,510,008</b>
<b>TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE</b>	<b>\$ 483,693,015</b>	<b>\$ 515,035,624</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 ACTUAL EXPENDITURES  
2018-2019 ADOPTED BUDGET (X, Y, Z)

	Actual 2017-2018	Adopted Budget Z Budget Maximum Funding 2018-2019
<b>EXPENDITURES/APPROPRIATIONS:</b>		
1000 Academic Salaries	\$147,394,973	\$ 152,133,427
2000 Classified Salaries	87,086,725	90,666,196
3000 Employee Benefits	92,647,565	112,887,546
4000 Books, Supplies & Materials	6,497,070	21,104,367
5000 Other Operating Expenses	45,037,953	71,945,976
6000 Capital Outlay	9,466,096	11,788,484
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	1,973,939	839,380
Other Funds	17,163,046	6,554,575
<b>TOTAL EXPENDITURES/APPROPRIATIONS AND TRANSFERS</b>	<b>407,267,367</b>	<b>467,919,951</b>
Program and Other Improvements		
Minimum (X Budget)	16,025,701	14,292,263
Mid-range Funding-Incremental		
Increase (Y Budget)	1,467,078	973,457
Maximum Funding-Incremental		
Increase (Z Budget)	2,407,253	5,632,206
Total Program & Other Improvements	19,900,032	20,897,926
ENDING FUND BALANCE, June 30		
9700 Uncommitted	16,786,205	16,786,205
9700 Committed	32,883,156	6,383,156
9700 Restricted	6,856,255	3,048,386
<b>TOTAL ENDING FUND BALANCE</b>	<b>56,525,616</b>	<b>26,217,747</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS &amp; ENDING FUND BALANCE</b>	<b>\$ 483,693,015</b>	<b>\$ 515,035,624</b>

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND**

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

DESCRIPTION	2017-2018 ACTUAL	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	303,957,520	\$ 303,957,520	\$ 303,957,520
X Budget Adjustments:				
COLA 2017-18, 1.56% on-going; Hold Harmless 2018-19 @ 2.71% OTO)	4,536,935	8,237,249		
Base Augmentation 2017-18 On-going	8,471,880			
2016-17 FON Adjustment	119,508			
Funding above 2017-18 final (potential mix of on-going and OTO)			8,237,249	12,900,000
Projected Revenue Increase	13,128,323	8,237,249	8,237,249	12,900,000
TOTAL REVENUE CHANGE	13,128,323	8,237,249	8,237,249	12,900,000
TOTAL BASE ALLOCATION, COLA & GROWTH	\$ 303,957,520	\$ 312,194,769	\$ 312,194,769	\$ 316,857,520
	<b>2017-18 Projected</b>	<b>2018-2019 X LEVEL</b>	<b>2018-2019 Y LEVEL</b>	<b>2018-2019 Z LEVEL</b>
<b>FUNDED FTES GOALS:</b>				
FTES Base - 2017-18 and 2018-19 Projected*	52,640	46,716	46,716	46,716
Base FTES	52,640	46,716	46,716	46,716
Achieved FTES - fall and spring at 2% decline from 2017-18	43,849	42,716	42,716	42,716
Stabilization FTES	8,521			
Summer 2018 Projected	270	4,000	4,000	4,000
Shift Summer 2019 to 2018-19				4,000
FTES Projections (stability for 2017-18; maximum for 2018-19)	52,640	46,716	46,716	50,716

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**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET (X, Y, Z)**

DESCRIPTION	2017-2018 ACTUAL	2018-2019 X BUDGET MINIMUM FUNDING	2018-2019 Y BUDGET MID-RANGE FUNDING	2018-2019 Z BUDGET MAXIMUM (OPTIMISTIC)
<b>BEGINNING FUND BALANCE, JULY 1:</b>				
Uncommitted	\$ 13,713,528	\$ 16,786,205	\$ 16,786,205	\$ 16,786,205
Committed	42,153,581	32,883,156	32,883,156	32,883,156
Restricted	5,539,238	6,856,255	6,856,255	6,856,255
Total Beginning Fund Balance	61,406,347	56,525,616	56,525,616	56,525,616
<b>REVENUES:</b>				
Apportionment & Educational Protection Account (EPA), deficated	187,394,671	204,131,454	204,131,454	204,131,454
Base Augmentation	8,471,880			
COLA One-Time Only, 2018-19, 2.71%		8,237,249		
COLA On-Going, 2017-18, 1.56%	4,536,935			
Funding above 2017-18 final (potential mix of on-going and OTO)			8,237,249	12,900,000
Enrollment Fee and Property Taxes	103,554,034	99,826,066	99,826,066	99,826,066
Base Allocation, COLA & Growth (SB361)	303,957,520	312,194,769	312,194,769	316,857,520
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)	3,103,076		458,457	916,912
Total Lottery Revenue	9,003,076	5,900,000	6,358,457	6,816,912
Non-Resident/International Student Tuition	5,296,104	5,225,944	5,225,944	5,225,944
Part-Time Faculty Compensation/New Faculty Hires	1,650,187	1,134,445	1,134,445	1,134,445
Community Services	1,192,767	1,151,699	1,151,699	1,151,699
Other Income, including Interfund Transfers	24,409,253	18,311,212	18,826,212	19,337,212
Total Other General Purpose	32,548,311	25,823,300	26,338,300	26,849,300
Total General Purpose Revenue	345,508,907	343,918,069	344,891,526	350,523,732
Special Program Revenue	76,676,269	107,986,276	107,986,276	107,986,276
Total Revenue	422,286,668	451,904,345	452,877,802	458,510,008
<b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>	<b>\$ 483,693,015</b>	<b>\$ 508,429,961</b>	<b>\$ 509,403,418</b>	<b>\$ 515,035,624</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>				
Operational Level	\$ 407,267,367	\$ 467,919,951	\$ 467,919,951	\$ 467,919,951
Program and Salary Improvement	19,900,032	14,292,263	15,265,720	20,897,926
Total Expenditures/Appropriations	427,167,399	482,212,214	483,185,671	488,817,877
<b>ENDING FUND BALANCE, JUNE 30:</b>				
Uncommitted	16,786,205	16,786,205	16,786,205	16,786,205
Committed	32,883,156	6,383,156	6,383,156	6,383,156
Restricted	6,856,255	3,048,386	3,048,386	3,048,386
Total Ending Fund Balance	56,525,616	26,217,747	26,217,747	26,217,747
<b>TOTAL EXPENDITURES/APPROPRIATIONS &amp; ENDING FUND BALANCE</b>	<b>\$ 483,693,015</b>	<b>\$ 508,429,961</b>	<b>\$ 509,403,418</b>	<b>\$ 515,035,624</b>



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND SUMMARY BY LOCATION  
2017-2018 ACTUAL REVENUES AND EXPENDITURES  
2018-2019 ADOPTED BUDGET

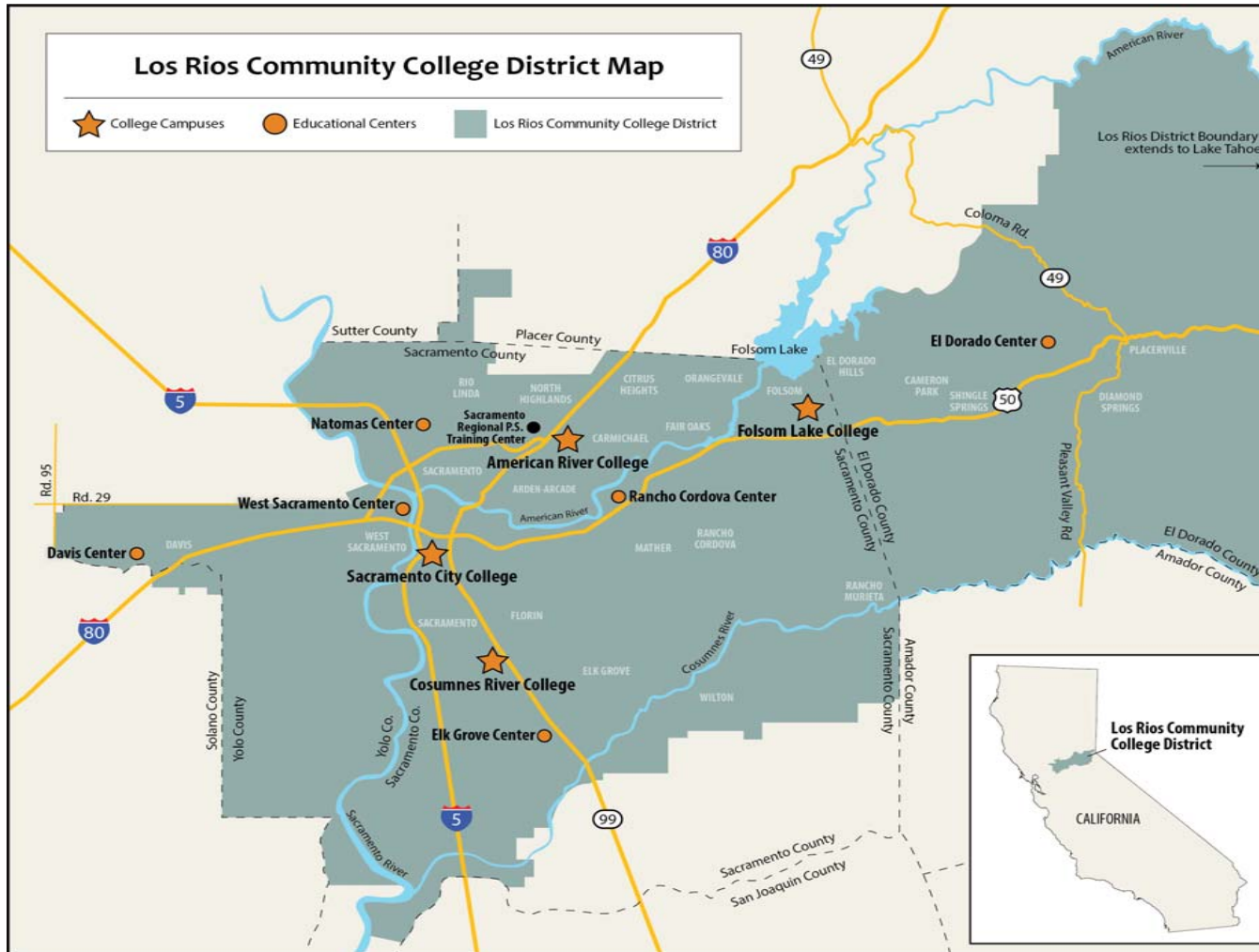
	<u>Full-Time Equivalent (FTE)</u>			ADOPTED BUDGET MAXIMUM FUNDING (Z Budget)
	ACTUAL 2017-2018	ADOPTED BUDGET 2018-2019	ACTUAL 2017-2018	2018-2019
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 13,713,528	\$ 16,786,205
Committed			42,153,581	32,883,156
Restricted			<u>5,539,238</u>	<u>6,856,255</u>
TOTAL BEGINNING FUND BALANCE			<u>61,406,347</u>	<u>56,525,616</u>
REVENUE:				
General Purpose Revenue			345,610,399	350,523,732
Restricted/Special Programs Revenue			<u>76,676,269</u>	<u>107,986,276</u>
TOTAL REVENUE			<u>422,286,668</u>	<u>458,510,008</u>
TOTAL REVENUE AND BEGINNING FUND BALANCE			<u>\$ 483,693,015</u>	<u>\$ 515,035,624</u>
EXPENDITURES/APPROPRIATIONS:				
American River College	1,030.90	1,041.95	105,484,263	120,161,883
Cosumnes River College	525.91	547.66	48,547,061	56,276,366
Folsom Lake College	340.00	345.23	32,563,133	35,062,254
Sacramento City College	844.09	844.40	79,438,936	86,988,118
District Office	89.24	91.24	8,506,171	9,456,725
District Support	210.19	211.34	<u>152,627,833</u>	<u>180,872,531</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>3,040.33</u>	<u>3,081.82</u>	<u>427,167,399</u>	<u>488,817,877</u>
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			16,786,205	16,786,205
Committed			32,883,156	6,383,156
Restricted			<u>6,856,255</u>	<u>3,048,386</u>
TOTAL ENDING FUND BALANCE			<u>56,525,616</u>	<u>26,217,747</u>
TOTAL EXPENDITURES/APPROPRIATIONS AND ENDING FUND BALANCE			<u>\$ 483,693,015</u>	<u>\$ 515,035,624</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 & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	43.84	43.84	6,473,291	7,052,248
011B	Instructional Support Services	48.95	48.95	7,269,937	7,406,896
011C	Student Support Services	15.95	15.95	2,317,435	2,367,323
024x-039x	Outreach Centers	6.40	6.40	844,259	874,415
061A	Community Services Programs	0.15	0.15	34,039	31,730
011F	Administration - Vacancy Factor				(260,000)
	<b>Total Administrators</b>	<b>115.29</b>	<b>115.29</b>	<b>16,938,960</b>	<b>17,472,612</b>
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	799.58	804.20	73,203,349	69,729,393
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	393.63	396.90	12,505,609	18,314,942
024B-039B	Outreach Center Instructional	140.13	133.39	6,052,381	6,134,339
	Total Instructional excluding Allied Health	<b>1,333.34</b>	<b>1,334.49</b>	<b>91,761,340</b>	<b>94,178,674</b>
012C	Regular Faculty, Allied Health	46.30	46.10	3,547,025	3,722,943
012D	Part-Time Faculty, Allied Health	17.48	16.61	861,804	763,769
	Total Allied Health	<b>63.78</b>	<b>62.71</b>	<b>4,408,830</b>	<b>4,486,712</b>
012J	Instructional Coordinator	9.30	9.30	859,046	827,312
012K	Instructional Work Experience Coordinator	4.00	4.00	365,636	376,146
	Total Instructional, Fall & Spring	<b>1,410.42</b>	<b>1,410.50</b>	<b>97,394,850</b>	<b>99,868,844</b>
012Q	Summer Instruction	131.40	147.40	5,441,220	6,778,632
012S	Substitute Instruction	9.00	9.00	269,572	291,774
012T	Adjunct Office Hours			2,230,164	1,820,504
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	<b>Total Instructional</b>	<b>1,550.82</b>	<b>1,566.90</b>	<b>105,335,806</b>	<b>107,809,754</b>
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	25.80	25.80	1,770,998	2,051,835
014C	Library - Adjunct/Overload	3.60	3.60	475,750	246,750
	<b>Total Librarians</b>	<b>29.40</b>	<b>29.40</b>	<b>2,246,748</b>	<b>2,298,585</b>
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	16.10	15.70	1,269,027	1,362,448
014D	Instructional Development Coordinators	9.40	8.40	760,733	772,697
031A	SRPSTC Coordinators	3.00	3.00	222,844	245,823
036A	Fire Training Coordinator	1.00	1.00	23,587	59,802
	<b>Total Instructional Support Services</b>	<b>29.50</b>	<b>28.10</b>	<b>2,276,191</b>	<b>2,440,770</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			29,903	28,600
013M	Department Chair Release Time/Stipends	14.80	16.00	1,839,516	1,913,189
013N	Performing Arts Stipends			383,293	353,236
013O	Athletic Stipends			448,886	448,886
	<b>Total Faculty Stipends</b>	<b>14.80</b>	<b>16.00</b>	<b>2,701,597</b>	<b>2,743,911</b>
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	7.10	7.10	493,481	659,218
013D	Retraining - Type E	1.00	1.00		92,848
013G	Collective Bargaining	3.50	3.50	425,414	324,967
013L	President's/Chancellor's Release Time	5.00	5.00	349,061	501,637
013P	Puente Program	0.40	0.40	29,489	35,702
	<b>Total Other Certificated</b>	<b>17.00</b>	<b>17.00</b>	<b>1,297,445</b>	<b>1,614,372</b>
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	739,204	864,491
	<b>Total Academic Senate</b>	<b>10.00</b>	<b>10.00</b>	<b>739,204</b>	<b>864,491</b>
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	71.09	69.78	6,051,598	6,270,781
015E	Health Services	6.00	6.00	566,957	573,177
015F	Health Services Adjunct/Overload	1.48	1.48	49,895	76,197
015G	Cultural Awareness Coordinator	1.00	1.00	103,280	63,695
015H	Transfer Services - TOP Contract			60,526	93,946
015L	Student Life Coordinator	2.00	2.00	210,873	210,873
	<b>Total Student Services, Faculty</b>	<b>81.57</b>	<b>80.26</b>	<b>7,043,130</b>	<b>7,288,669</b>
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	7.00	7.00	600,023	577,165
016A,B,F	Fringe Benefits			217,208	211,946
	<b>Total EOPS and MESA District Contribution</b>	<b>7.00</b>	<b>7.00</b>	<b>817,232</b>	<b>789,111</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	170.54	173.31	9,898,959	11,096,388
021B,G,P	Instructional Support	214.42	215.65	11,790,646	12,156,202
021C	Student Services Support	168.64	168.81	8,871,289	9,545,849
021D	Community Relations	10.00	10.00	664,709	724,354
021E	Custodial	97.73	97.90	4,744,702	5,141,496
021F	Maintenance and Operations-General	96.95	96.95	6,450,570	6,719,986
021H,L,M	Information Technology (IT) & Telecommunications	75.91	75.91	6,567,620	7,392,690
021W	Classified Staff Development (PFE)	1.23	1.23	46,383	73,007
021Y	PDF Positions - Bank	2.50	2.50	7,042	145,101
024x-039x	Classified Outreach Centers	45.02	44.70	2,608,214	2,787,998
041X	Printing (funded through cost recovery)	1.00	1.00	65,378	62,864
061C	Community Service	1.00	1.00	105,416	98,805
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	884.94	888.96	51,820,929	55,154,740
	<b><u>APPRENTICESHIP PROGRAMS</u></b>				
	Operational Costs/Fixed Costs	2.00	2.00	285,016	312,534
	Instructional/Administrative Costs			5,684,198	4,591,132
	Total Apprenticeship Programs	2.00	2.00	5,969,214	4,903,666
	<b><u>OUTREACH CENTERS</u></b>				
	Instructional Contracts			2,680,783	2,634,526
	Operational Costs			427,380	453,148
	Fixed Costs			900,825	679,415
	Telecommunications & IT			4,307	3,000
024x-039x	Total Outreach Centers			4,013,295	3,770,089
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant, Including Outreach Centers			6,845,642	7,761,695
041F	Innovation and Staff Development			9,572	14,750
	Total College Discretionary Funds			6,855,214	7,776,445

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041H	Operational Expense Allocation			996,871	955,662
041J	CDF Institutional			230,314	216,500
041T,V	Special Program Augmentations			30,463	
041X	Other Operational Funds			837,425	2,598,907
	Total Other Operational Funds			2,095,072	3,771,069
	Total Discretionary Funds			8,950,286	11,547,514
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,723	92,600
042C	Education Initiative			96,271	456,914
042D	Tutorial Centers			68,213	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			9,949	20,331
042H	Bus Rental			451,358	578,467
042I	Other Operational Augmentations			80,645	155,072
042J,K	Math, Engineering, Science Achieve (MESA) Program			2,409	43,560
042L	Enrollment Fees - Operational Costs			822,069	560,999
042O	International Student Education			98,690	90,000
042P	Postage			42,132	77,000
042Q	Foreign Study			3,278	7,000
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	1,797,738	2,225,380
	<b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>				
043E	Telecommunications Operational Costs			10,050	8,500
043F	Telecommunications/Data Transmission Lines			905,462	531,000
	Total Telecommunications Activities			915,512	539,500
	<b><u>INFORMATION TECHNOLOGY</u></b>				
044G,H	Operational Maintenance			3,712,340	806,522
044L	Library Computer System			56,472	58,978
044N	Operating Augments			764,783	1,331,000
	Total Information Technology Operational			4,533,595	2,196,500

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>FACILITIES MANAGEMENT</u></b>				
045B	Operational Expenses			1,223,203	885,567
045D	Resource Conservation Management			36,580	40,000
045H	Major Maintenance Allocation			564,039	409,100
062A,X	Campus-Funded FM Projects			(79,873)	(20,406)
	Total Facilities Management Operational			1,743,948	1,314,261
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046A	Audit and Legal Expenses			797,961	850,000
046C	Facility Rentals			213,786	234,867
046F	American Disability Act (ADA) Accommodation			183,524	140,000
046G	Marketing			334,135	363,690
046H	Recruitment			138,434	62,135
046J	Conference and Travel			124,484	139,800
046K	Special Activities			64,552	130,875
046L	District-Wide Dues			366,561	384,572
046N	Trustee Expenses			179,826	195,234
046P	Student Trustee			11,928	23,443
046Q	Student Access Card			48,546	56,469
046S	Employee Educational Reimbursements			34,917	60,000
	Total Institutional Support Costs			2,498,654	2,641,085
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds		1.00	1,177,714	833,543
047C	Staff Development	1.50	1.50	128,468	92,004
047D	Staff Development - Ed Initiative			17,179	137,107
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	432,563	138,062
049C	Child Development Fund			252,377	117,428
049D,M,N	Capital Outlay Project Fund			320,006	6
	Total Other Allocations	2.50	3.50	2,328,306	1,318,150
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			850,465	1,797,104
051C	PFE Prior Year Carryover			825,633	3,199,904
051E	PFE Classified Staff Development Carryover			61,694	125,716
	Total Partnership for Excellence			1,737,792	5,122,724

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>COMMUNITY SERVICE</u></b>				
061S	Sports Camps			42,777	85,577
061Y	Youth Camps				56,257
061E,F,G	Program & Operational Costs			611,493	879,330
	Total Community Service			654,270	1,021,164
	<b><u>OTHER SERVICES</u></b>				
	<b><u>FRINGE BENEFITS</u></b>				
071A,B	Employer Benefit Costs			90,247,766	98,474,773
071C	Type C Benefit Costs			148,187	140,000
071D	STRS/PERS Set-Aside			12,500,000	
071F	Allocated Benefits Contra Account			(13,588,436)	(13,519,291)
071S	Benefits Contra - Adjunct Medical			(146,454)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			3,108,707	3,555,157
	Net Fringe Benefits			92,269,770	88,078,489
	<b><u>INSURANCE</u></b>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,170,427	3,184,327
072C	Safety Program			59,204	136,203
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,229,631	3,356,530
	<b><u>UTILITIES</u></b>				
073A	Electricity			5,261,676	5,179,768
073B	Gas			993,190	1,290,232
073D	Water/Garbage			644,356	643,000
073E	Sewer/Pest Control			661,896	610,000
073F	Allocated to Auxiliaries - Contra Account			(220,366)	(233,000)
073G	Honeywell Energy Management System			150,774	157,025
073H,J	Toxic Waste Removal/Dump Fees/Permits			192,891	187,075
073K	Utilities - Ethan Way			68,381	77,800
073L	Ethan Rent - Contra Account			98,405	(21,000)
073M	Utilities - Watertower			94,931	100,600
073O,P	Utilities			70,099	27,365
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			8,241,232	8,243,865



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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>GRANT MATCHING FUNDS</u></b>				
074H	Workability III			11,999	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,195,648	794,395
	<b>Total Grant &amp; Financial Aid Cash Match</b>			<b>1,207,647</b>	<b>806,395</b>
	<b><u>Prior Year Continuing Funds</u></b>				
075x	Continuing Funds Set-Asides, net				2,561,697
	<b>Continuing Funds Set-Asides, net</b>				<b>2,561,697</b>
	<b><u>BUDGET SAVINGS/COST RECOVERY</u></b>				
079C,091B, 096A	Vacation Expense, Over/Under			1,045,320	340,000
079J, 079B	Cost Recoveries (including Indirect)			(1,442,407)	(619,066)
079L	Cost Recoveries (including indirect) Split			(76,627)	(300,000)
079M	Training Source Cost Recovery			(580,674)	(393,810)
079P	FM - COPFD Contras				20,406
079x	Other Cost Recoveries - Parking			(346,375)	(346,375)
	<b>Total Budget Savings/Cost Recovery</b>			<b>(1,400,762)</b>	<b>(1,298,845)</b>
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101A	General Purpose			145,300	11,512,500
101B	Facilities Management			100,071	168,865
101C	Staff Development Carryover (Type A/B)	0.83	2.22		280,992
101D	Information Technology			432,738	642,645
101E,F	College Discretionary Funds			1,079,892	5,458,509
101G	Program Development Funds			180,159	1,062,327
101L	Staff Development			62,583	174,789
	<b>Total Rebudgets and Other Carryovers</b>	<b>0.83</b>	<b>2.22</b>	<b>2,000,744</b>	<b>19,300,627</b>
	<b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b>	<b>2,746.15</b>	<b>2,767.13</b>	<b>331,908,114</b>	<b>356,125,806</b>

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u></b>				
	-1408018				
	<b><u>X BUDGET MINIMUM FUNDING LEVEL*</u></b>				
	COLA			772,813	8,237,249
	Base Augmentation			6,260,128	
	Mandated Costs Current Year - Block Grant			1,492,447	1,492,447
	Mandated Costs - Past Claims			1,061,925	
	Prior Year One-time Apportionment			739,694	
	Appropriations Above Established Base Levels			3,378,694	2,242,567
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			16,025,701	14,292,263
	<b><u>Y BUDGET MID - RANGE FUNDING LEVEL*</u></b>				
	Incremental Funds:				
	Interest Income			515,000	515,000
	Lottery Funds			952,078	458,457
085x	Increase Above X Budget			1,467,078	973,457
	Total Y Budget Funding Level			17,492,779	15,265,720
	<b><u>Z BUDGET MAXIMUM FUNDING LEVEL*</u></b>				
	Incremental Funds:				
	Growth - 80%				3,730,201
	Growth - 20%				932,550
	Growth from 2016-17			1,536,836	
	Interest Income Above Base				511,000
	Lottery Funds			870,417	458,455
087x	Increase Above Y Budget			2,407,253	5,632,206
	Total Program Development & Other Improvements, Z Budget Funding Level			19,900,032	20,897,926
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>2,746.15</b>	<b>2,767.13</b>	<b>351,808,146</b>	<b>377,023,732</b>

\*In fiscal year 2018-19 COLA funding is considered one-time only in X & a potential mix of one-time only and on-going in Y & Z

