

# 2019-20 Tentative Budget

Presented to the Board of Trustees  
June 12, 2019

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

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Sacramento, CA 95825  
[www.losrios.edu](http://www.losrios.edu)





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# Chancellor's Message

*After a year in 2018-19 of unprecedented change, the proposed 2019-20 budget – Governor Newsom's first in office – is much less controversial. Governor Newsome appears poised to build on Governor Brown's prudent approach to spending, while using additional state revenues to supplement key areas for districts like Los Rios.*

*The headline of last year's budget was the new Student-Centered Funding Formula (SCFF), the first time that our state moved away from a funding model based exclusively on student enrollment. Instead, our funding formula now 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. While controversial around the state, 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. 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.*

*Predictably, given the scale and magnitude of this change, the transition to the new formula has exposed the need for additional work to ensure the implementation is as smooth as possible. As a result, Governor Newsom has temporarily frozen the percentage of the formula allocated for success metrics at 10% (it was supposed to grow to 20% in year two). This is a prudent decision by the Governor, and we are confident it will lead to a more effective formula in the long term.*

*Regardless of the percentage of the new formula that is tied to student outcomes, the majority of our funding continues to be tied to student enrollment. The focus on access does not go away amid all of the discussions about Guided Pathways and Student Success, and we will continue to 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.*

*After the continued implementation of the SCFF, the next headline of the Governor's budget is the proposed expansion of the California College Promise program to a second year. Any policy or expenditure that helps eliminate financial barriers for students has our full support, and we look forward to marketing this as an expansion of the Los Rios Promise program once it is signed into law.*

*The Governor's budget also provides a small expansion of the Community College Cal Grant program, specifically for those students who have dependent children. Another, more comprehensive expansion of Cal Grants which would dramatically increase resources available to our students is being considered by lawmakers but hasn't yet made it into the Governor's proposed budget. We remain hopeful that these additional funds become available to our students, who desperately need them.*

*Finally, the proposed budget provides one-time funds to reduce districts' share of rising CalSTRS pension costs. Fortunately, we already had a plan in place to address these costs. Under the leadership of our Board of Trustees, Los Rios and our collective bargaining partners have been leaders on this issue, recognizing that everyone benefits from the long-term fiscal health of our district. That consistent focus on building and reinvesting in stable reserves will position us well to weather 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 District's 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

### Governor's Budget for Community Colleges

Under the Governor's proposal, the overall state budget would increase by \$7.7 billion (3.8%) from the enacted 2018-19 budget, to \$209.1 billion. General Fund spending would increase by \$5.5 billion (4.0%), to \$144.2 billion. The proposed budget makes substantial commitments to reduce state debt, builds reserves, and allocates a large majority (87%) of discretionary spending in 2019-20 to one-time initiatives.

The Governor's Budget projected a \$2.8 billion (3.6%) increase in Proposition 98, for a total of \$80.7 billion. The budget continued to implement the revised funding model, the Student Centered Funding Formula (SCFF), and provided an additional year of the first-time, full-time, fee waiver program, the California College Promise.



# Executive Summary

## *Implementation of Student Centered Funding Formula*

The SCFF, as implemented beginning in 2018-19, apportions funding to districts using a base allocation linked to enrollment, an allocation based on demographics designed to benefit low-income students, and an allocation based on each district's student outcomes. Under the planned three-year phase-in of new formula factors, the base allocation would decline from about 70% of total funding to 65% in 2019-20, and 60% in 2020-21. The outcomes allocation, conversely, would increase from about 10% to 15% and 20% in the three years, respectively. The supplemental allocation would constitute about 20% of total funding in each year of the phase-in. However, due to concerns with data integrity, the Governor's Budget proposed to pause the increase in the outcomes allocation for one year while the Chancellor's Office works to normalize completion counts.

## *Expansion of College Promise*

The Governor proposed \$40 million in new funding to expand the California College Promise (Assembly Bill 19 of 2017). The additional funds are estimated to be the amount needed to cover students' second year of attendance.

## *CalSTRS Pension Rate Relief*

The Governor's proposal provides \$700 million to cover a portion of schools' and community colleges' pension costs for two years. This proposal would reduce districts' pension contribution rate for teachers, administrators, and other certificated employees by about a 1% in 2019-20 and 2020-21.

## *Facilities*

Only one of the four District projects supported for funding by the Board of Governors were included in the January budget proposal under the statewide bond authorization passed by the voters in November 2016. The Technical Building Moderation at ARC will bring in \$30 million of state matching funds to the District.

## *Other Adjustments*

The Governor's Budget proposed on-going general-purpose programs included 0.55% for enrollment growth and a cost of living adjustment (COLA) of 3.46%. This COLA would also be provided to CalWORKs, Campus Childcare, DSPS, EOPS, apprenticeships, and Mandates Block Grant programs.

## May Revision for Community Colleges

The May Revision maintains the Governor's commitment to reducing state debt, paying down liabilities, building reserves, and allocating spending to one-time initiatives. The May Revision leaves the Governor's January proposal for CCC largely unchanged. The proposal includes routine adjustments using updated estimates of revenue, enrollment, program participation, and inflation, but makes no major policy changes. Of importance, the COLA was adjusted downward to 3.26%, \$39.6 million was proposed for deferred maintenance and instructional equipment, and an additional \$150 million was provided to cover pensions increases for the next two years



# Executive Summary

## Proposed 2019-20 Changes in CCC Proposition 98 Funding

|   | Governor's Budget | May Revision   | Change         |
|---|-------------------|----------------|----------------|
| <b>2018-19 Revised Budget<sup>a</sup></b>                                     | <b>\$8,483</b>    | <b>\$8,483</b> | <b>\$0</b>     |
| <b>Technical Adjustments</b>  |                   |                |                |
| Student Centered Funding Formula base adjustments                             | \$112             | \$62           | -\$49.2        |
| Remove one-time spending  | -110              | -110           | 0.0            |
| Other technical adjustments   | -28               | -47            | -18.7          |
| <b>Subtotal</b>   | <b>-\$26</b>      | <b>-\$94</b>   | <b>-\$67.9</b> |
| <b>Policy Adjustments</b>   |                   |                |                |
| Provide 3.26% COLA for Student Centered Funding Formula (3.46% in January)    | \$248             | \$230          | -\$18.3        |
| Expand California College Promise   | 40                | 45             | 5.2            |
| Fund 0.55% enrollment growth  | 26                | 25             | -1.3           |
| Adjust Student Success Completion Grant funding for workload                  | 11                | 18             | 7.5            |
| Provide 3.26% COLA for certain categorical programs <sup>b</sup>              | 14                | 13             | -0.9           |
| Make legal services to undocumented immigrants ongoing                        | 10                | 10             | 0.0            |
| Use reappropriation funds for CCC Strong Workforce program                    | -77               | -1             | 75.2           |
| Backfill federal funds for Foster Parent Education Program                    | 0                 | 0.4            | 0.4            |
| Fund deferred maintenance and instructional equipment (one-time) <sup>c</sup> | 0                 | 0              | 0.0            |
| <b>Subtotal</b>   | <b>\$272</b>      | <b>\$340</b>   | <b>\$67.9</b>  |
| <b>Total Changes</b>  | <b>\$246</b>      | <b>\$246</b>   | <b>\$0.0</b>   |
| <b>2019-20 Proposed Budget<sup>a</sup></b>                                    | <b>\$8,729</b>    | <b>\$8,729</b> | <b>\$0.0</b>   |

<sup>a</sup> Amounts exclude Adult Education Program and K-12 Strong Workforce Program funding.

<sup>b</sup> Applies to CalWORKs, Campus Childcare, DSPS, EOPS, apprenticeships, and Mandates Block Grant programs.

<sup>c</sup> May Revision provides \$39.6 million for deferred maintenance from reappropriation funds.

COLA = Cost-of-living adjustment



# Executive Summary

## LOS RIOS' PROJECTED REVENUE INCREASES

### First Years of the Student Centered Funding Formula

The 2018-19 budget took a prudent approach to the revised funding model, which allowed the District to weather the changes made in how to account for the metrics included in the SCFF and changes in projections to local property tax and student enrollment fees. For example, the District received a number of different estimates for our SCFF revenue this year that have swung between \$302 million to \$313 million. Assuming the revenue estimates in the May Revision for local property tax and student enrollment fees materialize, the District should receive funding above 2017-18 funding, plus a COLA, but not by much.

Given the continued volatility in the SCFF calculation, the District is taking a similar prudent approach to the 2019-20 budget. If the District maintains and/or increases FTES levels, continues to make progress on the outcomes prioritized in the model, and continues to find ways to better serve financially needy students, the District may be able to receive on-going increases in the future. Based on initial simulations of the funding model, the District must consider half of the COLA as one-time revenue for our District.

### Cost of Living Adjustment (COLA)/Base Augmentation

As mentioned earlier, the COLA for 2019-20 is 3.26%, resulting in an estimated \$10.3 million for the District. Given the near full employment conditions of the nation's and state's economy, and robust demand for materials, COLAs are projected to be high in the near future.

## 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 2019-20. Most districts 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 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.



# Executive Summary

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. The District designated a portion of the base augmentation increases in 2015-16, 2016-17, and 2017-18 to mitigate these increases and is well positioned to absorb the impact.

## 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. Only one of the four District projects supported for funding by the Board of Governors were included in the January budget proposal under the statewide bond authorization passed by the voters in November 2016. The Technical Building Moderation at ARC will bring in \$30 million of state matching funds to the District.

## BUDGET FORECAST

The State Chancellor's office has advised districts to budget conservatively based upon uncertainty of changes to the new funding formula will be adopted and that the projections used to simulated potential funding likely differ from 2018-19 actual results. The District's revenue projections reflect this recommendation.

## Revenue Assumptions

### X, Y, Z Budgets

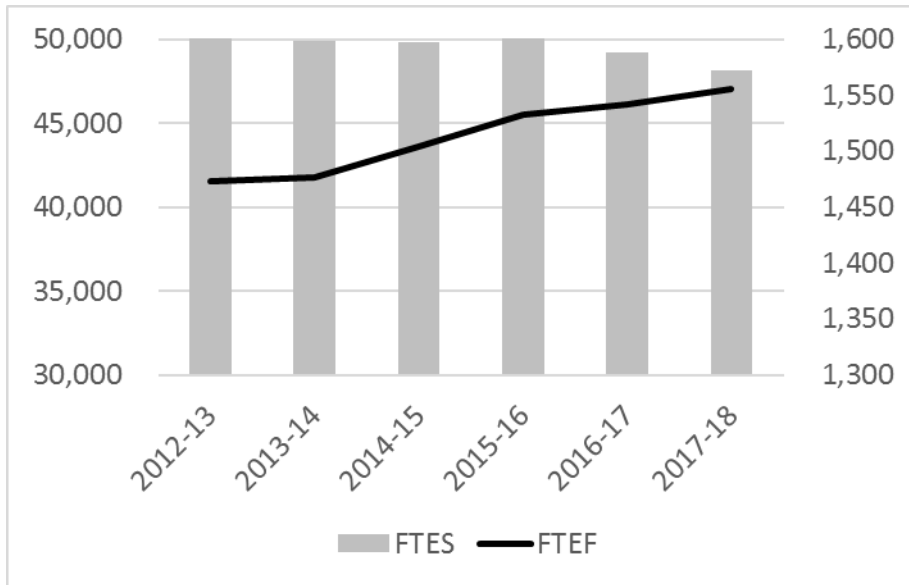
The District budget process uses three potential revenue assumptions. The revenue assumptions have a base level expenditure plan (X budget). The Y and Z budgets are improved based upon projected new revenues. For 2019-20, the X budget is the 2018-19 funded level with a partially earned COLA and prudent 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 2020 that the District will have reliable funding information for the 2019-20 year.

The Y budget reflects the District achieves under the SCFF the full COLAs for both 2018-19 and 2019-20 although offset by the recovery of revenue from shifting summer FTES. The Z budget projects the District earns above the Hold Harmless through improvements in its outcomes, demographics and FTES under the SCFF. However, the first reliable information on funding will not be ascertained until February 2020.





# Executive Summary



### Other Cost Increases

The cumulative increase in health premiums since 2009-10 is 82% or \$685 per month for the plan selected by most employees. Employees are shouldering part of that increase by paying out of pocket toward premiums, while the units have also raised the contribution level to offset part of these increases. Employees may choose a traditional HMO plan or a high deductible health plans (HDHP) from three different carriers. The HDHPs 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 the employee. For 2019-20, the Kaiser HMO, which is the plan selected by nearly 80% our participating employees, had an 8.3% 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.

### Appropriations

#### Instructional Program Changes

For 2019-20, instructional programming was reduced by 12 positions as a result of 2018-19's one-time allocation to CRC being reduced. This added staffing in 2018-19 was 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.



# 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 2019-20 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.

## 2019-20 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*

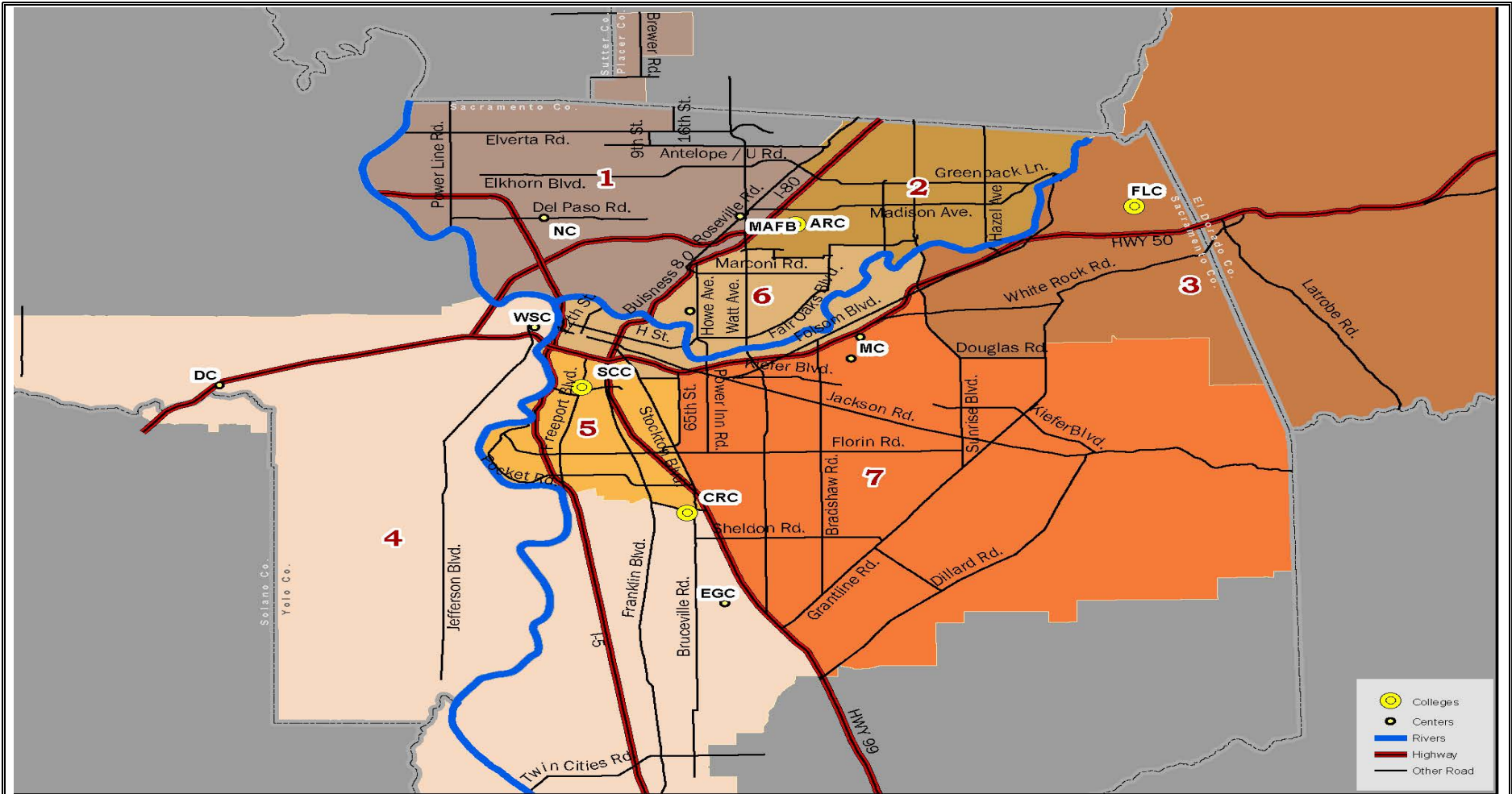
## **GOVERNANCE**

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.



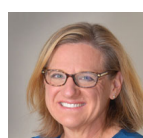
Dustin Johnson  
Area 1



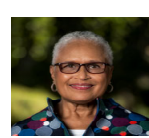
Robert Jones  
Area 2



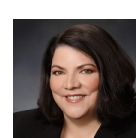
John Knight  
Area 3



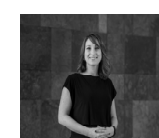
Ruth Scribner  
Area 4



Pamela Haynes  
Area 5



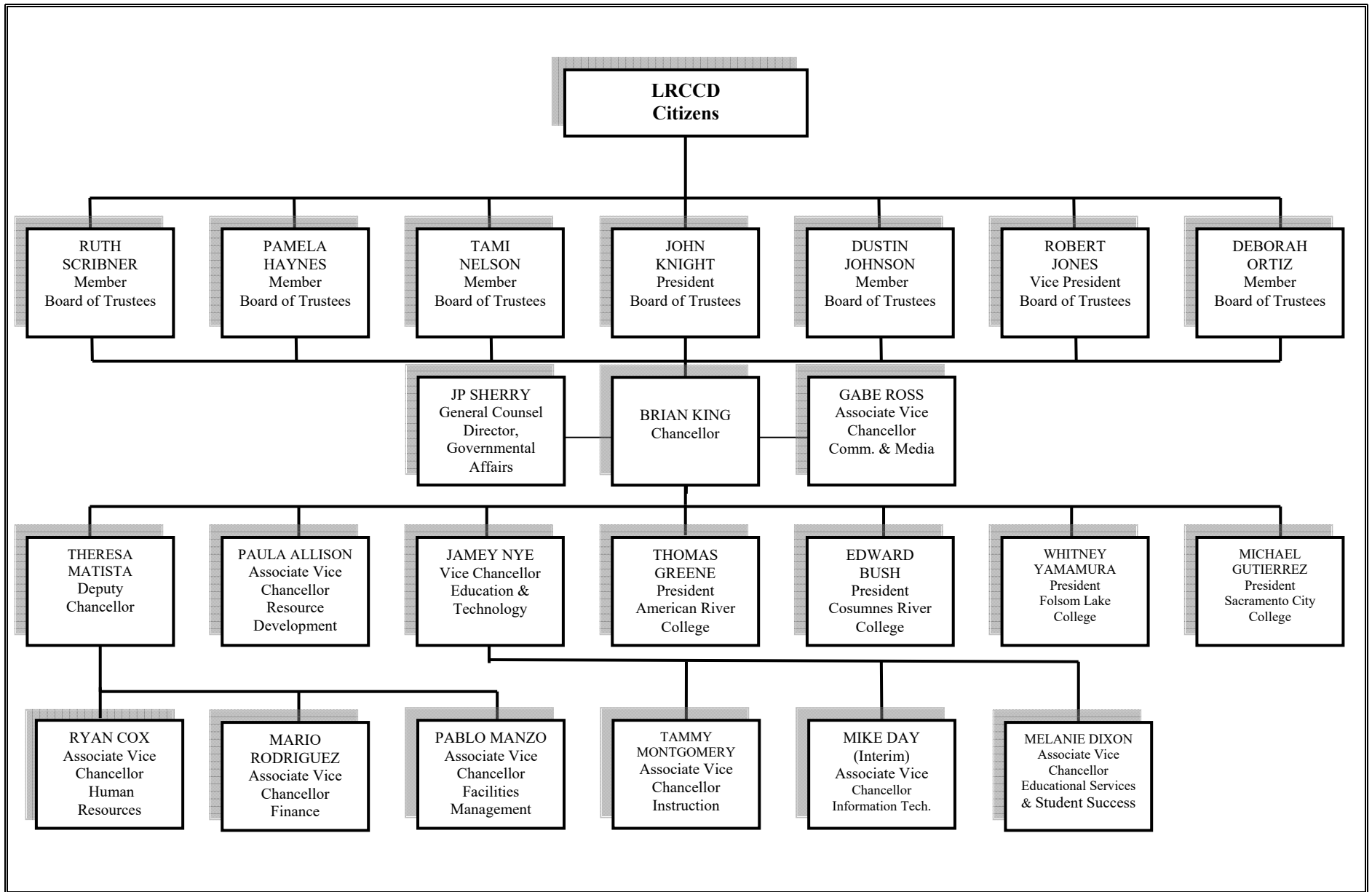
Deborah Ortiz  
Area 6



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 11, 2019. 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 2019-20 budget:

|                           |   |
|---------------------------|---|
| <b>January 9 - May 10</b> | <b><u>Budget Development</u></b> – Based upon Governor’s January proposal.  |
| <b>May 13 - June 5</b>    | <b><u>Budget Refinement</u></b> - For preparation of the District’s Tentative 2019-20 Budget based upon the Governor’s May Revise.        |
| <b>June 12</b>            | <b><u>Governing Board Meeting</u></b> – Update/review of tentative budget proposed for adoption. Adoption of 2019-2020 tentative budgets. |

|                                  |   |
|----------------------------------|---|
| <b>September 3</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 6</b>         | <b><u>Public Accountability</u></b> - Proposed budget available for public inspection.  |
| <b>September 11</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 11</b>              | <b><u>Governing Board Meeting</u></b><br>A) Update/review of 2019-2020 budget proposed for adoption. Update/review of 2018-2019 financial status.<br><br>B) The Governing Board adoption of the 2019-2020 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 2019-2020 District Program Development Funds.   |
| <b>January/February</b>          | <b><u>Governing Board Meeting</u></b> - Budget Modification (Revision #1).  |
| <b>June 2020</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 2019-20, 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 revenues and expenses. The enterprise funds operate on a full accrual accounting basis.



# Summary of District Funds

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

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

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

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

**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. Districts are not entitled to funding based upon the actual growth achieved but on a complex formula that limits based upon available resources



# Summary of District Funds

**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 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.



# Summary of District Funds

**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. In 2007-08 the District established the OPEB trust to irrevocable designate assets for funding this benefit. The OPEB trust ended 2017-18 with \$121.6M in funding, well in excess of the total OPEB liability of \$107.1M. The total OPEB liability is measured at June 30, 2017, 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 service cost although that contribution could be suspended given the overfunding. However, by continuing to make contributions, the projections indicate that the OPEB 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

## **2018-19 REVISED BUDGET & 2019-20 TENTATIVE BUDGET – DISTRICT FUNDS**

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 2018-19 or 2019-20 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:** 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 a projected ending fund balance of \$217,320.

**Capital Outlay Projects Fund:** 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). Measure A has been fully issued at \$265 million and the first four series have been fully expended. The final series was issued in February 2018 for \$27.5M. Under Measure M, the District has issued three series to date at \$255M. The District projects to issue Series D for \$80M on June 26, 2019 for a total Measure M issuance of \$335M at June 30, 2019. Series A, issued for \$130M, has been fully expended. Interest income on unspent bond proceeds is recorded in these funds.

**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:** 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 \$96 million in financial aid received for students in 2019-20 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 projected ending fund balance for 2018-19 for Student Associations at all four colleges is \$83,300.