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	32.00	33.55	2,279,610	3,154,261
608E,H,N	UTP Passthrough/Operational Costs			4,141,832	3,338,024
608F	Fixed Costs			352,308	346,375
608G	Parking			17,588	30,000
	Total Parking Services	32.00	33.55	6,791,339	6,868,660
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319x,335AB	Perkins 1C	5.70	5.54	2,946,753	2,690,360
329x&330/6x	Career Technical Education (CTE) Transitions	1.25	0.73	166,348	165,508
350x	Federal Work Study (FWS)			1,829,726	1,850,000
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	404,859	373,950
381F,G	Workability III	2.00	2.00	145,220	212,372
331x	Child Development Training Consortium (CDTC)			65,306	
471x	Foster Care Program			149,296	182,666
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	0.80	1.50	286,665	4,180,183
394A,B,C	Hispanic Serving Institutions	1.00	1.00	638,345	610,980
395A,B	US Department of Education - HSI STEM	1.00	1.00	665,272	1,135,179
381L,N	College to Careers (DOR)	1.00	1.00	196,587	250,000
381R,S	Fresh Success Emp & Training (FCCC)			39,745	95,276
372A,B,L,M,N,P	US Department of Education - TRIO Student Support Services & Program Journey	1.20	1.20	265,321	21,817
372C,D,Q,R,S,T	US Department of Education - Science, Tech, Engineering & Math (STEM)	1.15	1.15	219,147	201,456
372E,U,V,W,X	US Department of Education - Veterans Project	1.30	1.30	286,898	15,573
372G,I,K 373L-W	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	3.65	5.00	598,415	806,006
373A,H,I,J,K	US Department of Education - Strengthening Institutions	1.10	2.29	500,946	330,450
373C,D,E,F,G	US Department of Education - Asian & Native American Pacific Islander-Serving Institutions	0.90	1.47	257,088	381,334
374A-X	US Department of Education - Upward Bound (UPBD)	5.00	7.00	485,747	870,159
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.12	22,296	22,500
380U,X,Y	State Trade & Export Promotion Project (STEP)			216,826	45,318
386B	CA Math Readiness Challenge			114,084	35,212
332x	California Early Childhood Mentor			11,821	
385x	Northern California Central Valley Rural Trade Initiative			38,270	
334a	Regional Consortium Perkins 1B Butte College			3,000	
392A	New World of Work			6,688	14,312
	Total Federal	28.16	33.30	10,560,670	14,490,611

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b>SPECIAL PROGRAMS STATE</b>				
408x	Extended Opportunity Programs and Services (EOPS)	24.76	23.36	4,190,844	3,993,630
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.00	1.40	735,843	742,039
428x	Disabled Student Programs and Services (DSPS)	25.93	23.92	5,028,098	4,901,317
597x	Student Success & Support Programs (SSSP)	78.91	81.42	15,162,241	13,756,167
438A,B	Board of Governors Financial Assistance Program (BFAP)	26.44	26.43	2,803,214	2,954,577
592x	CalWORKs	13.32	13.32	2,535,359	2,317,382
598A-Z	Student Equity	28.08	30.08	6,480,911	6,112,632
571x-579x	Basic Skills Initiative	0.95	0.95	1,589,913	6,033,211
481YZ, 482XYZ, 483Y	Strong Workforce	20.46	33.04	5,845,825	12,889,772
700x	Lottery (Restricted, Proposition 20)			2,093,465	5,853,312
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			2,520,933	3,551,316
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			125,372	80,337
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	3.15	2.00	279,718	383,315
454x,452gh,455ghjkl,481abce	Career Technical Education (CTE) Grants			278,238	148,379
452cdlm, 455stuvyz,456rst	EWD Center for Excellence (CTXL) Hub	2.20	2.20	532,375	372,552
471x	Foster Care Program	1.64	1.63	203,593	1,749,514
594A,H	Staff Diversity Funds			48,170	39,265
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	1.58	0.75	391,083	376,242
480A-E	Deputy Sector Navigator (DSN)	1.00	1.00	334,365	192,212
480F	Kern Community College Dist				5,000
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			244,021	
451X	State On-Behalf STRS			948,401	
440E	California Apprenticeship Initiative	1.50	2.00	190,996	406,434
476A	Diversity in Engineering			12,660	31,676
476C	Avenue E Scholarly Award			3,000	10,000
596D,E	Veterans Resource Center			44,539	504,080
481R	Innovative Paths to Public Service (IPPS)			13,832	36,168
481T	SWP North Far North Regional Consortium	1.00	1.00	96,564	148,938
481U	New World of Work			1,750	39,500
481V	Projects in Common by 12/31/18		1.00	17,370	300,667
482M	Nurse Special Training Agreement			1,534	60,966
482N	FLC ADV Imaging Modalities	0.10	0.10		407,514
482P	SCC Nursing Special Training Program				53,475

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		FY2018	FY2019	FY2018	FY2019
	<b><u>SPECIAL PROGRAMS STATE (Continued)</u></b>				
482Q	CA Hlthcare Wkforce Med Asst				40,000
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)			52,606	
453T,U,V	Capital Acad and Pathway			170,185	
453W	STREAM Pathway (Science, Technology, Reading/Lang, Engineering, Arts & Math)			39,467	56,533
456I,J,K	Capital Region Academies for the Next Economy (CRANE)			68,907	
456L,P	Net Labs Butte-Glenn			75,000	
456M	CC Alternative Fuel & Veh Tech			96,851	
456U	Agriculture Business Microsoft				20,000
460A	Campus Safety at Community College				101,534
464A	Leadership Development Funding Award (IEPI)			36,352	5,532
466A	Middle College High School			85,063	
468A	Innovation and Effectiveness (IEPI)			804,073	195,685
488E,F,G,J,L,M,N,P	Proposition 39 Program Improvement			179,563	206,044
550A	Guided Pathways	1.00	2.24	352,520	1,328,828
435A	AB19 CA College Promise				1,750,000
442A,C,D	Maker Space			671,678	759,477
443A,B	Innovations Awards	1.00		660,124	1,339,877
565C	Zero-Textbook-Cost Degree Prog			31,428	
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			12,627	4,373
479A	California Prison Industry Authority - Culinary Arts			28,149	34,850
492A,B,C	Setaside Grant			43,854	14,300,776
486A,B	AB86 Adult Education			3,671	
475A,B	Puente Project			3,183	2,024
486C	North For North Prof Dev			1,215	
535A,B,C,E	First 5 Lactation			3,322	
	<b>Total State</b>	<b>234.02</b>	<b>247.84</b>	<b>56,277,908</b>	<b>88,597,122</b>

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2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
		<b>SPECIAL PROGRAMS LOCAL</b>			
14-29x	Training Source Contracts			1,218,121	1,172,951
613A	Central Valley New Car Dealers Association (CVNCDA)			1,772	27,046
613B	CRC Ethics Symposium - Wagenlis			267	7,636
613C	CRC-Honors Program-Wagenlis				13,020
617C	Sutter Health Plus Wellness Program				8,312
620C,G,H	SMUD Solar Grant				2,170
481E	Information Communication Technology Pathways				15,000
589J	West Sac Promise			26,497	16,438
620R,W	Guardian Financial Literacy Learning			24,405	16,373
620S	Veteran Student Emergency Fund			8,610	27,458
620T,U	College Futures			8,245	
620V	Health Information Technology (HIT) Program Workshop			1,757	
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			7,817	3,387
646A	Foster Youth Planning			15,000	
640X,645AB,696ABCDLY	Foundation Grants & Gifts			155,834	83,946
655B,C	Nursing Grants Emergency Funds			188	17,141
692A	Statewide Academic Senate			72,557	
695R	AB798 Textbook Affordability			11,576	365
694E,F,T,U,V	Sutter Nurse Program			6,071	148,197
698D	University of California Davis Programs			123	6,135
696G	Los Rios Internship & Career Services (LINC)				3,409
696H	Dorothy Rupe Foundation Mini Grant			9,785	13,605
696K	Riverside Com College District				21,000
699N	Center for International Trade Development Program Income			1,427	59,699
699L	Center of Excellence Program			14,431	141,162
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			5,562	
693G	ARC Instructionally Related Trust			117,295	10,424
478C	Face to Face El Centro HS			1,243	8,757
698M	DSN Program Income			260	345
693S	SCC Scholarship & Loan				13,500
589H	Cluster Research For Valley Vision			20,000	
6xx	Other Local			492	276
	Total Local			1,729,335	1,837,752
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>262.18</b>	<b>281.14</b>	<b>68,567,914</b>	<b>104,925,485</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>294.18</b>	<b>314.69</b>	<b>75,359,252</b>	<b>111,794,145</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>3,040.33</b>	<b>3,081.82</b>	<b>427,167,399</b>	<b>488,817,877</b>

# 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

# *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 was 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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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	5.00	5.00	786,786	795,687
011B	Instructional Support Services	15.95	15.95	2,317,970	2,378,130
011C	Student Support Services	4.95	4.95	714,851	712,411
031A	SRPSTC Dean	1.00	1.00	167,245	147,838
037A	Natomas Center	1.00	1.00	87,202	131,327
061A	Community Services Programs	0.05	0.05	10,302	9,936
	<b>Total Administrators</b>	<b>27.95</b>	<b>27.95</b>	<b>4,084,356</b>	<b>4,175,329</b>
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	307.30	305.54	28,087,576	26,825,256
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	144.49	145.27	4,593,691	6,702,423
	<b>Total Main Campus Instructional</b>	<b>451.79</b>	<b>450.81</b>	<b>32,681,267</b>	<b>33,527,679</b>
030B	Instructional Staff				
031B	SRPSTC Faculty	18.38	18.69	727,803	859,516
034B	McClellan Center Faculty	5.70	4.23	196,037	194,529
036B	Fire Training Program Faculty	1.66	1.40	57,154	64,383
037B	Natomas Center Faculty	29.31	27.43	1,215,550	1,261,451
	<b>Total Outreach Instructional</b>	<b>55.05</b>	<b>51.75</b>	<b>2,196,544</b>	<b>2,379,879</b>
012C	Regular Faculty, Allied Health	19.30	19.10	1,541,546	1,573,302
012D	Part-Time Faculty, Allied Health	5.16	4.74	352,125	217,891
	<b>Total Allied Health</b>	<b>24.46</b>	<b>23.84</b>	<b>1,893,671</b>	<b>1,791,193</b>
012J	Instructional Coordinator	3.30	3.30	341,000	297,636
012K	Instructional Work Experience Coordinator	1.00	1.00	91,449	95,107
	<b>Total Instructional, Fall &amp; Spring</b>	<b>535.60</b>	<b>530.70</b>	<b>37,203,931</b>	<b>38,091,494</b>
012Q	Summer Instruction	52.82	52.80	2,158,112	2,428,167
012S	Substitute Instruction	3.60	3.60	106,809	119,111
012T	Adjunct Office Hours			824,812	705,297
	<b>Total Instructional</b>	<b>592.02</b>	<b>587.10</b>	<b>40,293,664</b>	<b>41,344,069</b>
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	8.00	8.00	530,522	639,141
014C	Library - Adjunct/Overload	0.60	0.60	118,696	32,882
	<b>Total Librarians</b>	<b>8.60</b>	<b>8.60</b>	<b>649,218</b>	<b>672,023</b>

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		FY2018	FY2019	FY2018	FY2019
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	6.10	5.70	436,809	486,484
014D	Instructional Development Coordinators	2.60	2.60	201,799	215,180
031A	SRPSTC Coordinators	3.00	3.00	222,844	245,823
036A	Fire Training Coordinator	1.00	1.00	23,587	59,802
	Total Instructional Support Services	12.70	12.30	885,039	1,007,289
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			8,900	9,800
013M	Department Chair Release Time/Stipends	7.00	7.00	678,224	754,890
013N	Performing Arts Stipends			129,132	115,194
013O	Athletic Stipends			162,854	162,854
	Total Faculty Stipends	7.00	7.00	979,110	1,042,738
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	2.68	2.68	93,337	248,831
013L	President's/Chancellor's Release Time	1.00	1.00	136,864	101,711
	Total Other Certificated	3.68	3.68	230,201	350,542
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	128,177	193,934
	Total Academic Senate	2.40	2.40	128,177	193,934
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	27.26	26.50	2,171,893	2,472,859
015E	Health Services	2.00	2.00	155,486	161,705
015F	Health Services Adjunct/Overload	0.16	0.16	4,928	8,237
013P	Puente Program	0.20	0.20	19,312	17,851
	Total Student Services, Faculty	29.62	28.86	2,351,619	2,660,652
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	2.00	2.00	210,873	171,700
016A,B,F	Fringe Benefits			76,336	50,270
	Total EOPS and MESA District Contribution	2.00	2.00	287,209	221,970

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		FY2018	FY2019	FY2018	FY2019
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	27.00	27.00	1,502,417	1,547,285
021B,G,P	Instructional Support	81.63	81.63	4,374,559	4,461,505
021C	Student Services Support	63.35	63.35	3,245,614	3,452,012
021D	Community Relations	3.00	3.00	248,352	250,760
021E	Custodial	28.83	28.84	1,351,489	1,468,534
021F	Maintenance and Operations-General	5.55	5.55	233,175	278,716
021H,L,M	Information Technology (IT) & Telecommunications	12.83	12.83	951,240	1,114,014
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	513,700	558,389
034C	McClellan Center	4.05	4.05	189,130	214,734
037C	Natomas Center	6.72	6.72	417,924	434,907
061C	Community Service	0.11	0.11	16,231	15,322
	<b>Total Classified Staff</b>	<b>241.27</b>	<b>241.28</b>	<b>13,043,831</b>	<b>13,796,178</b>
	<b><u>APPRENTICESHIP PROGRAMS</u></b>				
	<b><u>CARPENTERS APPRENTICESHIP</u></b>				
024E	Operational Costs	2.00	2.00	232,225	266,871
024F	Fixed Costs			4,393,933	3,474,647
024G	District Indirect			333,746	319,059
	<b>Total Carpenters Apprenticeship</b>	<b>2.00</b>	<b>2.00</b>	<b>4,959,905</b>	<b>4,060,577</b>
	<b><u>SHEET METAL APPRENTICESHIP</u></b>				
025E	Operational Costs			6,290	6,290
025F	Fixed Costs			150,970	150,967
	<b>Total Sheet Metal Apprenticeship</b>			<b>157,260</b>	<b>157,257</b>
	<b><u>ELECTRICIAN APPRENTICESHIP</u></b>				
027E	Operational Costs			12,950	9,958
027F	Fixed Costs			310,805	238,981
	<b>Total Electrician Apprenticeship</b>			<b>323,755</b>	<b>248,939</b>
	<b><u>IRONWORKERS APPRENTICESHIP</u></b>				
028E	Operational Costs			24,247	20,527
028F	Total Electrician Apprenticeship			605,229	513,235
	<b>Total Ironworkers Apprenticeship</b>			<b>629,476</b>	<b>533,762</b>
	<b><u>PLUMBING &amp; PIPE FITTING APPRENTICESHIP</u></b>				
029E	Operational Costs			9,303	8,888
029F	Ironworkers Contract & Admin			223,261	213,302
	<b>Total Plumbing &amp; Pipe Apprenticeship</b>			<b>232,564</b>	<b>222,190</b>

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		FY2018	FY2019	FY2018	FY2019
	<b><u>OUTREACH CENTERS OPERATIONAL</u></b>				
	<b><u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u></b>				
031F	Fixed Costs			78,620	70,000
031G,H	Telecommunications			4,307	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			225,727	66,065
031K	Instructional Costs-Sac Police			641,209	625,128
031L	Instructional Costs-Sac Sheriff			683,663	653,264
031N-Z	Instructional Costs-Other Contracts				11,382
036G-P	Instructional Costs-Fire Training Program			1,355,912	1,344,752
	Total Sacramento Regional Public Safety Training Center			2,989,437	2,773,591
	<b><u>MCCLELLAN CENTER</u></b>				
034F	Fixed Costs			15,291	14,500
	Total McClellan Center			15,291	14,500
	<b><u>NATOMAS CENTER</u></b>				
037F	Fixed Costs			126,610	168,000
	Total Natomas Center			126,610	168,000
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant, Including Outreach Centers			2,194,309	2,677,367
041F	Innovation and Staff Development			4,506	5,000
	Total College Discretionary Funds			2,198,816	2,682,367
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041J	CDF Institutional			230,314	216,500
041X	Other Operational Funds			450,685	1,419,089
	Total Other Operational Funds			680,999	1,635,589
	Total Discretionary Funds			2,879,815	4,317,956

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		FY2018	FY2019	FY2018	FY2019
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042C	Education Initiative			36,812	273,651
042D	Tutorial Centers			10,596	38,000
042F	Financial Aid Administrative Costs			4,284	7,420
042H	Bus Rental			146,632	194,288
042I	Other Operational Augmentations				39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program			1,342	14,520
042L	Enrollment Fees - Operational Costs			29,342	29,540
042O	International Student Education			66,864	60,000
042Q	Foreign Study			3,278	6,000
	Total College Related Activities			299,150	663,242
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046F	American Disability Act (ADA) Accommodation			62,432	60,000
046J	Conference and Travel			10,116	10,200
046K	Special Activities			16,769	51,375
	Total Institutional Support Costs			89,317	121,575
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			152,541	318,469
047C	Staff Development	0.50	0.50	46,739	29,488
047D	Staff Development - Ed Initiative			4,329	75,775
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	130,929	127,562
	Total Other Allocations	1.50	1.50	334,538	551,294
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)				674,412
051C	PFE Prior Year Carryover			531,107	1,282,595
051E	PFE Classified Staff Development Carryover			17,383	28,924
	Total Partnership for Excellence			548,490	1,985,931

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		FY2018	FY2019	FY2018	FY2019
061E,F,G	<b><u>COMMUNITY SERVICE</u></b>				
	Program & Operational Costs			47,185	53,023
	Total Community Service			47,185	53,023
	<b><u>UTILITIES</u></b>				
073A	Electricity			1,614,053	1,553,640
073B	Gas			277,962	409,496
073D	Water/Garbage			63,606	68,000
073E	Sewer/Pest Control			280,411	262,000
073F	Allocated to Auxiliaries - Contra Account			(29,372)	(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			53,275	49,160
073O,P	Utilities			3,970	3,400
	Total Utilities			2,263,907	2,315,696
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101E,F	College Discretionary Funds			736,422	3,713,026
101L	Staff Development			20,831	66,241
	Total Rebudgets and Other Carryovers		0.90	757,253	3,893,080
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>930.74</b>	<b>925.57</b>	<b>79,586,376</b>	<b>87,545,337</b>

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		FY2018	FY2019	FY2018	FY2019
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	0.30	0.30	35,030	24,100
608E,H,N	UTP Passthrough/Operational Costs			260,701	94,080
608F	Fixed Costs			134,832	134,832
	<b>Total Parking Services</b>	<b>0.30</b>	<b>0.30</b>	<b>430,563</b>	<b>253,012</b>
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319	Perkins 1C	0.25	0.25	1,216,826	1,155,532
329x&330/6x	Career Technical Education (CTE) Transitions	0.75	0.40	41,592	41,377
350x	Federal Work Study (FWS)			877,253	931,875
590A,B	Temporary Assistance for Needy Families (TANF)			135,787	128,998
331x	Child Development Training Consortium (CDTC)			27,525	
471x	Foster Care Program			100,203	132,008
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.11	0.12	22,296	22,500
386B	CA Math Readiness Challenge			58,174	552
372A,B,L,M,N,P	US Department of Education - TRIO Student Support Services & Program Journey	1.20	1.20	265,321	21,817
372C,D,Q,R,S,T	US Department of Education - Science, Tech, Engineering & Math (STEM)	1.15	1.15	219,147	201,456
372E,U,V,W,X	US Department of Education - Veterans Project	1.30	1.30	286,898	15,573
372G,I,K 373L-W	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	3.65	5.00	598,415	806,006
373A,H,I,J,K	US Department of Education - Strengthening Institutions	1.10	2.29	500,946	330,450
373C,D,E,F,G	US Department of Education - Asian & Native American Pacific Islander-Serving Inst	0.90	1.47	257,088	381,334
374A-X	US Department of Education - Upward Bound (UPBD)	1.00	3.00	293,569	234,307
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	0.80	1.50	286,665	4,180,183
	<b>Total Federal</b>	<b>12.21</b>	<b>17.68</b>	<b>5,187,198</b>	<b>8,583,968</b>

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
408x	Extended Opportunity Programs and Services (EOPS)	7.50	7.10	1,322,200	1,268,954
41xx	Cooperative Agencies Resources for Education (CARE) Programs		0.40	240,452	269,514
428x	Disabled Student Programs and Services (DSPS)	8.58	7.32	1,786,280	1,647,294
597x	Student Success & Support Programs (SSSP)	30.36	33.87	5,766,877	5,027,332
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	1,343,016	1,205,410
598A-Z	Student Equity	13.15	14.15	2,592,025	2,441,768
571x-579x	Basic Skills Initiative			368,704	1,651,109
481YZ, 482XYZ, 48	Strong Workforce	9.40	17.00	2,282,134	4,775,081
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			38,298	
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			893,741	550,386
452cdlm, 455stuvyz	EWD Center for Excellence (CTXL) Hub			82,996	
454x,452gh,455ghj	Career Technical Education (CTE) Grants			230,599	65,034
471x	Foster Care Program	1.64	1.63	140,611	441,586
435A	AB19 CA College Promise				685,000
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	0.83		265,583	257,017
453T,U,V	Capital Acad and Pathway			12,015	
456I,J,K	Capital Region Academies for the Next Economy (CRANE)			68,728	
456M	CC Alternative Fuel & Veh Tech			96,851	
460A	YUBA CCD DSN Coders Camp				34,910
466A	Middle College High School			85,063	
468A	Innovation and Effectiveness (IEPI)			31,308	68,692
482M	Nurse Special Training Agreement			1,534	60,966
700x	Lottery (Restricted, Proposition 20)			816,484	1,098,204
596D,E	Veterans Resource Center			34,996	174,707
488E,F,GJ,L,M,N,P	Proposition 39 Program Improvement			15,904	
535A,B,C,E	First 5 Lactation			3,322	
550A	Guided Pathways		0.24	230,491	385,932
565C	Zero-Textbook-Cost Degree Prog			31,428	
475A,B	Puente Project			1,500	
486A,B	AB86 Adult Education			1,137	
442A,C,D	Maker Space			86,989	110,000
440E	California Apprenticeship Initiative	1.50	2.00	190,996	406,434
	<b>Total State</b>	<b>87.65</b>	<b>98.40</b>	<b>20,130,190</b>	<b>23,706,510</b>



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS  
**American River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
620C,G,H	SMUD Solar Grant				2,170
481E	Information Communication Technology Pathways				15,000
620R,W	Guardian Financial Literacy Learning			24,405	16,373
640X,645AB,696AB	Foundation Grants & Gifts			2,250	11,854
655B,C	Nursing Grants Emergency Funds			188	3,391
696H	Dorothy Rupe Foundation Mini Grant			9,785	13,605
693G	ARC Instructionally Related Trust			117,295	10,424
6xx	Other Local				114
	Total Local			149,936	73,056
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>99.86</b>	<b>116.08</b>	<b>25,467,325</b>	<b>32,363,534</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>100.16</b>	<b>116.38</b>	<b>25,897,887</b>	<b>32,616,546</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>1,030.90</b>	<b>1,041.95</b>	<b>105,484,263</b>	<b>120,161,883</b>



# Cosumnes River College

Cosumnes River College (CRC) was founded in 1970 with 1,800 day and 350 evening students. In fall 2016 the college served more than 14,200 day and evening students who are making significant and lasting contributions to a wide range of professions. The college is committed to student success and meeting the needs of the growing south Sacramento and Elk Grove communities. CRC takes pride in the values it has chosen as part of its Vision, Mission and Values Statement. A commitment to continuous learning and assessment, exceptional student services and program innovation are complemented by the value of sustaining a collegial and environmentally-responsible academic setting.

The 159-acre campus has more than 630 employees and has provided quality education to the surrounding communities since its inception. The college adheres to its vision – preparing and empowering students to realize their unique potential – by offering a full lower-division university transfer program, as well as professional and technical education programs for those seeking career-related education. Cosumnes River College also recognizes the critical role of reading, writing, math, and English skills in the success of its students and offers a highly coordinated, basic skills program to support student progress and achievement.

CRC added four Associate Transfer degrees to its curricula in 2015-16 including Economics, Biology, Nutrition and Dietetics, and Agricultural Business, bringing the total number of Associate Degrees for Transfer to 24. These new programs are designed to enhance student transfers to the California State University system. Some of CRC's unique career programs include Veterinary Technology, Radio, TV and Film Production, Culinary Arts, Architecture, Construction, Automotive, Agriculture, Photography, Health Care Information Technology, Diagnostic Sonography and Pharmacy Technology.



Cosumnes River College has provided exceptional educational programs and services to a diverse community for 46 years. Over 60% of students are under 25 years of age and approximately 54% are female. There are more than 42 languages and dialects spoken on campus and almost 33% of students are first generation college attendees. CRC has emerged with its own identity, small enough to offer personalized attention, yet large enough to offer a comprehensive postsecondary education to the community it serves. As one of the state's most diverse community college populations, CRC takes pride in offering award-winning programs such as Freshman Seminar, Puente, and Diop Scholars that work with cohorts of students to ensure continued success.

Thanks to the citizens of Los Rios Community College District, the State of California, and the Federal Government, funds from local bond measures and other sources are assisting the college in



# Cosumnes River College

building and modernizing its facilities to better serve students. In fall 2013, the college dedicated two new buildings – the Winn Center for Construction and Architecture and the Elk Grove Educational Center, Phase 1 – expanding access to residents in South Sacramento and the City of Elk Grove.

Located south of the main campus, the CRC Elk Grove Education Center offers a variety of general education classes to both prepare students for transfer to a four-year university or career-specific coursework on the main campus. The center opened in fall 2013 and in its first semester had 1,642 enrollments. In spring 2016, 3175 students enrolled in classes at the Center.

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

The next project planned for the college is the expansion of the College Center. The campus continues to transform its facilities as well as its programs and services to better serve the students and community who look to CRC for access to higher education to improve their career and life prospects.



In fall 2015, the college went through an accreditation process by the Accrediting Commission for Community and Junior Colleges (ACCJC). In February, 2016, the college was notified that it achieved a reaffirmation of accreditation for the next 18 months with a requirement to submit a Follow-Up Report. The college is currently working to comply with the recommendations from the accrediting team in an effort to improve student success.



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	4.95	4.95	682,775	759,490
011B	Instructional Support Services	9.00	9.00	1,292,648	1,338,585
011C	Student Support Services	3.00	3.00	419,854	448,152
032A	Elk Grove Center Administrative	1.00	1.00	148,097	150,278
061A	Community Services Programs	0.05	0.05	13,615	12,219
	Total Administrators	18.00	18.00	2,556,988	2,708,724
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	156.10	157.40	13,993,649	13,397,747
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	78.87	82.29	2,640,583	3,798,066
	Total Main Campus Instructional	234.97	239.69	16,634,232	17,195,813
032B	Elk Grove Center Faculty	23.95	20.44	898,527	939,995
	Total Outreach Instructional	23.95	20.44	898,527	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	169,620	191,770
	Total Allied Health	5.80	6.57	381,079	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	18,119,574	18,747,264
012Q	Summer Instruction	21.72	37.70	953,312	1,733,748
012S	Substitute Instruction	1.50	1.50	30,638	49,163
012T	Adjunct Office Hours			459,947	277,961
	Total Instructional	289.94	307.90	19,563,471	20,808,136
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	5.00	5.00	344,542	412,946
014C	Library - Adjunct/Overload	0.60	0.60	127,712	32,882
	Total Librarians	5.60	5.60	472,254	445,828
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	2.00	2.00	186,840	197,309
014D	Instructional Development Coordinators	1.60	1.60	167,671	167,672
	Total Instructional Support Services	3.60	3.60	354,511	364,981
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			6,553	7,000
013M	Department Chair Release Time/Stipends	1.80	2.10	327,770	321,270
013N	Performing Arts Stipends			89,121	88,601
013O	Athletic Stipends			71,697	71,697
	Total Faculty Stipends	1.80	2.10	495,139	488,568

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	1.63	1.63	134,555	151,342
013L	President's/Chancellor's Release Time	1.00	1.00	72,452	101,711
	Total Other Certificated	2.63	2.63	207,007	253,053
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	166,510	191,354
	Total Academic Senate	2.20	2.20	166,510	191,354
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	14.20	14.18	1,110,908	1,105,945
015E	Health Services	1.00	1.00	102,868	102,868
015F	Health Services Adjunct/Overload	1.16	1.16	39,482	59,723
015L	Student Life Coordinator	1.00	1.00	108,005	108,005
	Total Student Services, Faculty	17.36	17.34	1,361,263	1,376,541
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	2.00	2.00	127,509	193,525
016A,B,F	Fringe Benefits			46,158	84,952
	Total EOPS and MESA District Contribution	2.00	2.00	173,668	278,477
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	16.59	16.59	995,868	1,006,781
021B,G,P	Instructional Support	41.89	43.50	2,370,079	2,462,315
021C	Student Services Support	25.20	25.37	1,258,433	1,403,325
021D	Community Relations	2.00	2.00	154,202	156,076
021E	Custodial	18.40	18.40	844,804	937,610
021F	Maintenance and Operations-General	4.00	4.00	259,658	260,172
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	974,581	978,405
032C	Elk Grove Center	6.50	6.50	307,933	352,357
061C	Community Service	0.55	0.55	39,648	38,161
	Total Classified Staff	126.80	128.58	7,205,206	7,595,202

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>OUTREACH CENTERS</u></b>				
	<b><u>ELK GROVE CENTER</u></b>				
032F	Fixed Costs			71,083	45,000
	Total Elk Grove Center			71,083	45,000
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant			1,397,479	1,420,620
	Total College Discretionary Funds			1,397,479	1,420,620
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041T,V	Special Program Augmentations			31,305	
041X	Other Operational Funds			85,881	110
	Total Other Operational Funds			117,185	110
	Total Discretionary Funds			1,514,665	1,420,730
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042C	Education Initiative			26,303	54,026
042D	Tutorial Centers			27,340	26,500
042F	Financial Aid Administrative Costs			4,837	4,825
042H	Bus Rental			78,831	95,121
042I	Other Operational Augmentations			22,071	7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program			1,067	14,520
042L	Enrollment Fees - Operational Costs			28,075	13,099
	Total College Related Activities			188,526	215,280
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046C	Facility Rentals				3,000
046J	Conference and Travel			9,814	10,200
046K	Special Activities			1,482	4,000
	Total Institutional Support Costs			11,296	17,200
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			124,818	65,528
047C	Staff Development	0.50	0.50	5,907	12,410
047D	Staff Development - Ed Initiative				40,895
047U	Inter-Jurisdictional Exchange Agreements			180,216	
	Total Other Allocations	0.50	0.50	310,941	118,833

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			315,425	278,641
051C	PFE Prior Year Carryover			6,494	1,074,543
051E	PFE Classified Staff Development Carryover			5,720	14,147
	Total Partnership for Excellence			327,639	1,367,331
	<b><u>COMMUNITY SERVICE</u></b>				
061S	Sports Camps			42,777	72,000
061E,F,G	Program & Operational Costs			422,252	619,013
	Total Community Service			465,029	691,013
	<b><u>UTILITIES</u></b>				
073A	Electricity			970,972	1,083,088
073B	Gas			259,329	314,946
073D	Water/Garbage			234,299	229,000
073E	Sewer/Pest Control			102,882	119,000
073F	Allocated to Auxiliaries - Contra Account			(19,766)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			43,552	34,500
073O,P	Utilities			2,261	9,000
	Total Utilities			1,593,527	1,764,534
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101C	Staff Development Carryover (Type A/B)	0.06	0.39		49,193
101E,F	College Discretionary Funds			18,481	831,391
101G	Program Development Funds				6,784
101L	Staff Development			17,298	33,199
	Total Rebudgets and Other Carryovers	0.06	0.39	35,779	920,567
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>470.49</b>	<b>490.84</b>	<b>37,074,500.78</b>	<b>41,071,352</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	0.20	0.20	17,566	16,817
608E,H,N	UTP Passthrough/Operational Costs			203,889	90,580
608F	Fixed Costs			89,216	89,216
	<b>Total Parking Services</b>	<b>0.20</b>	<b>0.20</b>	<b>310,671</b>	<b>196,613</b>
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319x,3	Perkins 1C	2.54	2.54	617,139	557,774
329x&330/6x	Career Technical Education (CTE) Transitions			41,592	41,377
350x	Federal Work Study (FWS)			411,786	472,500
590A,B	Temporary Assistance for Needy Families (TANF)			47,113	46,290
381R,S	Fresh Success Emp & Training (FCCC)			39,745	95,276
386B	CA Math Readiness Challenge			29,808	12,534
331x	Child Development Training Consortium (CDTC)			9,507	
332x	California Early Childhood Mentor			11,330	
334a	Regional Consortium Perkins 1B Butte College			1,500	
374A-X	US Department of Education - Upward Bound (UPBD)	4.00	4.00	192,177	635,852
	<b>Total Federal</b>	<b>6.54</b>	<b>6.54</b>	<b>1,401,697</b>	<b>1,861,603</b>



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b>SPECIAL PROGRAMS STATE</b>				
408x	Extended Opportunity Programs and Services (EOPS)	6.51	6.51	1,021,033	965,295
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.25	0.25	154,278	169,658
428x	Disabled Student Programs and Services (DSPS)	4.00	4.00	762,911	647,440
597x	Student Success & Support Programs (SSSP)	15.04	14.04	2,677,804	3,265,780
438A,B	Board of Governors Financial Assistance Program (BFAP)	5.14	5.14	584,426	611,833
592x	CalWORKs	3.25	3.25	351,981	334,382
596D,E	Veterans Resource Center			2,714	90,299
598A-Z	Student Equity	7.96	7.96	1,390,835	1,096,328
571x-579x	Basic Skills Initiative	0.95	0.95	547,101	1,746,333
454x,452gh,455ghjkl,	Career Technical Education (CTE) Grants			32,806	17,194
435A	AB19 CA College Promise				333,000
442A,C,D	Maker Space			19,945	
471x	Foster Care Program				342,590
481YZ, 482XYZ, 483Y	Strong Workforce	4.58	5.98	695,112	2,208,110
453S	Galt Joint Union High School (Central Region Agriculture Education Career Pathway)			52,606	
453T,U,V	Capital Acad and Pathway			93,887	
456U	Agriculture Business Microsoft				20,000
460A	Campus Safety at Community College				21,390
468A	Innovation and Effectiveness (IEPI)			74,316	25,684
480A-E	Deputy Sector Navigator (DSN)			5,614	
482Q	CA Hlthcare Wkforce Med Asst				40,000
488E,F,G,J,L,M,N,P	Proposition 39 Program Improvement			108,706	98,922
550A	Guided Pathways	1.00	2.00	116,612	357,407
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			573,796	199,956
700x	Lottery (Restricted, Proposition 20)			395,663	458,770
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			10,627	4,373
479A	California Prison Industry Authority - Culinary Arts			28,149	34,850
475A,B	Puente Project			1,500	
	<b>Total State</b>	<b>48.68</b>	<b>50.08</b>	<b>9,702,421</b>	<b>13,089,594</b>
	<b>SPECIAL PROGRAMS LOCAL</b>				
613A	Central Valley New Car Dealers Association (CVNCDA)			1,772	27,046
613B	CRC Ethics Symposium - Wagenlis			267	7,636
613C	CRC-Honors Program-Wagenlis				13,020
620V	Health Information Technology (HIT) Program Workshop			1,757	
692A	Statewide Academic Senate			44,172	
640X,645AB,696ABC	Foundation Grants & Gifts			3,732	9,413
694E,F,T,U,V	Sutter Nurse Program			6,071	89
	<b>Total Local</b>			<b>57,771</b>	<b>57,204</b>
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>55.22</b>	<b>56.62</b>	<b>11,161,890</b>	<b>15,008,401</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>55.42</b>	<b>56.82</b>	<b>11,472,561</b>	<b>15,205,014</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>525.91</b>	<b>547.66</b>	<b>48,547,061</b>	<b>56,276,366</b>



# 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.

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	5.00	5.00	821,307	804,504
011B	Instructional Support Services	6.00	6.00	869,303	894,873
011C	Student Support Services	2.00	2.00	270,998	324,473
037A	Rancho Cordova Center	1.00	1.00	146,333	149,259
	<b>Total Administrators</b>	<b>14.00</b>	<b>14.00</b>	<b>2,107,940</b>	<b>2,173,109</b>
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	99.35	100.03	8,969,416	8,544,506
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	48.77	52.73	1,645,426	2,431,813
037B	Rancho Cordova Faculty	17.98	16.54	699,794	760,641
012K	Instructional Work Experience Coordinator	1.00	1.00	95,107	98,911
	<b>Total Instructional, Fall &amp; Spring</b>	<b>167.10</b>	<b>170.30</b>	<b>11,409,743</b>	<b>11,835,871</b>
012Q	Summer Instruction	13.24	13.30	507,217	611,641
012S	Substitute Instruction	1.00	1.00	12,857	30,106
012T	Adjunct Office Hours			243,669	161,603
	<b>Total Instructional</b>	<b>181.34</b>	<b>184.60</b>	<b>12,173,485</b>	<b>12,639,221</b>
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	5.00	5.00	374,266	436,962
014C	Library - Adjunct/Overload	0.60	0.60	62,442	32,882
	<b>Total Librarians</b>	<b>5.60</b>	<b>5.60</b>	<b>436,708</b>	<b>469,844</b>
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	2.40	2.40	167,116	166,002
014D	Instructional Development Coordinators	2.60	1.60	172,027	148,252
	<b>Total Instructional Support Services</b>	<b>5.00</b>	<b>4.00</b>	<b>339,143</b>	<b>314,254</b>
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			5,900	4,800
013M	Department Chair Release Time/Stipends	1.60	2.10	282,985	281,622
013N	Performing Arts Stipends			62,925	46,308
013O	Athletic Stipends			76,467	76,467
	<b>Total Faculty Stipends</b>	<b>1.60</b>	<b>2.10</b>	<b>428,277</b>	<b>409,197</b>
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	0.65	0.65	9,656	60,351
013L	President's/Chancellor's Release Time	1.00	1.00	68,909	101,711
	<b>Total Other Certificated</b>	<b>1.65</b>	<b>1.65</b>	<b>78,565</b>	<b>162,062</b>

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

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	200,973	179,654
	Total Academic Senate	2.20	2.20	200,973	179,654
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	8.89	9.02	828,264	792,397
015E	Health Services	1.00	1.00	102,868	102,868
	Total Student Services, Faculty	9.89	10.02	931,132	895,265
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	1.00	1.00	81,298	84,550
016A,B,F	Fringe Benefits			29,430	30,608
	Total EOPS and MESA District Contribution	1.00	1.00	110,728	115,158
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	21.40	21.40	1,315,480	1,381,739
021B,G,P	Instructional Support	28.27	28.77	1,566,999	1,663,804
021C	Student Services Support	15.90	15.90	935,801	968,287
021E	Custodial	17.00	17.07	932,570	954,795
021F	Maintenance and Operations-General	3.00	3.00	171,888	176,028
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	406,864	440,756
	Total Classified Staff	89.57	90.14	5,329,602	5,585,409
	<b><u>OUTREACH CENTERS</u></b>				
	<b><u>RANCHO CORDOVA CENTER</u></b>				
037F	Fixed Costs			112,069	68,000
	Total Rancho Cordova Center			112,069	68,000
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant			754,318	894,654
041F	Innovation and Staff Development			5,066	9,750
	Total College Discretionary Funds			759,383	904,404
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041T,V	Special Program Augmentations			(798)	
041X	Other Operational Funds			60,050	678
	Total Other Operational Funds			59,253	678
	Total Discretionary Funds			818,636	905,082

LOS RIOS COMMUNITY COLLEGE DISTRICT  
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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042C	Education Initiative			33,156	36,246
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			74,267	144,395
042I	Other Operational Augmentations			18,453	24,429
042L	Enrollment Fees - Operational Costs			3,217	3,220
	Total College Related Activities			139,094	218,290
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046C	Facility Rentals			29,829	26,367
046F	American Disability Act (ADA) Accommodation			53,759	15,000
046J	Conference and Travel			10,566	10,200
046K	Special Activities			2,600	19,000
	Total Institutional Support Costs			96,754	70,567
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			84,458	48,696
047C	Staff Development			1,277	5,947
047D	Staff Development - Ed Initiative			1,479	16,941
	Total Other Allocations			87,214	71,584
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)				161,212
051C	PFE Prior Year Carryover			177,879	246,534
051E	PFE Classified Staff Development Carryover			4,102	8,476
	Total Partnership for Excellence			181,981	416,222
	<b><u>COMMUNITY SERVICE</u></b>				
061E,F,G	Program & Operational Costs			56,127	61,600
061S	Sports Camps				13,577
061Y	Youth Camps				56,257
	Total Community Service			56,127	131,434

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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>UTILITIES</u></b>				
073A	Electricity			1,096,157	1,027,107
073B	Gas			183,565	213,271
073D	Water/Garbage			108,923	113,000
073E	Sewer/Pest Control			5,806	11,500
073F	Allocated to Auxiliaries (Contra)			(145,649)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			16,920	23,000
073O,P	Utilities			17	475
	<b>Total Utilities</b>			<b>1,265,739</b>	<b>1,235,353</b>
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101C	Staff Development Carryover (Type A/B)	0.37	0.90		113,813
101E,F	College Discretionary Funds			273,857	176,411
101G	Program Development Funds				19,247
101L	Staff Development			16,730	40,586
	<b>Total Rebudgets and Other Carryovers</b>	<b>0.37</b>	<b>0.90</b>	<b>290,587</b>	<b>350,057</b>
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>312.22</b>	<b>316.21</b>	<b>25,184,753</b>	<b>26,409,762</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	0.10	0.10	5,091	6,733
608E,H,N	UTP Passthrough/Operational Costs			247,598	148,345
	Total Parking Services	0.10	0.10	252,689	155,078
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319x,335	Perkins 1C	0.20	0.20	263,575	225,173
329x&330/6x	Career Technical Education (CTE) Transitions			41,572	41,377
350x	Federal Work Study (FWS)			195,883	196,875
590A,B	Temporary Assistance for Needy Families (TANF)			37,135	36,650
331x	Child Development Training Consortium (CDTC)			7,874	
471x	Foster Care Program			49,093	50,658
332x	California Early Childhood Mentor			499	
334a	Regional Consortium Perkins 1B Butte College			1,500	
392A	New World of Work			6,688	14,312
	Total Federal	0.20	0.20	603,819	565,045



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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
408x	Extended Opportunity Programs and Services (EOPS)	2.50	2.50	400,999	385,089
41xx	Cooperative Agencies Resources for Education (CARE) Programs			71,516	75,041
428x	Disabled Student Programs and Services (DSPS)	3.35	3.60	666,149	702,228
597x	Student Success & Support Programs (SSSP)	11.35	11.35	1,916,649	1,556,841
438A,B	Board of Governors Financial Assistance Program (BFAP)	2.91	2.90	295,689	308,151
592x	CalWORKs	1.90	1.90	242,517	253,028
596D,E	Veterans Resource Center				94,470
598A-Z	Student Equity	2.75	2.75	713,874	826,846
571x-579x	Basic Skills Initiative			107,455	340,683
454x,452gh,455ghjkl,48	Career Technical Education (CTE) Grants			14,833	16,151
481YZ, 482XYZ, 483Y	Strong Workforce	2.62	3.62	823,122	1,335,427
482N	FLC ADV Imaging Modalities	0.10	0.10		407,514
435A	AB19 CA College Promise				326,000
442A,C,D	Maker Space			231,192	274,460
456L,P	Net Labs Butte-Glenn			75,000	
460A	Campus Safety at Community College				16,995
464A	Leadership Development Funding Award (IEPI)			36,352	5,532
468A	Innovation and Effectiveness (IEPI)			68,483	31,517
700x	Lottery (Restricted, Proposition 20)			255,650	277,476
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			290,931	94,292
550A	Guided Pathways			416	177,939
471x	Foster Care Program			62,982	393,248
477A,B,C	Industry Driver Regional Collaborative (IDRC) 21st Century Skills & Adv Imaging			103,844	
	<b>Total State</b>	<b>27.48</b>	<b>28.72</b>	<b>6,377,651</b>	<b>7,898,928</b>
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
640X,645AB,696ABCDL	Foundation Grants & Gifts			142,360	24,684
478C	Face to Face El Centro HS			1,243	8,757
618D	FLC Outdoor Lab & Std Garden			617	
	<b>Total Local</b>			<b>144,220</b>	<b>33,441</b>
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>27.68</b>	<b>28.92</b>	<b>7,125,690</b>	<b>8,497,414</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>27.78</b>	<b>29.02</b>	<b>7,378,379</b>	<b>8,652,492</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>340.00</b>	<b>345.23</b>	<b>32,563,133</b>	<b>35,062,254</b>



# 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 100<sup>th</sup> 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 3<sup>rd</sup> 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  
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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	3.95	3.95	600,962	603,570
011B	Instructional Support Services	15.00	15.00	2,227,734	2,221,424
011C	Student Support Services	4.00	4.00	601,540	583,334
030A	West Sacramento Center	1.00	1.00	139,365	142,152
033A	Davis Center	0.70	0.70	62,138	94,193
038A	UC Davis Center	0.70	0.70	93,878	59,368
061A	Community Services Programs	0.05	0.05	10,122	9,575
	Total Administrators	25.40	25.40	3,735,739	3,713,616
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	236.83	241.23	22,152,709	20,950,393
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	121.50	116.61	3,625,909	5,382,640
	Total Main Campus Instructional	358.33	357.84	25,778,618	26,333,033
030B	West Sacramento Center Faculty	21.57	22.38	1,084,485	1,029,211
033B	Davis Center Faculty	13.41	13.19	653,165	606,582
038B	UC Davis Center Faculty	8.17	9.09	519,867	418,031
	Total Outreach Instructional	43.15	44.66	2,257,517	2,053,824
012C	Regular Faculty, Allied Health	24.60	24.60	1,794,020	1,935,691
012D	Part-Time Faculty, Allied Health	8.92	7.70	340,060	354,108
	Total Allied Health	33.52	32.30	2,134,079	2,289,799
012J	Instructional Coordinator	5.00	5.00	415,177	426,808
012K	Instructional Work Experience Coordinator	1.00	1.00	76,211	79,260
	Total Instructional, Fall & Spring	441.00	440.80	30,661,603	31,182,724
012Q	Summer Instruction	43.62	43.60	1,822,579	2,005,076
012S	Substitute Instruction	2.90	2.90	119,269	93,394
012T	Adjunct Office Hours			701,736	675,643
	Total Instructional	487.52	487.30	33,305,186	33,956,837
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	7.80	7.80	521,669	562,786
014C	Library - Adjunct/Overload	1.80	1.80	166,900	148,104
	Total Librarians	9.60	9.60	688,569	710,890
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	5.60	5.60	478,261	512,653
014D	Instructional Development Coordinators	2.60	2.60	219,236	241,593
	Total Instructional Support Services	8.20	8.20	697,497	754,246

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			8,550	7,000
013M	Department Chair Release Time/Stipends	4.40	4.80	550,537	555,407
013N	Performing Arts Stipends			102,116	103,133
013O	Athletic Stipends			137,868	137,868
	Total Faculty Stipends	4.40	4.80	799,071	803,408
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	2.14	2.14	255,933	198,694
013L	President's/Chancellor's Release Time	1.00	1.00	47,545	101,711
013P	Puente Program	0.20	0.20	10,177	17,851
	Total Other Certificated	3.34	3.34	313,655	318,256
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	125,766	191,354
	Total Academic Senate	2.40	2.40	125,766	191,354
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	20.74	20.08	1,940,533	1,899,580
015E	Health Services	2.00	2.00	205,736	205,736
015F	Health Services Adjunct/Overload	0.16	0.16	5,485	8,237
015G	Cultural Awareness Coordinator	1.00	1.00	103,280	63,695
015L	Student Life Coordinator	1.00	1.00	102,868	102,868
	Total Student Services, Faculty	24.90	24.24	2,357,902	2,280,116
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	2.00	2.00	180,343	127,390
016A,B,F	Fringe Benefits			65,284	46,116
	Total EOPS and MESA District Contribution	2.00	2.00	245,628	173,506

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	21.71	21.58	1,163,087	1,304,868
021B,G,P	Instructional Support	60.63	59.75	3,357,627	3,440,404
021C	Student Services Support	62.74	62.74	3,380,183	3,620,090
021D	Community Relations	3.00	3.00	180,270	187,144
021E	Custodial	30.50	30.59	1,452,994	1,617,708
021F	Maintenance and Operations-General	3.50	3.50	180,902	202,211
021H,L,M	Information Technology (IT) & Telecommunications	6.20	6.20	628,973	653,416
030C	West Sacramento Center	7.75	7.75	437,554	427,174
033C	Davis Center	7.75	8.58	415,340	479,628
041X	Printing (funded through cost recovery)	1.00	1.00	65,378	62,864
061C	Community Service	0.34	0.34	49,536	45,322
	<b>Total Classified Staff</b>	<b>205.12</b>	<b>205.03</b>	<b>11,311,844</b>	<b>12,040,829</b>
	<b><u>OUTREACH CENTERS</u></b>				
	<b><u>WEST SACRAMENTO</u></b>				
030E	Operational Costs			13,270	30,811
030F,H	Fixed Costs			139,562	133,500
	<b>Total West Sacramento Center</b>			<b>152,833</b>	<b>164,311</b>
	<b><u>DAVIS CENTER</u></b>				
033E	Operational Costs			33,721	53,127
033F	Fixed Costs			122,321	91,500
	<b>Total Davis Center</b>			<b>156,042</b>	<b>144,627</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant, Including Outreach Centers			2,499,536	2,769,054
	Total College Discretionary Funds			2,499,536	2,769,054
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041T,V	Special Program Augmentations			(44)	
041X	Other Operational Funds			257,097	180,072
	Total Other Operational Funds			257,053	180,072
	Total Discretionary Funds			2,756,589	2,949,126
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042C	Education Initiative				92,991
042D	Tutorial Centers			30,277	33,000
042F	Financial Aid Administrative Costs			828	8,086
042H	Bus Rental			151,628	144,663
042I	Other Operational Augmentations			9,701	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			49,144	24,640
042O	International Student Education			31,825	30,000
	Total College Related Activities			273,403	365,031
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046C	Facility Rentals			183,958	205,500
046F	American Disability Act (ADA) Accommodation			16,857	15,000
046J	Conference and Travel			9,828	10,200
046K	Special Activities				4,000
	Total Institutional Support Costs			210,643	234,700
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			109,172	106,512
047C	Staff Development	0.50	0.50	71,556	40,729
047D	Staff Development - Ed Initiative			11,370	3,496
	Total Other Allocations	0.50	0.50	192,098	150,737

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			412,523	577,272
051C	PFE Prior Year Carryover			110,152	565,708
051E	PFE Classified Staff Development Carryover			20,166	21,346
	<b>Total Partnership for Excellence</b>			<b>542,841</b>	<b>1,164,326</b>
	<b><u>COMMUNITY SERVICE</u></b>				
061E,F,G	Program & Operational Costs			85,929	145,694
	<b>Total Community Service</b>			<b>85,929</b>	<b>145,694</b>
	<b><u>UTILITIES</u></b>				
073A	Electricity			1,446,987	1,364,142
073B	Gas			254,817	334,085
073D	Water/Garbage			211,579	208,000
073E	Sewer/Pest Control			263,978	213,000
073F	Allocated to Auxiliaries - Contra Account			(25,578)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			45,544	53,915
073O,P	Utilities			60,129	10,340
	<b>Total Utilities</b>			<b>2,257,456</b>	<b>2,158,482</b>
	<b><u>GRANT MATCHING FUNDS</u></b>				
074H	Workability III			11,999	12,000
	<b>Total Grant &amp; Financial Aid Cash Match</b>			<b>11,999</b>	<b>12,000</b>
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101C	Staff Development Carryover (Type A/B)	0.40	0.03		4,173
101E,F	College Discretionary Funds			51,132	737,681
101G	Program Development Funds			517	
	<b>Total Rebudgets and Other Carryovers</b>	<b>0.40</b>	<b>0.03</b>	<b>51,649</b>	<b>741,854</b>
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>773.78</b>	<b>772.84</b>	<b>60,272,338</b>	<b>63,173,946</b>