**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 a 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 \$9,375,374 on June 30, 2019, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

| DESCRIPTION  | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:                                    |                                |                     |                         |                   |
| Uncommitted  | \$ 16,786,205                  | \$ 16,786,205       | \$ -                    | \$ -              |
| Committed  | 32,883,156                     | 6,383,156           |                         |                   |
| Restricted   | 6,856,255                      | 2,039,728           |                         |                   |
| Total Beginning Fund Balance                                       | 56,525,616                     | 25,209,089          | -                       | -                 |
| REVENUE:   |                                |                     |                         |                   |
| State Apportionment and Education Protection Account (EPA) Funds   | 195,130,032                    | 204,444,994         |                         |                   |
| Cost of Living Adjustment (COLA) Net of Shift                      | 4,552,839                      | 6,687,816           |                         |                   |
| New Faculty Funding  | 4,762,123                      |                     |                         |                   |
| FTES Above No Shift (One-Time Only)                                | 6,687,816                      |                     |                         |                   |
| Funding Increase (SCFF increases in FTES, Outcomes & Demographics) |                                | 16,890,212          |                         |                   |
| Local Property Taxes   | 88,391,058                     | 88,391,058          |                         |                   |
| Enrollment Fees, 98%: 2018-19 & 2019-20, \$46/unit                 | 17,651,298                     | 17,651,298          |                         |                   |
| Total Base Allocation, COLA & Growth                               | 317,175,166                    | 334,065,378         | -                       | -                 |
| One Time Only Apportionment and Recalculation Funds                |                                |                     |                         |                   |
| Lottery Funds  | 6,816,912                      | 8,022,110           |                         |                   |
| Other General Purpose  | 30,810,676                     | 29,578,538          |                         |                   |
| Restricted/Special Programs Revenue                                | 130,902,570                    | 65,256,888          |                         |                   |
| Total Revenue  | 485,705,324                    | 436,922,914         | -                       | -                 |
| TOTAL REVENUE AND BEGINNING FUND BALANCE                           | \$ 542,230,940                 | \$ 462,132,003      | \$ -                    | \$ -              |
| APPROPRIATIONS:  |                                |                     |                         |                   |
| Academic Salaries  | \$ 165,991,353                 | \$ 158,899,404      |                         |                   |
| Classified Salaries  | 101,438,839                    | 95,481,112          |                         |                   |
| Employee Benefits  | 111,731,304                    | 103,849,419         |                         |                   |
| Books, Supplies & Materials  | 18,548,907                     | 6,259,413           |                         |                   |
| Other Operating Expenses   | 82,144,572                     | 46,957,208          |                         |                   |
| Capital Outlay   | 14,962,576                     | 2,485,929           |                         |                   |
| Interfund Transfers/Other Outgo                                    | 22,204,300                     | 20,174,721          |                         |                   |
| Total Appropriations and Interfund Transfers                       | 517,021,851                    | 434,107,206         | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                                      |                                |                     |                         |                   |
| Uncommitted  | 16,786,205                     | 16,786,205          |                         |                   |
| Committed  | 6,383,156                      | 6,383,156           |                         |                   |
| Restricted   | 2,039,728                      | 4,855,436           |                         |                   |
| Total Ending Fund Balance  | 25,209,089                     | 28,024,797          | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE                         | \$ 542,230,940                 | \$ 462,132,003      | \$ -                    | \$ -              |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
 INSTRUCTIONALLY- RELATED ACTIVITIES  
 (Sub-Fund of the General Fund)  
 2018-2019 ADOPTED BUDGET, AS REVISED  
 2019-2020 TENTATIVE BUDGET

| DESCRIPTION                                  | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:              |                                |                     |                         |                   |
| Uncommitted                                  | \$ 4,021,945                   | \$ 359,604          | \$ -                    | \$ -              |
| Total Beginning Fund Balance                 | 4,021,945                      | 359,604             | -                       | -                 |
| REVENUE:                                     |                                |                     |                         |                   |
| Local - Other                                | 1,803,412                      | 1,514,900           |                         |                   |
| INTERFUND TRANSFERS:                         |                                |                     |                         |                   |
| Bookstore Fund                               | 484,500                        | 564,228             |                         |                   |
| General Fund                                 | 10,000                         | 10,000              |                         |                   |
| Total Revenue and Transfers                  | 2,297,912                      | 2,089,128           | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE       | \$ 6,319,857                   | \$ 2,448,732        | \$ -                    | \$ -              |
| APPROPRIATIONS:                              |                                |                     |                         |                   |
| Academic Salaries                            | \$ 3,269                       | \$ 2,000            | \$ -                    | \$ -              |
| Classified Salaries                          | 306,746                        | 108,600             |                         |                   |
| Employee Benefits                            | 10,610                         | 5,105               |                         |                   |
| Books, Supplies & Materials                  | 3,420,508                      | 652,611             |                         |                   |
| Other Operating Expenses                     | 1,996,365                      | 1,290,812           |                         |                   |
| Capital Outlay                               | 109,612                        | 5,900               |                         |                   |
| Payments to Students                         | 29,983                         | 22,100              |                         |                   |
| INTERFUND TRANSFERS OUT:                     |                                |                     |                         |                   |
| General Fund                                 | 81,160                         |                     |                         |                   |
| Scholarship Fund                             | 2,000                          | 2,000               |                         |                   |
| Total Appropriations and Interfund Transfers | 5,960,253                      | 2,089,128           | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                |                                |                     |                         |                   |
| Uncommitted                                  | 359,604                        | 359,604             |                         |                   |
| Total Ending Fund Balance                    | 359,604                        | 359,604             | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE   | \$ 6,319,857                   | \$ 2,448,732        | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
CHILD DEVELOPMENT FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

| DESCRIPTION                                | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                                |                     |                         |                   |
| Uncommitted                                | \$ 217,320                     | \$ 217,320          | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 217,320                        | 217,320             | -                       | -                 |
| REVENUE:                                   |                                |                     |                         |                   |
| Federal:                                   |                                |                     |                         |                   |
| Child Care Food Program                    | 116,000                        | 117,000             |                         |                   |
| Total Federal Revenue                      | 116,000                        | 117,000             | -                       | -                 |
| State:                                     |                                |                     |                         |                   |
| Apportionment                              | 198,601                        | 198,601             |                         |                   |
| General/California Child Care              | 1,437,517                      | 1,444,889           |                         |                   |
| Child Care Food Program                    | 6,500                          | 7,500               |                         |                   |
| Other                                      | 45,246                         | 45,246              |                         |                   |
| Total State Revenue                        | 1,687,864                      | 1,696,236           | -                       | -                 |
| Local:                                     |                                |                     |                         |                   |
| Fees                                       | 108,500                        | 123,000             |                         |                   |
| Interest Income & Other                    | 7,500                          | 8,000               |                         |                   |
| Total Local Revenue                        | 116,000                        | 131,000             | -                       | -                 |
| Total Revenue                              | 1,919,864                      | 1,944,236           | -                       | -                 |
| INTERFUND TRANSFERS IN:                    |                                |                     |                         |                   |
| General Fund (PDF & College Discretionary) | 749,043                        | 894,029             |                         |                   |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 2,886,227                   | \$ 3,055,585        | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Classified Salaries                        | \$ 1,590,114                   | \$ 1,690,236        | \$ -                    | \$ -              |
| Employee Benefits                          | 855,038                        | 947,438             |                         |                   |
| Books, Supplies and Food                   | 156,782                        | 157,682             |                         |                   |
| Other Operating Expenses                   | 27,509                         | 30,850              |                         |                   |
| Capital Outlay                             | 39,464                         | 12,059              |                         |                   |
| Total Appropriations                       | 2,668,907                      | 2,838,265           | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30               | 217,320                        | 217,320             |                         |                   |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 2,886,227                   | \$ 3,055,585        | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
CAPITAL OUTLAY PROJECTS FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

| DESCRIPTION  | 2018-2019         | 2019-2020           |                         |                   |
|--|-------------------|---------------------|-------------------------|-------------------|
|  | REVISED<br>BUDGET | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:                            |                   |                     |                         |                   |
| Uncommitted - Contingency Fund                             | \$ 13,285,969     | \$ 13,300,000       | \$ -                    | \$ -              |
| Committed Funds/Projects in Progress                       | 101,980,669       |                     |                         |                   |
| Total Beginning Fund Balance                               | 115,266,638       | 13,300,000          | -                       | -                 |
| REVENUE:   |                   |                     |                         |                   |
| State Capital Outlay Projects                              | 989,578           |                     |                         |                   |
| Proposition 39 Projects                                    | 4,843,133         |                     |                         |                   |
| State Scheduled Maintenance and Special Repairs (SMSR)     | 6,062,248         |                     |                         |                   |
| Interest Income  | 1,806,050         | 1,806,050           |                         |                   |
| Other Local Revenue, including Donations                   | 528,973           | 360,417             |                         |                   |
| INTERFUND TRANSFERS IN:                                    |                   |                     |                         |                   |
| General Fund -   |                   |                     |                         |                   |
| Program Development (20%)/Major Construction Projects      | 12,150,355        | 12,822,734          |                         |                   |
| Other District & College Projects                          | 2,332,930         | 350,878             |                         |                   |
| Other Funds  | 871,838           | 40,000              |                         |                   |
| Total Revenue and Interfund Transfers                      | 29,585,105        | 15,380,079          | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE                     | \$ 144,851,743    | \$ 28,680,079       | \$ -                    | \$ -              |
| APPROPRIATIONS:  |                   |                     |                         |                   |
| State Capital Outlay Projects                              | \$ 989,578        | \$ -                | \$ -                    | \$ -              |
| Proposition 39 Projects                                    | 4,843,133         |                     |                         |                   |
| Other Major Construction, including Information Technology | 9,758,509         |                     |                         |                   |
| Program Development and/or Improvement Projects            | 50,354,673        | 12,862,734          |                         |                   |
| College Projects   | 9,801,594         |                     |                         |                   |
| Future Program Improvement Projects                        | 53,327,563        | 2,416,342           |                         |                   |
| College Investments for Future Projects                    | 1,603,237         | 6,050               |                         |                   |
| Other Transfers Out  | 873,456           | 94,953              |                         |                   |
| Total Appropriations and Interfund Transfers               | 131,551,743       | 15,380,079          | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                              |                   |                     |                         |                   |
| Uncommitted - Contingency Fund                             | 13,300,000        | 13,300,000          |                         |                   |
| Total Ending Fund Balance                                  | 13,300,000        | 13,300,000          | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE                 | \$ 144,851,743    | \$ 28,680,079       | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND PROJECTS FUND - MEASURE A  
 2018-2019 ADOPTED BUDGET, AS REVISED  
 2019-2020 TENTATIVE BUDGET

| DESCRIPTION                                | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                                |                     |                         |                   |
| Committed                                  | \$ 27,818,871                  | \$ -                | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 27,818,871                     | -                   | -                       | -                 |
| REVENUE:                                   |                                |                     |                         |                   |
| Bond Proceeds                              |                                |                     |                         |                   |
| Interest Income                            | 30,000                         | 30,000              |                         |                   |
| Total Revenue and Other Financing Sources  | 30,000                         | 30,000              | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 27,848,871                  | \$ 30,000           | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Bond Projects                              | \$ 27,828,871                  | \$ 10,000           | \$ -                    | \$ -              |
| Bond Service Costs                         | 20,000                         | 20,000              |                         |                   |
| Total Appropriations                       | 27,848,871                     | 30,000              | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                                |                     |                         |                   |
| Committed                                  | -                              | -                   |                         |                   |
| Total Ending Fund Balance                  | -                              | -                   | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 27,848,871                  | \$ 30,000           | \$ -                    | \$ -              |

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  
 2018-2019 ADOPTED BUDGET, AS REVISED  
 2019-2020 TENTATIVE BUDGET

| DESCRIPTION                                | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                                |                     |                         |                   |
| Committed                                  | \$ 66,477,564                  | \$ -                | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 66,477,564                     | -                   | -                       | -                 |
| REVENUE:                                   |                                |                     |                         |                   |
| Bond Proceeds                              | 80,000,000                     |                     |                         |                   |
| Local - Interest Income                    | 70,000                         | 70,000              |                         |                   |
| Total Revenue                              | 80,070,000                     | 70,000              | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 146,547,564                 | \$ 70,000           | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Bond Projects                              | \$ 146,532,564                 | \$ 55,000           | \$ -                    | \$ -              |
| Bond Service Costs                         | 15,000                         | 15,000              |                         |                   |
| Total Appropriations                       | 146,547,564                    | 70,000              | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                                |                     |                         |                   |
| Committed                                  | -                              | -                   |                         |                   |
| Total Ending Fund Balance                  | -                              | -                   | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 146,547,564                 | \$ 70,000           | \$ -                    | \$ -              |

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  
 2018-2019 ADOPTED BUDGET, AS REVISED  
 2019-2020 TENTATIVE BUDGET

| DESCRIPTION                                | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                                |                     |                         |                   |
| Restricted                                 | \$ 21,890,038                  | \$ 18,613,636       | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 21,890,038                     | 18,613,636          | -                       | -                 |
| REVENUE:                                   |                                |                     |                         |                   |
| Local:                                     |                                |                     |                         |                   |
| Property Taxes                             | 15,673,272                     | 21,843,320          |                         |                   |
| Premium on Sale of Bonds                   |                                |                     |                         |                   |
| Interest Income                            | 386,726                        | 445,780             |                         |                   |
| Total Revenue                              | 16,059,998                     | 22,289,100          | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 37,950,036                  | \$ 40,902,736       | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Bond Principal Repayment                   | \$ 11,550,000                  | \$ 15,050,000       | \$ -                    | -                 |
| Bond Interest Expense                      | 7,782,350                      | 7,235,050           |                         |                   |
| Bond Service Costs                         | 4,050                          | 4,050               |                         |                   |
| Total Appropriations                       | 19,336,400                     | 22,289,100          | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                                |                     |                         |                   |
| Restricted                                 | 18,613,636                     | 18,613,636          |                         |                   |
| Total Ending Fund Balance                  | 18,613,636                     | 18,613,636          | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 37,950,036                  | \$ 40,902,736       | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND INTEREST AND REDEMPTION FUND - MEASURE M  
 2018-2019 ADOPTED BUDGET, AS REVISED  
 2019-2020 TENTATIVE BUDGET

| DESCRIPTION                                | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                                |                     |                         |                   |
| Restricted                                 | \$ 11,550,087                  | \$ 11,046,529       | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 11,550,087                     | 11,046,529          | -                       | -                 |
| REVENUE:                                   |                                |                     |                         |                   |
| Local:                                     |                                |                     |                         |                   |
| Property Taxes                             | 14,181,650                     | 14,902,052          |                         |                   |
| Premium on Sale of Bonds                   |                                |                     |                         |                   |
| Interest Income                            | 299,698                        | 304,123             |                         |                   |
| Total Revenue                              | 14,481,348                     | 15,206,175          | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 26,031,435                  | \$ 26,252,704       | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Bond Principal Repayment                   | \$ 5,280,000                   | \$ 5,625,000        | \$ -                    | \$ -              |
| Bond Interest Expense                      | 9,702,306                      | 9,578,575           |                         |                   |
| Bond Service Costs                         | 2,600                          | 2,600               |                         |                   |
| Total Appropriations                       | 14,984,906                     | 15,206,175          | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                                |                     |                         |                   |
| Restricted                                 | 11,046,529                     | 11,046,529          |                         |                   |
| Total Ending Fund Balance                  | 11,046,529                     | 11,046,529          | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 26,031,435                  | \$ 26,252,704       | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
OTHER DEBT SERVICE FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

| DESCRIPTION   | 2018-19<br>Revised<br>Budget | 2019-2020           |                         |                   |
|---|------------------------------|---------------------|-------------------------|-------------------|
|   |                              | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1                          |                              |                     |                         |                   |
| Committed   | \$ 968,570                   | \$ 22,239           | \$ -                    | \$ -              |
| Total Beginning Fund Balance                            | 968,570                      | 22,239              | -                       | -                 |
| REVENUE:  |                              |                     |                         |                   |
| Local - Interest Income                                 | 66,100                       | 40,000              |                         |                   |
| INTERFUND TRANSFERS IN:                                 |                              |                     |                         |                   |
| General Fund  |                              |                     |                         |                   |
| Capital Outlay Projects Fund                            |                              |                     |                         |                   |
| Total Revenue and Interfund Transfers                   | 66,100                       | 40,000              | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE                  | \$ 1,034,670                 | \$ 62,239           | \$ -                    | \$ -              |
| APPROPRIATIONS:   |                              |                     |                         |                   |
| Certificates of Participation (COP) Principal Repayment | \$ 440,000                   | \$ -                | \$ -                    | \$ -              |
| COP Interest Expense                                    | 18,562                       |                     |                         |                   |
| COP Service Costs                                       | 1,650                        |                     |                         |                   |
| INTERFUND TRANSFERS OUT:                                |                              |                     |                         |                   |
| Capital Outlay Projects Fund                            | 552,219                      | 40,000              |                         |                   |
| Total Appropriations and Interfund Transfers            | 1,012,431                    | 40,000              | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                           |                              |                     |                         |                   |
| Committed   | 22,239                       | 22,239              |                         |                   |
| Total Ending Fund Balance                               | 22,239                       | 22,239              | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE              | \$ 1,034,670                 | \$ 62,239           | \$ -                    | \$ -              |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
 SELF-INSURANCE FUND  
 2018-2019 ADOPTED BUDGET, AS REVISED  
 2019-2020 TENTATIVE BUDGET

| DESCRIPTION                                   | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|---|--------------------------------|---------------------|-------------------------|-------------------|
|   |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>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 | 4,211,743                      | 3,111,743           |                         |                   |
| Dental Premiums                               | 4,122,269                      | 4,122,269           |                         |                   |
| Interest Income                               | 35,000                         | 130,000             |                         |                   |
| Total Revenue                                 | 8,369,012                      | 7,364,012           | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE        | \$ 9,855,668                   | \$ 8,850,668        | \$ -                    | \$ -              |
| APPROPRIATIONS:                               |                                |                     |                         |                   |
| Salaries & Employee Benefits                  | \$ 262,226                     | \$ 271,980          | \$ -                    | \$ -              |
| Insurance Premiums                            | 1,699,200                      | 1,924,700           |                         |                   |
| Self-Insurance Claims:                        |                                |                     |                         |                   |
| Property, Liability and Workers' Compensation | 1,981,117                      | 720,763             |                         |                   |
| Dental Program                                | 4,122,269                      | 4,122,269           |                         |                   |
| Administrative Costs                          | 304,200                        | 324,300             |                         |                   |
| Total Appropriations                          | 8,369,012                      | 7,364,012           | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                 |                                |                     |                         |                   |
| Committed                                     | 1,486,656                      | 1,486,656           |                         |                   |
| Total Ending Fund Balance                     | 1,486,656                      | 1,486,656           | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE    | \$ 9,855,668                   | \$ 8,850,668        | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
BOOKSTORE FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

| DESCRIPTION                                | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, MAY 1:             |                                |                     |                         |                   |
| Uncommitted                                | \$ 842,992                     | \$ 842,992          | \$ -                    | \$ -              |
| Committed                                  | 8,578,623                      | 8,578,623           |                         |                   |
| Total Beginning Fund Balance               | 9,421,615                      | 9,421,615           | -                       | -                 |
| LOCAL REVENUE:                             |                                |                     |                         |                   |
| Bookstore Sales                            | 11,500,000                     | 12,000,000          |                         |                   |
| Interest and Other                         | 235,000                        | 220,000             |                         |                   |
| Interfund Transfers                        | 150,000                        |                     |                         |                   |
| Total Revenue                              | 11,885,000                     | 12,220,000          | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 21,306,615                  | \$ 21,641,615       | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Cost of Goods Sold                         | \$ 7,800,000                   | \$ 8,200,000        | \$ -                    | \$ -              |
| Classified Salaries                        | 2,000,000                      | 2,000,000           |                         |                   |
| Employee Benefits                          | 610,000                        | 680,000             |                         |                   |
| Depreciation                               | 110,000                        | 110,000             |                         |                   |
| Other Operating Expenses                   | 647,000                        | 657,272             |                         |                   |
| Total Appropriations                       | 11,167,000                     | 11,647,272          | -                       | -                 |
| INTERFUND TRANSFERS OUT:                   |                                |                     |                         |                   |
| Capital Outlay Projects Fund               | 225,000                        |                     |                         |                   |
| Instructionally-Related Activities         | 484,500                        | 564,228             |                         |                   |
| General Fund                               | 8,500                          | 8,500               |                         |                   |
| Total InterFund Transfers Out              | 718,000                        | 572,728             | -                       | -                 |
| Total Appropriations and Transfers         | 11,885,000                     | 12,220,000          | -                       | -                 |
| ENDING FUND BALANCE, APRIL 30:             |                                |                     |                         |                   |
| Uncommitted                                | 842,992                        | 842,992             |                         |                   |
| Committed                                  | 8,578,623                      | 8,578,623           |                         |                   |
| Total Ending Fund Balance                  | 9,421,615                      | 9,421,615           | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 21,306,615                  | \$ 21,641,615       | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

| DESCRIPTION                                | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                                |                     |                         |                   |
| Uncommitted                                | \$ (319,600)                   | \$ (319,600)        | \$ -                    | \$ -              |
| Committed                                  | 977,178                        | 977,178             |                         |                   |
| Total Beginning Fund Balance               | 657,578                        | 657,578             | -                       | -                 |
| LOCAL REVENUE:                             |                                |                     |                         |                   |
| Ticket Sales                               | 3,500,000                      | 3,000,000           |                         |                   |
| Interest and Other                         | 925,000                        | 1,500,000           |                         |                   |
| Total Revenue                              | 4,425,000                      | 4,500,000           | -                       | -                 |
| INTERFUND TRANSFERS IN:                    |                                |                     |                         |                   |
| General Fund                               | 257,050                        | 63,072              |                         |                   |
| Total Revenue                              | 257,050                        | 63,072              | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 5,339,628                   | \$ 5,220,650        | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Classified Salaries                        | \$ 1,280,000                   | \$ 1,350,000        | \$ -                    | \$ -              |
| Employee Benefits                          | 370,000                        | 390,000             |                         |                   |
| Other Operating Expenses                   | 2,937,431                      | 2,823,072           |                         |                   |
| INTERFUND TRANSFERS OUT:                   |                                |                     |                         |                   |
| Capital Outlay Projects Fund               | 94,619                         |                     |                         |                   |
| Total Appropriations                       | 4,682,050                      | 4,563,072           | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                                |                     |                         |                   |
| Uncommitted                                | (319,600)                      | (319,600)           |                         |                   |
| Committed                                  | 977,178                        | 977,178             |                         |                   |
| Total Ending Fund Balance                  | 657,578                        | 657,578             | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 5,339,628                   | \$ 5,220,650        | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - STUDENT FINANCIAL AID  
 2018-2019 ADOPTED BUDGET, AS REVISED  
 2019-2020 TENTATIVE BUDGET

| DESCRIPTION  | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1                             | \$ -                           | \$ -                | \$ -                    | \$ -              |
| REVENUE:   |                                |                     |                         |                   |
| Federal  |                                |                     |                         |                   |
| PELL Grants  | 70,000,000                     | 64,500,000          |                         |                   |
| Federal Supplemental Educational Opportunity Grants (SEOG) | 2,307,670                      | 2,328,776           |                         |                   |
| Direct Loan  | 19,500,000                     | 18,000,000          |                         |                   |
| Other  | 250,000                        | 160,000             |                         |                   |
| State  | 10,970,378                     | 10,800,000          |                         |                   |
| Total Revenue  | 103,028,048                    | 95,788,776          | -                       | -                 |
| INTERFUND TRANSFERS IN:                                    |                                |                     |                         |                   |
| General Fund   | 4,855,178                      | 2,534,008           |                         |                   |
| TOTAL REVENUE & BEGINNING FUND BALANCE                     | \$ 107,883,226                 | \$ 98,322,784       | \$ -                    | \$ -              |
| APPROPRIATIONS:  |                                |                     |                         |                   |
| Student Financial Aid                                      | \$ 107,738,998                 | \$ 98,177,236       | \$ -                    | \$ -              |
| Operating Expenses   | 144,228                        | 145,548             |                         |                   |
| Total Appropriations                                       | 107,883,226                    | 98,322,784          | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30                               | -                              | -                   | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE                 | \$ 107,883,226                 | \$ 98,322,784       | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - STUDENT ASSOCIATIONS  
 2018-2019 ADOPTED BUDGET, AS REVISED  
 2019-2020 TENTATIVE BUDGET

| DESCRIPTION                                  | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1               |                                |                     |                         |                   |
| Uncommitted                                  | \$ 333,059                     | \$ 30,322           | \$ -                    | \$ -              |
| Committed                                    | 535,586                        | 52,978              |                         |                   |
| Total Beginning Fund Balance                 | 868,645                        | 83,300              | -                       | -                 |
| LOCAL REVENUE:                               |                                |                     |                         |                   |
| Student Card Sales                           | 57,445                         | 47,572              |                         |                   |
| Student Representation Fees, net of waivers  | 116,387                        | 125,167             |                         |                   |
| Miscellaneous & Interest                     | 16,400                         | 14,928              |                         |                   |
| Total Revenue and Interfund Transfers        | 190,232                        | 187,667             | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE       | \$ 1,058,877                   | \$ 270,967          | \$ -                    | \$ -              |
| APPROPRIATIONS:                              |                                |                     |                         |                   |
| Books, Supplies & Materials                  | \$ 517,682                     | \$ 25,990           | \$ -                    | -                 |
| Other Operating Expenses                     | 445,845                        | 155,677             |                         |                   |
| Scholarships/Awards                          | 12,050                         | 6,000               |                         |                   |
| Total Appropriations and Interfund Transfers | 975,577                        | 187,667             | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                |                                |                     |                         |                   |
| Uncommitted                                  | 30,322                         | 30,322              |                         |                   |
| Committed                                    | 52,978                         | 52,978              |                         |                   |
| Total Ending Fund Balance                    | 83,300                         | 83,300              | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE   | \$ 1,058,877                   | \$ 270,967          | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
SCHOLARSHIP LOAN FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