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	0.30	0.30	37,127	22,988
608E,H,N	UTP Passthrough/Operational Costs			313,491	148,345
608F	Fixed Costs			104,739	104,739
	<b>Total Parking Services</b>	<b>0.30</b>	<b>0.30</b>	<b>455,356</b>	<b>276,072</b>
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319x,3	Perkins 1C	2.71	2.55	796,713	703,881
329x&330/6x	Career Technical Education (CTE) Transitions	0.50	0.33	41,592	41,377
350x	Federal Work Study (FWS)			801,641	826,875
590A,B	Temporary Assistance for Needy Families (TANF)			83,021	76,925
381F,G	Workability III	2.00	2.00	145,220	212,372
331x	Child Development Training Consortium (CDTC)			20,400	
394A,B,C	Hispanic Serving Institutions	1.00	1.00	638,345	610,980
381L,N	College to Careers (DOR)	1.00	1.00	196,587	250,000
395A,B	US Department of Education - HSI STEM	1.00	1.00	665,272	1,135,179
386B	CA Math Readiness Challenge			26,102	22,126
	<b>Total Federal</b>	<b>8.21</b>	<b>7.88</b>	<b>3,415,394</b>	<b>3,879,715</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b>SPECIAL PROGRAMS STATE</b>				
408x	Extended Opportunity Programs and Services (EOPS)	8.25	7.25	1,446,613	1,374,292
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.75	0.75	269,597	227,826
428x	Disabled Student Programs and Services (DSPS)	10.00	9.00	1,812,758	1,904,355
597x	Student Success & Support Programs (SSSP)	22.16	22.16	4,423,710	3,163,529
438A,B	Board of Governors Financial Assistance Program (BFAP)	8.87	8.87	855,169	953,413
592x	CalWORKs	3.00	3.00	587,575	515,040
598A-Z	Student Equity	4.22	5.22	1,784,175	1,747,690
571x-579x	Basic Skills Initiative			566,654	2,295,086
596D,E	Veterans Resource Center			6,829	144,604
471x	Foster Care Program				572,090
481YZ, 482XYZ, 483Y	Strong Workforce	2.80	5.38	1,168,322	2,716,400
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			87,074	80,337
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			740,926	474,230
435A	AB19 CA College Promise				406,000
442A,C,D	Maker Space			333,553	375,017
453A-K	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.75	0.75	125,501	119,225
453T,U,V	Capital Acad and Pathway			64,283	
453W	STREAM Pathway (Science, Technology, Reading/Lang, Engineering, Arts & Math)			39,467	56,533
454x,452gh,455ghjkl	Career Technical Education (CTE) Grants				50,000
456I,J,K	Capital Region Academies for the Next Economy (CRANE)			179	
460A	Campus Safety at Community College				28,239
468A	Innovation and Effectiveness (IEPI)			77,225	22,533
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			2,000	
480A-E	Deputy Sector Navigator (DSN)	1.00	1.00	328,752	192,212
482P	SCC Nursing Special Training Program				53,475
550A	Guided Pathways			5,000	407,550
700x	Lottery (Restricted, Proposition 20)			408,116	1,606,018
488E,F,G,J,L,M,N,P	Proposition 39 Program Improvement			54,953	37,039
475A,B	Puente Project			183	2,024
476A	Diversity in Engineering			12,660	31,676
476C	Avenue E Scholarly Award			3,000	10,000
	<b>Total State</b>	<b>61.80</b>	<b>63.38</b>	<b>15,204,274</b>	<b>19,566,433</b>

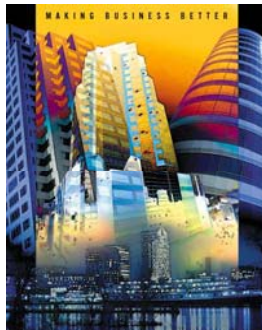
LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			7,817	3,387
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			5,562	
640X,645AB,696ABCD	Foundation Grants & Gifts			7,492	37,995
589J	West Sac Promise			26,497	16,438
655A	FCCC -Wellpoint-Center for Nursing				37
655B,C	Nursing Grants Emergency Funds				13,750
692A	Statewide Academic Senate			32,248	
695R	AB798 Textbook Affordability			11,576	365
693S	SCC Scholarship & Loan				13,500
698D	University of California Davis Programs			123	6,135
698M	DSN Program Income			260	345
	Total Local			91,575	91,952
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>70.01</b>	<b>71.26</b>	<b>18,711,243</b>	<b>23,538,100</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>70.31</b>	<b>71.56</b>	<b>19,166,599</b>	<b>23,814,172</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>844.09</b>	<b>844.40</b>	<b>79,438,936</b>	<b>86,988,118</b>



# *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 & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	14.44	14.44	2,228,369	2,600,345
011B	Instructional Support Services	3.00	3.00	562,282	573,884
011C	Student Support Services	2.00	2.00	310,192	298,953
	Total Administrators	19.44	19.44	3,100,843	3,473,182
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	62.35	63.35	4,029,399	4,479,560
021B,G,P	Instructional Support	2.00	2.00	121,382	128,174
021C	Student Services Support	1.45	1.45	51,258	102,135
021D	Community Relations	2.00	2.00	81,885	130,374
021E	Custodial	2.00	2.00	110,898	110,897
	Total Classified Staff	69.80	70.80	4,394,821	4,951,140
	<b><u>OPERATIONAL EXPENSES</u></b>				
041H	Operational Expense Allocation			647,677	547,755
041X	Other Operational Funds			3,642	4,063
	Total Other Operational Funds			651,319	551,818
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046J	Conference and Travel			77,559	91,800
	Total Institutional Support Costs			77,559	91,800
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds		1.00	26,818	147,838
047C	Staff Development			2,989	3,430
	Total Other Allocations		1.00	29,807	151,268

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
051E	PFE Classified Staff Development Carryover			2,380	11,823
	Total Partnership for Excellence			2,380	11,823
	<b><u>UTILITIES</u></b>				
073A	Electricity			90,497	111,868
073B	Gas			8,571	9,434
073D	Water/Garbage			5,224	9,000
073E	Sewer/Pest Control			8,819	4,500
	Total Utilities			113,112	134,802
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101A	General Purpose			128,604	52,477
101G	Program Development Funds				3,652
101L	Staff Development			7,725	34,763
	Total Rebudgets and Other Carryovers			136,329	90,892
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>89.24</b>	<b>91.24</b>	<b>8,506,171</b>	<b>9,456,725</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	10.50	10.50	1,353,094	1,488,652
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	10.50	10.50	1,353,094	1,228,652
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health				11,491
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional				(938,509)
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013D	Retraining - Type E	1.00	1.00		92,848
013G	Collective Bargaining	3.50	3.50	425,414	324,967
013L	President's/Chancellor's Release Time	1.00	1.00	23,290	94,793
	Total Other Certificated	5.50	5.50	448,705	512,608
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	117,779	108,195
	Total Academic Senate	0.80	0.80	117,779	108,195
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015H	Transfer Services - TOP Contract			60,526	93,946
	Total Student Services, Faculty			60,526	93,946
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	21.49	23.39	892,708	1,376,155
021E	Custodial	1.00	1.00	51,948	51,952
021F	Maintenance and Operations-General	80.90	80.90	5,604,947	5,802,859
021H,L,M	Information Technology (IT) & Telecommunications	41.21	41.21	3,605,962	4,206,099
021W	Classified Staff Development (PFE)	1.23	1.23	46,383	73,007
021Y	PDF Positions - Bank	2.50	2.50	7,042	145,101
039C	Training Source	4.05	2.90	326,634	320,809
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	152.38	153.13	10,535,625	11,185,982

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>TRAINING SOURCE</u></b>				
039E	Operational Costs			46,642	50,151
039F	Fixed Costs			9,542	22,850
	Total Training Source Center			56,184	73,001
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041H	Operational Expense Allocation			349,194	407,907
041X	Other Operational Funds			(19,932)	994,895
	Total Other Operational Funds			329,262	1,402,802
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,723	92,600
042I	Other Operational Augmentations			30,419	66,500
042L	Enrollment Fees - Operational Costs			712,291	490,500
042P	Postage			42,132	77,000
042Q	Foreign Study				1,000
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	897,565	763,537
	<b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>				
043E	Telecommunications Operational Costs			10,050	8,500
043F	Telecommunications/Data Transmission Lines			905,462	531,000
	Total Telecommunications Activities			915,512	539,500
	<b><u>INFORMATION TECHNOLOGY</u></b>				
044G,H	Operational Maintenance			3,712,340	806,522
044L	Library Computer System			56,472	58,978
044N	Operating Augments			764,783	1,331,000
	Total Information Technology Operational			4,533,595	2,196,500



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>FACILITIES MANAGEMENT</u></b>				
045B	Operational Expenses			1,223,203	885,567
045D	Resource Conservation Management			36,580	40,000
045H	Major Maintenance Allocation			564,039	409,100
	Total Facilities Management Operational			1,823,821	1,334,667
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046A	Audit and Legal Expenses			797,961	850,000
046F	American Disability Act (ADA) Accommodation			50,476	50,000
046G	Marketing			334,135	363,690
046H	Recruitment			138,434	62,135
046J	Conference and Travel			6,600	7,200
046K	Special Activities			43,701	52,500
046L	District-Wide Dues			366,561	384,572
046N	Trustee Expenses			179,826	195,234
046P	Student Trustee			11,928	23,443
046Q	Student Access Card			48,546	56,469
046S	Employee Educational Reimbursements			34,917	60,000
	Total Institutional Support Costs			2,013,085	2,105,243
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			679,907	146,500
047U	Inter-Jurisdictional Exchange Agreements			121,418	10,500
049C	Child Development Fund			252,377	117,428
049D,M,N	Capital Outlay Project Fund			320,006	6
062A,X	Campus-Funded FM Projects			(79,873)	(20,406)
	Total Other Allocations			1,293,835	254,028
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			122,517	105,567
051C	PFE Prior Year Carryover				30,524
051E	PFE Classified Staff Development Carryover			11,944	41,000
	Total Partnership for Excellence			134,461	177,091

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>FRINGE BENEFITS</u></b>				
071A,B	Employer Benefit Costs			90,247,766	98,474,773
071C	Type C Benefit Costs			148,187	140,000
071D	STRS/PERS Set-Aside			12,500,000	
071F	Allocated Benefits Contra Account			(13,588,436)	(13,519,291)
071S	Benefits Contra - Adjunct Medical			(146,454)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			3,108,707	3,555,157
	Net Fringe Benefits			92,269,770	88,078,489
	<b><u>INSURANCE</u></b>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,170,427	3,184,327
072C	Safety Program			59,204	136,203
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,229,631	3,356,530
	<b><u>UTILITIES</u></b>				
073A	Electricity			43,009	39,923
073B	Gas			8,945	9,000
073D	Water/Garbage			20,723	16,000
073G	Honeywell Energy Management System			150,774	157,025
073H,J	Toxic Waste Removal/Dump Fees/Permits			33,600	26,500
073K	Utilities - Ethan Way			68,381	77,800
073L	Ethan Rent - Contra Account			98,405	(21,000)
073M	Utilities - Watertower			94,931	100,600
073O,P	Utilities			3,723	4,150
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			747,492	634,998

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>GRANT MATCHING FUNDS</u></b>				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,195,648	794,395
	Total Grant & Financial Aid Cash Match			1,195,648	794,395
	<b><u>Prior Year Continuing Funds</u></b>				
075x	Continuing Funds Set-Asides, net				2,561,697
	Continuing Funds Set-Asides, net				2,561,697
	<b><u>BUDGET SAVINGS/COST RECOVERY</u></b>				
079A	Estimated Cost Recovery/Budget Savings				
079C,091B, 096A	Vacation Expense, Over/Under			1,045,320	340,000
079J, 079B	Cost Recoveries (including Indirect)			(1,442,407)	(619,066)
079L	Cost Recoveries (including indirect) Split			(76,627)	(300,000)
079M	Training Source Cost Recovery			(580,674)	(393,810)
079P	FM - COPFD Contras				20,406
079x	Other Cost Recoveries - Parking			(346,375)	(346,375)
	Total Budget Savings/Cost Recovery			(1,400,762)	(1,298,845)
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101A	General Purpose			16,696	11,460,023
101B	Facilities Management			100,071	168,865
101D	Information Technology			432,738	642,645
101G	Program Development Funds			179,642	1,032,644
	Total Rebudgets and Other Carryovers			729,148	13,304,177
	<b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b>	<b>169.68</b>	<b>170.43</b>	<b>121,283,975</b>	<b>128,468,684</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u></b>				
	<b><u>X BUDGET MINIMUM FUNDING LEVEL*</u></b>				
	COLA			772,813	8,237,249
	Base Augmentation			6,260,128	
	Mandated Costs Current Year - Block Grant			1,492,447	1,492,447
	Mandated Costs - Past Claims			1,061,925	
	Prior Year One-time Apportionment			739,694	
	Appropriations Above Established Base Levels			3,378,694	2,242,567
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			16,025,701	14,292,263
	<b><u>Y BUDGET MID - RANGE FUNDING LEVEL*</u></b>				
	Incremental Funds:				
	Interest Income			515,000	515,000
	Lottery Funds			952,078	458,457
085x	Increase Above X Budget			1,467,078	973,457
	Total Y Budget Funding Level			17,492,779	15,265,720
	<b><u>Z BUDGET MAXIMUM FUNDING LEVEL*</u></b>				
	Incremental Funds:				
	Growth - 80%				3,730,201
	Growth - 20%				932,550
	Growth from 2016-17			1,536,836	
	Interest Income Above Base				511,000
	Lottery Funds			870,417	458,455
087x	Increase Above Y Budget			2,407,253	5,632,206
	Total Program Development & Other Improvements, Z Budget Funding Level			19,900,032	20,897,926
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>169.68</b>	<b>170.43</b>	<b>141,184,007</b>	<b>149,366,610</b>

\*In fiscal year 2018-19 COLA funding is considered one-time only in X & a potential mix of one-time only and on-going in Y & Z

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING AND TRANSIT SERVICES</u></b>				
608C	Classified Staff	31.10	32.65	2,184,796	3,083,623
608E,H,N	UTP Passthrough/Operational Costs			3,116,154	2,856,674
608F	Fixed Costs			23,521	17,588
608G	Parking			17,588	30,000
	Total Parking Services	31.10	32.65	5,342,059	5,987,885
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
314x,315x,316x,319x,33	Perkins 1C			52,500	48,000
350x	Federal Work Study (FWS)			(456,838)	(578,125)
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	1.00	101,804	85,087
385x	Northern California Central Valley Rural Trade Initiative			38,270	
380U,X,Y	State Trade & Export Promotion Project (STEP)			216,826	45,318
	Total Federal	1.00	1.00	(47,438)	(399,720)

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2017-2018 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2018	FY2019	FY2018	FY2019
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)	3.15	2.00	279,718	383,315
452cdlm, 455stuvyz,456	EWD Center for Excellence (CTXL) Hub	2.20	2.20	449,378	372,552
451X	State On-Behalf STRS			948,401	
443A,B	Innovations Awards	1.00		660,124	1,339,877
480F	Kern Community College Dist				5,000
481R	Innovative Paths to Public Service (IPPS)			13,832	36,168
481T	SWP North Far North Regional Consortium	1.00	1.00	96,564	148,938
481U	New World of Work			1,750	39,500
481V	Projects in Common by 12/31/18		1.00	17,370	300,667
481YZ, 482XYZ, 483Y	Strong Workforce	1.06	1.06	877,136	1,854,754
468A	Innovation and Effectiveness (IEPI)			552,741	47,259
486A,B	AB86 Adult Education			2,534	
486C	North For North Prof Dev			1,215	
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure			244,021	
488E,F,G,J,L,M,N,P	Proposition 39 Program Improvement				70,083
492A,B,C	Setaside Grant			43,854	14,300,776
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			21,540	2,232,452
597x	Student Success & Support Programs (SSSP)			377,201	742,685
592x	CalWORKs			10,270	9,522
594A,H	Staff Diversity Funds			48,170	39,265
700x	Lottery (Restricted, Proposition 20)			217,552	2,412,844
	<b>Total State</b>	<b>8.41</b>	<b>7.26</b>	<b>4,863,372</b>	<b>24,335,657</b>
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
14-29x	Training Source Contracts			1,218,121	1,172,951
694E,F,T,U,V	Sutter Nurse Program				148,108
696G	Los Rios Internship & Career Services (LINC)				3,409
696K	Riverside Com College District				21,000
699N	Center for International Trade Development Program Income			1,427	59,699
699L	Center of Excellence Program			14,431	141,162
620S	Veteran Student Emergency Fund			8,610	27,458
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
	<b>Total Local</b>			<b>1,285,833</b>	<b>1,582,099</b>
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>9.41</b>	<b>8.26</b>	<b>6,101,767</b>	<b>25,518,036</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>40.51</b>	<b>40.91</b>	<b>11,443,826</b>	<b>31,505,921</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>210.19</b>	<b>211.34</b>	<b>152,627,833</b>	<b>180,872,531</b>



# General Fund Budget Guidelines

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 adopted. 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 – The summer 2018 utilized staffing level was 138.36 an increase of 2 FTEF over summer 2017. The WSCH growth generated is currently 1.54%

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.





# General Fund Budget Guidelines

## **CLASSIFIED STAFF - 021**

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

Location	Adopted Budget 2017-18	Converted/ Transferred or New Position	Adopted Budget 2018-2019
ARC	240.93	.24	241.17
CRC	127.13	.90	128.03
FLC	89.20	.94	90.14
SCC	204.52	.17	204.69
DO	67.80	3.00	70.80
DS	153.20	(0.07)	153.13
<b>TOTAL</b>	<b>882.78</b>	<b>5.18</b>	<b>887.96</b>

New positions in 2018-19 will be determined as part of the District's program development fund process.

*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. Projected savings from vacant faculty positions have 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)
<b>Total Vacancy Factor</b>	<b>(2,976,650)</b>

## **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 (Revised Report)	2017-18 Work Experience FTES (Annual Report)
<i>Carpenters/Drywall</i>	493,951	766.20
<i>Sheet Metal</i>	22,904	10.26
<i>Electricians</i>	30,224	51.94
<i>Ironworkers</i>	71,013	92.87
<i>Plumbing/Pipefitting</i>	28,125	34.81
<b>Total</b>	<b>646,217</b>	<b>956.08</b>

## **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 Annual
ARC – Natomas	16,307	15,521
CRC – Elk Grove	17,161	16,522
FLC – El Dorado Center	15,723	14,512
FLC – Rancho Cordova	14,485	14,155
SCC – Davis/UC Davis	13,262	12,098
SCC – West Sacramento	12,134	12,950

\*Does not include non-resident and summer WSCH.

## YEAR-ROUND PROGRAMS

### ANNUAL SEMESTER FALL, SPRING & SUMMER WSCH

CENTER	2016-17	2017-18
ARC – Regional Fire Training Program	1,217	1,162
ARC – Regional Public Safety Center	9,721	12,897

## 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 2018-19 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
<b>AMERICAN RIVER COLLEGE</b>					
2017-18	259,511	23,573	868,215	584,680	1,029.65
<b>COSUMNES RIVER COLLEGE</b>					
2017-18	129,703	10,725	578,561	404,019	528.09
<b>FOLSOM LAKE COLLEGE</b>					
2017-18	81,044	6,138	526,235	324,371	340.37
<b>SACRAMENTO CITY COLLEGE</b>					
2017-18	197,649	20,261	845,720	559,108	844.10
<b>TOTAL</b>					
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 EI Dorado Center.
- 042F Financial Aid Admin Costs - Amounts provided for temporary classified help for the college student financial aid departments.

- 042H Bus Rental – Allocation for bus services to transport students to instructional field trips and athletic team events.
- 042J,K MESA/CCCP - Amounts appropriated to augment the 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 46,716, which is the three-year average projected FTES for Los Rios without shifting FTES for 2018-19. Because of the hold harmless provision, the District will receive the COLA amount at least as a one-time only payment. The X budget reflects that the full COLA is received as OTO. 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. Funding 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 46,716. Lottery funds are \$458,457 above the X Budget and split between compensation and operational and/or capital needs. COLA is recognized as on-going.

### **Z BUDGET - 2018-19**

The maximum funding level projects the most optimistic funding for the District. Funded FTES are projected at 50,716 which reflects a shift of summer 2019 FTES to the 2018-19 year to maximize

revenues. 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 \$916,912 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 Adopted Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	% Chg 2014-15 to 2018-19
<b>Beginning Fund Balance</b>						
<i>Uncommitted</i>	16,786,205	13,713,528	12,886,241	10,751,623	10,249,904	64%
<i>Committed</i>	32,883,156	42,153,581	34,502,125	20,188,144	17,296,722	90%
<b>Total Beginning Fund Balance</b>	<b>49,669,361</b>	<b>55,867,109</b>	<b>47,388,366</b>	<b>30,939,767</b>	<b>27,546,626</b>	<b>80%</b>
<b>Apportionment, EPA, Property Taxes and Enrollment Fees</b>						
<i>Base Funding</i>	303,957,520	295,485,640	283,912,955	266,753,163	251,092,136	
<i>COLA</i>	8,237,249			2,691,684	2,134,283	
<i>Basic Allocation Increase + Centers</i>		8,471,880	4,814,110	13,939,065	1,134,124	
<i>Growth</i>			1,543,630		9,546,599	
<i>Funding Above 2017-18 Final</i>	4,662,751					
<i>Deficit</i>					(838,973)	
<b>Total Base Allocation, COLA &amp; Growth</b>	<b>316,857,520</b>	<b>303,957,520</b>	<b>290,270,695</b>	<b>283,383,912</b>	<b>263,068,169</b>	<b>20%</b>
<b>Lottery</b>	<b>6,816,912</b>	<b>9,003,076</b>	<b>6,768,659</b>	<b>7,773,240</b>	<b>6,609,944</b>	<b>3%</b>
<b>Other General Purpose</b>						
<i>Non-Resident/International Student Tuition</i>	5,225,944	5,296,104	4,568,034	4,233,052	4,141,384	26%
<i>Part-Time Faculty Compensation</i>	1,134,445	1,650,187	1,278,301	1,279,675	1,251,669	-9%
<i>Community Services</i>	1,151,699	1,192,767	1,172,265	1,164,502	1,177,234	-2%
<i>Other, including Interest &amp; Enrollment Fee 2%</i>	19,337,212	24,510,745	25,621,524	45,937,513	8,562,960	126%
<b>Total Other General Purpose</b>	<b>26,849,300</b>	<b>32,649,803</b>	<b>32,640,124</b>	<b>52,614,742</b>	<b>15,133,247</b>	<b>77%</b>
<b>Total Revenue &amp; Beginning Fund Balance</b>	<b>400,193,093</b>	<b>401,477,508</b>	<b>377,067,844</b>	<b>374,711,661</b>	<b>312,357,986</b>	<b>28%</b>



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

	2018-19 Adopted Budget		2017-18 Actual		2016-17 Actual		2015-16 Actual		2014-15 Actual		% Chg 2014-15 to 2018-19	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
<b>Administrative Salaries</b>												
Administration <sup>1</sup>	7,052,248	43.84	6,473,291	43.84	6,086,650	39.90	6,032,925	38.90	5,513,869	37.90		
Instructional	7,406,896	48.95	7,269,937	48.95	7,176,490	48.94	7,094,808	48.95	6,540,601	48.45		
Student Services	2,367,323	15.95	2,317,435	15.95	2,210,692	15.95	2,430,026	15.95	2,176,875	17.00		
Outreach Centers	874,415	6.40	844,259	6.40	853,789	6.40	744,459	6.00	695,704	5.50		
Community Services	31,730	0.15	34,039	0.15	33,040	0.15	31,681	0.15	28,238	0.15		
Administration - Vacancy Factor	(260,000)		-									
<b>Total Administrative Salaries</b>	<b>17,472,612</b>	<b>115.29</b>	<b>16,938,961</b>	<b>115.29</b>	<b>16,360,661</b>	<b>111.34</b>	<b>16,333,899</b>	<b>109.95</b>	<b>14,955,287</b>	<b>109.00</b>	<b>17%</b>	<b>6%</b>
<b>Instructional Salaries</b>												
Regular, including vacancy factor	72,502,336	850.30	76,750,374	845.88	65,751,838	849.63	64,997,561	824.56	60,023,604	804.35		
Part-Time	19,078,711	413.51	13,367,413	411.11	21,868,913	389.04	22,943,851	421.79	23,349,149	431.88		
Outreach Centers	6,134,339	133.39	6,052,381	140.13	6,233,223	152.61	6,094,178	152.61	5,065,921	154.57		
Instructional Coordinators	827,312	9.30	859,046	9.30	896,379	9.30	905,324	10.30	870,193	9.30		
Instructional Work Experience Coordinators	376,146	4.00	365,636	4.00	348,558	4.00	339,031	4.00	317,110	4.00		
Adjunct Office Hours	1,820,504		2,230,164		1,034,970		1,061,504		942,099			
Substitute Instructors	291,774	9.00	269,572	9.00	298,235	9.00	282,981	9.00	270,111	9.00		
Summer Instruction	6,778,632	147.40	5,441,220	131.40	6,056,580	128.41	5,846,965	110.03	4,674,979	91.27		
<b>Total Instructional Salaries</b>	<b>107,809,754</b>	<b>1,566.90</b>	<b>105,335,806</b>	<b>1,550.82</b>	<b>102,488,696</b>	<b>1,541.99</b>	<b>102,471,395</b>	<b>1,532.29</b>	<b>95,513,166</b>	<b>1,504.37</b>	<b>13%</b>	<b>4%</b>
<b>Librarians</b>												
Librarian/Audio Visual	2,051,835	25.80	1,770,998	25.80	1,890,930	25.60	1,742,557	23.60	1,553,848	23.00		
Library - Adjunct/Overload	246,750	3.60	475,750	3.60	372,710	3.80	362,409	5.80	483,664	6.40		
<b>Total Librarians</b>	<b>2,298,585</b>	<b>29.40</b>	<b>2,246,748</b>	<b>29.40</b>	<b>2,263,640</b>	<b>29.40</b>	<b>2,104,966</b>	<b>29.40</b>	<b>2,037,512</b>	<b>29.40</b>	<b>13%</b>	<b>0%</b>
<b>Instructional Support Services</b>												
Academic Program Coordinators	1,362,448	15.70	1,269,027	16.10	1,184,697	14.90	1,105,290	13.90	1,136,926	13.70		
Instructional Development Coordinators	772,697	8.40	760,733	9.40	707,461	8.00	661,774	8.00	716,520	8.00		
SRPSTC Coordinators	245,823	3.00	222,844	3.00	178,556	3.00	178,556	3.00	169,785	3.00		
Fire Training Coordinator	59,802	1.00	23,587	1.00	104,885	1.00	104,885	1.00	98,889	1.00		
UC Davis - English Coordinator							33,372	0.40				
<b>Instructional Support Services</b>	<b>2,440,770</b>	<b>28.10</b>	<b>2,276,191</b>	<b>29.50</b>	<b>2,175,599</b>	<b>26.90</b>	<b>2,083,877</b>	<b>26.30</b>	<b>2,122,120</b>	<b>25.70</b>	<b>15%</b>	<b>9%</b>
<b>Faculty Stipends</b>												
Faculty Evaluation	28,600		29,903		22,950		27,688		27,350			
Department Chair Release Time/Stipends	1,913,189	16.00	1,839,516	14.80	1,736,778	15.00	1,777,156	15.00	1,459,234	14.60		
Performing Arts Stipends	353,236		383,293		299,541		314,627		300,482			
Athletic (Coaching) Stipends	448,886		448,886		285,948		273,739		260,541			
<b>Total Faculty Stipends</b>	<b>2,743,911</b>	<b>16.00</b>	<b>2,701,598</b>	<b>14.80</b>	<b>2,345,217</b>	<b>15.00</b>	<b>2,393,210</b>	<b>15.00</b>	<b>2,047,607</b>	<b>14.60</b>	<b>34%</b>	<b>10%</b>
<b>Faculty Release/Reassignment</b>												
Staff Development Type A & B Leaves	659,218	7.10	493,481	7.10	498,492	7.10	578,160	7.10	753,805	7.10		
LRC Media Operations	28,512	0.50	31,234	0.50	3,135	0.50	22,005	0.50	35,546	0.50		
Retraining - Type E Leaves	92,848	1.00	-	1.00		1.00	13,469	1.00	9,278	1.00		
Collective Bargaining	324,967	3.50	425,414	3.50	407,194	4.00	368,676	3.50	318,770	3.50		
President's/Chancellors Release Time	501,637	5.00	349,061	5.00	422,726	5.00	352,564	5.00	317,206	5.00		
Puente Program	35,702	0.40	29,489	0.40	36,920	0.40	28,873	0.40	37,312	0.40		
<b>Total Release/Reassignment</b>	<b>1,642,884</b>	<b>17.50</b>	<b>1,328,679</b>	<b>17.50</b>	<b>1,368,467</b>	<b>18.00</b>	<b>1,363,747</b>	<b>17.50</b>	<b>1,471,917</b>	<b>17.50</b>	<b>12%</b>	<b>0%</b>

<sup>1</sup> Change in Administration FTE is from reclassification of Police Captains (4.0) to Management Positions

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

	2018-19 Adopted Budget		2017-18 Actual		2016-17 Actual		2015-16 Actual		2014-15 Actual		% Chg 2014-15 to 2018-19	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
<b>Academic Senate</b>												
<i>Reassigned Time, Conference &amp; Travel</i>	864,491	10.00	739,204	10.00	817,958	10.00	695,047	7.00	686,644	7.00		
<b>Total Academic Senate</b>	<b>864,491</b>	<b>10.00</b>	<b>739,204</b>	<b>10.00</b>	<b>817,958</b>	<b>10.00</b>	<b>695,047</b>	<b>7.00</b>	<b>686,644</b>	<b>7.00</b>	<b>26%</b>	<b>43%</b>
<b>Student Services</b>												
<i>Counseling</i>	6,270,781	69.78	6,051,598	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	566,957	6.00	542,945	6.00	537,578	6.00	506,190	6.00		
<i>Health Services - Adjunct/Overload</i>	76,197	1.48	49,895	1.48	39,056	1.48	36,640	1.48	32,790	1.48		
<i>Cultural Awareness Coordinator</i>	63,695	1.00	103,280	1.00	100,851	1.00	100,851	1.00	96,950	1.00		
<i>Transfer Services - TOP Contract</i>	93,946		60,526		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		
<b>Total Student Services</b>	<b>7,288,669</b>	<b>80.26</b>	<b>7,043,129</b>	<b>81.57</b>	<b>6,965,820</b>	<b>84.24</b>	<b>7,024,389</b>	<b>85.38</b>	<b>7,150,747</b>	<b>85.38</b>	<b>2%</b>	<b>-6%</b>
<b>EOPS/MESA - District Contribution</b>												
<i>Coordinators</i>	577,165	7.00	600,023	7.00	665,071	7.00	649,256	7.00	643,894	7.00		
<i>Fringe Benefits</i>	211,946		217,208		224,815		211,514		197,032			
<b>EOPS/MESA Coordinators</b>	<b>789,111</b>	<b>7.00</b>	<b>817,231</b>	<b>7.00</b>	<b>889,886</b>	<b>7.00</b>	<b>860,770</b>	<b>7.00</b>	<b>840,926</b>	<b>7.00</b>	<b>-6%</b>	<b>0%</b>
<b>Total Faculty Salaries</b>	<b>125,878,175</b>	<b>1,755.16</b>	<b>122,488,586</b>	<b>1,740.59</b>	<b>119,315,283</b>	<b>1,732.53</b>	<b>118,997,401</b>	<b>1,719.87</b>	<b>111,870,639</b>	<b>1,690.95</b>	<b>13%</b>	<b>4%</b>
<b>Classified Staffing</b>												
<i>Administration</i>	11,096,388	173.31	9,898,959	170.54	9,692,604	172.59	9,689,157	171.06	9,182,224	172.61		
<i>Instructional Support</i>	12,156,202	215.65	11,790,646	214.42	11,003,703	215.95	10,750,068	217.69	10,023,662	211.54		
<i>Student Services</i>	9,545,849	168.81	8,871,289	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	664,709	10.00	553,926	9.00	587,432	9.09	507,687	8.09		
<i>Custodial/Maintenance/Transportation</i>	11,861,482	194.85	11,195,272	194.68	10,676,693	193.94	10,334,361	195.65	9,763,247	189.97		
<i>Information Technology</i>	7,392,690	75.91	6,567,620	75.91	6,297,453	74.74	6,288,911	74.65	5,854,622	72.16		
<i>Community Services Fund</i>	98,805	1.00	105,416	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	65,378	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>	2,787,998	44.70	2,608,214	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	46,383	1.23	47,431	1.23	15,944	1.41	47,106	1.41		
<i>PDF Bank</i>	145,101	2.50	7,042	2.50	6,387	2.50		2.65		6.38		
<i>Classified Vacancy Factor</i>	(790,000)		-									
<b>Total Classified Staffing</b>	<b>55,154,740</b>	<b>888.96</b>	<b>51,820,928</b>	<b>884.94</b>	<b>49,116,942</b>	<b>886.05</b>	<b>48,786,183</b>	<b>887.17</b>	<b>46,058,693</b>	<b>877.59</b>	<b>20%</b>	<b>1%</b>
<b>Apprenticeship Programs</b>												
<i>Operational Costs/Fixed Costs</i>	312,534	2.00	285,016	2.00	235,345	2.00	103,599	0.80	31,165		903%	
<i>Instructional/Administrative Costs</i>	4,591,132		5,684,198		4,595,492		2,397,153		747,948		514%	
<b>Total Apprenticeship Programs</b>	<b>4,903,666</b>	<b>2.00</b>	<b>5,969,214</b>	<b>2.00</b>	<b>4,830,837</b>	<b>2.00</b>	<b>2,500,752</b>	<b>0.80</b>	<b>779,113</b>	<b>0.00</b>	<b>529%</b>	
<b>Outreach Centers</b>												
<i>Instructional Contracts</i>	2,634,526		2,680,783		2,648,862		2,542,421		2,080,471			
<i>Operational Costs</i>	453,148		427,380		366,839		214,806		100,307			
<i>Fixed Costs</i>	679,415		900,825		786,914		937,125		934,321			
<i>Telecommunications &amp; IT</i>	3,000		4,307		7,241		13,917		14,020			
<b>Total Outreach Centers Operational &amp; Contracts</b>	<b>3,770,089</b>	<b>0.00</b>	<b>4,013,295</b>	<b>0.00</b>	<b>3,809,856</b>	<b>0.00</b>	<b>3,708,269</b>	<b>0.00</b>	<b>3,129,119</b>	<b>0.00</b>	<b>20%</b>	
<b>Total Community Service</b>	<b>1,021,164</b>	<b>0.00</b>	<b>654,270</b>	<b>0.00</b>	<b>1,039,442</b>	<b>0.00</b>	<b>970,835</b>	<b>0.00</b>	<b>1,036,078</b>	<b>0.00</b>	<b>-1%</b>	
<b>Total College Discretionary Funds</b>	<b>7,776,445</b>		<b>6,855,214</b>		<b>6,790,614</b>		<b>6,516,003</b>		<b>6,348,423</b>		<b>22%</b>	

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

	2018-19 Adopted Budget		2017-18 Actual		2016-17 Actual		2015-16 Actual		2014-15 Actual		% Chg 2014-15 to 2018-19	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
<b>Other Operational Funds</b>												
College Discretionary Funds	216,500		230,314		100,027		130,316		97,602			
Operational Expense Allocation	955,662		996,871		934,071		786,238		812,985			
Special Program Augmentation	-		30,463		8,017		807,626		8,239			
Other Operational Funds	2,598,907		837,425		1,205,612		1,071,501		824,122			
<b>Total Other Operational Funds</b>	<b>3,771,069</b>	<b>0.00</b>	<b>2,095,073</b>	<b>0.00</b>	<b>2,247,727</b>	<b>0.00</b>	<b>2,795,681</b>	<b>0.00</b>	<b>1,742,948</b>	<b>0.00</b>		<b>116%</b>
<b>College Related Activities</b>												
LRC - LRC/Media Operations	64,088		61,489		49,879		21,249		8,665			640%
Education Initiative	456,914		96,271		161,025		139,323		55,078			730%
Tutorial Centers	97,500		68,213		76,086		57,866		84,999			15%
Instructionally Related Support	10,000		10,000		10,000		10,000		10,000			0%
Financial Aid Administrative Costs	20,331		9,949		11,233		9,454		8,082			152%
Bus Rental	578,467		451,358		476,012		558,259		520,223			11%
Other Operational Augment	155,072		80,645		93,084		65,385		42,682			263%
Math, Engineering, Science Achieve (MESA)	43,560		2,409		8,762		14,520		21,927			99%
Enrollment Fees - Operational Costs	560,999		822,069		735,811		676,385		603,349			-7%
International Student Education	90,000		98,690		73,855		72,791		129,037			-30%
Postage	77,000		42,132		42,506		34,227		20,086			283%
Foreign Study	7,000		3,278		5,049		5,772		4,125			70%
Telecommunications - SECC	35,937		20,000		18,000		11,534		24,859			45%
<b>Total College Related Activities</b>	<b>2,196,868</b>	<b>0.00</b>	<b>1,766,503</b>	<b>0.00</b>	<b>1,761,302</b>	<b>0.00</b>	<b>1,676,765</b>	<b>0.00</b>	<b>1,533,112</b>	<b>0.00</b>		<b>43%</b>
<b>Telecommunications Activities</b>												
Operational Costs	8,500		10,050		8,739		5,382		10,447			-19%
Data Transmission Lines	531,000		905,462		539,886		609,838		381,177			39%
<b>Total Telecommunications Activities</b>	<b>539,500</b>	<b>0.00</b>	<b>915,512</b>	<b>0.00</b>	<b>548,625</b>	<b>0.00</b>	<b>615,220</b>	<b>0.00</b>	<b>391,624</b>	<b>0.00</b>		<b>38%</b>
<b>Information Technology</b>												
Operational Maintenance <sup>2</sup>	806,522		3,712,340		2,246,816		2,328,458		2,599,336			-69%
Library Computer System	58,978		56,472		52,841		58,978		38,772			52%
Districtwide Site Licenses					285,338		259,446		228,386			-100%
Operating Augments	1,331,000		764,783		909,823		621,590		497,919			167%
<b>Total Information Technology</b>	<b>2,196,500</b>	<b>0.00</b>	<b>4,533,595</b>	<b>0.00</b>	<b>3,494,818</b>	<b>0.00</b>	<b>3,268,472</b>	<b>0.00</b>	<b>3,364,413</b>	<b>0.00</b>		<b>-35%</b>
<b>Facilities Management</b>												
Operational Expenses/Conservation Mgmt	925,567		1,259,783		1,218,185		1,180,998		1,019,746			-9%
Major Maintenance Allocation	409,100		564,039		565,869		447,657		498,614			-18%
Campus-Funded FM Projects	(20,406)		(79,873)		(128,329)		(120,511)		(129,130)			-84%
<b>Total Facilities Management</b>	<b>1,314,261</b>	<b>0.00</b>	<b>1,743,949</b>	<b>0.00</b>	<b>1,655,725</b>	<b>0.00</b>	<b>1,508,144</b>	<b>0.00</b>	<b>1,389,230</b>	<b>0.00</b>		<b>-5%</b>

<sup>2</sup> Operational costs are supported by one-time funds that have not been allocated as of budget adoption.

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

	2018-19 Adopted Budget		2017-18 Actual		2016-17 Actual		2015-16 Actual		2014-15 Actual		% Chg 2014-15 to 2018-19	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
<b>Institutional Support Costs</b>												
Audit & Legal Expenses	850,000		797,961		340,774		318,033		408,204		108%	
Interest Expense									73,300			
Facility Rentals	234,867		213,786		205,215		217,262		184,916		27%	
American Disability Act (ADA) Accommodation	140,000		183,524		167,831		159,141		115,472		21%	
Marketing	363,690		334,135		335,236		442,569		182,673		99%	
Recruitment	62,135		138,434		117,756		97,063		81,032		-23%	
Conference and Travel	139,800		124,484		117,201		125,104		120,466		16%	
Special Activities	130,875		64,552		72,925		57,353		49,103		167%	
District-Wide Dues	384,572		366,561		362,767		352,469		321,699		20%	
Election Expenses			-		472,839				308,864		-100%	
Trustee Expenses	195,234		179,826		180,340		177,170		173,282		13%	
Student Trustee	23,443		11,928		25,197		11,893		24,558		-5%	
Student Access Card	56,469		48,546		50,137		50,241		49,876		13%	
Employee Educational Reimbursements	60,000		34,917		29,762		17,729		21,440		180%	
<b>Total Institutional Support Costs</b>	<b>2,641,085</b>	<b>0.00</b>	<b>2,498,654</b>	<b>0.00</b>	<b>2,477,980</b>	<b>0.00</b>	<b>2,026,027</b>	<b>0.00</b>	<b>2,114,885</b>	<b>0.00</b>	<b>25%</b>	
<b>Program Development &amp; Other Allocations</b>												
Program Development Funds	833,543	1.00	1,177,714		814,344		335,057	0.00	421,046	2.40	98%	
Staff Development	229,111	1.50	145,647	1.50	193,955	1.50	157,063	1.50	128,336	1.50	79%	
Inter-Jurisdictional Agreements	138,062	1.00	432,563	1.00	487,604	1.00	531,407	1.00	327,901	1.00	-58%	
Interfund Transfers	117,434		572,383		637,245		656,215		815,605		-86%	
<b>Total Other Allocations</b>	<b>1,318,150</b>	<b>3.50</b>	<b>2,328,307</b>	<b>2.50</b>	<b>2,133,148</b>	<b>2.50</b>	<b>1,679,742</b>	<b>2.50</b>	<b>1,692,888</b>	<b>4.90</b>	<b>-22%</b>	<b>-29%</b>
<b>Partnership for Excellence</b>												
PFE Projects (current year)	1,797,104		850,465		559,937		505,091		381,137		372%	
PFE Prior Year Carryover	3,199,904		825,633		837,968		1,711,937		681,111		370%	
PFE Classified Staff Development Carryover	125,716		61,694		54,351		66,012		59,623		111%	
<b>Total Partnership for Excellence Operational</b>	<b>5,122,724</b>	<b>0.00</b>	<b>1,737,792</b>	<b>0.00</b>	<b>1,452,256</b>	<b>0.00</b>	<b>2,283,040</b>	<b>0.00</b>	<b>1,121,871</b>	<b>0.00</b>	<b>357%</b>	
<b>Fringe Benefits</b>												
Employer Benefit Costs	84,383,332		76,512,876		66,181,224		62,329,447		52,884,145		60%	
Type C Benefit Costs	140,000		148,187		154,676		3,973		92,425		51%	
STRS/PERS Set-Aside			12,500,000									
Retirees Health Benefits	3,555,157		3,108,707		3,226,382		3,883,210		2,527,907		41%	
<b>Total Fringe Benefits</b>	<b>88,078,489</b>	<b>0.00</b>	<b>92,269,770</b>	<b>0.00</b>	<b>69,562,282</b>	<b>0.00</b>	<b>66,216,630</b>	<b>0.00</b>	<b>55,504,477</b>	<b>0.00</b>	<b>59%</b>	
<b>Insurance</b>												
Insurance Premium/Self Insurance Funding	3,184,327		3,170,427		4,990,339		3,280,946		3,213,127		-1%	
Safety Program	136,203		59,204		93,401		99,621		84,177		62%	
Loss of Fixed Assets	36,000		-									
<b>Total Insurance</b>	<b>3,356,530</b>	<b>0.00</b>	<b>3,229,631</b>	<b>0.00</b>	<b>5,083,740</b>	<b>0.00</b>	<b>3,380,567</b>	<b>0.00</b>	<b>3,297,304</b>	<b>0.00</b>	<b>2%</b>	

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

	2018-19 Adopted Budget		2017-18 Actual		2016-17 Actual		2015-16 Actual		2014-15 Actual		% Chg 2014-15 to 2018-19	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
<b>Utilities</b>												
Electricity	5,179,768		5,261,676		5,239,080		5,007,772		4,751,084			9%
Gas	1,290,232		993,190		1,294,560		980,576		1,076,463			20%
Water/Garbage	643,000		644,356		637,470		593,167		641,089			0%
Sewer/Pest Control	610,000		661,896		655,407		608,265		601,069			1%
Allocated to Auxiliaries (Contra)	(233,000)		(220,366)		(203,305)		(186,755)		(221,596)			5%
Honeywell Energy Management System	157,025		150,774		146,778		144,789		141,622			11%
Toxic Waste Removal/Dump Fees/Permits	187,075		192,891		169,651		165,184		172,794			8%
DS/DO Facilities	184,765		331,816		336,671		284,898		194,953			-5%
DW - Reserve	225,000		225,000		225,000		225,000		225,000			
<b>Total Utilities</b>	<b>8,243,865</b>	<b>0.00</b>	<b>8,241,233</b>	<b>0.00</b>	<b>8,501,312</b>	<b>0.00</b>	<b>7,822,896</b>	<b>0.00</b>	<b>7,582,478</b>	<b>0.00</b>		<b>9%</b>
<b>Grant Matching Funds</b>												
Workability III	12,000		11,999		12,000		12,000		12,000			
Financial Aid - FWS & FSEOG	794,395		1,195,648		1,084,582		1,030,090		995,647			-20%
<b>Total Grant Matching Funds</b>	<b>806,395</b>	<b>0.00</b>	<b>1,207,647</b>	<b>0.00</b>	<b>1,096,582</b>	<b>0.00</b>	<b>1,042,090</b>	<b>0.00</b>	<b>1,007,647</b>	<b>0.00</b>		<b>-20%</b>
<b>Prior Year Continuing Funds</b>												
Continuing Funds Set-Asides	2,561,697		-				17,040					
<b>Total Prior Year Continuing Funds</b>	<b>2,561,697</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>17,040</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>		
<b>Total Budget Savings/Cost Recovery</b>	<b>(1,298,845)</b>	<b>0.00</b>	<b>(1,400,762)</b>	<b>0.00</b>	<b>(1,770,321)</b>	<b>0.00</b>	<b>(1,156,733)</b>	<b>0.00</b>	<b>(2,568,868)</b>	<b>0.00</b>		<b>-49%</b>
<b>Rebudgets and Other Carryovers</b>												
General Purpose	11,512,500		145,300		109,625		3,930		26,797			42862%
Facilities Management	168,865		100,071		46,887		36,117		85,755			97%
Staff Development (Type A/B)	280,992	2.22	-	0.83	5,532	0.81		0.40	51,912	2.00		
Information Technology	642,645		432,738		72,772		257,674		103,499			
College Discretionary Funds	5,458,509		1,079,892		1,185,693		1,720,407		1,133,028			382%
Program Development Funds	1,062,327		180,159		59,856		19,344		37,945			2700%
Staff Development	174,789		62,583		64,087		67,118		64,322			172%
<b>Total Rebudgets and Other Carryovers</b>	<b>19,300,627</b>	<b>2.22</b>	<b>2,000,743</b>	<b>0.83</b>	<b>1,544,452</b>	<b>0.81</b>	<b>2,104,590</b>	<b>0.40</b>	<b>1,503,258</b>	<b>2.00</b>		<b>1184%</b>
<b>Total Program and Other Improvements</b>	<b>20,897,926</b>	<b>0.00</b>	<b>19,900,032</b>	<b>0.00</b>	<b>20,147,472</b>	<b>0.00</b>	<b>34,229,782</b>	<b>0.00</b>	<b>17,563,600</b>	<b>0.00</b>		<b>19%</b>
<b>Ending Fund Balance, June 30:</b>												
Uncommitted	16,786,205		16,786,205		13,713,528		12,886,241		10,751,623			
Committed	6,383,156		32,883,156		42,153,581		34,502,125		20,188,144			
<b>Total Ending Fund Balance</b>	<b>23,169,361</b>		<b>49,669,361</b>		<b>55,867,109</b>		<b>47,388,366</b>		<b>30,939,767</b>			
<b>Total Appropriations/Expenditures/Ending Fund Balance</b>	<b>400,193,093</b>	<b>2,767.13</b>	<b>401,477,508</b>	<b>2,746.15</b>	<b>377,067,844</b>	<b>2,735.23</b>	<b>374,711,661</b>	<b>2,720.69</b>	<b>312,357,986</b>	<b>2,684.44</b>		<b>28%</b> <b>3%</b>



# 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 5.0% and an uncommitted fund balance (general fund only) of 7.2%. Outlined below is a summary of all the projected fund balances for the District’s various fund activities:

	General Fund	Instructionally Related Fund	Child Development Fund	Capital Projects Fund	Bond Projects Fund (Measures A & M)	Bond Interest & Redemption Fund (Measures A & M)	Other Debt Service Fund	Enterprise/Bookstore & Regional Performing Arts Center Funds	Fiduciary/Student Association Fund	Scholarship & Loan Fund	Foundation Fund	Self-Insurance Fund	Retiree Benefits Fund
<b>Beginning Fund Balance – July 1, 2018</b>	<u>\$56,525,616</u>	<u>\$4,021,945</u>	<u>\$217,320</u>	<u>\$115,266,638</u>	<u>\$94,296,435</u>	<u>\$33,440,125</u>	<u>\$968,570</u>	<u>\$10,079,193</u>	<u>\$868,645</u>	<u>\$1,484,266</u>	<u>\$14,254,664</u>	<u>\$1,486,656</u>	<u>\$12,574,533</u>
<b>Projected Uncommitted Fund Balance</b>	\$16,786,205	\$4,021,945	\$217,320	\$13,300,000				\$523,392	\$333,059		\$1,261,064		
<b>Committed Fund Balance</b>	6,383,156						\$701,108	9,555,801	535,586	\$1,484,266	8,644,310	1,486,656	12,824,533
<b>Restricted Fund Balance</b>	3,048,386					\$29,660,165							
<b>Total Projected Fund Balance – June 30, 2019</b>	<u>\$26,217,747</u>	<u>\$4,021,945</u>	<u>\$217,320</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$29,660,165</u>	<u>\$701,108</u>	<u>\$10,079,193</u>	<u>\$868,645</u>	<u>\$1,484,266</u>	<u>\$9,905,374</u>	<u>\$1,486,656</u>	<u>\$12,824,533</u>



# Funding Methodology

## CALIFORNIA COMMUNITY COLLEGE DISTRICTS

### Funding Formula

The funding formula effective for the 2018-19 fiscal year retained the Basic Allocation established under Senate Bill 361 in 2006-07. The new formula, known as the Student Centered Funding Formula, retains funding per full-time equivalent students although at a rate significantly reduced from the SB 361 model. However, the formula funds districts for outcomes and demographics providing an incentive to improve success for students, especially students from economically disadvantaged backgrounds.

### FOUNDATION GRANTS (BASIC ALLOCATION)

Districts receive a foundation grant for each college and each approved center scaled upon full-time equivalent students (FTES). Title 5 provides a three-year stabilization period for colleges and centers that fall below the FTES level. In the fourth year of reported FTES below the threshold, the basic allocation is reduced. CRC must report 10,000 FTES in 2018-19 or the District will have its allocation reduced by \$608,000. The foundation grants are improved by COLAs.