| DESCRIPTION                                | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1             |                                |                     |                         |                   |
| Committed                                  | \$ 1,484,266                   | \$ 1,484,266        | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 1,484,266                      | 1,484,266           | -                       | -                 |
| LOCAL REVENUE:                             |                                |                     |                         |                   |
| Loan Repayments                            |                                |                     |                         |                   |
| Miscellaneous and Interest Income          | 41,821                         | 48,000              |                         |                   |
| Interfund Transfers                        | 2,000                          | 2,000               |                         |                   |
| Total Revenue                              | 43,821                         | 50,000              | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 1,528,087                   | \$ 1,534,266        | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Books, Supplies & Materials                | \$ 18,821                      | \$ 20,500           | \$ -                    | \$ -              |
| Scholarships                               | 11,500                         | 11,500              |                         |                   |
| INTERFUND TRANSFERS OUT:                   |                                |                     |                         |                   |
| General Fund                               | 13,500                         | 18,000              |                         |                   |
| Total Appropriations                       | 43,821                         | 50,000              | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                                |                     |                         |                   |
| Committed                                  | 1,484,266                      | 1,484,266           |                         |                   |
| Total Ending Fund Balance                  | 1,484,266                      | 1,484,266           | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 1,528,087                   | \$ 1,534,266        | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - FOUNDATION  
 2018-2019 ADOPTED BUDGET, AS REVISED  
 2019-2020 TENTATIVE BUDGET

| DESCRIPTION   | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|---|--------------------------------|---------------------|-------------------------|-------------------|
|   |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1                              |                                |                     |                         |                   |
| Uncommitted   | \$ 1,837,152                   | \$ 1,234,564        | \$ -                    | \$ -              |
| Committed   | 12,417,512                     | 8,140,810           |                         |                   |
| Total Beginning Fund Balance                                | 14,254,664                     | 9,375,374           | -                       | -                 |
| REVENUE:  |                                |                     |                         |                   |
| Local:  |                                |                     |                         |                   |
| Donations   | 1,959,000                      | 2,012,000           |                         |                   |
| In-Kind Donations   | 195,000                        | 256,000             |                         |                   |
| Investment Income (includes unrealized gains and/or losses) | 780,000                        | 910,000             |                         |                   |
| Total Revenue   | 2,934,000                      | 3,178,000           | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE                      | \$ 17,188,664                  | \$ 12,553,374       | \$ -                    | \$ -              |
| APPROPRIATIONS:   |                                |                     |                         |                   |
| Auxiliary Activities  | \$ 7,618,290                   | \$ 8,223,000        | -                       | \$ -              |
| In-Kind Contributions                                       | 195,000                        | 256,000             |                         |                   |
| Total Appropriations  | 7,813,290                      | 8,479,000           | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                               |                                |                     |                         |                   |
| Uncommitted   | 1,234,564                      | 636,265             |                         |                   |
| Committed   | 8,140,810                      | 3,438,109           |                         |                   |
| Total Ending Fund Balance                                   | 9,375,374                      | 4,074,374           | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE                  | \$ 17,188,664                  | \$ 12,553,374       | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 RETIREE BENEFIT FUND  
 2018-2019 ADOPTED BUDGET, AS REVISED  
 2019-2020 TENTATIVE BUDGET

| DESCRIPTION                            | 2018-2019<br>REVISED<br>BUDGET | 2019-2020           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1         |                                |                     |                         |                   |
| Committed                              | \$ 12,574,533                  | \$ 12,824,533       | \$ -                    | \$ -              |
| Total Beginning Fund Balance           | 12,574,533                     | 12,824,533          | -                       | -                 |
| REVENUE:                               |                                |                     |                         |                   |
| Local - Interest Income                | 175,000                        | 175,000             |                         |                   |
| INTERFUND TRANSFERS IN:                |                                |                     |                         |                   |
| General Fund                           | 75,000                         | -                   |                         |                   |
| Total Revenue and Interfund Transfers  | 250,000                        | 175,000             | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE | \$ 12,824,533                  | \$ 12,999,533       | \$ -                    | \$ -              |
| ENDING FUND BALANCE, JUNE 30:          |                                |                     |                         |                   |
| Committed                              | \$ 12,824,533                  | \$ 12,999,533       | \$ -                    | \$ -              |
| TOTAL ENDING FUND BALANCE              | \$ 12,824,533                  | \$ 12,999,533       | \$ -                    | \$ -              |



**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.

|   | 2019-20 Tentative<br>Budget | 2018-19 Revised<br>Budget | 2017-18 Actual        | 2016-17 Actual        | 2015-16 Actual        |
|---|-----------------------------|---------------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b>   |                             |                           |                       |                       |                       |
| <i>Uncommitted</i>  | \$ 16,786,205               | \$ 16,786,205             | \$ 12,886,241         | \$ 10,751,623         | \$ 10,249,904         |
| <i>Committed</i>  | 6,383,156                   | 32,883,156                | 34,502,125            | 20,188,144            | 17,296,722            |
| <i>Restricted</i>   | 2,039,728                   | 6,856,255                 | 4,676,380             | 4,095,064             | 3,757,322             |
| <b>Total Beginning Fund Balance</b>   | <b>25,209,089</b>           | <b>56,525,616</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>     | 204,444,994                 | 195,130,032               | 190,480,653           | 183,818,038           | 176,774,851           |
| <i>New Faculty Funding</i>  |                             | 4,762,123                 |                       |                       |                       |
| <i>Basic Allocation Adjustment &amp; COLA Net of Shift</i>                    | 6,687,816                   | 4,552,839                 | 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 No Shift (One-Time Only)</i>                                    |                             | 6,687,816                 |                       |                       |                       |
| <i>Funding Increase (SCFF increases in FTES, Outcomes &amp; Demographics)</i> | 16,890,212                  |                           |                       |                       |                       |
| <i>Growth</i>   |                             |                           | 1,543,630             |                       | 9,546,599             |
| <i>Local Property Taxes</i>   | 88,391,058                  | 88,391,058                | 76,844,840            | 66,814,396            | 58,428,522            |
| <i>Enrollment Fees</i>  | 17,651,298                  | 17,651,298                | 16,587,462            | 16,120,729            | 15,049,790            |
| <b>Total Base Allocation, COLA &amp; Growth</b>                               | <b>334,065,378</b>          | <b>317,175,166</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>                    |                             |                           | 2,024,929             |                       |                       |
| <i>Lottery Funds</i>  | 8,022,110                   | 6,816,912                 | 6,768,659             | 7,773,240             | 6,609,944             |
| <i>Other General Purpose</i>  | 29,578,538                  | 30,810,676                | 30,615,195            | 52,614,742            | 14,978,004            |
| <i>Restricted/Special Programs Revenue</i>                                    | 65,256,888                  | 130,902,570               | 64,824,976            | 55,948,068            | 44,494,698            |
| <b>Total Other Revenue</b>  | <b>102,857,536</b>          | <b>168,530,158</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>\$ 462,132,003</b>       | <b>\$ 542,230,940</b>     | <b>\$ 446,569,200</b> | <b>\$ 434,754,793</b> | <b>\$ 360,610,006</b> |

| Description  | 2019-20 Tentative<br>Budget | 2018-19 Revised<br>Budget | 2017-18 Actual        | 2016-17 Actual        | 2015-16 Actual        |
|--|-----------------------------|---------------------------|-----------------------|-----------------------|-----------------------|
| <b>Appropriations/Expenditures</b>                           |                             |                           |                       |                       |                       |
| <i>Academic Salaries</i>                                     | \$ 158,899,404              | \$ 165,991,353            | \$ 149,323,470        | \$ 144,295,809        | \$ 134,882,411        |
| <i>Classified Salaries</i>                                   | 95,481,112                  | 101,438,839               | 83,970,474            | 80,842,005            | 74,548,748            |
| <i>Employee Benefits</i>                                     | 103,849,419                 | 111,731,304               | 84,723,323            | 77,840,475            | 64,979,670            |
| <i>Books, Supplies &amp; Materials</i>                       | 6,259,413                   | 18,548,907                | 6,495,299             | 6,306,057             | 5,491,565             |
| <i>Other Operating Expenses</i>                              | 46,957,208                  | 82,144,572                | 38,971,591            | 33,474,414            | 25,927,653            |
| <i>Capital Outlay</i>  | 2,485,929                   | 14,962,576                | 7,338,971             | 6,925,266             | 8,319,037             |
| <i>Interfund Transfers/Other Outgo</i>                       | 20,174,721                  | 22,204,300                | 14,339,725            | 33,006,021            | 11,426,091            |
| <b>Total Appropriations/Expenditures</b>                     | <b>434,107,206</b>          | <b>517,021,851</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                   | 6,383,156                 | 42,153,581            | 34,502,125            | 20,188,144            |
| <i>Restricted</i>  | 4,855,436                   | 2,039,728                 | 5,539,238             | 4,676,380             | 4,095,064             |
| <b>Total Ending Fund Balance</b>                             | <b>28,024,797</b>           | <b>25,209,089</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>\$ 462,132,003</b>       | <b>\$ 542,230,940</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**

|  | 2019-20 Tentative Budget | 2018-19 Revised Budget | 2017-18 Actual      | 2016-17 Actual      | 2015-16 Actual      |
|--|--------------------------|------------------------|---------------------|---------------------|---------------------|
| <b>Beginning Fund Balance</b>                                |                          |                        |                     |                     |                     |
| <i>Uncommitted</i>   | \$ 359,604               | \$ 4,021,945           | \$ 3,954,166        | \$ 3,823,811        | \$ 3,731,951        |
| <b>Total Beginning Fund Balance</b>                          | <b>359,604</b>           | <b>4,021,945</b>       | <b>3,954,166</b>    | <b>3,823,811</b>    | <b>3,731,951</b>    |
| <b>Revenue</b>   |                          |                        |                     |                     |                     |
| <i>Local - Other</i>   | 1,514,900                | 1,803,412              | 1,645,696           | 1,763,128           | 1,613,813           |
| <b>Total Local</b>   | <b>1,514,900</b>         | <b>1,803,412</b>       | <b>1,645,696</b>    | <b>1,763,128</b>    | <b>1,613,813</b>    |
| <b>Interfund Transfers</b>                                   |                          |                        |                     |                     |                     |
| <i>Bookstore Fund</i>  | 564,228                  | 484,500                | 630,388             | 656,332             | 630,388             |
| <i>General Fund</i>  | 10,000                   | 10,000                 | 10,000              | 10,000              | 10,000              |
| <i>Capital Outlay Fund</i>                                   |                          |                        |                     |                     | 30,000              |
| <b>Total Interfund Transfers</b>                             | <b>574,228</b>           | <b>494,500</b>         | <b>640,388</b>      | <b>666,332</b>      | <b>670,388</b>      |
| <b>Total Revenue, Interfund Transfers &amp; Fund Balance</b> | <b>\$ 2,448,732</b>      | <b>\$ 6,319,857</b>    | <b>\$ 6,240,250</b> | <b>\$ 6,253,271</b> | <b>\$ 6,016,152</b> |

|  | 2019-20 Tentative Budget | 2018-19 Revised Budget | 2017-18 Actual      | 2016-17 Actual      | 2015-16 Actual      |
|--|--------------------------|------------------------|---------------------|---------------------|---------------------|
| <b>Appropriations/Expenditures</b>                           |                          |                        |                     |                     |                     |
| <i>Academic Salaries</i>                                     | \$ 2,000                 | \$ 3,269               | \$ 20,448           | \$ 26,324           | \$ 21,171           |
| <i>Classified Salaries</i>                                   | 108,600                  | 306,746                | 159,274             | 204,669             | 160,231             |
| <i>Employee Benefits</i>                                     | 5,105                    | 10,610                 | 12,207              | 15,248              | 10,490              |
| <i>Books, Supplies &amp; Materials</i>                       | 652,611                  | 3,420,508              | 739,127             | 855,537             | 825,652             |
| <i>Other Operating Expenses</i>                              | 1,290,812                | 1,996,365              | 1,142,127           | 1,152,633           | 1,074,037           |
| <i>Capital Outlay</i>  | 5,900                    | 109,612                | (630)               | 4,288               | 2,836               |
| <i>Payments to Students</i>                                  | 22,100                   | 29,983                 | 12,545              | 6,998               | 9,286               |
| <b>Total Appropriations/Expenditures</b>                     | <b>2,087,128</b>         | <b>5,877,093</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>  |                          | 81,160                 | 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>2,000</b>             | <b>83,160</b>          | <b>306,967</b>      | <b>33,408</b>       | <b>88,638</b>       |
| <b>Ending Fund Balance, June 30:</b>                         |                          |                        |                     |                     |                     |
| <i>Uncommitted</i>   | 359,604                  | 359,604                | 3,848,185           | 3,954,166           | 3,823,811           |
| <b>Total Ending Fund Balance</b>                             | <b>359,604</b>           | <b>359,604</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>\$ 2,448,732</b>      | <b>\$ 6,319,857</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  
Capital Outlay Projects Fund**

|  | 2019-20 Tentative Budget | 2018-19 Revised Budget | 2017-18 Actual        | 2016-17 Actual        | 2015-16 Actual       |
|--|--------------------------|------------------------|-----------------------|-----------------------|----------------------|
| <b>Beginning Fund Balance</b>                                |                          |                        |                       |                       |                      |
| <i>Uncommitted</i>   | \$ 13,300,000            | \$ 13,285,969          | \$ 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           |
| <i>Committed</i>   |                          | 101,980,669            | 90,793,910            | 69,763,301            | 65,910,268           |
| <b>Total Beginning Fund Balance</b>                          | <b>13,300,000</b>        | <b>115,266,638</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                | 2,947,596             |                       | 207,000              |
| <i>State Scheduled Maintenance &amp; Special Repairs</i>     |                          | 6,062,248              | 2,093,704             | 2,507,507             | 1,730,448            |
| <i>Proposition 39 Projects</i>                               |                          | 4,843,133              | 1,095,502             | 801,274               | 376,750              |
| <i>Interest Income</i>                                       | 1,806,050                | 1,806,050              | 1,021,270             | 462,669               | 234,353              |
| <i>Sale of Property</i>                                      |                          |                        |                       |                       |                      |
| <i>Other Local Revenue</i>                                   | 360,417                  | 528,973                | 756,257               | 338,909               | 621,749              |
| <b>Total Revenue</b>   | <b>2,166,467</b>         | <b>14,229,982</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> | 12,822,734               | 12,150,355             | 8,050,307             | 26,183,957            | 6,893,006            |
| <i>Other District &amp; College Projects</i>                 | 350,878                  | 2,332,930              | 1,204,992             | 1,542,491             | 1,068,287            |
| <b>Other Funds</b>   | 40,000                   | 871,838                | 527,815               | 370,059               | 494,112              |
| <b>Total Interfund Transfers</b>                             | <b>13,213,612</b>        | <b>15,355,123</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>\$ 28,680,079</b>     | <b>\$ 144,851,743</b>  | <b>\$ 121,777,322</b> | <b>\$ 115,225,357</b> | <b>\$ 90,786,500</b> |
|  |                          |                        |                       |                       |                      |
|  | 2019-20 Tentative Budget | 2018-19 Revised Budget | 2017-18 Actual        | 2016-17 Actual        | 2015-16 Actual       |
| <b>Appropriations/Expenditures</b>                           |                          |                        |                       |                       |                      |
| <i>State Capital Outlay Projects</i>                         | \$ -                     | \$ 989,578             | \$ 2,947,596          | \$ -                  | \$ 207,000           |
| <i>State Scheduled Maintenance and Special Repairs</i>       |                          |                        |                       | 2,507,507             | 1,730,448            |
| <i>Prop39/ARRA SMUD Smart Grid</i>                           |                          | 4,843,133              | 1,095,502             | 801,274               | 376,750              |
| <i>Other Major Construction</i>                              |                          | 9,758,509              | 2,817,714             | 2,694,688             | 826,892              |
| <i>Program Improvement Projects</i>                          | 12,862,734               | 50,354,673             | 3,568,760             | 3,073,341             | 1,154,207            |
| <i>College Projects</i>                                      |                          | 9,801,594              | 1,398,343             | 1,302,355             | 1,306,646            |
| <i>Future Program Improvement Projects</i>                   | 2,416,342                | 53,327,563             | 274,352               |                       | 455,653              |
| <i>College Investments for Future Projects</i>               | 6,050                    | 1,603,237              | 150,103               | 295,625               | 23,834               |
| <i>Projected VAPA Shortfall</i>                              |                          |                        |                       |                       | 1,000,000            |
| <i>Transfers Out to Other Funds</i>                          | 94,953                   | 873,456                | 1,658,403             | 470,688               | 686,579              |
| <b>Total Appropriations/Expenditures</b>                     | <b>15,380,079</b>        | <b>131,551,743</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               | 13,300,000             | 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>   |                          | -                      | 94,580,580            | 90,793,910            | 69,763,301           |
| <b>Total Ending Fund Balance</b>                             | <b>13,300,000</b>        | <b>13,300,000</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>\$ 28,680,079</b>     | <b>\$ 144,851,743</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 M - Inception to Date**

|  | 2019-20 Tentative Budget | 2018-19 Revised Budget | 2017-18 Actual       | 2016-17 Actual       | 2015-16 Actual       | 2014-15 Actual       | 2008-09 thru 2013-14 Actual |
|--|--------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------------|
| <b>Beginning Fund Balance</b>                                |                          |                        |                      |                      |                      |                      |                             |
| <i>Committed</i>   | \$ -                     | \$ 66,477,564          | \$ 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>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>   |                          | 80,000,000             |                      |                      |                      |                      | 190,000,000                 |
| <i>Local - Interest Income</i>                               | 70,000                   | 70,000                 | 142,571              | 137,447              | 76,620               | 91,349               | 824,533                     |
| <b>Total Revenue</b>   | <b>70,000</b>            | <b>80,070,000</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>\$ 70,000</b>         | <b>\$ 146,547,564</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>       |
|  |                          |                        |                      |                      |                      |                      |                             |
|  | 2019-20 Tentative Budget | 2018-19 Revised Budget | 2017-18 Actual       | 2016-17 Actual       | 2015-16 Actual       | 2014-15 Actual       | 2008-09 thru 2013-14 Actual |
| <b>Appropriations/Expenditures</b>                           |                          |                        |                      |                      |                      |                      |                             |
| <i>Bond Projects</i>   | \$ 55,000                | \$ 146,532,564         | \$ 10,712,460        | \$ 13,713,685        | \$ 15,338,846        | \$ 26,489,576        | \$ 113,347,468              |
| <i>Bond Service Costs</i>                                    | 15,000                   | 15,000                 | 7,930                | 1,951                | 5,312                | 3,317                | 12,513                      |
| <b>Total Appropriations/Expenditures</b>                     | <b>70,000</b>            | <b>146,547,564</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>   |                          |                        | 11,639,463           | 22,217,282           | 35,795,470           | 51,063,008           | 274,242,924                 |
| <b>Total Ending Fund Balance</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>\$ 70,000</b>         | <b>\$ 146,547,564</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**

|  | 2019-20 Tentative Budget | 2018-19 Revised Budget | 2017-18 Actual       | 2016-17 Actual       | 2015-16 Actual       | 2014-15 Actual       | 2013-14 Actual       | 2012-13 Actual        |
|--|--------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| <b>Beginning Fund Balance</b>                                |                          |                        |                      |                      |                      |                      |                      |                       |
| <i>Restricted</i>  | \$ 18,613,636            | \$ 21,890,038          | \$ 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>18,613,636</b>        | <b>21,890,038</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>  | 21,843,320               | 15,673,272             | 20,122,745           | 7,100,661            | 13,693,142           | 34,724,314           | 17,785,486           | 15,585,828            |
| <i>Premium on Sale of Bonds</i>                              |                          |                        |                      |                      |                      |                      | 415,655              | 13,169,787            |
| <i>Interest Income</i>                                       | 445,780                  | 386,726                | 195,784              | 105,057              | 414,960              | 69,248               | 163,192              | 88,537                |
| <b>Total Local</b>   | <b>22,289,100</b>        | <b>16,059,998</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>\$ 40,902,736</b>     | <b>\$ 37,950,036</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> |

|  | 2019-20 Tentative Budget | 2018-19 Revised Budget | 2017-18 Actual       | 2016-17 Actual       | 2015-16 Actual       | 2014-15 Actual       | 2013-14 Actual       | 2012-13 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>                              | 15,050,000               | 11,550,000             | 8,635,000            | 7,770,000            | 7,540,000            | 6,805,000            | 7,490,000            | 6,415,000             |
| <i>Bond Interest Expense</i>                                 | 7,235,050                | 7,782,350              | 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>                           | 4,050                    | 4,050                  | 700                  | 1,875                | 2,202                | 39,023               | 386,647              | 698,950               |
| <b>Total Appropriations/Expenditures</b>                     | <b>22,289,100</b>        | <b>19,336,400</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               | 18,613,636             | 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>18,613,636</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>\$ 40,902,736</b>     | <b>\$ 37,950,036</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**

|  | 2019-20<br>Tentative<br>Budget | 2018-19<br>Revised<br>Budget | 2017-18 Actual       | 2016-17 Actual       | 2015-16<br>Actual    | 2014-15 Actual       | 2013-14 Actual       | 2012-13 Actual       |
|--|--------------------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Beginning Fund Balance</b>                                |                                |                              |                      |                      |                      |                      |                      |                      |
| <i>Restricted</i>  | \$ 11,046,529                  | \$ 11,550,087                | \$ 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>11,046,529</b>              | <b>11,550,087</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>  | 14,902,052                     | 14,181,650                   | 8,665,330            | 11,932,756           | 6,569,970            | 13,410,356           | 7,365,878            | 8,770,187            |
| <i>Premium on Sale of Bonds</i>                              |                                |                              |                      |                      |                      |                      | 4,222,726            | 11,048               |
| <i>Interest Income</i>                                       | 304,123                        | 299,698                      | 80,031               | 32,802               | 18,003               | 9,759                | 5,785                |                      |
| <b>Total Revenue</b>   | <b>15,206,175</b>              | <b>14,481,348</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>\$ 26,252,704</b>           | <b>\$ 26,031,435</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> |

|  | 2019-20<br>Tentative<br>Budget | 2018-19<br>Revised<br>Budget | 2017-18 Actual       | 2016-17 Actual       | 2015-16<br>Actual    | 2014-15 Actual       | 2013-14 Actual       | 2012-13 Actual       |
|--|--------------------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Appropriations/Expenditures</b>                           |                                |                              |                      |                      |                      |                      |                      |                      |
| <i>Bond Principal Repayment</i>                              | \$ 5,625,000                   | \$ 5,280,000                 | \$ 2,005,000         | \$ 1,715,000         | \$ 1,450,000         | \$ 320,000           | \$ 3,825,000         | \$ 5,600,000         |
| <i>Bond Interest Expense</i>                                 | 9,578,575                      | 9,702,306                    | 8,354,863            | 8,435,062            | 8,503,663            | 8,799,248            | 6,319,472            | 5,947,971            |
| <i>Bond Issuance/Service Costs</i>                           | 2,600                          | 2,600                        | 280                  | 750                  | 734                  | 20,319               | 1,098,619            | 282                  |
| <b>Total Appropriations/Expenditures</b>                     | <b>15,206,175</b>              | <b>14,984,906</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                     | 11,046,529                   | 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>11,046,529</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>\$ 26,252,704</b>           | <b>\$ 26,031,435</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**

|  | 2019-20 Tentative Budget | 2018-19 Revised Budget | 2017-18 Actual      | 2016-17 Actual    | 2015-16 Actual      |
|--|--------------------------|------------------------|---------------------|-------------------|---------------------|
| <b>Beginning Fund Balance</b>                                |                          |                        |                     |                   |                     |
| <i>Committed</i>   | \$ 22,239                | \$ 968,570             | \$ 364,447          | \$ 107,121        | \$ 4,298,008        |
| <b>Total Beginning Fund Balance</b>                          | <b>22,239</b>            | <b>968,570</b>         | <b>364,447</b>      | <b>107,121</b>    | <b>4,298,008</b>    |
| <b>Revenue</b>   |                          |                        |                     |                   |                     |
| <i>Local - Interest Income</i>                               | 40,000                   | 66,100                 | 148,405             | 29,024            | 54,658              |
| <b>Total Revenue</b>   | <b>40,000</b>            | <b>66,100</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             |
| <i>Capital Outlay Projects Fund</i>                          |                          |                        | 214,598             | 211,681           | 182,994             |
| <b>Total Interfund Transfers In</b>                          | <b>-</b>                 | <b>-</b>               | <b>534,598</b>      | <b>531,681</b>    | <b>502,994</b>      |
| <b>Total Revenue, Interfund Transfers &amp; Fund Balance</b> | <b>\$ 62,239</b>         | <b>\$ 1,034,670</b>    | <b>\$ 1,047,450</b> | <b>\$ 667,826</b> | <b>\$ 4,855,660</b> |

|  | 2019-20 Tentative Budget | 2018-19 Revised Budget | 2017-18 Actual      | 2016-17 Actual    | 2015-16 Actual      |
|--|--------------------------|------------------------|---------------------|-------------------|---------------------|
| <b>Appropriations/Expenditures</b>                           |                          |                        |                     |                   |                     |
| <i>Bond Principal Repayment</i>                              | \$ -                     | \$ 440,000             | \$ 250,000          | \$ 240,000        | \$ 4,480,000        |
| <i>Bond Interest Expense</i>                                 |                          | 18,562                 | 39,223              | 48,583            | 249,189             |
| <i>Bond Service Costs</i>                                    |                          | 1,650                  | 1,150               | 1,350             | 1,350               |
| <b>Total Appropriations/Expenditures</b>                     | <b>-</b>                 | <b>460,212</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                   | 552,219                | 152,814             | 13,446            | 18,000              |
| <b>Total Interfund Transfers Out</b>                         | <b>40,000</b>            | <b>552,219</b>         | <b>152,814</b>      | <b>13,446</b>     | <b>18,000</b>       |
| <b>Ending Fund Balance, June 30:</b>                         |                          |                        |                     |                   |                     |
| <i>Committed</i>   | 22,239                   | 22,239                 | 604,263             | 364,447           | 107,121             |
| <b>Total Ending Fund Balance</b>                             | <b>22,239</b>            | <b>22,239</b>          | <b>604,263</b>      | <b>364,447</b>    | <b>107,121</b>      |
| <b>Total Appropriations/Expenditures/Ending Fund Balance</b> | <b>\$ 62,239</b>         | <b>\$ 1,034,670</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 2019-20 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 nearly 77% of total General Fund revenues and approximately 90% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly \$334.1 million will be received from these sources in 2019-20. The Z budget TCR level is \$16.9 million higher than the 2018-19's \$317.2 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 2019-20.