#### 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	\$152,077

	2017-18 Reported FTES	2017-18 Basic Allocation
American River College	18,000	\$4,866,469
Cosumnes River College**	8,496	4,258,160
Folsom Lake College	5,200	3,649,851
Sacramento City College	12,657	4,258,160
Natomas Center*	1,005	1,216,617
Elk Grove Center*	1,070	1,216,617
El Dorado Center*	940	1,216,617
Rancho Cordova Center*	917	1,216,617
Davis Center*	784	1,216,617
West Sacramento Center*	841	1,216,617
Total Basic Allocation	44,353	\$24,332,342

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

### STUDENT FEES

The enrollment fee for California's community colleges is set by the State. For 2018-19, the rate is \$46 per credit unit (there is no fee for non-credit). State law governs enrollment and other fees. California's community college resident tuition fees are low relative to other states and 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. 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 thirty years, the District has utilized a rather sophisticated method of allocating its financial resources to meet the programmatic and operational requirements of the District. This allocation model includes language that has been negotiated with the represented collective bargaining units of the District to allocate funds for salary benefit compensation based upon a percentage of specific General Fund revenues. In addition, formulas have been developed for the remaining financial resources for the operation of the District. Allocations of these resources are made utilizing participatory governance processes before authorization by the Board of Trustees. These non-salary and compensation related discretionary funds are known in the District as Program Development Funds (PDF). Following is a summation of the allocation methodology used by the District for the "Bucket" (compensation formula) funds and Program Development Funds (operational and program improvement).

### **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 63% of the overall compensation costs of operating the District. Therefore, LRCFT receives nearly 63% 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.

The four factors used in the CDF formula are: Base, WSCH, Square Footage and 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. An average of WSCH amounts is used 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.

Once the WSCH level is determined it is multiplied by a per hour rate. 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 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 \$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.

### **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**

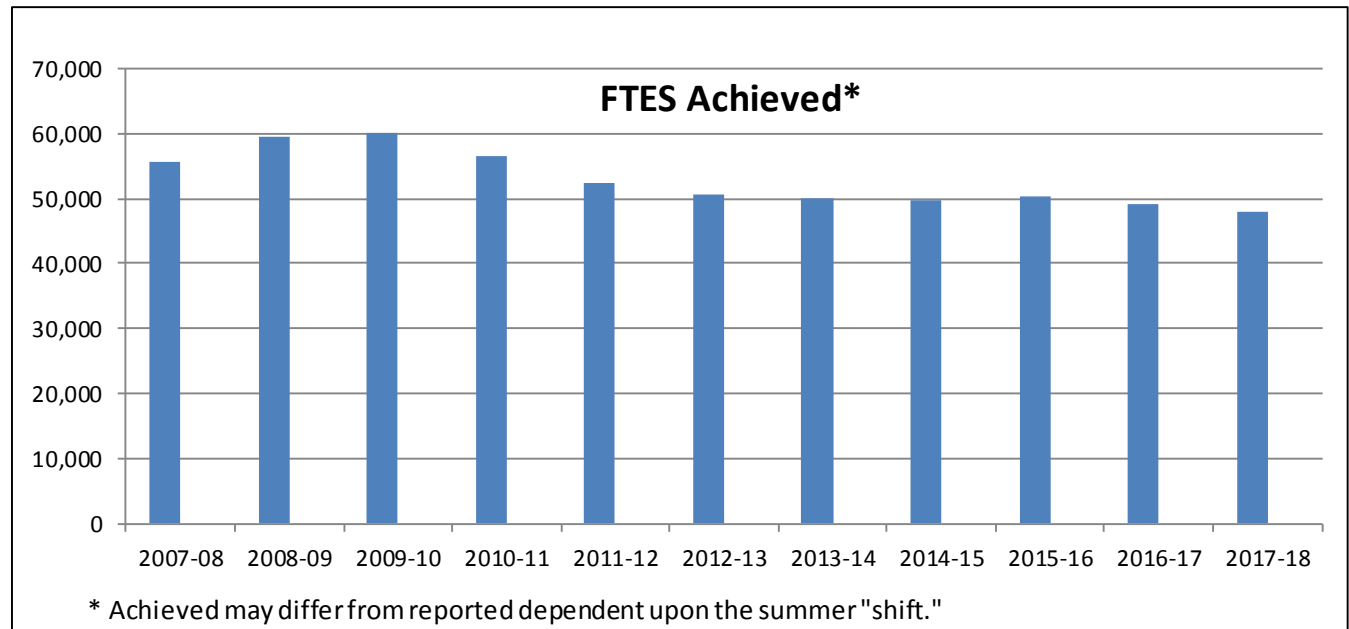
Over the past three decades, California community colleges have experienced over a 102% increase in enrollment. The trend during that period was fairly constant increases except when enrollment fee

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 also 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	47,887	-2.62%



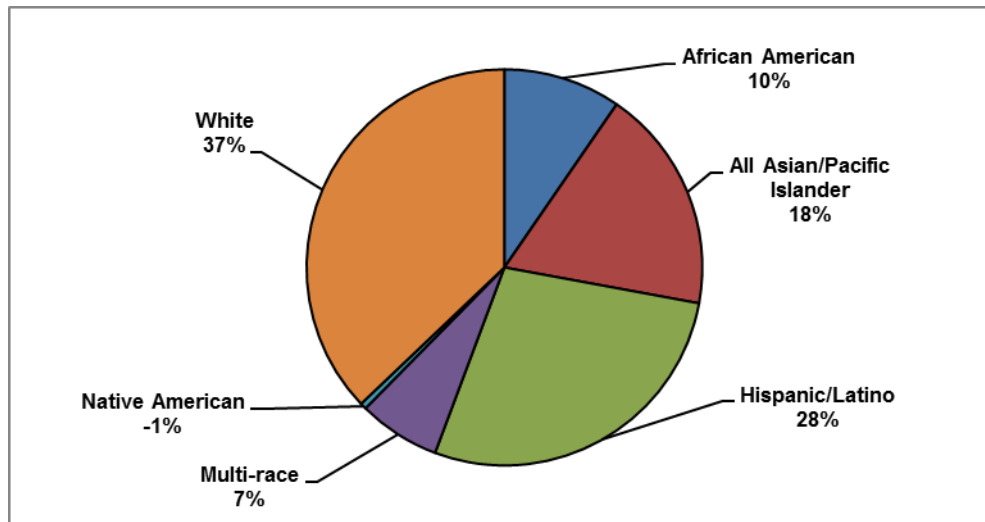


# Student Enrollment

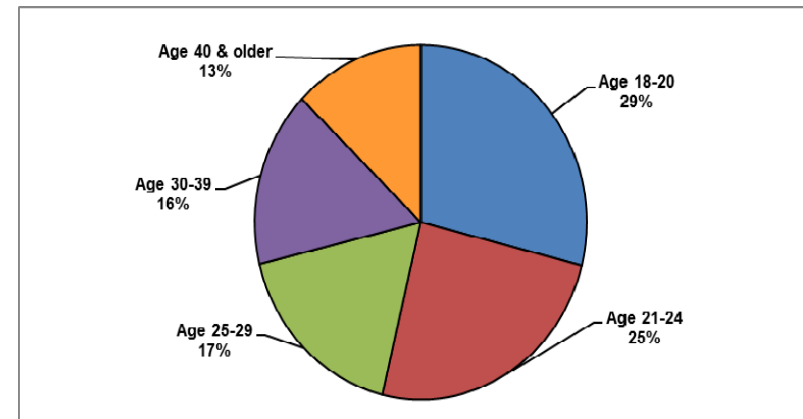
## **STUDENT POPULATION**

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.

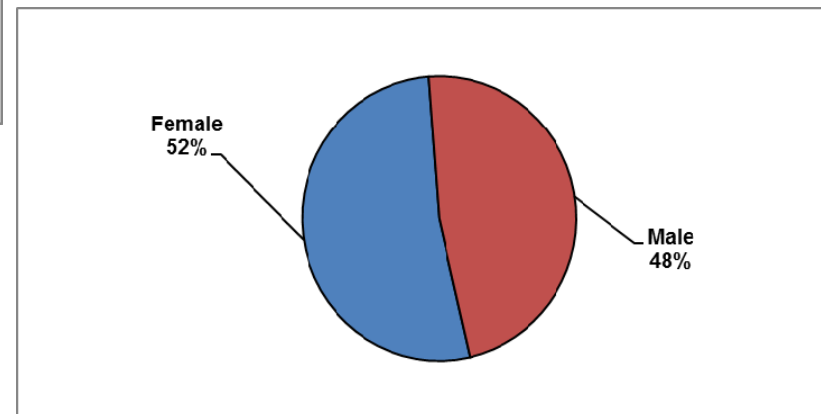
Ethnicity:



Age:



Gender:





# *Student Achievement*

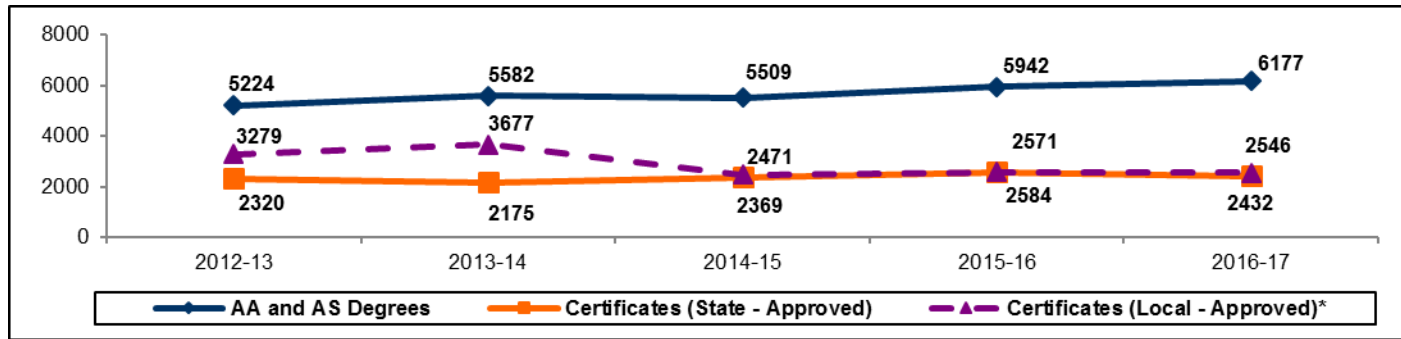
The District is proud of its academic success both in general education and vocational programs. As shown in the previous section, we serve a diverse student population. Many students come to our colleges under-prepared in Math or English or with language barriers that require coursework in Math, English, and English as a Second Language to prepare them for success.

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.



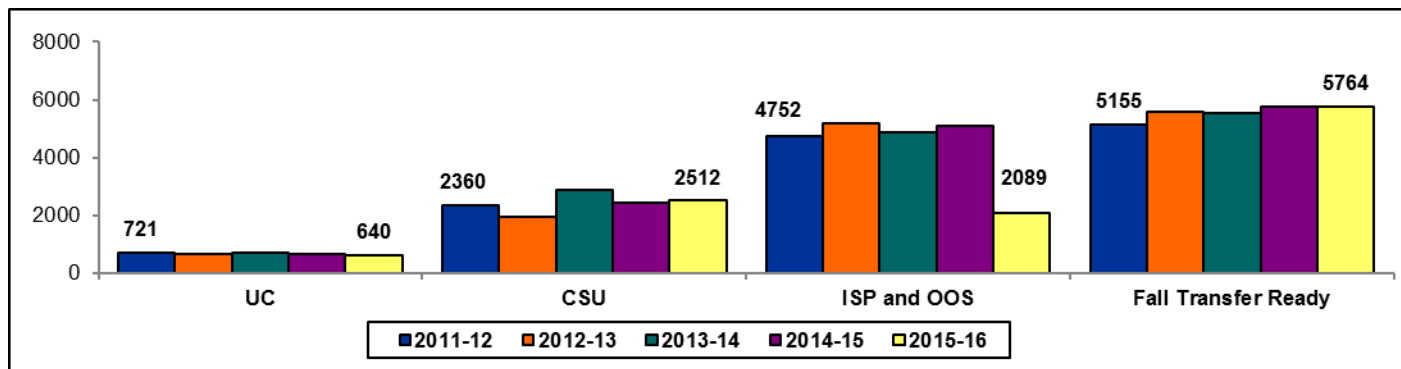
# Student Achievement

Number of Degrees and Certificates Awarded



(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:

<b>Fiscal Year</b>	<b>Deficit Factor</b>	<b>Deficit Amount</b>
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, 2017-18, 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. The increase in revenues from Placer County reflect Sierra College achieving Basic Aid status and the transfer of ERAF property taxes to Los Rios.

<b>Historical Property Tax Receipts (\$ in Thousands)</b>					
<b>County</b>	<b>2017-18</b>	<b>2016-17</b>	<b>2015-16</b>	<b>2014-15</b>	<b>2013-14</b>
El Dorado	\$13,765	\$13,569	\$11,445	\$10,910	\$9,663
Placer	5,080	138	45	38	38
Sacramento	59,288	55,539	49,325	42,627	39,548
Solano	14	13	12	10	9
Yolo	8,169	7,586	5,987	4,844	4,361
<b>Total</b>	<b>\$86,316</b>	<b>\$76,845</b>	<b>\$66,814</b>	<b>\$58,429</b>	<b>\$53,619</b>

## **GENERAL OBLIGATION BONDS**

The District has an 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.

	<b>Assessed Value</b>	<b>Year to Year % Change</b>	<b>% Change from 2001-02</b>
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**

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 had to reduce enrollment by approximately 15%.

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
<b>Remaining Authorization</b>		<b>\$0</b>

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.

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
<i>* Projected Rate; flat projected rate of \$9.09</i>	



# Capital Facilities Program

In February 2018, the District issued \$65M in Measure M bonds. This issue funded multiple projects including: ARC STEM Facility (Liberal Arts Modernization), CRC-College Center, and SCC Mohr Hall modernization, and several infrastructure projects.

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
<b>Remaining Authorization</b>		<b>\$220,000,000</b>

## 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 has not authorized all requested projects as he is reluctant to issue new debt and only proposed projects encompassing health and safety needs.

Los Rios has been a major beneficiary of the State bond program as shown in the following schedule. 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 and M anticipated partial State funding. The lack of State funds means that the District may not be able to complete all planned projects. The District is hopeful that the 2019-20 budget will include authorization for several 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
<b>Total</b>			<b>\$ 130.45</b>



# LRCCD Debt Obligations

## **SHORT TERM DEBT**

California Community College Districts are authorized to incur debt under 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. The last TRANs issued was in November 2008. Cash shortfalls, if any in recent years, have been covered through 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. In February 2018, the District issued its final series under Measure A, Series F for \$27.5M. The District has also successfully refunded portions of its outstanding bonds over the last sixteen years resulting in significant savings to our taxpayers.

In November 2008, Measure M, voters approved a second general obligation bond authorization of \$475 million. As of February 2018, the District has issued three series totaling \$255 million leaving \$220 million remaining Measure M authorization.

As with the Measure A bonds, the District has refunded Measure M when feasible bonds to reduce interest costs. The most recent refunding was in December 2017 when the District issued advanced refunding bonds to refinance \$106,850,000 of outstanding 2008 (Measure M) Series A bonds. The ability to do advanced refunding was eliminated at the end of 2017 under the federal Tax Cuts and Jobs Act. Due to excellent timing, the District was able to complete the advanced refunding before the change resulting in savings for our taxpayers of \$12.8 million.

District bond series have never exceeded a maximum term of 25 years and are principal and interest repayment bonds. The following schedule shows the District's General Obligation (GO) Bond debt.

<b>GO Bond Outstanding Debt</b>			
<b>Measure</b>	<b>Series</b>	<b>Issued</b>	<b>Balance</b>
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
<b>Total</b>			<b>\$ 413,020,000</b>

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



# LRCCD Debt Obligations

The following is the annual principal retirement and interest obligations for the District's general obligation bonds:

2002 Measure A			
Fiscal Year(s)	Principal	Interest	Total
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
<b>Total</b>	<b>\$ 179,115,000</b>	<b>\$ 51,393,688</b>	<b>\$ 230,508,688</b>

2008 Measure M			
Fiscal Year(s)	Principal	Interest	Total
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
<b>Total</b>	<b>\$ 233,905,000</b>	<b>\$ 130,187,505</b>	<b>\$ 364,092,505</b>

## **CERTIFICATES OF PARTICIPATION**

In June 2006, the District issued Certificates of Participation (COP) for \$7,055,000. COP's are a financing mechanism whereby the District issued tax-exempt certificates by pledging assets of the institution. Certificates of Participation do not require voter approval as they are pledged against continuing revenues or District assets. The District used this financing mechanism to pay for a portion of the parking structure at the Sacramento City College campus. In June 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 two fiscal years from existing reserves for the debt service.

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

SCC Parking Structure COP's			
Year(s) Ending June 30	Principal	Interest	Total
2019	275,000	18,562	293,562
2020	165,000	7,012	172,012
<b>Total</b>	<b>440,000</b>	<b>\$ 25,574</b>	<b>465,574</b>

## **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 rarely utilizes a capital lease and only when it is financially advantageous to do so.

The District may lease some facilities with lease terms in excess of one year. The District's standard lease agreement contains a termination clause for cancellation upon written notice to lessors.



# 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. The District also has reserves in its Capital Outlay project fund that could be drawn upon if necessary.*

Has the district controlled deficit spending over multiple years? *Yes, the budget is balanced budget and the District 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 results as well as simulations and 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 or exceed 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.*

Is the fund balance increasing due to on-going revenue increases and/or expenditure reductions? *There is a decrease in ending fund balance from 2016-17 primarily due to the transfer out of \$12.5 million in reserves committed to support pension (PERS/STRS). Los Rios' unrestricted general fund ending balance was 15.2% of expenditures for 2017-18.*

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

Has the district's enrollment been increasing or stable for multiple years? *After three years of flat enrollment, enrollment declined by almost 2% in 2016-17 and by another 2% for 2017-18 (see page 145). The District was in stability in 2015-16 but reported base FTES for 2016-17 and returned to stability in 2017-18.*



# Fiscal Self-Assessment Checklist

Are the district's enrollment projections updated at least semiannually? *The District updates projections for each budget, census, and 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 has been 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 under the stabilization provisions.*

**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 and monthly updates comparing forecast to actual as well as current year to prior year.*

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 in January and May, interfund borrowing may occur in early January.*

Is the district repaying TRANS and/or borrowed funds within the required statutory period? *of The District has not issued a TRANS for several years and does not plan to issue one in 2018-19*

**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.*

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.*



# Fiscal Self-Assessment Checklist

## 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 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 2017-18, the District's unrestricted general fund salary and benefit expenditures were 88.4% excluding other outgo (transfers). That is 70 point decrease over 2016-17 which was almost a full point reduction from 2016-17. Excluding temporary classified salaries and including transfers out yields a result of 83%. In 2015-16, the highest percentage in the State was 91.2%.*

## 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 has not had any audit findings in the area of internal controls for several years. The District has two full-time internal auditors.*

Does the district have adequate internal controls to safeguard the district's assets? *Yes, the District maintains an inventory of assets.*

## 9. Management Information Systems - Is this area acceptable?

Yes

Is the district data accurate and timely? *Yes*

Are the county and state reports filed in a timely manner? *Yes*

Are key fiscal reports readily available and understandable? *Yes*

## 10. Position Control – Is this area acceptable? Yes

Is position control integrated with payroll? *Yes*

Does the district control unauthorized hiring? *Yes, no regular position can be advertised and/or hired without authorization by Human Resources and Finance.*

Does the district have controls over part-time academic staff hiring? *Yes. Instructor assignments are made through the class schedule and require administrative approval. FTEF is monitored closely through the class size and Human Resource records.*

## 11. Budget Monitoring - Is this area acceptable? Yes

Is there sufficient consideration to the budget, related to long-term bargaining agreements? *Yes*

Are budget revisions completed in a timely manner? *Yes, budget modifications are processed regularly and formal budget revisions are brought to the Board at least twice per year for approval.*

Does the district openly discuss the impact of budget revisions at the board level? *Yes*

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

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





# Fiscal Self-Assessment Checklist

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 and makes a continuing appropriation to support the 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. The presidents for Folsom Lake College and Sacramento City College started in 2017 although the FLC president is a long-term employee who started as a faculty member similar to the Vice Chancellor for Education and Technology. 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 Albani who retired from her seat.*

## 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, when necessary.*

## 15. Reporting – Is this area acceptable? *Yes, when applicable.*

Has the district filed the annual audit report with the Chancellor's Office on a timely basis? *Yes, the District is always timely in submitting the annual audit and 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*

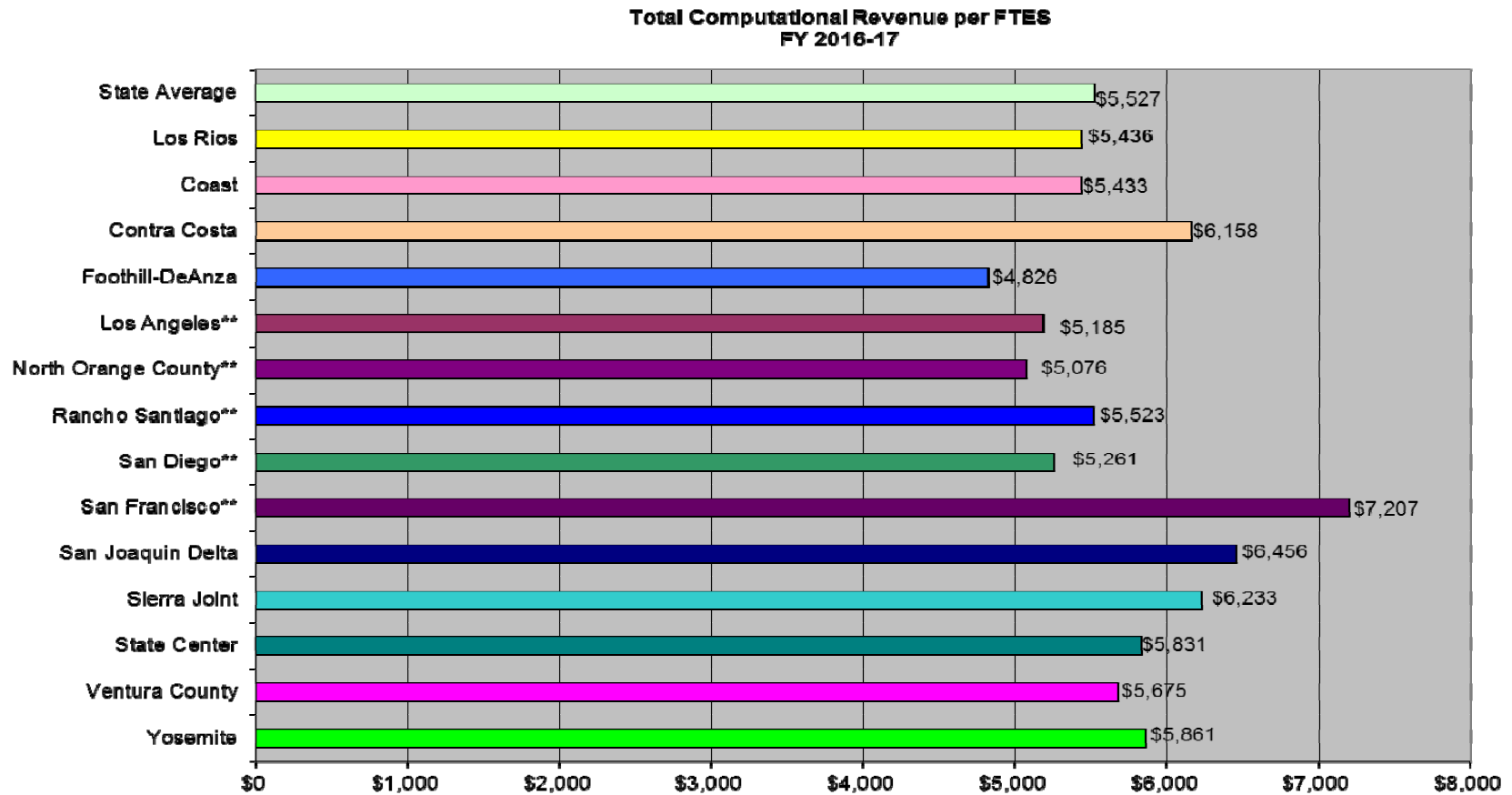
Has the district met the requirements of the 50 percent law? *Yes, for 2015-16 the District was at 51.78% and 52.41% for 2016-17 and expects similar results when the report is prepared in late September.*

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.*



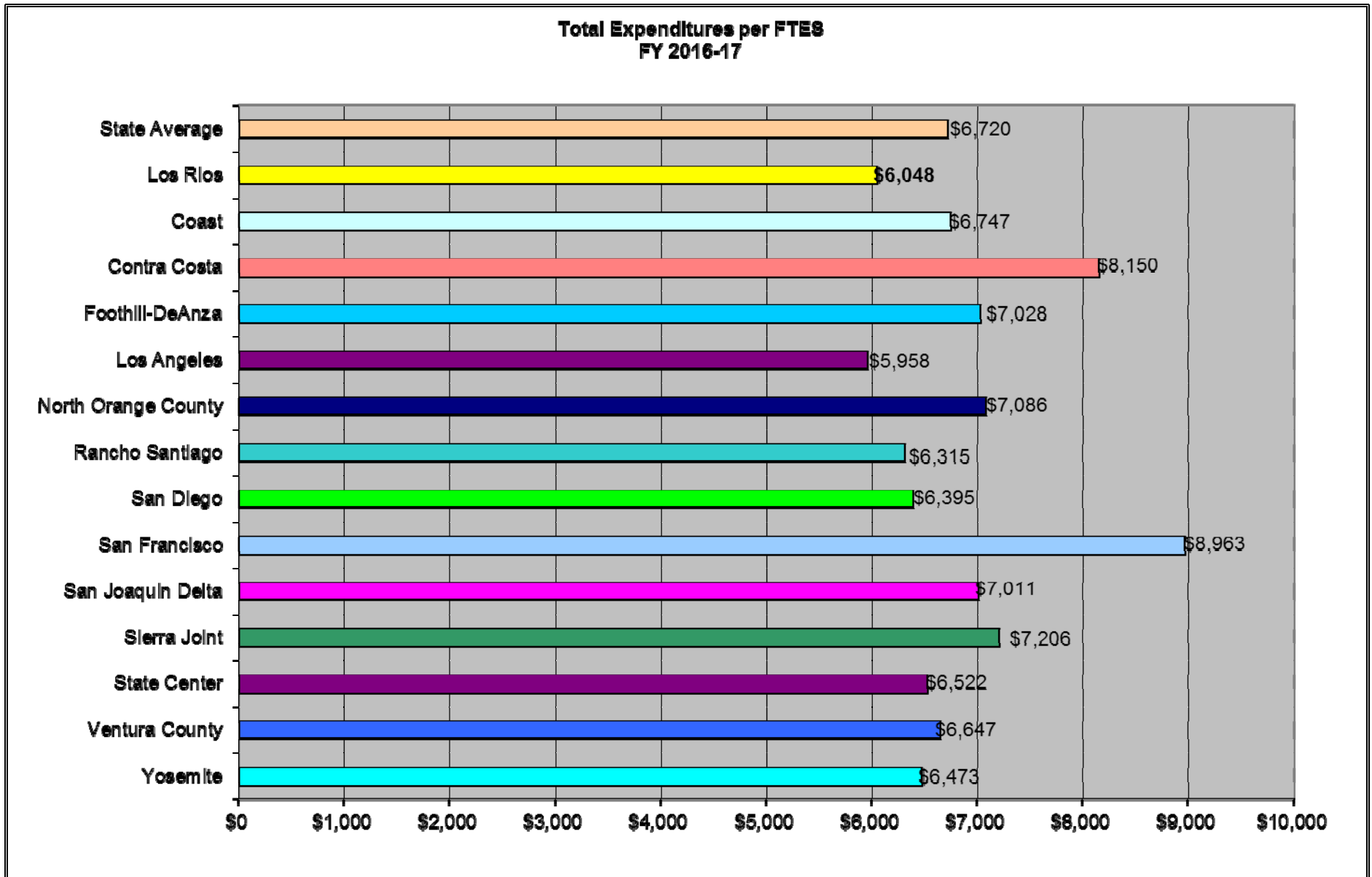
# Comparative Analysis

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.



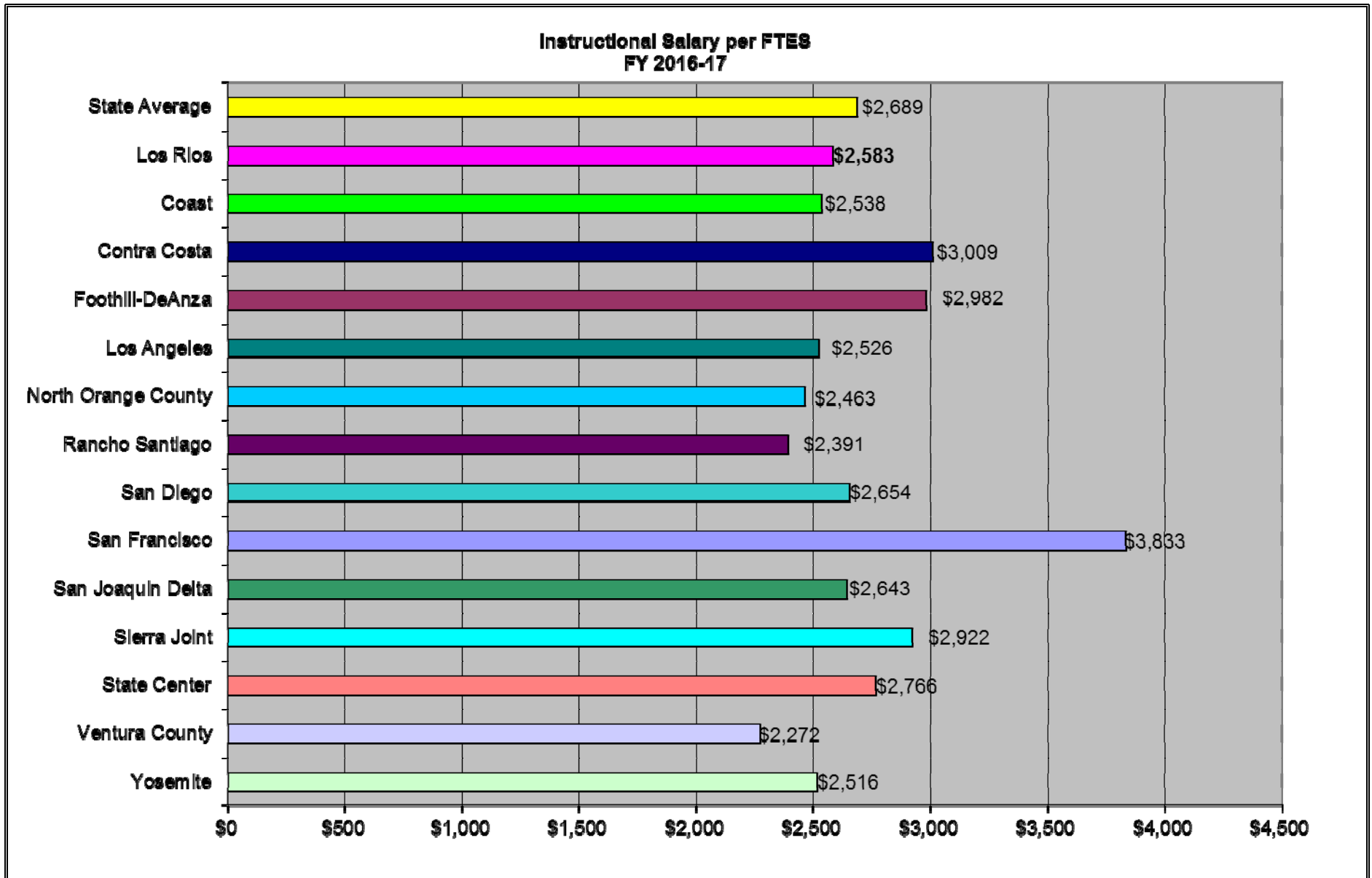


# Comparative Analysis



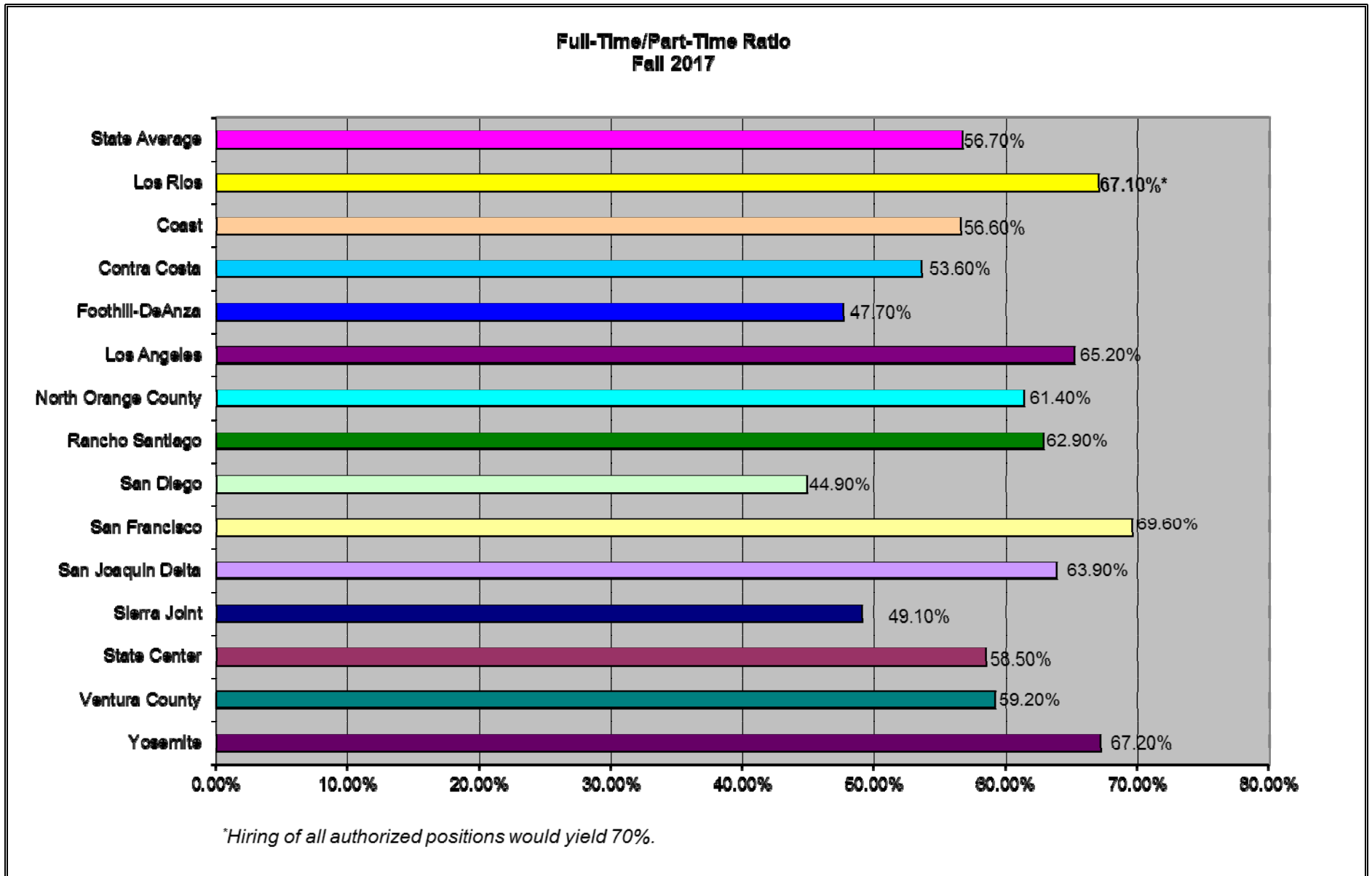


# Comparative Analysis



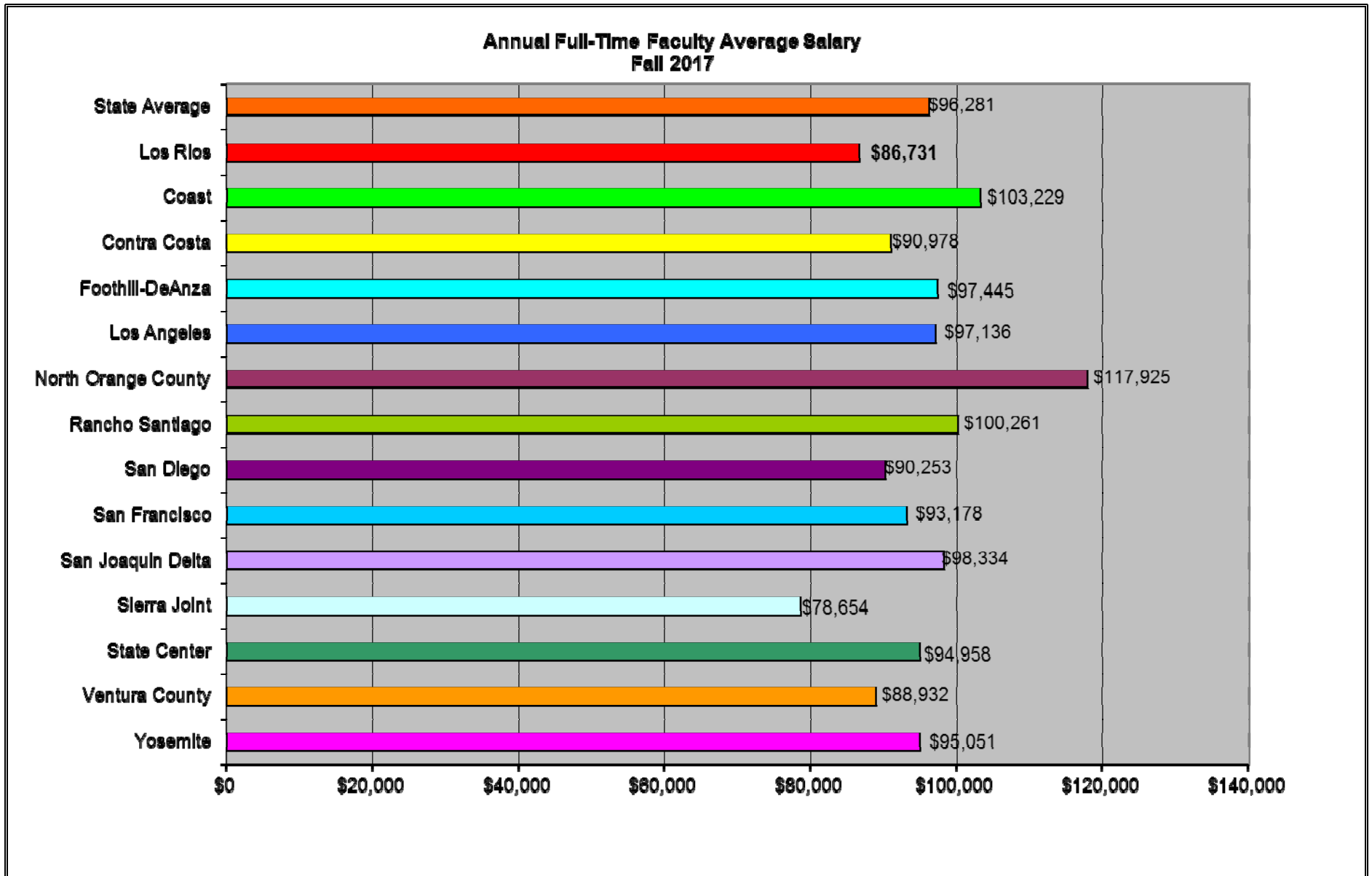


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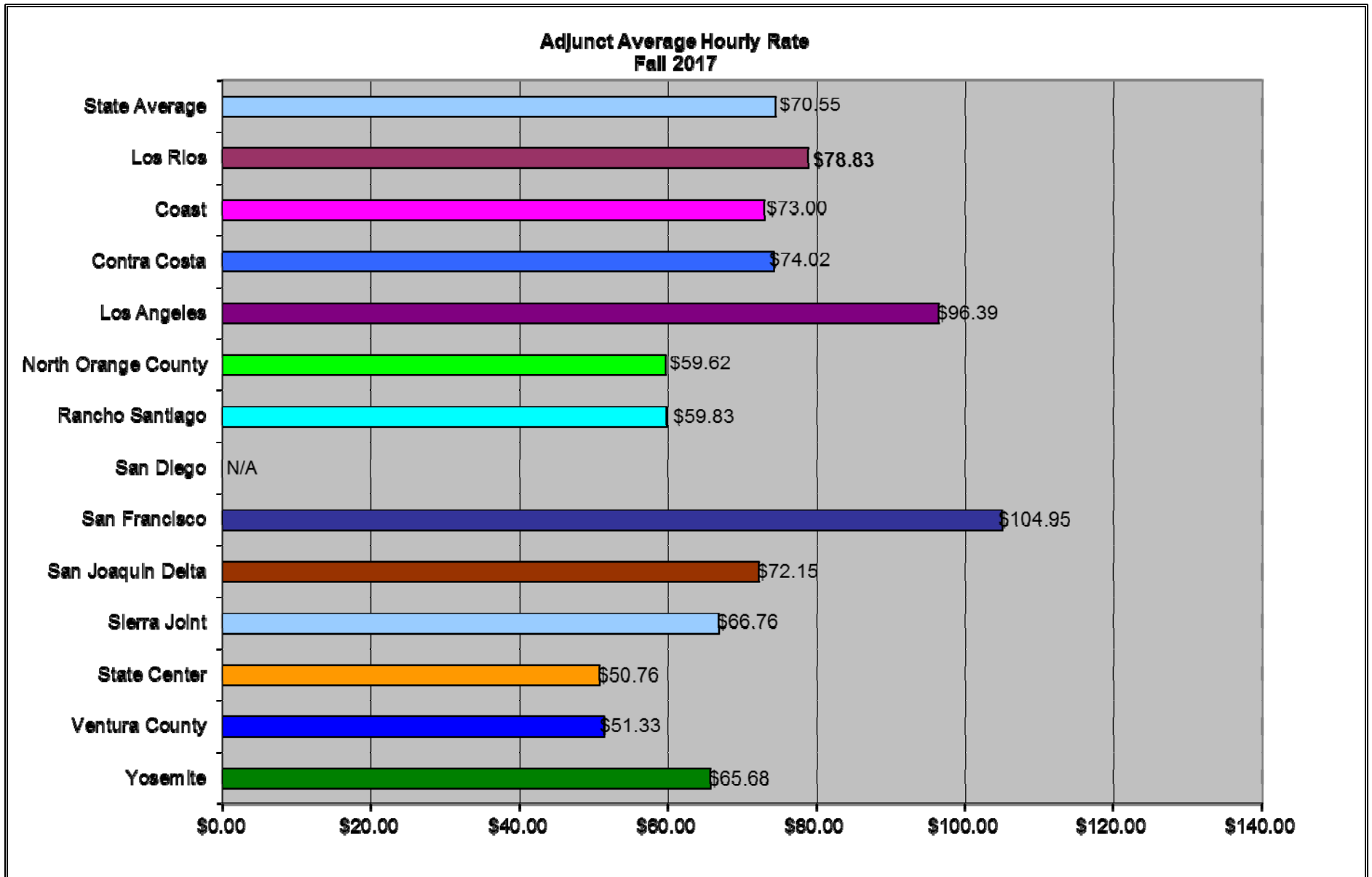


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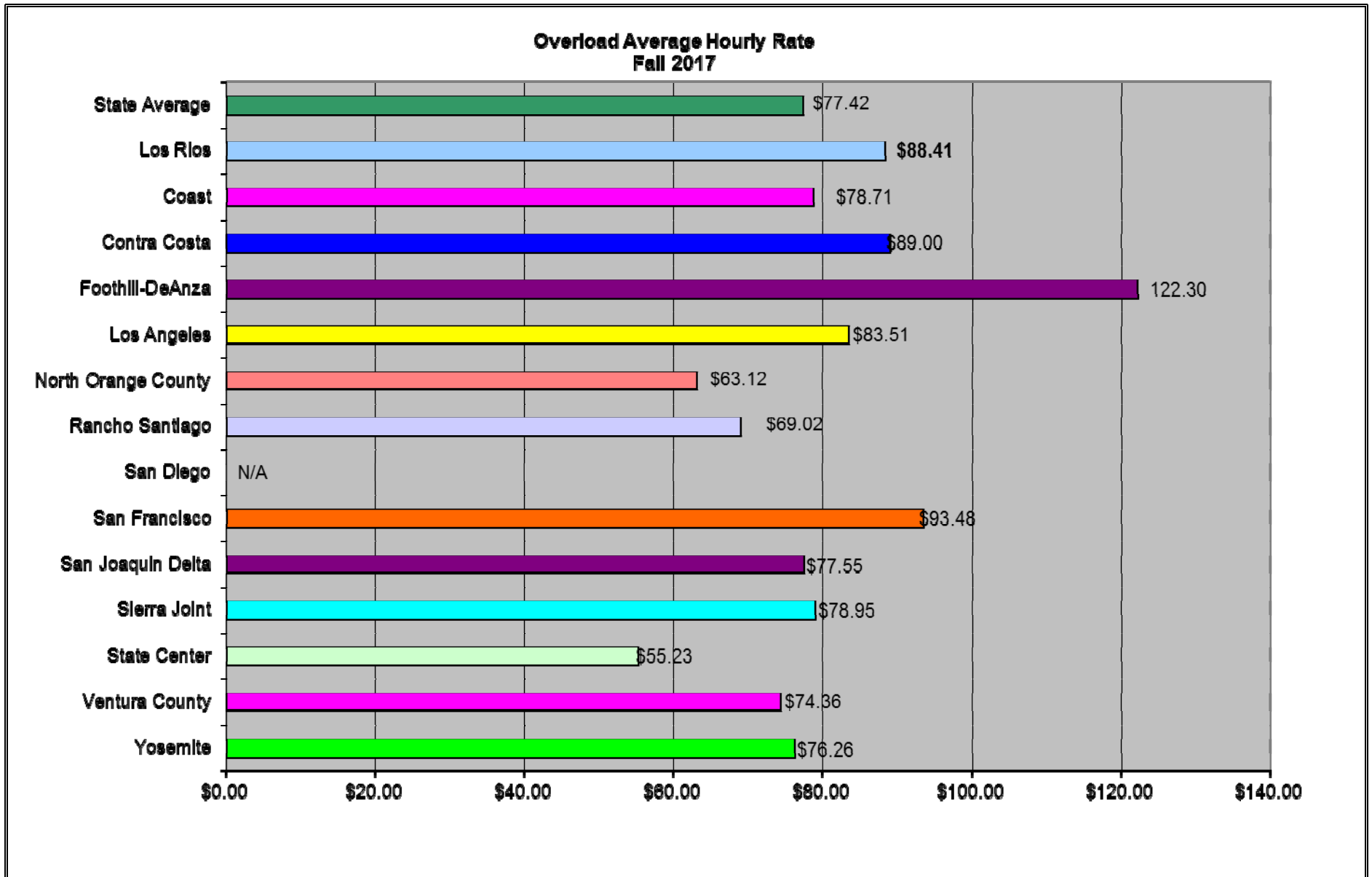