### ***C. State Revenues***

Unrestricted State revenues account for approximately 6% of the total General Fund budget. These revenues do not include general state apportionment, accounted for in Base, COLA and Growth. Major revenues from the State in this classification are unrestricted lottery funds, apprenticeship, and part-time faculty compensation. Total State revenues projected for 2019-20 are \$27.3 million, an increase from the 2018-19 final budget due primarily to a projected increase in funding for 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 nearly \$10.2 million for 2019-20, a decrease from the \$10.8 million recorded for 2018-19.

### **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 \$113,672.

### **F. Restricted Revenues**

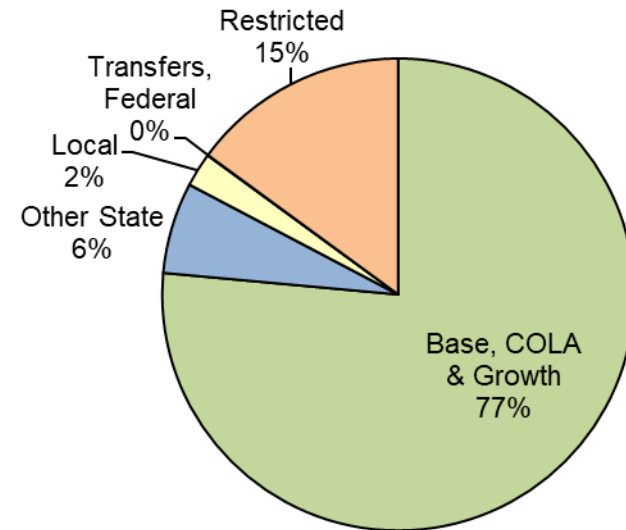
Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as well as revenues derived from parking fees and fines and the health service fee. Parking revenues are restricted solely for the operation, maintenance and expansion of the District's parking lots. Parking revenues for 2019-20, including the assessment for the universal transit pass program, are projected at \$7.3 million.

Total restricted Federal revenues projected for 2019-20 are nearly \$8.0 million, a decrease of \$11.7 million from 2018-19. 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 32% of total Federal restricted funds. Federal Work Study revenues are also in restricted General Fund and are estimated at \$1.8 million for 2019-20. 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 2019-20 are currently estimated at \$47.6 million, a decrease of \$51.9 million from 2018-19. The primary State programs are for the enhancement and expansion of student services at the colleges. These programs represent 71% of the total State restricted funds including: Student Equity and Achievement, EOPS, CARE, DSPS, CalWORKS and BFAP.

Restricted local revenues projected for 2019-20 will be budgeted when awarded or carried forward from 2018-19. The revenues projected for 2018-19 are \$3.4 million. Restricted local revenues are primarily grants and donations as well as contracts administered by the Training Source.

**2019-120 GENERAL FUND BUDGET BY REVENUE SOURCE**





# General Fund Financial Data Summary

## **APPROPRIATIONS SUMMARY**

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

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

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

### **A. Academic Salaries**

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Tentative Budget, \$148 million is appropriated for academic salaries. This is 37% of the total appropriations.

A consideration in the budget process is the “50% Law” requiring at least 50% of the current expense of education be for salaries and benefits of classroom instructors. The District reported instructional salaries and benefit costs at 52.40% of the total current expense of

education for 2017-18. The 2018-19 report, to be filed in October 2019, 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. 2019-20 appropriations for classified salaries are \$86.2 million. This accounts for 21% of the District’s General Fund expenditures.

### **C. Employee Benefits**

Employee benefits, object code series 3000, represent all expenditures for the employer’s share of contributions to retirement plans, as well as costs for health and welfare benefits for current employees and their dependents.

The budget projects \$103,7 million will be expended on employee benefits in 2019-20, accounting for 26% of the 2019-20 budget. Employee benefits are generally segregated into two primary categories: 1) health and welfare benefits; 2) retirement benefits.

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



# General Fund Financial Data Summary

Each employee group's compensation formula includes a provision to fund increases in the District's contribution toward medical and dental premiums. Employees may choose from multiple plans with the District funding the premium cost up to the level of the district contribution as established between the District and their unit. If an employee selects a plan with a premium higher than the district contribution, the difference is paid by the employee. There is an increase of \$124.65/month in health insurance premiums for 2019-20 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 2019-20 premiums for health and welfare benefits as well as statutory benefits.

## Health & Welfare Benefits

|                       |                                  |
|-----------------------|----------------------------------|
| Health Insurance      | \$1,522.16/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         | 16.70%  |
| PERS         | 20.80%  |
| 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 \$6.3 million will be expended in 2019-20 on supplies and materials nearly 2% of the 2019-20 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 2018-19, comparisons across the two years are difficult.



# General Fund Financial Data Summary

## E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At tentative, approximately \$47 million is budgeted, representing 11% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

## F. Capital Outlay

Capital Outlay is used to record amounts paid for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$5,000 for capital outlay items. At tentative budget, approximately \$2.5 million is appropriated for Capital Outlay, which is less than 1% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

## G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At tentative budget, it is projected that nearly \$7.4 million will be transferred in 2019-20, around 2% of the total General Fund expenditures.

## H. Program and Other Improvements

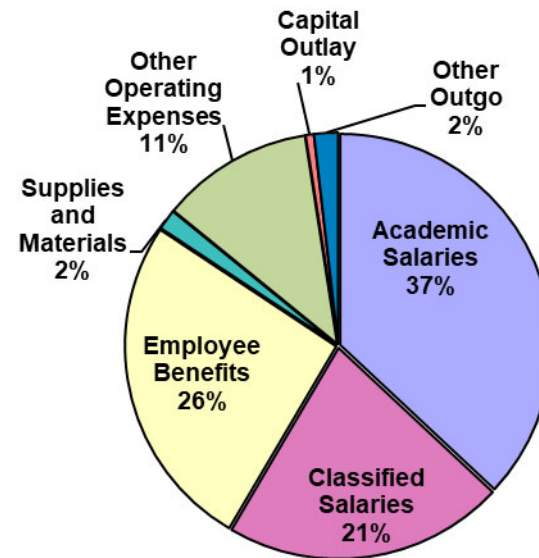
As described earlier, these appropriations are reserved until the end of the fiscal year when revenues can be reasonably determined as

well as the related costs. The appropriation for 2019-20 is \$33.1 million.

## 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.

2019-20 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

|   | <b>Adopted Budget<br/>Revised Z Budget<br/>Maximum Funding<br/>2018-2019</b> | <b>Tentative Budget<br/>Z Budget<br/>Maximum Funding<br/>2019-2020</b> |
|---|--|--|
| <b>BEGINNING FUND BALANCE, JULY 1:</b>  |  |  |
| Uncommitted   | \$ 16,786,205  | \$ 16,786,205  |
| Committed   | 32,883,156   | 6,383,156  |
| Restricted  | 6,856,255  | 2,039,728  |
| Total Beginning Fund Balance  | 56,525,616   | 25,209,089   |
| <b>GENERAL PURPOSE REVENUE:</b>   |  |  |
| Base Allocation, COLA & Growth (Total Computational Revenue):                 |  |  |
| State Apportionment & Education Protection Account (EPA) Funds                | 195,130,032  | 204,444,994  |
| Cost of Living Adjustment (COLA) Net of Shift - 2018-19 2.71%; 2019-20, 3.26% | 4,552,839  | 6,687,816  |
| FTES Above No Shift (One-Time Only)   | 6,687,816  |  |
| Funding Increase (SCFF increases in FTES, Outcomes & Demographics)            |  | 16,890,212   |
| New Faculty Funding   | 4,762,123  |  |
| Local Property Taxes  | 88,391,058   | 88,391,058   |
| Enrollment Fees, 98%: 2018-19 & 2019-20, \$46/unit                            | 17,651,298   | 17,651,298   |
| Total Apportionment, Property Taxes & Enrollment Fees                         | 317,175,166  | 334,065,378  |
| Federal:  |  |  |
| Veteran's Education   | 25,000   | 25,000   |
| Total Federal   | 25,000   | 25,000   |
| State:  |  |  |
| Lottery Funds (2018-19, \$144/FTES; 2019-20, \$151/FTES)                      | 6,816,912  | 8,022,110  |
| Apprenticeship Programs   | 6,094,610  | 6,094,610  |
| Part-Time Faculty Compensation  | 1,134,445  | 1,134,445  |
| Other, including Mandated Costs Block Grant                                   | 12,046,230   | 12,046,230   |
| Total State   | 26,092,197   | 27,297,395   |
| Local:  |  |  |
| Non-Resident/International Student Tuition                                    | 5,497,939  | 5,102,444  |
| Interest income   | 1,026,000  | 1,026,000  |
| Community Services  | 1,213,218  | 1,017,210  |
| Student Fees & Fines  | 1,122,700  | 1,122,700  |
| Other, including Interest & Enrollment Fee 2%                                 | 1,896,227  | 1,896,227  |
| Total Local   | 10,756,084   | 10,164,581   |
| <b>OTHER:</b>   |  |  |
| Interfund Transfers In  | 744,088  | 103,453  |
| Donations/Other   | 10,219   | 10,219   |
| Total Interfund Transfers/Donations/Other                                     | 754,307  | 113,672  |
| <b>TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS</b>                            | <b>\$ 354,802,754</b>  | <b>\$ 371,666,026</b>  |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

|   | Adopted Budget<br>Revised Z Budget<br>Maximum Funding<br>2018-2019 | Tentative Budget<br>Z Budget<br>Maximum Funding<br>2019-2020 |
|---|--|--|
| <b>RESTRICTED REVENUE:</b>  |  |  |
| Student Parking & Transit Fees and Parking Fines  | \$ 7,183,836   | \$ 7,266,910   |
| Health Services Fee   | 1,200,000  | 2,400,000  |
| <b>Total Restricted</b>   | <b>\$ 8,383,836</b>  | <b>\$ 9,666,910</b>  |
| <br><b>SPECIAL PROGRAMS:</b>  |  |  |
| <b>Federal:</b>   |  |  |
| Perkins 1C  | \$ 2,694,860   | \$ 2,540,253   |
| Career Technical Education (CTE) Transitions  | 165,508  | 157,233  |
| Federal Work Study (FWS)  | 1,850,000  | 1,841,107  |
| Temporary Assistance to Needy Families (TANF)   | 399,969  | 381,816  |
| Workability III - Department of Rehabilitation (DOR) Cooperative                                | 212,372  | 211,463  |
| Child Development Training Consortium (CDTC)  | 82,772   | -  |
| Foster Care Program   | 177,382  | 200,378  |
| US Dept of Labor - Northern California Community Colleges American Apprenticeship Initiative    | 4,180,183  | 158,946  |
| Hispanic Serving Institutions   | 2,911,866  | 309,910  |
| College to Careers (DOR)  | 250,000  | 250,000  |
| Foundation for California Community Colleges (FCCC) Fresh Success Employment & Training         | 295,276  | -  |
| US Dept of Education - TRIO Student Support Services & Program Journey                          | 263,953  | 125,402  |
| US Dept of Education - TRIO Student Support Svcs - Science, Tech, Engineering & Math(STEM)      | 339,166  | 94,115   |
| US Dept of Education - TRIO Veterans Project  | 346,562  | 118,528  |
| US Dept of Education - TRIO Natomas, San Juan, Twin Rivers                                      | 1,575,371  | 376,020  |
| US Dept of Education - TRIO Upward Bound (UPBD)   | 1,790,626  | 556,586  |
| US Dept of Education - Strengthening Institutions   | 929,090  | 318,786  |
| US Dept of Education - Asian & Native American Pacific Islander-Serving Institutions (AANAPISI) | 706,954  | 291,278  |
| New World of Work   | 14,312   | -  |
| Youth Empowerment Strategies For Success (YESS) - Independent Living Program (ILP)              | 22,500   | 21,375   |
| State Trade & Export Promotion Project (STEP)   | 273,760  | -  |
| California Math Readiness Challenge   | 35,212   | -  |
| Open Textbook Pilot Program   | 100,090  | -  |
| <b>Total Federal</b>  | <b>\$ 19,617,784</b>   | <b>\$ 7,953,196</b>  |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

|  | <b>Adopted Budget<br/>Revised Z Budget<br/>Maximum Funding<br/>2018-2019</b> | <b>Tentative Budget<br/>Z Budget<br/>Maximum Funding<br/>2019-2020</b> |
|--|--|--|
| <b>State:</b>  |  |  |
| Extended Opportunity Programs and Services (EOPS)                                  | \$ 4,156,925   | \$ 3,947,684   |
| Cooperative Agencies Resources for Education Programs (CARE)                       | 679,216  | 637,902  |
| Disabled Student Programs and Services (DSPS)                                      | 5,291,212  | 4,909,774  |
| Student Success and Support Program (SSSP)   | 14,451,291   | -  |
| Student Equity & Achievement Program   | 6,415,172  | 19,229,454   |
| Board of Governors Financial Assistance Program Admin Allowance (BFAP)             | 2,863,166  | 2,720,008  |
| California Work Opportunity & Responsibility to Kids (CalWORKs)                    | 2,480,557  | 2,354,684  |
| Basic Skills Initiative (BSI)  | 6,166,278  | -  |
| Hunger Free Campus   | 519,377  | -  |
| Innovation & Effectiveness (IEPI)  | 395,685  | -  |
| Awards for Innovation in Higher Education  | 1,339,877  | -  |
| Guided Pathways  | 2,809,845  | 345,968  |
| Mathematics, Engineering, Science Achievement (MESA)                               | 80,337   | 70,789   |
| Economic Workforce Development (EWD) Center International Trade Development (CITD) | 131,057  | 81,172   |
| EWD Statewide Centers of Excellence (CTXL) Hub                                     | 471,469  | 299,516  |
| Career Technical Education (CTE) Grants  | 637,282  | 129,109  |
| Foster and Kinship Care Education (FKCE)   | 2,216,043  | 926,964  |
| Staff Diversity  | 89,265   | -  |
| Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2                            | 386,339  | 359,976  |
| Deputy Sector Navigator (DSN): Health  | 769,501  | 219,115  |
| Lottery (Restricted, Proposition 20)   | 2,045,443  | 2,815,708  |
| State Instructional Equipment Funds (SIEF)   | 1,320,186  | -  |
| California Apprenticeship Initiative New Innovation Grant Program                  | 406,434  | 158,946  |
| Inmate Education Pilot Program   | 57,070   | -  |
| Galt High School - Central Region Agricultural Education Career Pathways (CRAECP)  | 13,978   | -  |
| STREAM Pathway (Science, Technology, Reading/Language, Engineering, Arts & Math)   | 56,533   | -  |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

|  | <b>Adopted Budget<br/>Revised Z Budget<br/>Maximum Funding<br/>2018-2019</b> | <b>Tentative Budget<br/>Z Budget<br/>Maximum Funding<br/>2019-2020</b> |
|--|--|--|
| <b>State Continued:</b>                              |  |  |
| Proposition 39 Program Improvement                   | 275,091  | -  |
| Maker Space  | 10,000   | -  |
| Innovation Maker                                     | 799,477  | -  |
| Diversity in Engineering                             | 31,676   | -  |
| California Prison Industry Authority - Culinary Arts | 63,200   | -  |
| Middle College High School                           | 100,000  | 95,000   |
| Nurse Special Training                               | 114,441  | -  |
| Advanced Imaging Modalities                          | 334,524  | -  |
| Strong Workforce Program (SWP)                       | 20,297,338   | 4,265,521  |
| Set-Aside Fiscal Agent                               | 14,300,776   | -  |
| Re-Emerging Scholars                                 | 50,000   | -  |
| AB19 California College Promise                      | 1,761,744  | 3,500,000  |
| Certified Nursing Assistant Program                  | 57,500   | -  |
| Projects in Common                                   | 300,667  | 121,057  |
| Veterans Resource Center                             | 1,098,582  | 251,374  |
| New World of Work                                    | 39,500   | -  |
| California Healthcare Workforce                      | 40,000   | -  |
| Agriculture Business Microsoft                       | 20,000   | -  |
| Campus Safety at Community Colleges                  | 101,534  | -  |
| Innovative Paths to Public Service (IPPS)            | 36,168   | -  |
| Mental Health Support                                | 818,165  | -  |
| Financial Aid - Technology                           | 617,064  | 166,776  |
| California Apprenticeship Initiative                 | 500,000  | -  |
| CAI New & Innovative Grant Program                   | 700,000  | -  |
| CAI Agriculture & Rural Areas                        | 499,264  | -  |
| Avenue E Scholarly Award                             | 18,367   | -  |
| Fermentation Science                                 | 20,000   | -  |
| CE Marketing Campaign                                | 153,432  | -  |
| Other State  | 50,929   | -  |
| <b>Total State</b>                                   | <b>\$ 99,458,977</b>   | <b>\$ 47,606,497</b>   |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

|  | <b>Adopted Budget<br/>Revised Z Budget<br/>Maximum Funding<br/>2018-2019</b> | <b>Tentative Budget<br/>Z Budget<br/>Maximum Funding<br/>2019-2020</b> |
|--|--|--|
| <b>Local:</b>  |  |  |
| Training Source Contracts  | \$ 2,151,788   | \$ -   |
| Central Valley New Car Dealers Association (CVNCDA)                | 27,046   | -  |
| Ethics Symposium - CRC - Wagenlis                                  | 20,656   | -  |
| Sacramento Municipal Utilities District (SMUD)                     | 50,327   | -  |
| Umoja Small Business Community Program                             | 48,000   | -  |
| Mathematics, Engineering, Science Achieve (MESA)/Teichert LRCCD    | 8,125  | -  |
| Foundation Grants & Gifts  | 221,818  | -  |
| Nursing Grants Emergency Funds                                     | 17,141   | -  |
| Sutter Nursing Program   | 148,197  | -  |
| University of California Davis Programs                            | 6,135  | -  |
| Center for International Trade Development (CITD) Program Income   | 80,699   | -  |
| Comprehensive Approaches to Raising Education Standards (CARES)    | 7,500  | -  |
| Statewide Academic Senate  | 78,172   | -  |
| ARC Instructionally Related Trust                                  | 25,297   | -  |
| SCC Instructionally Related Trust                                  | 43,731   | -  |
| SCC Scholarship and Loan   | 13,500   | 18,000   |
| Information Communication Technology Pathways                      | 15,000   | -  |
| Dorothy Rupe Foundation  | 13,605   | 12,285   |
| Sacramento Metropolitan Arts Commission (SMAC) Cultural Arts       | 6,774  | -  |
| Guardian Financial Literacy Learning and Money Management For Life | 68,999   | -  |
| Veteran Student Emergency Fund                                     | 27,458   | -  |
| West Sacramento Promise Program                                    | 48,293   | -  |
| Wellness Program   | 16,312   | -  |
| EDC Veterans Support   | 40,000   | -  |
| Face to Face El Centro   | 88,000   | -  |
| Ford Assets Program  | 10,000   | -  |
| Other Local  | 15,238   | -  |
| <b>Total Local</b>   | <b>\$ 3,441,973</b>  | <b>\$ 30,285</b>   |
| <b>TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS</b>                  | <b>130,902,570</b>   | <b>65,256,888</b>  |
| <b>TOTAL GENERAL FUND REVENUE AND TRANSFERS</b>                    | <b>485,705,324</b>   | <b>436,922,914</b>   |
| <b>TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE</b>         | <b>\$ 542,230,940</b>  | <b>\$ 462,132,003</b>  |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET (X, Y, Z)

|   | <b>Adopted Budget<br/>Revised Z Budget<br/>Maximum Funding<br/>2018-2019</b> | <b>Tentative Budget<br/>Z Budget<br/>Maximum Funding<br/>2019-2020</b> |
|---|--|--|
| <b>APPROPRIATIONS:</b>                                |  |  |
| 1000 Academic Salaries                                | \$157,888,932  | \$ 148,272,676   |
| 2000 Classified Salaries                              | 96,051,628   | 86,186,324   |
| 3000 Employee Benefits                                | 114,499,568  | 103,679,651  |
| 4000 Books, Supplies & Materials                      | 18,568,907   | 6,259,413  |
| 5000 Other Operating Expenses                         | 89,306,231   | 46,804,416   |
| 6000 Capital Outlay                                   | 14,962,576   | 2,485,929  |
| 7000 Other Outgo:                                     |  |  |
| Interfund Transfers:                                  |  |  |
| Capital Outlay Projects Fund                          | 5,332,936  | 350,878  |
| Other Funds   | 7,721,015  | 7,001,109  |
| <b>TOTAL APPROPRIATIONS AND TRANSFERS</b>             | <b>504,331,793</b>   | <b>401,040,396</b>   |
| Program and Other Improvements                        |  |  |
| Minimum (X Budget)                                    | 4,569,110  | 13,538,268   |
| Mid-range Funding-Incremental                         |  |  |
| Increase (Y Budget)                                   | 974,677  | 6,721,308  |
| Maximum Funding-Incremental                           |  |  |
| Increase (Z Budget)                                   | 7,146,271  | 12,807,234   |
| Total Program & Other Improvements                    | 12,690,058   | 33,066,810   |
| ENDING FUND BALANCE, June 30                          |  |  |
| 9700 Uncommitted                                      | 16,786,205   | 16,786,205   |
| 9700 Committed  | 6,383,156  | 6,383,156  |
| 9700 Restricted                                       | 2,039,728  | 4,855,436  |
| <b>TOTAL ENDING FUND BALANCE</b>                      | <b>25,209,089</b>  | <b>28,024,797</b>  |
| <b>TOTAL APPROPRIATIONS &amp; ENDING FUND BALANCE</b> | <b>\$ 542,230,940</b>  | <b>\$ 462,132,003</b>  |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET (X, Y, Z)