# Comparative Analysis





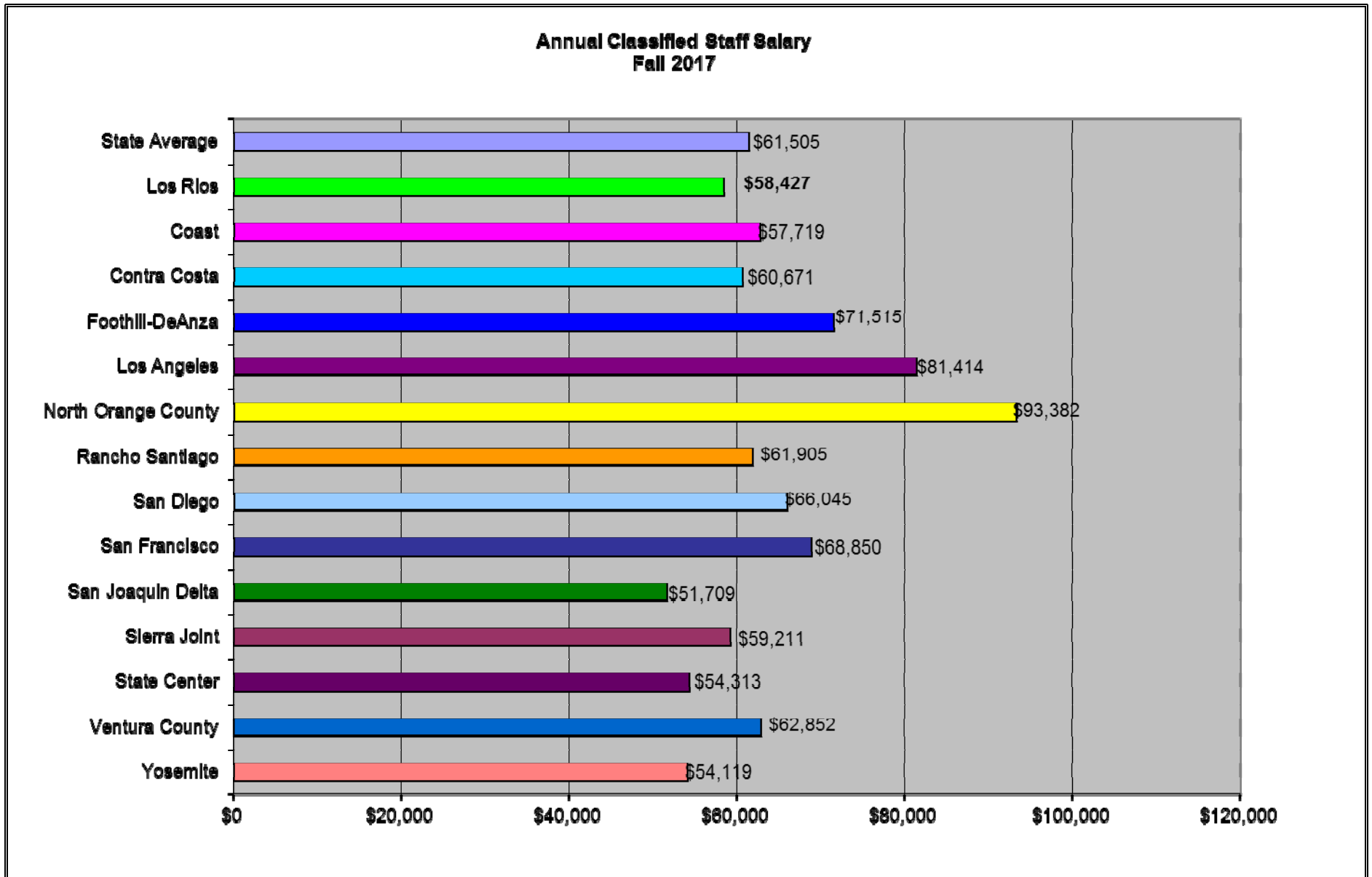
# Comparative Analysis





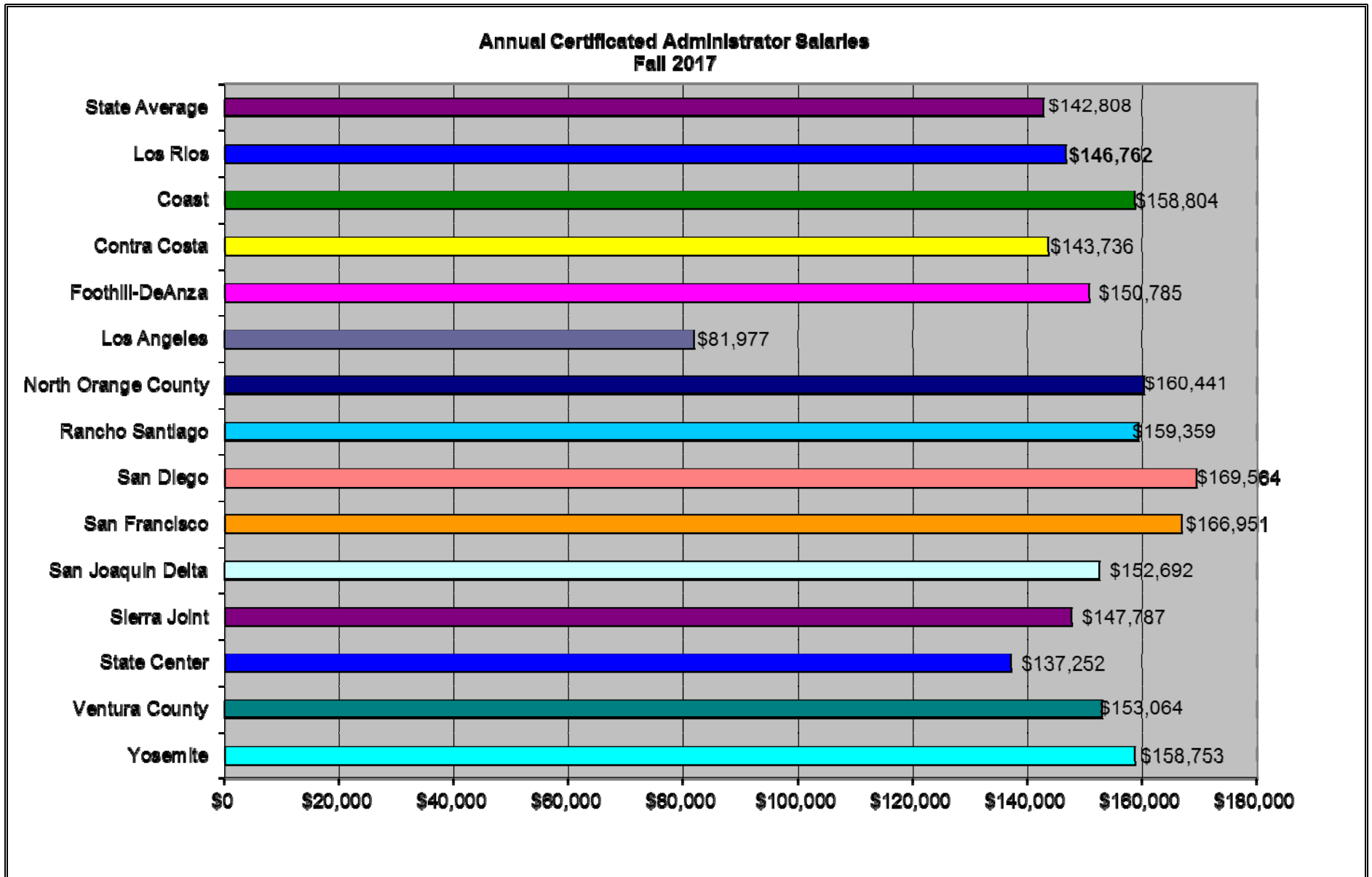


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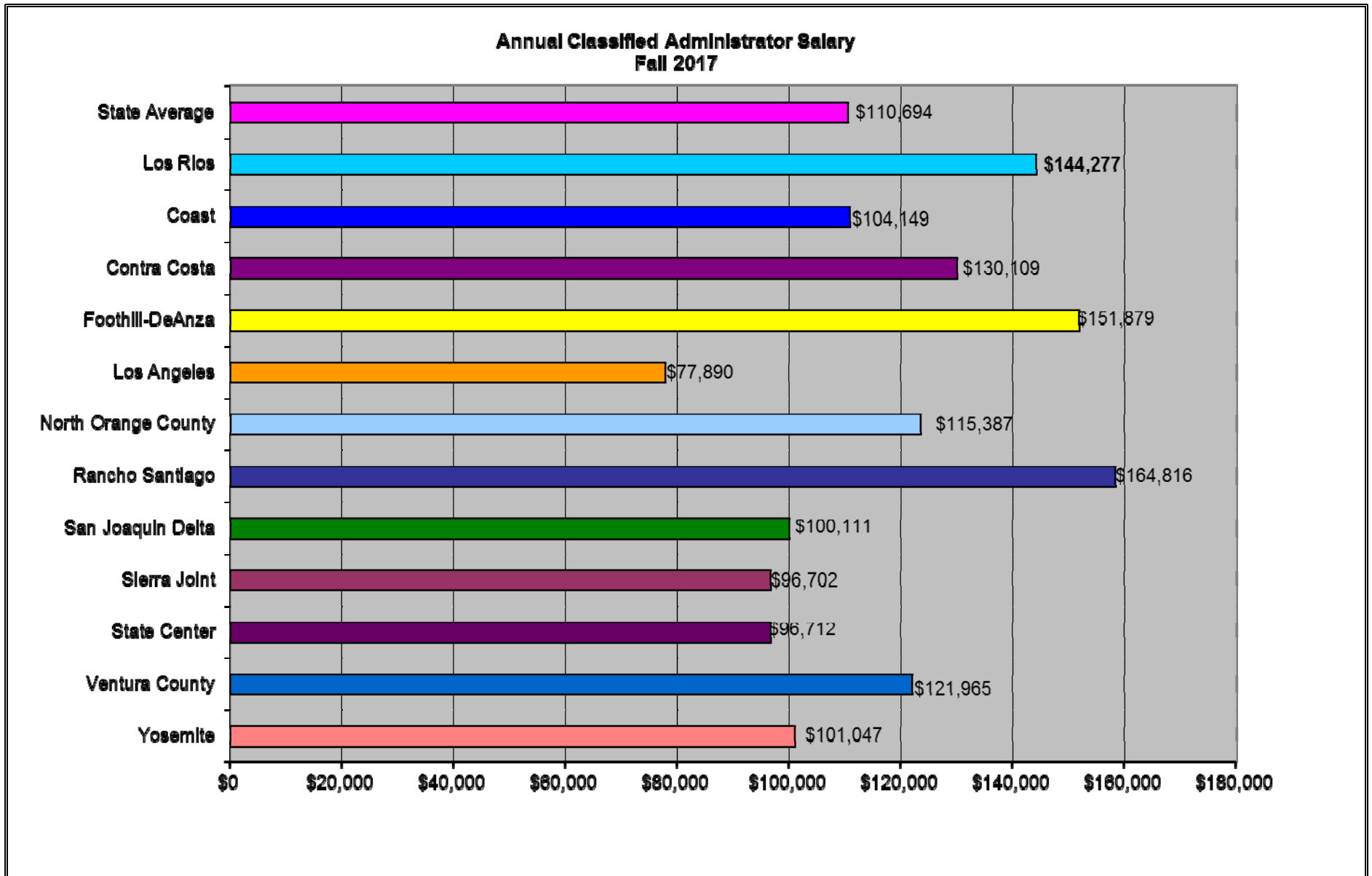


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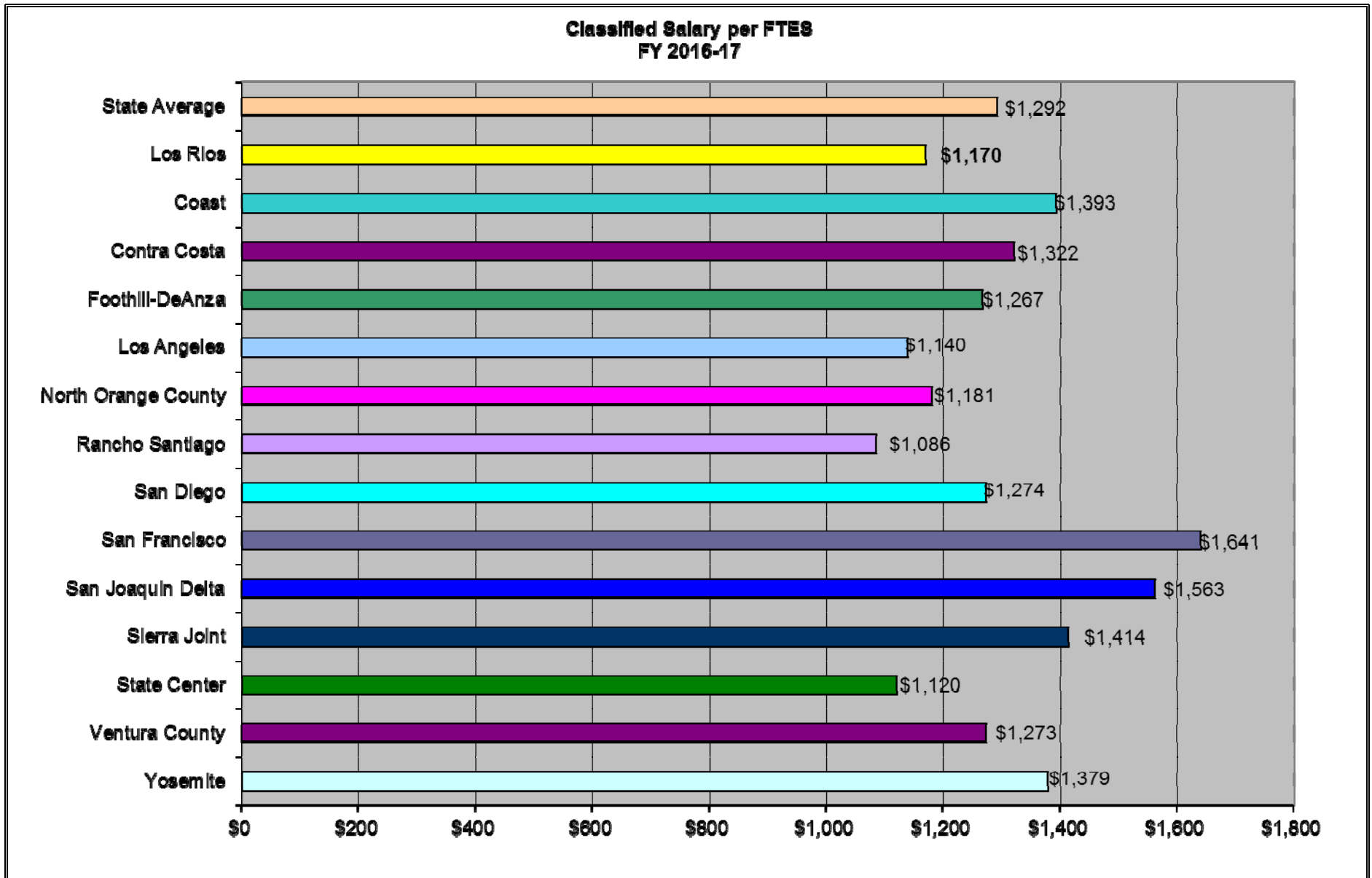


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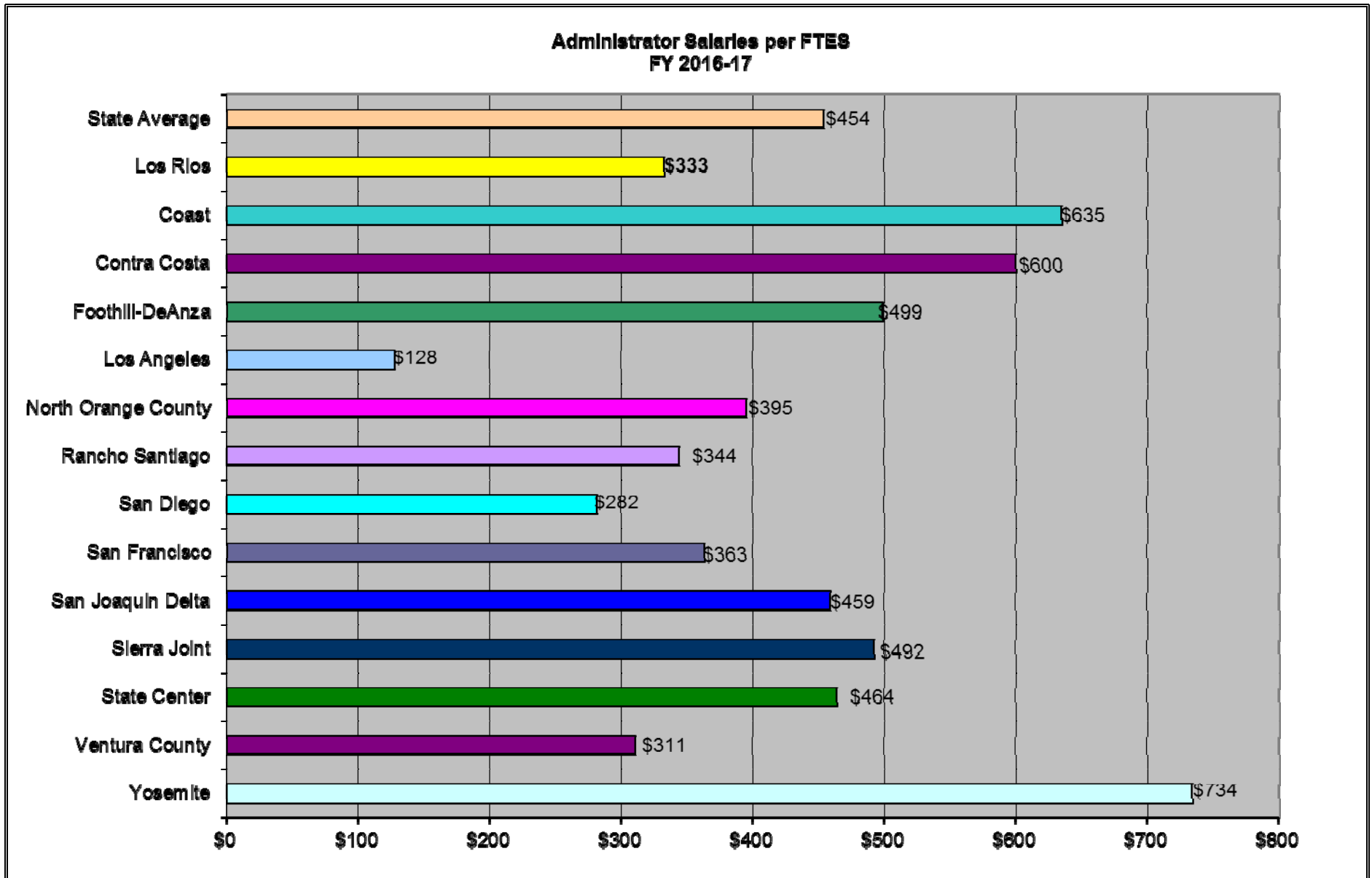


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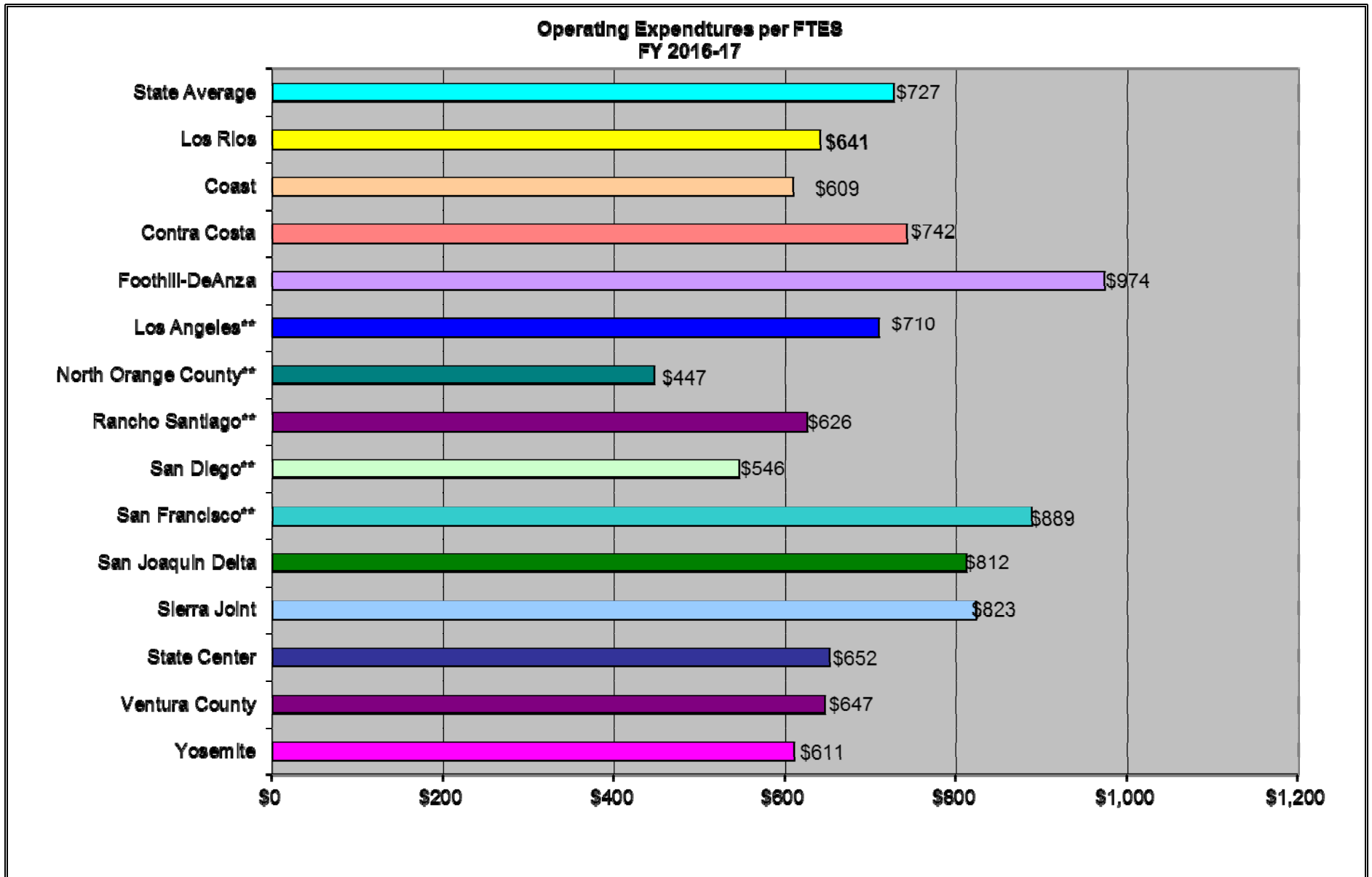


# Comparative Analysis





# Comparative Analysis





# *Glossary of Finance Terms*

**Account**

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

**Account Code or Budget Number**

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

**Annual Financial and Budget Report (CCFS 311)**

Legally prescribed report submitted to the CCCCCO by October 10<sup>th</sup> for the fiscal year ended June 30<sup>th</sup>. 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 30<sup>th</sup>.

**Apportionments**

Federal or state taxes allocated to support government activities.

**Apportionment Attendance Report (CCFS 320)**

In addition to the CCFS 311, this is the primary financial report filed with the Chancellor’s Office. The CCFS 320 reports full-time equivalent students (FTES) by attendance type and college and is the basis for determining a district’s computational revenue.

**Appropriations**

Funds budgeted by for a specific time period and specific purpose.

**Assessed Value**

A value of land, homes or businesses set by the county assessor for property tax purposes. Market value is the cost of any newly built or purchased property or the value on March 1, 1975, or continuously owned property plus an annual increase of 2% (See Proposition 13).

**Basic Allocation**

Districts receive an amount for each college and official center that varies by size (FTES) and whether the district is a single or multi-college district. The basic allocation is improved by COLA.

**Block Grant**

A lump sum allocation of funds that allows the recipient some discretion in terms of the use within certain designations.

**Board of Governors’ Grants (BOGG Waivers)**

A provision to waive enrollment fees for low income students. Enrollment fee revenue is shown net of BOGG waivers.

**Bond Debt Limit**

The maximum amount of bonded debt for which a district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

**Bonded Indebtedness**

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts levy a local property tax to repay debts authorized by voters.

**Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.



# *Glossary of Finance Terms*

**Capital Outlay**

Expenditure for equipment, major renovation or reconstruction of existing facilities, or new facilities or sites.

**Certificates of Participation (COP)**

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

**Academic Personnel**

Employees who hold positions for which minimum qualifications are established by the State including professors, librarians, counselors, academic administrators, and other non-classified personnel.

**Classified Personnel**

Employees who hold positions that do not require minimum qualifications including classroom aids, custodians, clerical personnel, maintenance, security, food services, and other non-academic personnel including non-academic administrators.

**Computational Revenue**

A summation of Base funding, COLA, and Growth Revenues which is then funded by State apportionment, local property taxes and student enrollment fees.

**Community Services**

Classes or programs offered to community members that are not for credit. Community services programs must be fully cost covering.

**Consumer Price Index (CPI)**

A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indexes are calculated regularly for the United States, California, and some regions within California and selected cities.

**Cost of Living Adjustment (COLA)**

Funding provided to ensure base programs and certain categorical programs can maintain service levels as costs increase. Revenue limits are also increased by COLA. Current law ties COLAs to various indices and is based on the "Implicit Price Deflator." The amounts appropriated in a given year may not be related to inflation.

**Costs, direct**

Direct costs are those costs that can be identified specifically with a particular activity or project, or that can be directly assigned to such activity relatively easily with a high degree of accuracy.

**Costs, indirect**

Indirect costs (or overhead) in contrast with direct costs, are expenses that are incurred for purposes common to all activities, programs and projects, but which cannot be identified and charged directly without an inordinate amount of tracking and accounting. Typical indirect costs are utilities, maintenance, and accounting.

**Deficits**

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

**Education Protection Account (EPA)**

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

**Employee Benefits**

Amounts paid on behalf of employees to provide both mandated and non-mandated benefits; these amounts are over and above gross salary. While not paid directly to the employees, they are nevertheless part of the total compensation cost for employees.





# Glossary of Finance Terms

## **Employee Benefits (continued)**

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

## **Encumbrances**

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

## **Enrollment**

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

## **Equalization**

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

## **Expenditures**

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

## **Faculty Obligation Number (FON)**

FON is a requirement for district's to maintain regular faculty positions at a given level. Each District's obligation is increased or decreased annually by the percentage change in funded full-time equivalent students (FTES) in credit courses.

## **Fifty Percent Law**

Requirement that fifty percent of district expenditures in certain categories be for salaries and benefits of classroom instructors and some instructional aides. Salaries of counselors and librarians are not included in this classification.

## **Fiscal Year**

Twelve calendar months; in California it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30.

## **Fixed Assets**

Property of a permanent nature having continuing value (i.e. land, buildings, and equipment).

## **Full-time Equivalent Student (FTES)**

An FTES is a workload measure that represents 525 class (contact) hours of student instruction activity in credit and noncredit courses. FTES is the workload measure used in the computation of state support for California community colleges.

**Base FTES**—the number of FTES a district must serve to receive its base funding; generally, the prior year's funded level.

**Funded FTES**—the number of FTES a district is funded for; in years when growth funds are allocated, it is the base FTES plus FTES funded as growth.

**Actual FTES**—the number of FTES reported to the State as eligible for funding.

**Unfunded FTES**—the difference between actual FTES and funded FTES.



# Glossary of Finance Terms

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

**Over Cap**-a term used to describe unfunded FTES.

## Fund Balance

The net of a fund’s assets and liabilities.

## Governmental Funds

**General Fund** is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

**Child Development Fund** used to account separately for operation of child development (preschool) programs.

**Capital Projects Fund** is used for recording the acquisition and/or construction of major capital facilities in the District.

**Bond Projects** exists primarily to account separately for proceeds from the sale of bonds.

**Special Revenue Funds** are established to account for the proceeds from specific revenue sources which (by law) are restricted to the financing of particular activities.

**Other Debt Service Funds** are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt.

**Bond Interest and Redemption Fund** is used for the repayment of bonds issued for an LEA (Education Code §§ 15125-15262, Bond Interest and Sinking Fund).

## General Ledger

A group of accounts in which are recorded all transactions of a fund.

## General Obligations Bond (G.O. Bonds)

Bonds for capital outlay, financed through taxes. Bond elections for a district must generally be approved by a two-thirds vote, State measures by a majority vote. Proposition 39 Bonds require a 55% approval threshold.

## General Purpose Tax Rate

The District’s rate determined by statute as interpreted by the County Controller/Auditor/Tax Collector for Sacramento.

## General Reserve

A budget item which sets aside a reserve fund to start the following fiscal year and is not intended to be used during the budget year.

## Headcount

The unduplicated enrollment at each college of the district where each enrolled student is counted only once. *See enrollment.*

## Lottery

Scratch tickets and lotto games operated by the State of California since October 1985. At least 34% of lottery proceeds are distributed to kindergarten through university student.

## Mandated Costs

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



# *Glossary of Finance Terms*

**Noncredit FTES**

FTES earned in noncredit courses, generally adult education and supervised tutoring.

**Non-Resident Tuition**

Districts do not receive any State support for students who do not meet California residency requirements. Tuition is assessed to cover the cost of providing educational services to them. The tuition rate is set by the local governing board following Education Code requirements.

**Productivity**

Measures the efficiency of instructional resources. Productivity is derived by dividing average Weekly Student Contact Hours (WSCH) by total instructional full-time equivalents (FTEF).

**Program Based Funding**

Former funding methodology for the community college system enacted under AB 1725 and subsequently replaced in fiscal year 2006-07 by SB 361.

**Proposition 13 (1978)**

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

**Proposition 20 (2000)**

An initiative that placed restrictions on the use of Lottery funds above the 1997-98 level received by districts. Under Prop. 20, 50% of funds received above the 1997-98 level must be used for instructional materials and/or library books.

**Proposition 30 (2012)**

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

**Proposition 39 (2002)**

An initiative allowing for a lower threshold, 55% of voter approval, for G.O. Bonds. Proposition 39 requires a Citizens' Bond Oversight Committee and other specific criteria to be met.

**Proposition 98 (1988)**

An initiative amendment passed in November 1988, entitled the Classroom Instructional Improvement and Accountability Act. Measure provides a constitutional guaranteed minimum school funding level from state revenues, a distribution of state funds above the Gann limit, and a prudent state budget reserve, and an annual report card for each public school in the state.

**Public Employees' Retirement System (PERS)**

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

**Reserves**

Funds set aside in a community college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

**Revenues**

All funds received from external sources, net of refunds, and correcting transactions. Non-cash transactions such as receipt of services, commodities, or other receipts "in kind" are excluded as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.



# Glossary of Finance Terms

**Secured Property**

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

**Secured Roll**

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

**Stability Funds**

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

**State Apportionment**

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

**State Teachers' Retirement System (STRS)**

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

**Student Contact Hour**

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

**Subventions**

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

**Taxonomy of Program / Activity Codes**

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

**Tax Rate**

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

**Tax Rate Limit**

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

**Tax Revenue Anticipation Notes**

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

**Unsecured Property**

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

**Unsecured Roll**

That portion of assessed property that is moveable.

**Warrant**

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