| DESCRIPTION  | 2018-2019<br>REVISED<br>Z BUDGET<br>MAXIMUM | 2019-2020<br>X BUDGET<br>MINIMUM<br>FUNDING | 2019-2020<br>Y BUDGET<br>MID-RANGE<br>FUNDING | 2019-2020<br>Z BUDGET<br>MAXIMUM<br>(OPTIMISTIC) |
|--|---|---|---|--|
| <b>BEGINNING FUND BALANCE, JULY 1:</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                                   | 2,039,728                                   | 2,039,728                                     | 2,039,728  |
| Total Beginning Fund Balance   | 56,525,616                                  | 25,209,089                                  | 25,209,089                                    | 25,209,089                                       |
| <b>REVENUES:</b>   |   |   |   |  |
| Apportionment & Educational Protection Account (EPA), deficated<br>Base Augmentation | 199,892,155                                 | 204,444,994                                 | 204,444,994                                   | 204,444,994                                      |
| COLA On-Going, 2018-19, 2.71%; 2019-20, 3.26%  | 4,552,839                                   | 13,484,643                                  | 13,484,643                                    | 13,484,643                                       |
| FTES Above No Shift (One-Time Only)  | 6,687,816                                   | (6,796,827)                                 | (6,796,827)                                   | (6,796,827)                                      |
| Funding above 2018-19 final (potential mix of on-going and OTO)                      |   |   | 5,144,033                                     | 16,890,212                                       |
| Enrollment Fee and Property Taxes  | 106,042,356                                 | 106,042,356                                 | 106,042,356                                   | 106,042,356                                      |
| Base Allocation, COLA & Growth (SB361)   | 317,175,166                                 | 317,175,166                                 | 322,319,199                                   | 334,065,378                                      |
| <b>Lottery Revenue:</b>  |   |   |   |  |
| Base Revenue   | 5,900,000                                   | 5,900,000                                   | 5,900,000                                     | 5,900,000  |
| Adjust Revenue to \$151/FTES (Z Budget)  | 916,912                                     |   | 1,061,055                                     | 2,122,110  |
| Total Lottery Revenue  | 6,816,912                                   | 5,900,000                                   | 6,961,055                                     | 8,022,110  |
| Non-Resident/International Student Tuition   | 5,497,939                                   | 5,102,444                                   | 5,102,444                                     | 5,102,444  |
| Part-Time Faculty Compensation/New Faculty Hires                                     | 1,134,445                                   | 1,134,445                                   | 1,134,445                                     | 1,134,445  |
| Community Services   | 1,213,218                                   | 1,017,210                                   | 1,017,210                                     | 1,017,210  |
| Other Income, including Interfund Transfers  | 22,965,074                                  | 21,808,219                                  | 22,324,439                                    | 22,324,439                                       |
| Total Other General Purpose  | 30,810,676                                  | 29,062,318                                  | 29,578,538                                    | 29,578,538                                       |
| Total General Purpose Revenue  | 354,802,754                                 | 352,137,484                                 | 358,858,792                                   | 371,666,026                                      |
| Special Program Revenue  | 130,902,570                                 | 65,256,888                                  | 65,256,888                                    | 65,256,888                                       |
| Total Revenue  | 485,705,324                                 | 417,394,372                                 | 424,115,680                                   | 436,922,914                                      |
| <b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>                                      | <b>\$ 542,230,940</b>                       | <b>\$ 442,603,461</b>                       | <b>\$ 449,324,769</b>                         | <b>\$ 462,132,003</b>                            |
| <b>APPROPRIATIONS:</b>   |   |   |   |  |
| Operational Level  | \$ 504,331,793                              | \$ 401,040,396                              | \$ 401,040,396                                | \$ 401,040,396                                   |
| Program and Salary Improvement   | 12,690,058                                  | 13,538,268                                  | 20,259,576                                    | 33,066,810                                       |
| Total Appropriations   | 517,021,851                                 | 414,578,664                                 | 421,299,972                                   | 434,107,206                                      |
| <b>ENDING FUND BALANCE, JUNE 30:</b>   |   |   |   |  |
| Uncommitted  | 16,786,205                                  | 16,786,205                                  | 16,786,205                                    | 16,786,205                                       |
| Committed  | 6,383,156                                   | 6,383,156                                   | 6,383,156                                     | 6,383,156  |
| Restricted   | 2,039,728                                   | 4,855,436                                   | 4,855,436                                     | 4,855,436  |
| Total Ending Fund Balance  | 25,209,089                                  | 28,024,797                                  | 28,024,797                                    | 28,024,797                                       |
| <b>TOTAL APPROPRIATIONS &amp; ENDING FUND BALANCE</b>                                | <b>\$ 542,230,940</b>                       | <b>\$ 442,603,461</b>                       | <b>\$ 449,324,769</b>                         | <b>\$ 462,132,003</b>                            |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND SUMMARY BY LOCATION  
2018-2019 ADOPTED BUDGET, AS REVISED  
2019-2020 TENTATIVE BUDGET

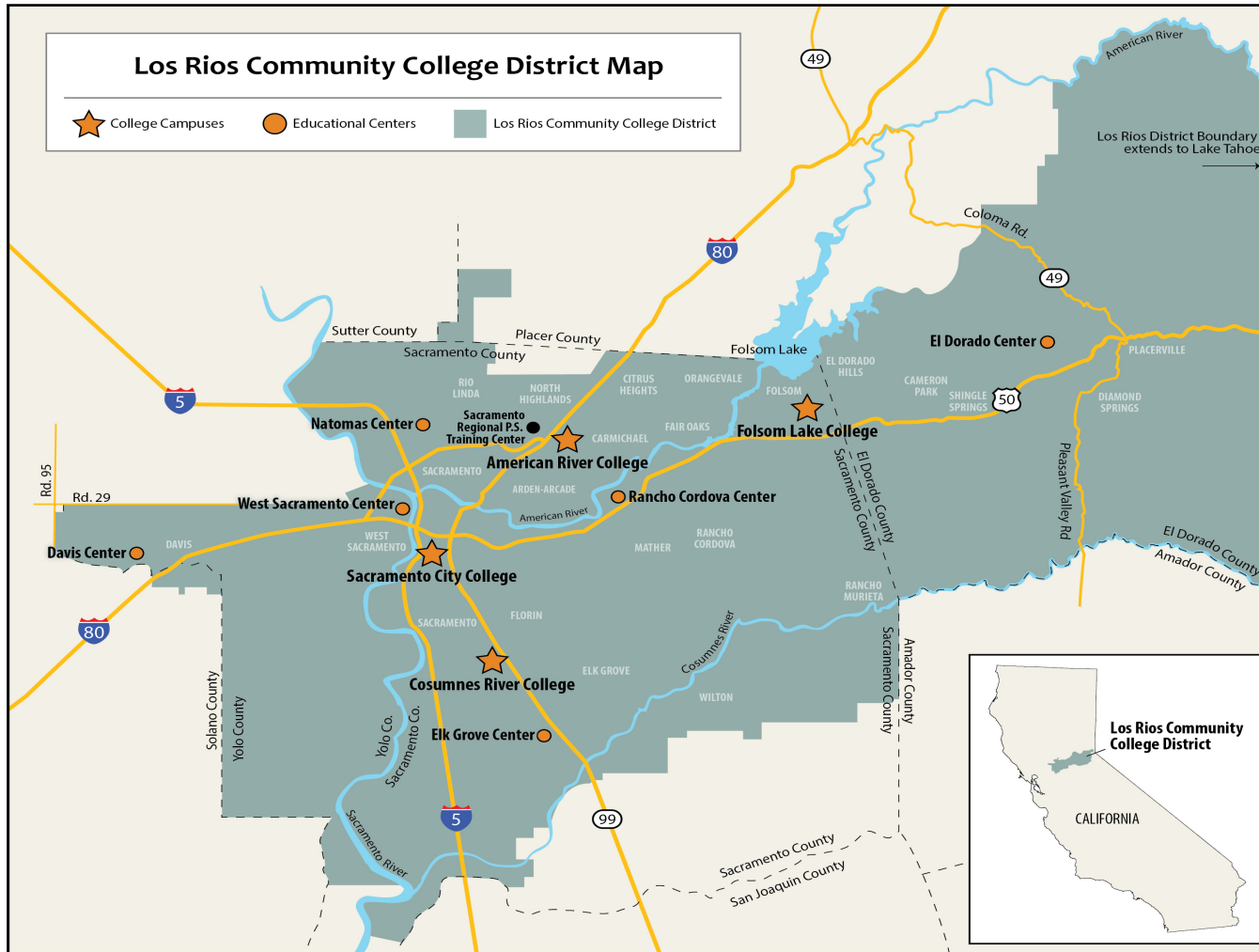
|   | <u>Full-Time<br/>Equivalent (FTE)</u>   |   | <u>Z BUDGET<br/>REVISED<br/>2018-2019</u> | <u>TENTATIVE BUDGET<br/>MAXIMUM FUNDING<br/>(Z Budget)<br/>2019-2020</u> |
|---|---|---|---|--|
|   | <u>BUDGET<br/>REVISED<br/>2018-2019</u> | <u>TENTATIVE<br/>BUDGET<br/>2019-2020</u> |   |  |
| BEGINNING FUND BALANCE, JULY 1:                 |   |   |   |  |
| Uncommitted                                     |   |   | \$ 16,786,205                             | \$ 16,786,205  |
| Committed                                       |   |   | 32,883,156                                | 6,383,156  |
| Restricted                                      |   |   | <u>6,856,255</u>                          | <u>2,039,728</u>   |
| TOTAL BEGINNING FUND BALANCE                    |   |   | <u>56,525,616</u>                         | <u>25,209,089</u>  |
| REVENUE:  |   |   |   |  |
| General Purpose Revenue                         |   |   | 354,802,754                               | 371,666,026  |
| Restricted/Special Programs Revenue             |   |   | <u>130,902,570</u>                        | <u>65,256,888</u>  |
| TOTAL REVENUE                                   |   |   | <u>485,705,324</u>                        | <u>436,922,914</u>   |
| TOTAL REVENUE AND BEGINNING FUND BALANCE        |   |   | <u>\$ 542,230,940</u>                     | <u>\$ 462,132,003</u>  |
| APPROPRIATIONS:                                 |   |   |   |  |
| American River College                          | 1,046.18                                | 1,035.24                                  | 135,438,438                               | 104,844,636  |
| Cosumnes River College                          | 549.36                                  | 545.14                                    | 61,157,849                                | 48,828,762   |
| Folsom Lake College                             | 345.16                                  | 350.88                                    | 37,921,400                                | 32,457,368   |
| Sacramento City College                         | 846.50                                  | 839.21                                    | 94,544,598                                | 75,175,206   |
| District Office                                 | 89.24                                   | 89.84                                     | 9,282,954                                 | 9,061,198  |
| District Support                                | 214.65                                  | 219.95                                    | 178,676,612                               | 163,740,036  |
| TOTAL APPROPRIATIONS                            | <u>3,091.09</u>                         | <u>3,080.26</u>                           | <u>517,021,851</u>                        | <u>434,107,206</u>   |
| ENDING FUND BALANCE, JUNE 30:                   |   |   |   |  |
| Uncommitted                                     |   |   | 16,786,205                                | 16,786,205   |
| Committed                                       |   |   | 6,383,156                                 | 6,383,156  |
| Restricted                                      |   |   | <u>2,039,728</u>                          | <u>4,855,436</u>   |
| TOTAL ENDING FUND BALANCE                       |   |   | <u>25,209,089</u>                         | <u>28,024,797</u>  |
| TOTAL APPROPRIATIONS<br>AND ENDING FUND BALANCE |   |   | <u>\$ 542,230,940</u>                     | <u>\$ 462,132,003</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 appropriations for the 2018-19 year and appropriations for the 2019-20 year. These schedules are followed by an explanation of the budget guideline values used in categorizing appropriations.





LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                         | FULL-TIME EQUIVALENT (FTE) |                 | APPROPRIATIONS     |                    |
|------------------|--|----------------------------|-----------------|--------------------|--------------------|
|                  |  | FY2019                     | FY2020          | FY2019             | FY2020             |
|                  | <b><u>ADMINISTRATORS</u></b>                         |                            |                 |                    |                    |
| 011A             | Administration                                       | 42.84                      | 42.84           | 6,736,438          | 7,024,579          |
| 011B             | Instructional Support Services                       | 48.95                      | 48.95           | 7,403,723          | 7,548,052          |
| 011C             | Student Support Services                             | 15.95                      | 15.95           | 2,354,447          | 2,398,410          |
| 024x-039x        | Outreach Centers                                     | 6.40                       | 6.40            | 881,074            | 893,945            |
| 061A             | Community Services Programs                          | 0.15                       | 0.15            | 31,730             | 30,434             |
| 011F             | Administration - Vacancy Factor                      |                            |                 | (260,000)          | (260,000)          |
|                  | <b>Total Administrators</b>                          | <b>114.29</b>              | <b>114.29</b>   | <b>17,147,412</b>  | <b>17,635,420</b>  |
|                  | <b><u>INSTRUCTIONAL</u></b>                          |                            |                 |                    |                    |
| 012A,E           | Regular Faculty, excl Outreach & Allied Health       | 802.40                     | 812.11          | 69,844,302         | 69,768,194         |
| 012B,H,F,013C    | Part-Time Faculty, excl Outreach & Allied Health     | 397.70                     | 376.84          | 18,351,732         | 17,437,265         |
| 024B-039B        | Outreach Center Instructional                        | 133.39                     | 132.05          | 6,134,339          | 6,088,601          |
|                  | Total Instructional excluding Allied Health          | <b>1,333.49</b>            | <b>1,321.00</b> | <b>94,330,373</b>  | <b>93,294,060</b>  |
| 012C             | Regular Faculty, Allied Health                       | 47.10                      | 51.70           | 3,842,925          | 4,066,888          |
| 012D             | Part-Time Faculty, Allied Health                     | 16.61                      | 16.70           | 763,769            | 770,021            |
|                  | Total Allied Health                                  | <b>63.71</b>               | <b>68.40</b>    | <b>4,606,694</b>   | <b>4,836,909</b>   |
| 012J             | Instructional Coordinator                            | 9.30                       | 9.30            | 831,241            | 806,677            |
| 012K             | Instructional Work Experience Coordinator            | 4.00                       | 4.00            | 376,146            | 383,907            |
|                  | Total Instructional, Fall & Spring                   | <b>1,410.50</b>            | <b>1,402.70</b> | <b>100,144,454</b> | <b>99,321,553</b>  |
| 012Q             | Summer Instruction                                   | 147.40                     | 135.55          | 6,778,632          | 6,312,509          |
| 012S             | Substitute Instruction                               | 9.00                       | 9.00            | 291,774            | 291,774            |
| 012T             | Adjunct Office Hours                                 |                            |                 | 1,820,504          | 1,820,504          |
| 012G             | Estimated Savings - Reassigned Time & Vacancy Factor |                            |                 | (950,000)          | (950,000)          |
|                  | <b>Total Instructional</b>                           | <b>1,566.90</b>            | <b>1,547.25</b> | <b>108,085,364</b> | <b>106,796,340</b> |
|                  | <b><u>LIBRARIANS</u></b>                             |                            |                 |                    |                    |
| 014B             | Librarian/Audio Visual                               | 25.00                      | 25.00           | 2,069,052          | 1,948,606          |
| 014C             | Library - Adjunct/Overload                           | 4.40                       | 4.40            | 246,750            | 262,856            |
|                  | <b>Total Librarians</b>                              | <b>29.40</b>               | <b>29.40</b>    | <b>2,315,802</b>   | <b>2,211,462</b>   |
|                  | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>         |                            |                 |                    |                    |
| 013H             | Academic Program Coordinators                        | 15.70                      | 15.70           | 1,364,250          | 1,330,569          |
| 014D             | Instructional Development Coordinators               | 8.20                       | 11.20           | 722,230            | 1,054,599          |
| 031A             | SRPSTC Coordinators                                  | 3.00                       | 3.00            | 260,866            | 265,844            |
| 036A             | Fire Training Coordinator                            | 1.00                       | 1.00            | 59,802             | 62,194             |
|                  | <b>Total Instructional Support Services</b>          | <b>27.90</b>               | <b>30.90</b>    | <b>2,407,148</b>   | <b>2,713,206</b>   |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT (FTE) |              | APPROPRIATIONS   |                  |
|------------------|--|----------------------------|--------------|------------------|------------------|
|                  |  | FY2019                     | FY2020       | FY2019           | FY2020           |
|                  | <b><u>FACULTY STIPENDS</u></b>                   |                            |              |                  |                  |
| 013J             | Faculty Evaluation                               |                            |              | 28,600           | 28,600           |
| 013M             | Department Chair Release Time/Stipends           | 16.00                      | 16.00        | 1,913,189        | 1,913,189        |
| 013N             | Performing Arts Stipends                         |                            |              | 353,236          | 353,236          |
| 013O             | Athletic Stipends                                |                            |              | 448,886          | 448,886          |
|                  | <b>Total Faculty Stipends</b>                    | <b>16.00</b>               | <b>16.00</b> | <b>2,743,911</b> | <b>2,743,911</b> |
|                  | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>       |                            |              |                  |                  |
| 013A,B           | Staff Development, Type A & B                    | 7.10                       | 7.10         | 659,218          | 659,218          |
| 013D             | Retraining - Type E                              | 1.00                       | 1.00         | 92,848           | 92,848           |
| 013G             | Collective Bargaining                            | 3.50                       | 3.50         | 324,967          | 324,967          |
| 013L             | President's/Chancellor's Release Time            | 5.00                       | 5.00         | 501,637          | 501,637          |
| 013P             | Puente Program                                   | 0.40                       | 0.40         | 35,702           | 35,702           |
|                  | <b>Total Other Certificated</b>                  | <b>17.00</b>               | <b>17.00</b> | <b>1,614,372</b> | <b>1,614,372</b> |
|                  | <b><u>ACADEMIC SENATE</u></b>                    |                            |              |                  |                  |
| 013I             | Reassigned Time, Conference & Travel             | 10.00                      | 10.00        | 869,591          | 913,906          |
|                  | <b>Total Academic Senate</b>                     | <b>10.00</b>               | <b>10.00</b> | <b>869,591</b>   | <b>913,906</b>   |
|                  | <b><u>STUDENT SERVICES, FACULTY</u></b>          |                            |              |                  |                  |
| 015A             | Counseling                                       | 69.78                      | 69.26        | 6,275,977        | 6,169,297        |
| 015E             | Health Services                                  | 6.00                       | 6.00         | 534,004          | 540,473          |
| 015F             | Health Services Adjunct/Overload                 | 1.48                       | 1.48         | 76,197           | 76,197           |
| 015G             | Cultural Awareness Coordinator                   | 1.00                       | 1.00         | 63,695           | 63,695           |
| 015H             | Transfer Services - TOP Contract                 |                            |              | 93,946           | 93,946           |
| 015L             | Student Life Coordinator                         | 2.00                       |              | 210,873          |                  |
|                  | <b>Total Student Services, Faculty</b>           | <b>80.26</b>               | <b>77.74</b> | <b>7,254,692</b> | <b>6,943,608</b> |
|                  | <b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>  |                            |              |                  |                  |
| 016A,B,F         | Coordinators                                     | 7.00                       | 7.00         | 616,338          | 638,390          |
| 016A,B,F         | Fringe Benefits                                  |                            |              | 211,946          | 251,209          |
|                  | <b>Total EOPS and MESA District Contribution</b> | <b>7.00</b>                | <b>7.00</b>  | <b>828,284</b>   | <b>889,599</b>   |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    |                   |
|---------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                     |  | FY2019                        | FY2020        | FY2019            | FY2020            |
|                     | <b><u>CLASSIFIED STAFF</u></b>                   |                               |               |                   |                   |
| 021A                | Administration                                   | 173.02                        | 174.90        | 11,056,271        | 11,478,371        |
| 021B,G,P            | Instructional Support                            | 215.90                        | 216.39        | 12,117,159        | 12,188,674        |
| 021C                | Student Services Support                         | 168.83                        | 171.62        | 9,488,710         | 9,740,033         |
| 021D                | Community Relations                              | 10.00                         | 10.00         | 724,354           | 736,064           |
| 021E                | Custodial  | 98.11                         | 98.11         | 5,133,762         | 5,090,262         |
| 021F                | Maintenance and Operations-General               | 96.95                         | 96.95         | 6,644,694         | 6,738,840         |
| 021H,L,M            | Information Technology (IT) & Telecommunications | 76.91                         | 76.91         | 7,451,409         | 7,583,036         |
| 021W                | Classified Staff Development (PFE)               | 1.23                          | 1.23          | 73,007            | 73,007            |
| 021Y                | PDF Positions - Bank                             | 2.50                          | 2.50          | 145,101           | 110,673           |
| 024x-039x           | Classified Outreach Centers                      | 44.29                         | 44.19         | 2,746,780         | 2,757,139         |
| 041X                | Printing (funded through cost recovery)          | 1.00                          | 1.00          | 62,864            | 62,864            |
| 061C                | Community Service                                | 1.00                          | 1.00          | 95,425            | 93,953            |
| 022G                | Classified - Vacancy Factor                      |                               |               | (790,000)         | (790,000)         |
|                     | <b>Total Classified Staff</b>                    | <b>889.74</b>                 | <b>894.80</b> | <b>54,949,536</b> | <b>55,862,916</b> |
|                     | <b><u>APPRENTICESHIP PROGRAMS</u></b>            |                               |               |                   |                   |
|                     | Operational Costs/Fixed Costs                    | 2.00                          | 2.00          | 333,888           | 330,403           |
|                     | Instructional/Administrative Costs               |                               |               | 8,053,526         | 7,998,364         |
|                     | <b>Total Apprenticeship Programs</b>             | <b>2.00</b>                   | <b>2.00</b>   | <b>8,387,414</b>  | <b>8,328,767</b>  |
|                     | <b><u>OUTREACH CENTERS</u></b>                   |                               |               |                   |                   |
|                     | Instructional Contracts                          |                               |               | 2,814,533         | 2,581,354         |
|                     | Operational Costs                                |                               |               | 480,448           | 530,110           |
|                     | Fixed Costs                                      |                               |               | 939,415           | 679,415           |
|                     | Telecommunications & IT                          |                               |               | 3,000             | 3,000             |
| 024x-039x           | <b>Total Outreach Centers</b>                    |                               |               | <b>4,237,396</b>  | <b>3,793,879</b>  |
|                     | <b><u>COLLEGE DISCRETIONARY FUNDS</u></b>        |                               |               |                   |                   |
| 041A,E              | Block Grant, Including Outreach Centers          |                               |               | 8,326,485         | 6,952,651         |
| 041F                | Innovation and Staff Development                 |                               |               | 14,750            | 14,750            |
|                     | <b>Total College Discretionary Funds</b>         |                               |               | <b>8,341,235</b>  | <b>6,967,401</b>  |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                      | FULL-TIME EQUIVALENT (FTE) |        | APPROPRIATIONS |           |
|------------------|---|----------------------------|--------|----------------|-----------|
|                  |   | FY2019                     | FY2020 | FY2019         | FY2020    |
|                  | <b><u>OTHER OPERATIONAL FUNDS</u></b>             |                            |        |                |           |
| 041H             | Operational Expense Allocation                    |                            |        | 1,074,630      | 842,076   |
| 041J             | CDF Institutional                                 |                            |        | 216,500        | 169,500   |
| 041X             | Other Operational Funds                           |                            |        | 2,918,988      | 1,167,507 |
|                  | Total Other Operational Funds                     |                            |        | 4,210,118      | 2,179,083 |
|                  | Total Discretionary Funds                         |                            |        | 12,551,353     | 9,146,484 |
|                  | <b><u>COLLEGE RELATED ACTIVITIES</u></b>          |                            |        |                |           |
| 042B             | LRC - LCS/Media Operations                        | 0.50                       | 0.50   | 92,600         | 92,600    |
| 042C             | Education Initiative                              |                            |        | 456,914        | 120,000   |
| 042D             | Tutorial Centers                                  |                            |        | 97,500         | 97,500    |
| 042E             | Instructionally Related Support                   |                            |        | 10,000         | 10,000    |
| 042F             | Financial Aid Administrative Costs                |                            |        | 20,331         | 20,331    |
| 042H             | Bus Rental  |                            |        | 654,467        | 465,087   |
| 042I             | Other Operational Augmentations                   |                            |        | 155,072        | 142,572   |
| 042J,K           | Math, Engineering, Science Achieve (MESA) Program |                            |        | 43,560         | 43,560    |
| 042L             | Enrollment Fees - Operational Costs               |                            |        | 560,999        | 560,999   |
| 042O             | International Student Education                   |                            |        | 90,000         |           |
| 042P             | Postage   |                            |        | 77,000         | 77,000    |
| 042Q             | Foreign Study                                     |                            |        | 7,000          | 7,000     |
| 042R             | Telecommunications - SECC                         |                            |        | 35,937         | 35,937    |
|                  | Total College Related Activities                  | 0.50                       | 0.50   | 2,301,380      | 1,672,586 |
|                  | <b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>       |                            |        |                |           |
| 043E             | Telecommunications Operational Costs              |                            |        | 48,500         | 8,500     |
| 043F             | Telecommunications/Data Transmission Lines        |                            |        | 531,000        | 531,000   |
|                  | Total Telecommunications Activities               |                            |        | 579,500        | 539,500   |
|                  | <b><u>INFORMATION TECHNOLOGY</u></b>              |                            |        |                |           |
| 044G,H           | Operational Maintenance                           |                            |        | 4,614,064      | 714,822   |
| 044L             | Library Computer System                           |                            |        | 60,669         | 58,978    |
| 044N             | Operating Augments                                |                            |        | 1,331,000      | 1,416,700 |
|                  | Total Information Technology Operational          |                            |        | 6,005,733      | 2,190,500 |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT (FTE) |             | APPROPRIATIONS   |                  |
|------------------|--|----------------------------|-------------|------------------|------------------|
|                  |  | FY2019                     | FY2020      | FY2019           | FY2020           |
|                  | <b><u>FACILITIES MANAGEMENT</u></b>            |                            |             |                  |                  |
| 045B             | Operational Expenses                           |                            |             | 1,099,815        | 892,667          |
| 045D             | Resource Conservation Management               |                            |             | 34,800           | 40,000           |
| 045H             | Major Maintenance Allocation                   |                            |             | 540,747          | 402,000          |
| 062A,X           | Campus-Funded FM Projects                      |                            |             | (86,797)         |                  |
|                  | <b>Total Facilities Management Operational</b> |                            |             | <b>1,588,565</b> | <b>1,334,667</b> |
|                  | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>      |                            |             |                  |                  |
| 046A             | Audit and Legal Expenses                       |                            |             | 1,366,453        | 185,000          |
| 046C             | Facility Rentals                               |                            |             | 237,411          | 474,822          |
| 046F             | American Disability Act (ADA) Accommodation    |                            |             | 140,000          | 140,000          |
| 046G             | Marketing                                      |                            |             | 391,690          | 103,690          |
| 046H             | Recruitment                                    |                            |             | 120,135          | 60,000           |
| 046J             | Conference and Travel                          |                            |             | 139,800          | 145,800          |
| 046K             | Special Activities                             |                            |             | 163,795          | 68,500           |
| 046L             | District-Wide Dues                             |                            |             | 367,554          | 357,500          |
| 046M             | Election Expenses                              |                            |             | 200,000          |                  |
| 046N             | Trustee Expenses                               |                            |             | 195,234          | 195,234          |
| 046P             | Student Trustee                                |                            |             | 23,443           | 23,443           |
| 046Q             | Student Access Card                            |                            |             | 56,469           | 56,469           |
| 046S             | Employee Educational Reimbursements            |                            |             | 60,000           | 60,000           |
|                  | <b>Total Institutional Support Costs</b>       |                            |             | <b>3,461,984</b> | <b>1,870,458</b> |
|                  | <b><u>OTHER ALLOCATIONS</u></b>                |                            |             |                  |                  |
| 047S,F           | Program Development Funds                      | 1.00                       |             | 3,168,883        |                  |
| 047C             | Staff Development                              | 1.50                       | 1.50        | 192,004          | 75,000           |
| 047D             | Staff Development - Ed Initiative              |                            |             | 137,107          | 25,000           |
| 047U             | Inter-Jurisdictional Exchange Agreements       | 1.00                       | 1.00        | 239,744          | 130,710          |
| 049C             | Child Development Fund                         |                            |             | 274,503          | 117,428          |
| 049D,M,N         | Capital Outlay Project Fund                    |                            |             | 3,000,006        |                  |
| 053C             | PDF Non-Instr Equipment                        |                            |             | 600,000          |                  |
|                  | <b>Total Other Allocations</b>                 | <b>3.50</b>                | <b>2.50</b> | <b>7,612,247</b> | <b>348,138</b>   |
|                  | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                            |             |                  |                  |
| 050B,C,D         | PFE Projects (current year)                    |                            |             | 1,785,209        | 1,672,104        |
| 051C             | PFE Prior Year Carryover                       |                            |             | 3,211,766        |                  |
| 051E             | PFE Classified Staff Development Carryover     |                            |             | 128,431          |                  |
|                  | <b>Total Partnership for Excellence</b>        |                            |             | <b>5,125,406</b> | <b>1,672,104</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                             | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |              |
|---------------------|--|-------------------------------|--------|----------------|--------------|
|                     |  | FY2019                        | FY2020 | FY2019         | FY2020       |
|                     |  |                               |        |                |              |
|                     | <b><u>COMMUNITY SERVICE</u></b>                          |                               |        |                |              |
| 061S                | Sports Camps   |                               |        | 86,286         | 72,000       |
| 061Y                | Youth Camps  |                               |        | 113,451        |              |
| 061E,F,G            | Program & Operational Costs                              |                               |        | 886,326        | 820,823      |
|                     | Total Community Service                                  |                               |        | 1,086,063      | 892,823      |
|                     | <b><u>OTHER SERVICES</u></b>                             |                               |        |                |              |
|                     | <b><u>FRINGE BENEFITS</u></b>                            |                               |        |                |              |
| 071A,B              | Employer Benefit Costs                                   |                               |        | 99,696,895     | 101,519,895  |
| 071C                | Type C Benefit Costs                                     |                               |        | 140,000        | 140,000      |
| 071F                | Allocated Benefits Contra Account                        |                               |        | (13,585,426)   | (13,575,835) |
| 071S                | Benefits Contra - Adjunct Medical                        |                               |        | (15,500)       | (15,500)     |
| 071V                | Fringe Benefits Vacancy Factor Savings                   |                               |        | (556,650)      | (556,650)    |
| 071W                | Retirees Health Benefits                                 |                               |        | 3,573,985      | 3,573,985    |
|                     | Net Fringe Benefits                                      |                               |        | 89,253,304     | 91,085,895   |
|                     | <b><u>INSURANCE</u></b>                                  |                               |        |                |              |
| 072A,B              | Self Insurance Funding, Premiums & Worker's Compensation |                               |        | 4,089,543      | 3,089,543    |
| 072C                | Safety Program   |                               |        | 167,681        | 85,000       |
| 072D                | Loss of Fixed Assets                                     |                               |        | 36,000         | 36,000       |
|                     | Total Insurance/Self Insurance                           |                               |        | 4,293,224      | 3,210,543    |
|                     | <b><u>UTILITIES</u></b>                                  |                               |        |                |              |
| 073A                | Electricity  |                               |        | 5,179,768      | 5,179,768    |
| 073B                | Gas  |                               |        | 1,240,232      | 1,240,232    |
| 073D                | Water/Garbage  |                               |        | 643,000        | 643,000      |
| 073E                | Sewer/Pest Control                                       |                               |        | 610,000        | 610,000      |
| 073F                | Allocated to Auxiliaries - Contra Account                |                               |        | (233,000)      | (233,000)    |
| 073G                | Honeywell Energy Management System                       |                               |        | 157,018        | 157,018      |
| 073H,J              | Toxic Waste Removal/Dump Fees/Permits                    |                               |        | 187,075        | 187,075      |
| 073K                | Utilities - Ethan Way                                    |                               |        | 77,800         | 77,800       |
| 073L                | Ethan Rent - Contra Account                              |                               |        | (21,000)       | (21,000)     |
| 073M                | Utilities - Watertower                                   |                               |        | 100,600        | 100,600      |
| 073O,P              | Utilities  |                               |        | 77,965         | 77,965       |
| 073R                | Utilities - Reserve/Recovery                             |                               |        | 225,000        | 225,000      |
|                     | Total Utilities  |                               |        | 8,244,458      | 8,244,458    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                                    | FULL-TIME EQUIVALENT (FTE) |                 | APPROPRIATIONS     |                    |
|------------------|---|----------------------------|-----------------|--------------------|--------------------|
|                  |   | FY2019                     | FY2020          | FY2019             | FY2020             |
|                  | <b><u>GRANT MATCHING FUNDS</u></b>                              |                            |                 |                    |                    |
| 074H             | Workability III   |                            |                 | 12,000             | 12,000             |
| 074J             | Financial Aid - FWS & FSEOG Matching Funds                      |                            |                 | 794,395            | 794,395            |
|                  | <b>Total Grant &amp; Financial Aid Cash Match</b>               |                            |                 | <b>806,395</b>     | <b>806,395</b>     |
|                  | <b><u>Prior Year Continuing Funds</u></b>                       |                            |                 |                    |                    |
| 075x             | Continuing Funds Set-Asides, net                                |                            |                 | (1,826,450)        | 6,105,966          |
|                  | <b>Continuing Funds Set-Asides, net</b>                         |                            |                 | <b>(1,826,450)</b> | <b>6,105,966</b>   |
|                  | <b><u>BUDGET SAVINGS/COST RECOVERY</u></b>                      |                            |                 |                    |                    |
| 079C,091B, 096A  | Vacation Expense, Over/Under                                    |                            |                 | 340,000            | 340,000            |
| 079J, 079B       | Cost Recoveries (including Indirect)                            |                            |                 | (620,066)          | (619,066)          |
| 079L             | Cost Recoveries (including indirect) Split                      |                            |                 | (300,000)          | (300,000)          |
| 079M             | Training Source Cost Recovery                                   |                            |                 | (393,810)          | (389,621)          |
| 079P             | FM - COPFD Contras  |                            |                 | (6,243)            |                    |
| 079x             | Other Cost Recoveries - Parking                                 |                            |                 |                    |                    |
|                  | <b>Total Budget Savings/Cost Recovery</b>                       |                            |                 | <b>(980,119)</b>   | <b>(968,687)</b>   |
|                  | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>                    |                            |                 |                    |                    |
| 101A             | General Purpose   |                            |                 | 11,476,375         |                    |
| 101B             | Facilities Management   |                            |                 | 29,739             |                    |
| 101C             | Staff Development Carryover (Type A/B)                          | 2.22                       |                 | 280,992            |                    |
| 101D             | Information Technology  |                            |                 | 128,562            |                    |
| 101E,F           | College Discretionary Funds                                     |                            |                 | 4,694,865          |                    |
| 101G             | Program Development Funds                                       |                            |                 | 883,409            |                    |
| 101L             | Staff Development   |                            |                 | 174,789            |                    |
|                  | <b>Total Rebudgets and Other Carryovers</b>                     | <b>2.22</b>                |                 | <b>17,668,731</b>  |                    |
|                  | <b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b> | <b>2,766.71</b>            | <b>2,749.38</b> | <b>368,612,696</b> | <b>338,599,216</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT (FTE) |                 | APPROPRIATIONS     |                    |
|------------------|--|----------------------------|-----------------|--------------------|--------------------|
|                  |  | FY2019                     | FY2020          | FY2019             | FY2020             |
|                  | <b><u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u></b>                       |                            |                 |                    |                    |
|                  | <b><u>X BUDGET MINIMUM FUNDING LEVEL*</u></b>                          |                            |                 |                    |                    |
|                  | COLA   |                            |                 | 3,896,118          | 6,687,816          |
|                  | Mandated Costs Current Year - Block Grant                              |                            |                 | 1,304,165          | 1,304,165          |
|                  | Funding for New Faculty Positions                                      |                            |                 | 1,968,305          |                    |
|                  | Appropriations Above Established Base Levels                           |                            |                 | (4,919,478)        | 3,226,287          |
|                  | Lottery Funds  |                            |                 | 2,320,000          | 2,320,000          |
| 082x             | Total X Budget Funding Level   |                            |                 | 4,569,110          | 13,538,268         |
|                  | <b><u>Y BUDGET MID - RANGE FUNDING LEVEL*</u></b>                      |                            |                 |                    |                    |
|                  | Incremental Funds:   |                            |                 |                    |                    |
|                  | Interest Income  |                            |                 | 516,220            | 516,220            |
|                  | Lottery Funds  |                            |                 | 458,457            | 1,061,055          |
|                  | Y Budget OTO FTES  |                            |                 |                    | 109,011            |
|                  | COLA - 80%   |                            |                 |                    | 4,006,215          |
|                  | COLA - 20%   |                            |                 |                    | 1,028,807          |
| 085x             | Increase Above X Budget  |                            |                 | 974,677            | 6,721,308          |
|                  | Total Y Budget Funding Level   |                            |                 | 5,543,787          | 20,259,576         |
|                  | <b><u>Z BUDGET MAXIMUM FUNDING LEVEL*</u></b>                          |                            |                 |                    |                    |
|                  | Incremental Funds:   |                            |                 |                    |                    |
|                  | Growth - 80%   |                            |                 |                    | 9,396,943          |
|                  | Growth - 20%   |                            |                 |                    | 2,349,236          |
|                  | Z Budget OTO FTES  |                            |                 | 6,687,816          |                    |
|                  | Lottery Funds  |                            |                 | 458,455            | 1,061,055          |
| 087x             | Increase Above Y Budget  |                            |                 | 7,146,271          | 12,807,234         |
|                  | Total Program Development & Other Improvements, Z Budget Funding Level |                            |                 | 12,690,058         | 33,066,810         |
|                  | <b>TOTAL GENERAL PURPOSE FUNDS</b>                                     | <b>2,766.71</b>            | <b>2,749.38</b> | <b>381,302,754</b> | <b>371,666,026</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

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET<br>GUIDELINE  | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE)  |              | APPROPRIATIONS    |                  |
|--|--|--------------------------------|--------------|-------------------|------------------|
|  |  | FY2019                         | FY2020       | FY2019            | FY2020           |
|  |  | <b><u>RESTRICTED FUNDS</u></b> |              |                   |                  |
| <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b> |  |                                |              |                   |                  |
| 608C   | Classified Staff   | 34.15                          | 34.75        | 3,749,605         | 4,067,207        |
| 608E,H,N   | UTP Passthrough/Operational Costs  |                                |              | 3,398,231         | 3,175,988        |
| 608G   | Parking  |                                |              | 36,000            | 36,000           |
| 609A   | Health Services Fee  |                                | 1.00         | 1,200,000         | 2,400,000        |
|  | <b>Total Parking &amp; Health Services</b>   | <b>34.15</b>                   | <b>35.75</b> | <b>8,383,836</b>  | <b>9,679,195</b> |
| <b><u>SPECIAL PROGRAMS FEDERAL</u></b>                               |  |                                |              |                   |                  |
| 314x,315x,316x,319x,335AB  | Perkins 1C   | 5.39                           | 5.28         | 2,690,360         | 2,540,253        |
| 329x&330/6x  | Career Technical Education (CTE) Transitions   | 1.41                           | 1.58         | 165,508           | 157,233          |
| 350x   | Federal Work Study (FWS)   |                                |              | 1,850,000         | 1,841,107        |
| 590A,B   | Temporary Assistance for Needy Families (TANF)   | 1.00                           | 1.00         | 399,969           | 381,816          |
| 381F,G   | Workability III  | 2.00                           | 2.00         | 212,372           | 211,463          |
| 331x   | Child Development Training Consortium (CDTC)   |                                |              | 70,345            |                  |
| 471x   | Foster Care Program  |                                |              | 1,196,713         | 563,672          |
| 340E   | US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative             | 1.50                           | 0.70         | 4,180,183         | 158,946          |
| 394A,B,C,D   | Hispanic Serving Institutions  | 1.00                           | 1.00         | 1,135,980         | 113,971          |
| 395A,B   | US Department of Education - HSI STEM  | 2.00                           | 2.00         | 1,775,886         | 195,939          |
| 381L,N   | College to Careers (DOR)   | 1.00                           | 1.00         | 250,000           | 250,000          |
| 381R,S,T   | Fresh Success Emp & Training (FCCC)  |                                |              | 295,276           |                  |
| 372A,B,L,M,N,P   | US Department of Education - TRIO Student Support Services & Program Journey               | 1.20                           | 1.20         | 263,953           | 125,402          |
| 372C,D,Q,R,S,T   | US Department of Education - Science, Tech, Engineering & Math (STEM)                      | 1.15                           | 1.15         | 339,166           | 94,115           |
| 372E,U,V,W,X   | US Department of Education - Veterans Project  | 1.30                           | 1.30         | 346,562           | 118,528          |
| 372G,I,K 373L-W  | US Department of Education - TRIO Natomas, San Juan, Twin Rivers                           | 5.00                           | 4.99         | 1,575,371         | 376,020          |
| 373A,H,I,J,K   | US Department of Education - Strengthening Institutions                                    | 3.37                           | 3.47         | 929,090           | 318,786          |
| 373C,D,E,F,G   | US Department of Education - Asian & Native American Pacific Islander-Serving Institutions | 1.39                           | 3.29         | 706,954           | 291,278          |
| 374A-X   | US Department of Education - Upward Bound (UPBD)   | 7.00                           | 7.00         | 1,790,626         | 556,586          |
| 378A   | Open Textbook Pilot Program  |                                |              | 100,090           |                  |
| 380EHKJM   | Youth Empowerment Strategies For Success - Independent Living Program                      | 0.04                           | 0.04         | 22,500            | 21,375           |
| 380S   | CA STEP 2019   |                                |              | 228,442           |                  |
| 380U,X,Y   | State Trade & Export Promotion Project (STEP)  |                                |              | 102,543           |                  |
| 386B   | CA Math Readiness Challenge  |                                |              | 35,212            |                  |
| 332x   | California Early Childhood Mentor  |                                |              | 12,427            |                  |
| 334a   | Regional Consortium Perkins 1B Butte College   |                                |              | 4,500             |                  |
| 392A   | New World of Work  |                                |              | 14,312            |                  |
|  | <b>Total Federal</b>   | <b>35.75</b>                   | <b>37.00</b> | <b>20,694,340</b> | <b>8,316,490</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE            | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT (FTE) |        | APPROPRIATIONS |            |
|-----------------------------|--|----------------------------|--------|----------------|------------|
|                             |  | FY2019                     | FY2020 | FY2019         | FY2020     |
|                             |  |                            |        |                |            |
|                             | <b>SPECIAL PROGRAMS STATE</b>  |                            |        |                |            |
| 408x                        | Extended Opportunity Programs and Services (EOPS)                          | 23.36                      | 23.26  | 4,156,925      | 3,947,684  |
| 41xx                        | Cooperative Agencies Resources for Education (CARE) Programs               | 1.40                       | 1.40   | 1,198,593      | 637,902    |
| 428x                        | Disabled Student Programs and Services (DSPS)                              | 23.92                      | 26.68  | 5,291,212      | 4,909,774  |
| 597x                        | Student Success & Support Programs (SSSP)                                  | 83.19                      | 0.01   | 14,448,830     |            |
| 598A-Z                      | Student Equity   | 30.53                      |        | 6,417,633      |            |
| 570A                        | Student Equity & Achievement Program                                       |                            | 113.68 |                | 19,229,454 |
| 438A,B                      | Board of Governors Financial Assistance Program (BFAP)                     | 26.43                      | 26.43  | 2,863,166      | 2,720,008  |
| 592x                        | CalWORKs   | 13.32                      | 13.32  | 2,480,557      | 2,354,684  |
| 571x-579x                   | Basic Skills Initiative  | 0.95                       |        | 6,166,278      |            |
| 481YZ, 482XYZ, 483Y         | Strong Workforce   | 36.54                      | 39.11  | 20,310,081     | 4,265,521  |
| 700x                        | Lottery (Restricted, Proposition 20)                                       |                            |        | 6,861,970      |            |
| 548C,D,E,F,G,H              | State Instructional Equipment Funds (SIEF)                                 |                            |        | 1,320,186      |            |
| 589A,D,E                    | Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success) |                            |        | 80,337         | 70,789     |
| 450G,H,J,K,451J             | EWD Center for International Trade Development (CITD)                      | 1.00                       | 1.00   | 73,832         | 81,172     |
| 454x,452gh,455ghjkl,481abce | Career Technical Education (CTE) Grants                                    |                            |        | 280,453        | 129,109    |
| 452cdlm, 455stuvyz,456rst   | EWD Center for Excellence (CTXL) Hub                                       | 2.20                       | 2.20   | 521,469        | 299,516    |
| 471x                        | Foster Care Program  | 1.71                       | 1.71   | 1,196,712      | 563,670    |
| 594A,H                      | Staff Diversity Funds  |                            |        | 89,265         |            |
| 453A-K                      | Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2                     | 0.75                       | 0.50   | 386,339        | 359,976    |
| 453Y                        | Certified Nursing Asst Program   |                            |        | 57,500         |            |
| 480A-E,H-J,L                | Deputy Sector Navigator (DSN)  | 1.00                       | 2.00   | 681,501        | 219,115    |
| 480F                        | Kern Community College Dist  |                            |        | 5,000          |            |
| 480G                        | Chabot Los Positas CCD   |                            |        | 70,000         |            |
| 480K                        | Aquaponics/Smart Garden  |                            |        | 13,000         |            |
| 437A                        | FA-Technology On-Going Funds   | 1.00                       | 1.00   | 166,776        | 166,776    |
| 440A,E                      | California Apprenticeship Initiative                                       | 2.00                       | 1.30   | 906,434        | 158,946    |
| 440B                        | CAI New & Innovative Grant Prgm  |                            |        | 700,000        |            |
| 440F                        | CAI Agriculture & Rural Areas  |                            |        | 499,264        |            |
| 446A                        | Beyond the Pill Program  |                            |        | 2,500          |            |
| 447A                        | UCD Collaboration VIP Program  |                            |        | 4,000          |            |
| 476A                        | Diversity in Engineering   |                            |        | 31,676         |            |
| 476C                        | Avenue E Scholarly Award   |                            |        | 18,367         |            |
| 596D,E,H                    | Veterans Resource Center   | 0.29                       | 0.29   | 1,138,582      | 251,374    |
| 481R                        | Innovative Paths to Public Service (IPPS)                                  |                            |        | 36,168         |            |
| 481S,482S                   | CE Marketing Campaign  |                            |        | 153,432        |            |
| 481T                        | SWP North Far North Regional Consortium                                    | 1.00                       |        | 148,938        |            |
| 481U                        | New World of Work  |                            |        | 39,500         |            |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE     | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT (FTE) |               | APPROPRIATIONS     |                   |
|----------------------|--|----------------------------|---------------|--------------------|-------------------|
|                      |  | FY2019                     | FY2020        | FY2019             | FY2020            |
|                      | <b><u>SPECIAL PROGRAMS STATE (Continued)</u></b>                                   |                            |               |                    |                   |
| 481V                 | Projects in Common by 12/31/18   | 1.00                       | 1.00          | 300,667            | 121,057           |
| 482M                 | Nurse Special Training Agreement   |                            |               | 60,966             |                   |
| 482N                 | FLC ADV Imaging Modalities   | 0.65                       |               | 334,524            |                   |
| 482P                 | SCC Nursing Special Training Program   |                            |               | 53,475             |                   |
| 482Q                 | CA Hlthcare Wkforce Med Asst   |                            |               | 40,000             |                   |
| 482R                 | SWP-CAHCN S-SAC  |                            |               | 10,000             |                   |
| 482T                 | Career Tech Edu Enhancement  |                            | 1.00          | 150,148            |                   |
| 482U                 | Fermentation Science   |                            |               | 20,000             |                   |
| 453S                 | Galt Joint Union High School (Central Region Agriculture Education Career Pathway) |                            |               | 13,978             |                   |
| 453W                 | STREAM Pathway (Science, Technology, Reading/Lang, Engineering, Arts & Math)       |                            |               | 56,533             |                   |
| 456U                 | Agriculture Business Microsoft   |                            |               | 20,000             |                   |
| 456XY                | Ind Sec Proj   |                            |               | 20,500             |                   |
| 460A                 | Campus Safety at Community College   |                            |               | 101,534            |                   |
| 464A                 | Leadership Development Funding Award (IEPI)  |                            |               | 5,532              |                   |
| 466A                 | Middle College High School   |                            |               | 100,000            | 95,000            |
| 468A,C               | Innovation and Effectiveness (IEPI)  |                            |               | 395,685            |                   |
| 488E,F,G,J,L,M,N,P,R | Proposition 39 Program Improvement   |                            |               | 275,091            |                   |
| 550A                 | Guided Pathways  | 2.24                       | 2.24          | 2,809,845          | 345,968           |
| 425A,E               | Mental Health  |                            |               | 818,165            |                   |
| 435A                 | AB19 CA College Promise  |                            |               | 1,761,744          | 3,500,000         |
| 436A                 | FA-Technology One-Time Funds   |                            |               | 450,288            |                   |
| 442A,B,C,D           | Maker Space  |                            |               | 809,477            |                   |
| 443A,B               | Innovations Awards   |                            |               | 1,339,877          |                   |
| 479A                 | California Prison Industry Authority - Culinary Arts                               |                            |               | 63,200             |                   |
| 492A,B,C             | Setaside Grant   |                            |               | 14,300,776         |                   |
| 475A,B               | Puente Project   |                            |               | 6,524              |                   |
| 478A                 | Inmate Education Pilot Program   |                            |               | 57,070             |                   |
| 478C,E               | Face to Face El Centro HS  |                            |               | 88,000             |                   |
| 478G                 | Re-emerging Scholars   |                            |               | 50,000             |                   |
| 491J                 | Self-Employment Pathways   |                            |               | 4,373              |                   |
| 491L                 | Entrepreneurship   |                            |               | 7,500              |                   |
|                      | <b>Total State</b>   | <b>254.48</b>              | <b>258.13</b> | <b>103,341,948</b> | <b>44,427,495</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET<br>GUIDELINE  | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |                 | APPROPRIATIONS     |                    |
|----------------------|--|-------------------------------|-----------------|--------------------|--------------------|
|                      |  | FY2019                        | FY2020          | FY2019             | FY2020             |
|                      |  |                               |                 |                    |                    |
|                      | <b><u>SPECIAL PROGRAMS LOCAL</u></b>                                       |                               |                 |                    |                    |
| 14-29x               | Training Source Contracts  |                               |                 | 2,151,788          |                    |
| 613A                 | Central Valley New Car Dealers Association (CVNCDA)                        |                               |                 | 27,046             |                    |
| 613B                 | CRC Ethics Symposium - Wagenlis  |                               |                 | 7,636              |                    |
| 613C                 | CRC-Honors Program-Wagenlis  |                               |                 | 13,020             |                    |
| 617C                 | Sutter Health Plus Wellness Program  |                               |                 | 16,312             |                    |
| 620C,G,H,628AB       | SMUD   |                               |                 | 77,785             |                    |
| 589J,K               | West Sac Promise   |                               |                 | 48,293             |                    |
| 620R,W,X             | Guardian Financial Literacy Learning                                       |                               |                 | 68,999             |                    |
| 618A,B,C             | Sacramento Metro Arts Community (SMAC) Cultural Arts Award                 |                               |                 | 6,774              |                    |
| 641A                 | Ford Assets Program  |                               |                 | 10,000             |                    |
| 642C,D               | CARES & Early Childhood Education Environment Rating Scale (ECERS) Support |                               |                 | 7,500              |                    |
| 647ABC               | UMOJA  |                               |                 | 48,000             |                    |
| 640X,645AB,696ABCDLY | Foundation Grants & Gifts  |                               |                 | 235,423            |                    |
| 655B,C               | Nursing Grants Emergency Funds   |                               |                 | 17,141             |                    |
| 692A                 | Statewide Academic Senate  |                               |                 | 78,172             |                    |
| 695R                 | AB798 Textbook Affordability   |                               |                 | 365                |                    |
| 694E,F,T,U,V         | Sutter Nurse Program   |                               |                 | 148,197            |                    |
| 698D                 | University of California Davis Programs                                    |                               |                 | 6,135              |                    |
| 696G                 | Los Rios Internship & Career Services (LINC)                               |                               |                 | 3,409              |                    |
| 696K                 | Riverside Com College District   |                               |                 | 21,000             |                    |
| 699N                 | Center for International Trade Development Program Income                  |                               |                 | 59,699             |                    |
| 699L                 | Center of Excellence Program   |                               |                 | 144,162            |                    |
| 693G                 | ARC Instructionally Related Trust  |                               |                 | 25,297             |                    |
| 693L                 | SCC Instr Related Trust  |                               |                 | 43,731             |                    |
| 693S                 | SCC Scholarship & Loan   |                               |                 | 13,500             | 18,000             |
| 693T                 | SCC Student Assoc Trust  |                               |                 | 1,022              |                    |
| 698M                 | DSN Program Income   |                               |                 | 345                |                    |
| 599W                 | POST AICC Training   |                               |                 | 9,946              |                    |
| 6xx                  | Other Local  |                               |                 | 8,276              |                    |
|                      | Total Local  |                               |                 | 3,298,973          | 18,000             |
|                      | <b>TOTAL SPECIAL PROGRAMS</b>  | <b>290.23</b>                 | <b>295.13</b>   | <b>127,335,261</b> | <b>52,761,985</b>  |
|                      | <b>TOTAL RESTRICTED FUNDS</b>  | <b>324.38</b>                 | <b>330.88</b>   | <b>135,719,097</b> | <b>62,441,180</b>  |
|                      | <b>TOTAL GENERAL FUND BUDGET</b>   | <b>3,091.09</b>               | <b>3,080.26</b> | <b>517,021,851</b> | <b>434,107,206</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 is being 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.



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

American River College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    |                   |
|---------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                     |  | FY2019                        | FY2020        | FY2019            | FY2020            |
|                     | <b><u>ADMINISTRATORS</u></b>                     |                               |               |                   |                   |
| 011A                | Administration                                   | 5.00                          | 5.00          | 795,687           | 800,134           |
| 011B                | Instructional Support Services                   | 15.95                         | 15.95         | 2,374,957         | 2,394,660         |
| 011C                | Student Support Services                         | 4.95                          | 4.95          | 717,652           | 746,089           |
| 031A                | SRPSTC Dean                                      | 1.00                          | 1.00          | 147,838           | 147,838           |
| 037A                | Natomas Center                                   | 1.00                          | 1.00          | 137,039           | 144,146           |
| 061A                | Community Services Programs                      | 0.05                          | 0.05          | 9,936             | 10,114            |
|                     | <b>Total Administrators</b>                      | <b>27.95</b>                  | <b>27.95</b>  | <b>4,183,109</b>  | <b>4,242,981</b>  |
|                     | <b><u>INSTRUCTIONAL</u></b>                      |                               |               |                   |                   |
| 012A,E              | Regular Faculty, excl Outreach & Allied Health   | 305.54                        | 307.54        | 26,866,645        | 27,037,853        |
| 012B,H,F,013C       | Part-Time Faculty, excl Outreach & Allied Health | 145.27                        | 132.33        | 6,702,423         | 6,123,078         |
|                     | <b>Total Main Campus Instructional</b>           | <b>450.81</b>                 | <b>439.87</b> | <b>33,569,068</b> | <b>33,160,931</b> |
| 030B                | Instructional Staff                              |                               |               |                   |                   |
| 031B                | SRPSTC Faculty                                   | 18.69                         | 18.65         | 859,516           | 859,841           |
| 034B                | McClellan Center Faculty                         | 4.23                          | 4.12          | 194,529           | 189,969           |
| 036B                | Fire Training Program Faculty                    | 1.40                          | 1.50          | 64,383            | 69,163            |
| 037B                | Natomas Center Faculty                           | 27.43                         | 26.72         | 1,261,451         | 1,232,032         |
|                     | <b>Total Outreach Instructional</b>              | <b>51.75</b>                  | <b>50.99</b>  | <b>2,379,879</b>  | <b>2,351,005</b>  |
| 012C                | Regular Faculty, Allied Health                   | 19.10                         | 23.10         | 1,585,916         | 1,832,914         |
| 012D                | Part-Time Faculty, Allied Health                 | 4.74                          | 4.64          | 217,891           | 213,946           |
|                     | <b>Total Allied Health</b>                       | <b>23.84</b>                  | <b>27.74</b>  | <b>1,803,807</b>  | <b>2,046,860</b>  |
| 012J                | Instructional Coordinator                        | 3.30                          | 3.30          | 301,565           | 307,536           |
| 012K                | Instructional Work Experience Coordinator        | 1.00                          | 1.00          | 95,107            | 98,911            |
|                     | <b>Total Instructional, Fall &amp; Spring</b>    | <b>530.70</b>                 | <b>522.90</b> | <b>38,149,426</b> | <b>37,965,243</b> |
| 012Q                | Summer Instruction                               | 52.80                         | 50.10         | 2,428,167         | 2,310,061         |
| 012S                | Substitute Instruction                           | 3.60                          | 3.60          | 119,111           | 119,111           |
| 012T                | Adjunct Office Hours                             |                               |               | 705,297           | 705,297           |
|                     | <b>Total Instructional</b>                       | <b>587.10</b>                 | <b>576.60</b> | <b>41,402,001</b> | <b>41,099,712</b> |
|                     | <b><u>LIBRARIANS</u></b>                         |                               |               |                   |                   |
| 014B                | Librarian/Audio Visual                           | 8.00                          | 8.00          | 643,798           | 644,554           |
| 014C                | Library - Adjunct/Overload                       | 0.60                          | 0.60          | 32,882            | 35,844            |
|                     | <b>Total Librarians</b>                          | <b>8.60</b>                   | <b>8.60</b>   | <b>676,680</b>    | <b>680,398</b>    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS  
**American River College**

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT<br>(FTE) |              | APPROPRIATIONS   |                  |
|---------------------|--|-------------------------------|--------------|------------------|------------------|
|                     |  | FY2019                        | FY2020       | FY2019           | FY2020           |
|                     | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>     |                               |              |                  |                  |
| 013H                | Academic Program Coordinators                    | 5.70                          | 5.70         | 473,146          | 476,778          |
| 014D                | Instructional Development Coordinators           | 2.60                          | 2.60         | 215,180          | 223,787          |
| 031A                | SRPSTC Coordinators                              | 3.00                          | 3.00         | 260,866          | 265,844          |
| 036A                | Fire Training Coordinator                        | 1.00                          | 1.00         | 59,802           | 62,194           |
|                     | <b>Total Instructional Support Services</b>      | <b>12.30</b>                  | <b>12.30</b> | <b>1,008,994</b> | <b>1,028,603</b> |
|                     | <b><u>FACULTY STIPENDS</u></b>                   |                               |              |                  |                  |
| 013J                | Faculty Evaluation                               |                               |              | 9,800            | 9,800            |
| 013M                | Department Chair Release Time/Stipends           | 7.00                          | 7.00         | 754,890          | 754,890          |
| 013N                | Performing Arts Stipends                         |                               |              | 115,194          | 115,194          |
| 013O                | Athletic Stipends                                |                               |              | 162,854          | 162,854          |
|                     | <b>Total Faculty Stipends</b>                    | <b>7.00</b>                   | <b>7.00</b>  | <b>1,042,738</b> | <b>1,042,738</b> |
|                     | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>       |                               |              |                  |                  |
| 013A,B              | Staff Development, Type A & B                    | 2.68                          | 2.68         | 248,831          | 248,831          |
| 013L                | President's/Chancellor's Release Time            | 1.00                          | 1.00         | 101,711          | 101,711          |
|                     | <b>Total Other Certificated</b>                  | <b>3.68</b>                   | <b>3.68</b>  | <b>350,542</b>   | <b>350,542</b>   |
|                     | <b><u>ACADEMIC SENATE</u></b>                    |                               |              |                  |                  |
| 013I                | Reassigned Time, Conference & Travel             | 2.40                          | 2.40         | 193,934          | 193,934          |
|                     | <b>Total Academic Senate</b>                     | <b>2.40</b>                   | <b>2.40</b>  | <b>193,934</b>   | <b>193,934</b>   |
|                     | <b><u>STUDENT SERVICES, FACULTY</u></b>          |                               |              |                  |                  |
| 015A                | Counseling                                       | 26.50                         | 26.08        | 2,472,859        | 2,419,230        |
| 015E                | Health Services                                  | 2.00                          | 2.00         | 161,705          | 168,174          |
| 015F                | Health Services Adjunct/Overload                 | 0.16                          | 0.16         | 8,237            | 8,237            |
| 013P                | Puente Program                                   | 0.20                          | 0.20         | 17,851           | 17,851           |
|                     | <b>Total Student Services, Faculty</b>           | <b>28.86</b>                  | <b>28.44</b> | <b>2,660,652</b> | <b>2,613,492</b> |
|                     | <b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>  |                               |              |                  |                  |
| 016A,B,F            | Coordinators                                     | 2.00                          | 2.00         | 171,700          | 210,873          |
| 016A,B,F            | Fringe Benefits                                  |                               |              | 50,270           | 81,608           |
|                     | <b>Total EOPS and MESA District Contribution</b> | <b>2.00</b>                   | <b>2.00</b>  | <b>221,970</b>   | <b>292,481</b>   |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS  
**American River College**

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                             | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    |                   |
|---------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                     |  | FY2019                        | FY2020        | FY2019            | FY2020            |
|                     | <b><u>CLASSIFIED STAFF</u></b>                           |                               |               |                   |                   |
| 021A                | Administration   | 27.00                         | 27.00         | 1,555,832         | 1,585,463         |
| 021B,G,P            | Instructional Support                                    | 81.88                         | 82.26         | 4,458,175         | 4,506,847         |
| 021C                | Student Services Support                                 | 63.35                         | 63.35         | 3,420,968         | 3,461,098         |
| 021D                | Community Relations                                      | 3.00                          | 3.00          | 250,760           | 252,715           |
| 021E                | Custodial  | 29.12                         | 29.12         | 1,479,050         | 1,439,210         |
| 021F                | Maintenance and Operations-General                       | 5.55                          | 5.55          | 293,317           | 304,754           |
| 021H,L,M            | Information Technology (IT) & Telecommunications         | 12.83                         | 12.83         | 1,114,014         | 1,120,132         |
| 031C                | Sacramento Regional Public Safety Training Center        | 8.20                          | 8.20          | 555,448           | 536,011           |
| 034C                | McClellan Center   | 3.64                          | 3.64          | 195,846           | 196,640           |
| 037C                | Natomas Center   | 6.72                          | 6.72          | 427,003           | 426,184           |
| 061C                | Community Service  | 0.11                          | 0.11          | 15,322            | 15,698            |
|                     | <b>Total Classified Staff</b>                            | <b>241.40</b>                 | <b>241.78</b> | <b>13,765,735</b> | <b>13,844,752</b> |
|                     | <b><u>APPRENTICESHIP PROGRAMS</u></b>                    |                               |               |                   |                   |
|                     | <b><u>CARPENTERS APPRENTICESHIP</u></b>                  |                               |               |                   |                   |
| 024E                | Operational Costs  | 2.00                          | 2.00          | 285,106           | 281,621           |
| 024F                | Fixed Costs  |                               |               | 6,666,941         | 6,612,564         |
| 024G                | District Indirect  |                               |               | 340,859           | 396,021           |
|                     | <b>Total Carpenters Apprenticeship</b>                   | <b>2.00</b>                   | <b>2.00</b>   | <b>7,292,906</b>  | <b>7,290,206</b>  |
|                     | <b><u>SHEET METAL APPRENTICESHIP</u></b>                 |                               |               |                   |                   |
| 025E                | Operational Costs  |                               |               | 6,720             | 6,720             |
| 025F                | Fixed Costs  |                               |               | 187,383           | 187,383           |
|                     | <b>Total Sheet Metal Apprenticeship</b>                  |                               |               | <b>194,103</b>    | <b>194,103</b>    |
|                     | <b><u>ELECTRICIAN APPRENTICESHIP</u></b>                 |                               |               |                   |                   |
| 027E                | Operational Costs  |                               |               | 10,638            | 10,638            |
| 027F                | Fixed Costs  |                               |               | 297,277           | 296,627           |
|                     | <b>Total Electrician Apprenticeship</b>                  |                               |               | <b>307,915</b>    | <b>307,265</b>    |
|                     | <b><u>IRONWORKERS APPRENTICESHIP</u></b>                 |                               |               |                   |                   |
| 028E                | Operational Costs  |                               |               | 21,929            | 21,929            |
| 028F                | Total Electrician Apprenticeship                         |                               |               | 637,171           | 637,036           |
|                     | <b>Total Ironworkers Apprenticeship</b>                  |                               |               | <b>659,100</b>    | <b>658,965</b>    |
|                     | <b><u>PLUMBING &amp; PIPE FITTING APPRENTICESHIP</u></b> |                               |               |                   |                   |
| 029E                | Operational Costs  |                               |               | 9,495             | 9,495             |
| 029F                | Ironworkers Contract & Admin                             |                               |               | 264,754           | 264,754           |
|                     | <b>Total Plumbing &amp; Pipe Apprenticeship</b>          |                               |               | <b>274,249</b>    | <b>274,249</b>    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS  
**American River College**

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                                    | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |           |
|---------------------|---|-------------------------------|--------|----------------|-----------|
|                     |   | FY2019                        | FY2020 | FY2019         | FY2020    |
|                     | <b><u>OUTREACH CENTERS OPERATIONAL</u></b>                      |                               |        |                |           |
|                     | <b><u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u></b> |                               |        |                |           |
| 031F                | Fixed Costs   |                               |        | 70,000         | 70,000    |
| 031G,H              | Telecommunications  |                               |        | 3,000          | 3,000     |
| 031J                | Joint Powers Authority (JPA) - Fixed Costs                      |                               |        | 326,065        | 66,065    |
| 031K                | Instructional Costs-Sac Police                                  |                               |        | 667,841        | 625,128   |
| 031L                | Instructional Costs-Sac Sheriff                                 |                               |        | 697,899        | 653,264   |
| 031N-Z              | Instructional Costs-Other Contracts                             |                               |        | 12,159         | 11,382    |
| 036G-Q              | Instructional Costs-Fire Training Program                       |                               |        | 1,436,634      | 1,291,580 |
|                     | Total Sacramento Regional Public Safety Training Center         |                               |        | 3,213,598      | 2,720,419 |
|                     | <b><u>MCCLELLAN CENTER</u></b>                                  |                               |        |                |           |
| 034F                | Fixed Costs   |                               |        | 14,500         | 14,500    |
|                     | Total McClellan Center  |                               |        | 14,500         | 14,500    |
|                     | <b><u>NATOMAS CENTER</u></b>                                    |                               |        |                |           |
| 037F                | Fixed Costs   |                               |        | 168,000        | 168,000   |
|                     | Total Natomas Center  |                               |        | 168,000        | 168,000   |
|                     | <b><u>COLLEGE DISCRETIONARY FUNDS</u></b>                       |                               |        |                |           |
| 041A,E              | Block Grant, Including Outreach Centers                         |                               |        | 2,974,733      | 2,677,367 |
| 041F                | Innovation and Staff Development                                |                               |        | 5,000          | 5,000     |
|                     | Total College Discretionary Funds                               |                               |        | 2,979,733      | 2,682,367 |
|                     | <b><u>OTHER OPERATIONAL FUNDS</u></b>                           |                               |        |                |           |
| 041J                | CDF Institutional   |                               |        | 216,500        | 169,500   |
| 041X                | Other Operational Funds   |                               |        | 1,884,176      |           |
|                     | Total Other Operational Funds                                   |                               |        | 2,100,676      | 169,500   |
|                     | Total Discretionary Funds                                       |                               |        | 5,080,409      | 2,851,867 |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS  
**American River College**

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                      | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |         |
|---------------------|---|-------------------------------|--------|----------------|---------|
|                     |   | FY2019                        | FY2020 | FY2019         | FY2020  |
|                     | <b><u>COLLEGE RELATED ACTIVITIES</u></b>          |                               |        |                |         |
| 042C                | Education Initiative                              |                               |        | 273,651        | 47,400  |
| 042D                | Tutorial Centers                                  |                               |        | 38,000         | 38,000  |
| 042F                | Financial Aid Administrative Costs                |                               |        | 7,420          | 7,420   |
| 042H                | Bus Rental  |                               |        | 194,288        | 159,216 |
| 042I                | Other Operational Augmentations                   |                               |        | 39,823         | 39,823  |
| 042J,K              | Math, Engineering, Science Achieve (MESA) Program |                               |        | 14,520         | 14,520  |
| 042L                | Enrollment Fees - Operational Costs               |                               |        | 29,540         | 29,540  |
| 042O                | International Student Education                   |                               |        | 60,000         |         |
| 042Q                | Foreign Study                                     |                               |        | 6,000          | 6,000   |
|                     | Total College Related Activities                  |                               |        | 663,242        | 341,919 |
|                     | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>         |                               |        |                |         |
| 046F                | American Disability Act (ADA) Accommodation       |                               |        | 60,000         | 60,000  |
| 046J                | Conference and Travel                             |                               |        | 10,200         | 10,200  |
| 046K                | Special Activities                                |                               |        | 51,375         | 4,000   |
|                     | Total Institutional Support Costs                 |                               |        | 121,575        | 74,200  |
|                     | <b><u>OTHER ALLOCATIONS</u></b>                   |                               |        |                |         |
| 047S,F              | Program Development Funds                         |                               |        | 868,935        |         |
| 047C                | Staff Development                                 | 0.50                          | 0.50   | 64,930         | 29,488  |
| 047D                | Staff Development - Ed Initiative                 |                               |        | 75,775         | 10,000  |
| 047U                | Inter-Jurisdictional Exchange Agreements          | 1.00                          | 1.00   | 127,562        | 130,710 |
| 053C                | PDF Non-Instr Equipment                           |                               |        | 600,000        |         |
|                     | Total Other Allocations                           | 1.50                          | 1.50   | 1,737,202      | 170,198 |
|                     | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>    |                               |        |                |         |
| 050B,C,D            | PFE Projects (current year)                       |                               |        | 674,412        | 674,412 |
| 051C                | PFE Prior Year Carryover                          |                               |        | 1,282,595      |         |
| 051E                | PFE Classified Staff Development Carryover        |                               |        | 28,924         |         |
|                     | Total Partnership for Excellence                  |                               |        | 1,985,931      | 674,412 |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS  
**American River College**

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                 | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    |                   |
|---------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                     |  | FY2019                        | FY2020        | FY2019            | FY2020            |
| 061E,F,G            | <b><u>COMMUNITY SERVICE</u></b>              |                               |               |                   |                   |
|                     | Program & Operational Costs                  |                               |               | 60,019            | 50,000            |
|                     | Total Community Service                      |                               |               | 60,019            | 50,000            |
|                     | <b><u>UTILITIES</u></b>                      |                               |               |                   |                   |
| 073A                | Electricity                                  |                               |               | 1,553,640         | 1,553,640         |
| 073B                | Gas  |                               |               | 409,496           | 409,496           |
| 073D                | Water/Garbage                                |                               |               | 68,000            | 68,000            |
| 073E                | Sewer/Pest Control                           |                               |               | 262,000           | 262,000           |
| 073F                | Allocated to Auxiliaries - Contra Account    |                               |               | (30,000)          | (30,000)          |
| 073H,J              | Toxic Waste Removal/Dump Fees/Permits        |                               |               | 49,160            | 49,160            |
| 073O,P              | Utilities                                    |                               |               | 4,000             | 4,000             |
|                     | Total Utilities                              |                               |               | 2,316,296         | 2,316,296         |
|                     | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b> |                               |               |                   |                   |
| 101E,F              | College Discretionary Funds                  |                               |               | 3,308,041         |                   |
| 101L                | Staff Development                            |                               |               | 66,241            |                   |
|                     | Total Rebudgets and Other Carryovers         | 0.90                          |               | 3,488,095         |                   |
|                     | <b>TOTAL GENERAL PURPOSE FUNDS</b>           | <b>925.69</b>                 | <b>914.25</b> | <b>93,083,495</b> | <b>83,496,232</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS  
**American River College**

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |              | APPROPRIATIONS    |                  |
|---------------------|--|-------------------------------|--------------|-------------------|------------------|
|                     |  | FY2019                        | FY2020       | FY2019            | FY2020           |
|                     | <b><u>RESTRICTED FUNDS</u></b>   |                               |              |                   |                  |
|                     | <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>               |                               |              |                   |                  |
| 608C                | Classified Staff   | 0.30                          | 0.30         | 24,100            | 24,689           |
| 608E,H,N            | UTP Passthrough/Operational Costs  |                               |              | 94,080            | 106,365          |
| 609A                | Health Services Fee  |                               |              | 297,490           | 594,980          |
|                     | <b>Total Parking &amp; Health Services</b>   | <b>0.30</b>                   | <b>0.30</b>  | <b>415,670</b>    | <b>726,034</b>   |
|                     | <b><u>SPECIAL PROGRAMS FEDERAL</u></b>   |                               |              |                   |                  |
| 314x,315x,316x,319  | Perkins 1C   | 0.25                          |              | 1,155,532         | 1,092,844        |
| 329x&330/6x         | Career Technical Education (CTE) Transitions                                       | 0.40                          | 0.40         | 41,377            | 39,308           |
| 350x                | Federal Work Study (FWS)   |                               |              | 931,875           | 909,808          |
| 590A,B              | Temporary Assistance for Needy Families (TANF)                                     |                               |              | 137,811           | 130,920          |
| 331x                | Child Development Training Consortium (CDTC)                                       |                               |              | 28,900            |                  |
| 471x                | Foster Care Program  |                               |              | 379,260           | 216,564          |
| 380EHKJM            | Youth Empowerment Strategies For Success - Independent Living Program              | 0.04                          | 0.04         | 22,500            | 21,375           |
| 386B                | CA Math Readiness Challenge  |                               |              | 552               |                  |
| 372A,B,L,M,N,P      | US Department of Education - TRIO Student Support Services & Program Journey       | 1.20                          | 1.20         | 263,953           | 125,402          |
| 372C,D,Q,R,S,T      | US Department of Education - Science, Tech, Engineering & Math (STEM)              | 1.15                          | 1.15         | 339,166           | 94,115           |
| 372E,U,V,W,X        | US Department of Education - Veterans Project                                      | 1.30                          | 1.30         | 346,562           | 118,528          |
| 372G,I,K 373L-W     | US Department of Education - TRIO Natomas, San Juan, Twin Rivers                   | 5.00                          | 4.99         | 1,575,371         | 376,020          |
| 373A,H,I,J,K        | US Department of Education - Strengthening Institutions                            | 3.37                          | 3.47         | 929,090           | 318,786          |
| 373C,D,E,F,G        | US Department of Education - Asian & Native American Pacific Islander-Serving Inst | 1.39                          | 3.29         | 706,954           | 291,278          |
| 374A-X              | US Department of Education - Upward Bound (UPBD)                                   | 3.00                          | 3.00         | 824,617           | 243,326          |
| 340E                | US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative     | 1.50                          | 0.70         | 4,180,183         | 158,946          |
| 332x                | California Early Childhood Mentor  |                               |              | 685               |                  |
| 334a                | Regional Consortium Perkins 1B Butte College                                       |                               |              | 1,500             |                  |
|                     | <b>Total Federal</b>   | <b>18.60</b>                  | <b>19.54</b> | <b>11,865,888</b> | <b>4,137,220</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS  
**American River College**

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                                 | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    |                   |
|---------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                     |  | FY2019                        | FY2020        | FY2019            | FY2020            |
|                     | <b><u>SPECIAL PROGRAMS STATE</u></b>                         |                               |               |                   |                   |
| 408x                | Extended Opportunity Programs and Services (EOPS)            | 7.10                          | 7.10          | 1,327,883         | 1,261,490         |
| 41xx                | Cooperative Agencies Resources for Education (CARE) Programs | 0.40                          | 0.40          | 448,796           | 214,029           |
| 428x                | Disabled Student Programs and Services (DSPS)                | 7.32                          | 8.58          | 1,910,003         | 1,814,503         |
| 597x                | Student Success & Support Programs (SSSP)                    | 34.70                         |               | 5,256,360         |                   |
| 598A-Z              | Student Equity   | 15.15                         |               | 2,573,408         |                   |
| 570A                | Student Equity & Achievement Program                         |                               | 48.85         |                   | 7,392,309         |
| 438A,B              | Board of Governors Financial Assistance Program (BFAP)       | 9.52                          | 9.52          | 1,075,123         | 1,021,367         |
| 592x                | CalWORKs   | 5.17                          | 5.17          | 1,289,073         | 1,224,619         |
| 571x-579x           | Basic Skills Initiative                                      |                               |               | 1,727,264         |                   |
| 481YZ, 482XYZ, 48   | Strong Workforce   | 18.28                         | 17.28         | 6,778,815         | 1,602,130         |
| 548C,D,E,F,G,H      | State Instructional Equipment Funds (SIEF)                   |                               |               | 550,386           |                   |
| 454x,452gh,455ghj   | Career Technical Education (CTE) Grants                      |                               |               | 92,812            |                   |
| 446A                | Beyond the Pill Program                                      |                               |               | 2,500             |                   |
| 471x                | Foster Care Program  | 1.71                          | 1.71          | 379,260           | 216,564           |
| 425A,E              | Mental Health  |                               |               | 190,279           |                   |
| 435A                | AB19 CA College Promise                                      |                               |               | 504,269           | 1,001,815         |
| 453A-K              | Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2       |                               |               | 262,114           | 246,712           |
| 460A                | YUBA CCD DSN Coders Camp                                     |                               |               | 34,910            |                   |
| 466A                | Middle College High School                                   |                               |               | 100,000           | 95,000            |
| 468A,C              | Innovation and Effectiveness (IEPI)                          |                               |               | 68,692            |                   |
| 480A-E,H-J,L        | Deputy Sector Navigator (DSN)                                |                               | 1.00          | 200,000           | 88,345            |
| 482M                | Nurse Special Training Agreement                             |                               |               | 60,966            |                   |
| 700x                | Lottery (Restricted, Proposition 20)                         |                               |               | 2,374,373         |                   |
| 596D,E,H            | Veterans Resource Center                                     |                               |               | 378,618           | 103,453           |
| 488E,F,G,J,L,M,N,F  | Proposition 39 Program Improvement                           |                               |               | 47,244            |                   |
| 550A                | Guided Pathways  | 0.24                          | 0.24          | 1,015,554         | 43,868            |
| 475A,B              | Puente Project   |                               |               | 1,500             |                   |
| 442A,B,C,D          | Maker Space  |                               |               | 110,000           |                   |
| 440A,E              | California Apprenticeship Initiative                         | 2.00                          | 1.30          | 406,434           | 158,946           |
| 440B                | CAI New & Innovative Grant Prgm                              |                               |               | 700,000           |                   |
|                     | <b>Total State</b>   | <b>101.59</b>                 | <b>101.15</b> | <b>29,866,636</b> | <b>16,485,150</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS  
**American River College**

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION         | FULL-TIME EQUIVALENT<br>(FTE) |                 | APPROPRIATIONS     |                    |
|---------------------|--------------------------------------|-------------------------------|-----------------|--------------------|--------------------|
|                     |                                      | FY2019                        | FY2020          | FY2019             | FY2020             |
|                     | <b><u>SPECIAL PROGRAMS LOCAL</u></b> |                               |                 |                    |                    |
| 14-29x              | Training Source Contracts            |                               |                 | 46,248             |                    |
| 620C,G,H.628AB      | SMUD                                 |                               |                 | 2,170              |                    |
| 599W                | POST AICC Training                   |                               |                 | 9,946              |                    |
| 620R,W,X            | Guardian Financial Literacy Learning |                               |                 | 68,999             |                    |
| 647ABC              | UMOJA                                |                               |                 | 16,000             |                    |
| 625C                | LRCCD - MESA/Teichert                |                               |                 | 8,125              |                    |
| 640X,645AB,696AB    | Foundation Grants & Gifts            |                               |                 | 26,459             |                    |
| 655B,C              | Nursing Grants Emergency Funds       |                               |                 | 3,391              |                    |
| 693G                | ARC Instructionally Related Trust    |                               |                 | 25,297             |                    |
| 6xx                 | Other Local                          |                               |                 | 114                |                    |
|                     | Total Local                          |                               |                 | 206,749            |                    |
|                     | <b>TOTAL SPECIAL PROGRAMS</b>        | <b>120.19</b>                 | <b>120.69</b>   | <b>41,939,273</b>  | <b>20,622,370</b>  |
|                     | <b>TOTAL RESTRICTED FUNDS</b>        | <b>120.49</b>                 | <b>120.99</b>   | <b>42,354,943</b>  | <b>21,348,404</b>  |
|                     | <b>TOTAL GENERAL FUND BUDGET</b>     | <b>1,046.18</b>               | <b>1,035.24</b> | <b>135,438,438</b> | <b>104,844,636</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  
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2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |            |
|---------------------|--|-------------------------------|--------|----------------|------------|
|                     |  | FY2019                        | FY2020 | FY2019         | FY2020     |
|                     | <b><u>ADMINISTRATORS</u></b>                     |                               |        |                |            |
| 011A                | Administration                                   | 4.95                          | 4.95   | 769,864        | 728,459    |
| 011B                | Instructional Support Services                   | 9.00                          | 9.00   | 1,338,585      | 1,358,206  |
| 011C                | Student Support Services                         | 3.00                          | 3.00   | 429,631        | 441,249    |
| 032A                | Elk Grove Center Administrative                  | 1.00                          | 1.00   | 151,225        | 151,225    |
| 061A                | Community Services Programs                      | 0.05                          | 0.05   | 12,219         | 10,457     |
|                     | Total Administrators                             | 18.00                         | 18.00  | 2,701,524      | 2,689,596  |
|                     | <b><u>INSTRUCTIONAL</u></b>                      |                               |        |                |            |
| 012A,E              | Regular Faculty, excl Outreach & Allied Health   | 157.40                        | 165.77 | 13,511,595     | 13,858,473 |
| 012B,H,F,013C       | Part-Time Faculty, excl Outreach & Allied Health | 82.29                         | 78.78  | 3,798,066      | 3,646,014  |
|                     | Total Main Campus Instructional                  | 239.69                        | 244.55 | 17,309,661     | 17,504,487 |
| 032B                | Elk Grove Center Faculty                         | 20.44                         | 20.04  | 939,995        | 924,024    |
|                     | Total Outreach Instructional                     | 20.44                         | 20.04  | 939,995        | 924,024    |
| 012C                | Regular Faculty, Allied Health                   | 2.40                          | 1.60   | 213,950        | 115,912    |
| 012D                | Part-Time Faculty, Allied Health                 | 4.17                          | 3.51   | 191,770        | 161,843    |
|                     | Total Allied Health                              | 6.57                          | 5.11   | 405,720        | 277,755    |
| 012J                | Instructional Coordinator                        | 1.00                          | 1.00   | 102,868        | 63,695     |
| 012K                | Instructional Work Experience Coordinator        | 1.00                          | 1.00   | 102,868        | 102,868    |
|                     | Total Instructional, Fall & Spring               | 268.70                        | 271.70 | 18,861,112     | 18,872,829 |
| 012Q                | Summer Instruction                               | 37.70                         | 28.65  | 1,733,748      | 1,321,023  |
| 012S                | Substitute Instruction                           | 1.50                          | 1.50   | 49,163         | 49,163     |
| 012T                | Adjunct Office Hours                             |                               |        | 277,961        | 277,961    |
|                     | Total Instructional                              | 307.90                        | 301.85 | 20,921,984     | 20,520,976 |
|                     | <b><u>LIBRARIANS</u></b>                         |                               |        |                |            |
| 014B                | Librarian/Audio Visual                           | 5.00                          | 5.00   | 412,946        | 381,367    |
| 014C                | Library - Adjunct/Overload                       | 0.60                          | 0.60   | 32,882         | 35,844     |
|                     | Total Librarians                                 | 5.60                          | 5.60   | 445,828        | 417,211    |
|                     | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>     |                               |        |                |            |
| 013H                | Academic Program Coordinators                    | 2.00                          | 2.00   | 200,857        | 167,133    |
| 014D                | Instructional Development Coordinators           | 1.60                          | 1.60   | 146,836        | 148,595    |
|                     | Total Instructional Support Services             | 3.60                          | 3.60   | 347,693        | 315,728    |
|                     | <b><u>FACULTY STIPENDS</u></b>                   |                               |        |                |            |
| 013J                | Faculty Evaluation                               |                               |        | 7,000          | 7,000      |
| 013M                | Department Chair Release Time/Stipends           | 2.10                          | 2.10   | 321,270        | 321,270    |
| 013N                | Performing Arts Stipends                         |                               |        | 88,601         | 88,601     |
| 013O                | Athletic Stipends                                |                               |        | 71,697         | 71,697     |
|                     | Total Faculty Stipends                           | 2.10                          | 2.10   | 488,568        | 488,568    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |           |
|---------------------|--|-------------------------------|--------|----------------|-----------|
|                     |  | FY2019                        | FY2020 | FY2019         | FY2020    |
|                     | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>       |                               |        |                |           |
| 013A,B              | Staff Development, Type A & B                    | 1.63                          | 1.63   | 151,342        | 151,342   |
| 013L                | President's/Chancellor's Release Time            | 1.00                          | 1.00   | 101,711        | 101,711   |
|                     | Total Other Certificated                         | 2.63                          | 2.63   | 253,053        | 253,053   |
|                     | <b><u>ACADEMIC SENATE</u></b>                    |                               |        |                |           |
| 013I                | Reassigned Time, Conference & Travel             | 2.20                          | 2.20   | 191,354        | 206,971   |
|                     | Total Academic Senate                            | 2.20                          | 2.20   | 191,354        | 206,971   |
|                     | <b><u>STUDENT SERVICES, FACULTY</u></b>          |                               |        |                |           |
| 015A                | Counseling                                       | 14.18                         | 14.19  | 1,098,874      | 1,065,626 |
| 015E                | Health Services                                  | 1.00                          | 1.00   | 102,868        | 102,868   |
| 015F                | Health Services Adjunct/Overload                 | 1.16                          | 1.16   | 59,723         | 59,723    |
| 015L                | Student Life Coordinator                         | 1.00                          |        | 108,005        |           |
|                     | Total Student Services, Faculty                  | 17.34                         | 16.35  | 1,369,470      | 1,228,217 |
|                     | <b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>  |                               |        |                |           |
| 016A,B,F            | Coordinators                                     | 2.00                          | 2.00   | 193,525        | 190,532   |
| 016A,B,F            | Fringe Benefits                                  |                               |        | 84,952         | 77,887    |
|                     | Total EOPS and MESA District Contribution        | 2.00                          | 2.00   | 278,477        | 268,419   |
|                     | <b><u>CLASSIFIED STAFF</u></b>                   |                               |        |                |           |
| 021A                | Administration                                   | 16.59                         | 16.59  | 1,004,016      | 1,007,970 |
| 021B,G,P            | Instructional Support                            | 43.50                         | 43.73  | 2,453,317      | 2,469,919 |
| 021C                | Student Services Support                         | 25.39                         | 27.39  | 1,388,242      | 1,525,771 |
| 021D                | Community Relations                              | 2.00                          | 2.00   | 156,076        | 158,026   |
| 021E                | Custodial  | 18.40                         | 18.40  | 937,610        | 941,840   |
| 021F                | Maintenance and Operations-General               | 4.00                          | 4.00   | 260,172        | 254,197   |
| 021H,L,M            | Information Technology (IT) & Telecommunications | 11.67                         | 11.67  | 994,910        | 1,022,568 |
| 032C                | Elk Grove Center                                 | 6.50                          | 6.50   | 340,872        | 354,467   |
| 061C                | Community Service                                | 0.55                          | 0.55   | 34,781         | 31,928    |
|                     | Total Classified Staff                           | 128.60                        | 130.83 | 7,569,996      | 7,766,686 |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
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2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                      | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |           |
|---------------------|---|-------------------------------|--------|----------------|-----------|
|                     |   | FY2019                        | FY2020 | FY2019         | FY2020    |
|                     | <b><u>OUTREACH CENTERS</u></b>                    |                               |        |                |           |
|                     | <b><u>ELK GROVE CENTER</u></b>                    |                               |        |                |           |
| 032F                | Fixed Costs                                       |                               |        | 45,000         | 45,000    |
|                     | Total Elk Grove Center                            |                               |        | 45,000         | 45,000    |
|                     | <b><u>COLLEGE DISCRETIONARY FUNDS</u></b>         |                               |        |                |           |
| 041A,E              | Block Grant                                       |                               |        | 1,465,583      | 1,416,495 |
|                     | Total College Discretionary Funds                 |                               |        | 1,465,583      | 1,416,495 |
|                     | <b><u>OTHER OPERATIONAL FUNDS</u></b>             |                               |        |                |           |
| 041T,V              | Special Program Augmentations                     |                               |        |                |           |
| 041X                | Other Operational Funds                           |                               |        | 63,619         | 4,125     |
|                     | Total Other Operational Funds                     |                               |        | 63,619         | 4,125     |
|                     | Total Discretionary Funds                         |                               |        | 1,529,202      | 1,420,620 |
|                     | <b><u>COLLEGE RELATED ACTIVITIES</u></b>          |                               |        |                |           |
| 042C                | Education Initiative                              |                               |        | 54,026         | 25,440    |
| 042D                | Tutorial Centers                                  |                               |        | 26,500         | 26,500    |
| 042F                | Financial Aid Administrative Costs                |                               |        | 4,825          | 4,825     |
| 042H                | Bus Rental  |                               |        | 95,121         | 86,976    |
| 042I                | Other Operational Augmentations                   |                               |        | 7,189          | 7,189     |
| 042J,K              | Math, Engineering, Science Achieve (MESA) Program |                               |        | 14,520         | 14,520    |
| 042L                | Enrollment Fees - Operational Costs               |                               |        | 13,099         | 13,099    |
|                     | Total College Related Activities                  |                               |        | 215,280        | 178,549   |
|                     | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>         |                               |        |                |           |
| 046C                | Facility Rentals                                  |                               |        | 3,000          | 6,000     |
| 046J                | Conference and Travel                             |                               |        | 10,200         | 10,200    |
| 046K                | Special Activities                                |                               |        | 4,000          | 4,000     |
|                     | Total Institutional Support Costs                 |                               |        | 17,200         | 20,200    |
|                     | <b><u>OTHER ALLOCATIONS</u></b>                   |                               |        |                |           |
| 047S,F              | Program Development Funds                         |                               |        | 417,178        |           |
| 047C                | Staff Development                                 | 0.50                          | 0.50   | 31,807         | 12,410    |
| 047D                | Staff Development - Ed Initiative                 |                               |        | 40,895         | 4,000     |
|                     | Total Other Allocations                           | 0.50                          | 0.50   | 489,880        | 16,410    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
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Cosumnes River College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS       |                   |
|---------------------|--|-------------------------------|---------------|----------------------|-------------------|
|                     |  | FY2019                        | FY2020        | FY2019               | FY2020            |
|                     | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                               |               |                      |                   |
| 050B,C,D            | PFE Projects (current year)                    |                               |               | 278,641              | 278,641           |
| 051C                | PFE Prior Year Carryover                       |                               |               | 1,074,543            |                   |
| 051E                | PFE Classified Staff Development Carryover     |                               |               | 14,147               |                   |
|                     | Total Partnership for Excellence               |                               |               | 1,367,331            | 278,641           |
|                     | <b><u>COMMUNITY SERVICE</u></b>                |                               |               |                      |                   |
| 061S                | Sports Camps                                   |                               |               | 72,000               | 72,000            |
| 061E,F,G            | Program & Operational Costs                    |                               |               | 619,013              | 619,013           |
|                     | Total Community Service                        |                               |               | 691,013              | 691,013           |
|                     | <b><u>UTILITIES</u></b>                        |                               |               |                      |                   |
| 073A                | Electricity                                    |                               |               | 1,083,088            | 1,083,088         |
| 073B                | Gas  |                               |               | 314,946              | 314,946           |
| 073D                | Water/Garbage                                  |                               |               | 229,000              | 229,000           |
| 073E                | Sewer/Pest Control                             |                               |               | 119,000              | 119,000           |
| 073F                | Allocated to Auxiliaries - Contra Account      |                               |               | (25,000)             | (25,000)          |
| 073H,J              | Toxic Waste Removal/Dump Fees/Permits          |                               |               | 34,500               | 34,500            |
| 073O,P              | Utilities                                      |                               |               | 9,000                | 9,000             |
|                     | Total Utilities                                |                               |               | 1,764,534            | 1,764,534         |
|                     | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>   |                               |               |                      |                   |
| 101C                | Staff Development Carryover (Type A/B)         | 0.39                          |               | 49,193               |                   |
| 101E,F              | College Discretionary Funds                    |                               |               | 837,117              |                   |
| 101G                | Program Development Funds                      |                               |               | 6,784                |                   |
| 101L                | Staff Development                              |                               |               | 33,199               |                   |
|                     | Total Rebudgets and Other Carryovers           | 0.39                          |               | 926,293              |                   |
|                     | <b>TOTAL GENERAL PURPOSE FUNDS</b>             | <b>490.86</b>                 | <b>485.66</b> | <b>41,613,680.00</b> | <b>38,570,392</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

| BUDGET<br>GUIDELINE   | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |           |
|-----------------------|--|-------------------------------|--------|----------------|-----------|
|                       |  | FY2019                        | FY2020 | FY2019         | FY2020    |
|                       | <b><u>RESTRICTED FUNDS</u></b>                                       |                               |        |                |           |
|                       | <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b> |                               |        |                |           |
| 608C                  | Classified Staff   | 0.20                          | 0.20   | 16,817         | 17,118    |
| 608E,H,N              | UTP Passthrough/Operational Costs                                    |                               |        | 90,580         | 90,580    |
| 609A                  | Health Services Fee  |                               | 1.00   | 161,891        | 323,782   |
|                       | Total Parking & Health Services                                      | 0.20                          | 1.20   | 269,288        | 431,480   |
|                       | <b><u>SPECIAL PROGRAMS FEDERAL</u></b>                               |                               |        |                |           |
| 314x,315x,316x,319x,3 | Perkins 1C   | 2.54                          | 2.52   | 557,774        | 529,885   |
| 329x&330/6x           | Career Technical Education (CTE) Transitions                         | 0.40                          | 0.40   | 41,377         | 39,308    |
| 350x                  | Federal Work Study (FWS)   |                               |        | 472,500        | 470,866   |
| 590A,B                | Temporary Assistance for Needy Families (TANF)                       |                               |        | 48,482         | 46,058    |
| 381R,S,T              | Fresh Success Emp & Training (FCCC)                                  |                               |        | 295,276        |           |
| 386B                  | CA Math Readiness Challenge  |                               |        | 12,534         |           |
| 471x                  | Foster Care Program  |                               |        | 277,545        | 136,564   |
| 331x                  | Child Development Training Consortium (CDTC)                         |                               |        | 11,525         |           |
| 332x                  | California Early Childhood Mentor                                    |                               |        | 10,372         |           |
| 334a                  | Regional Consortium Perkins 1B Butte College                         |                               |        | 1,500          |           |
| 374A-X                | US Department of Education - Upward Bound (UPBD)                     | 4.00                          | 4.00   | 966,009        | 313,260   |
|                       | Total Federal  | 6.94                          | 6.92   | 2,694,894      | 1,535,941 |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

| BUDGET<br>GUIDELINE  | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |              | APPROPRIATIONS    |                  |
|----------------------|--|-------------------------------|--------------|-------------------|------------------|
|                      |  | FY2019                        | FY2020       | FY2019            | FY2020           |
|                      | <b>SPECIAL PROGRAMS STATE</b>  |                               |              |                   |                  |
| 408x                 | Extended Opportunity Programs and Services (EOPS)                                  | 6.51                          | 6.51         | 991,494           | 941,921          |
| 41xx                 | Cooperative Agencies Resources for Education (CARE) Programs                       | 0.25                          | 0.25         | 255,039           | 139,196          |
| 428x                 | Disabled Student Programs and Services (DSPS)                                      | 4.00                          | 4.00         | 801,984           | 761,885          |
| 597x                 | Student Success & Support Programs (SSSP)  | 14.98                         |              | 3,370,169         |                  |
| 598A-Z               | Student Equity   | 7.41                          |              | 1,155,747         |                  |
| 570A                 | Student Equity & Achievement Program   |                               | 23.34        |                   | 3,651,315        |
| 438A,B               | Board of Governors Financial Assistance Program (BFAP)                             | 5.14                          | 5.14         | 599,975           | 569,976          |
| 592x                 | CalWORKs   | 3.25                          | 3.25         | 364,102           | 345,897          |
| 596D,E,H             | Veterans Resource Center   | 0.29                          | 0.29         | 294,733           | 47,263           |
| 571x-579x            | Basic Skills Initiative  | 0.95                          |              | 1,712,922         |                  |
| 454x,452gh,455ghjkl, | Career Technical Education (CTE) Grants  |                               |              | 21,379            |                  |
| 425A,E               | Mental Health  |                               |              | 87,091            |                  |
| 435A                 | AB19 CA College Promise  |                               |              | 403,702           | 802,022          |
| 471x                 | Foster Care Program  |                               |              | 277,545           | 136,563          |
| 481YZ, 482XYZ, 483Y  | Strong Workforce   | 6.58                          | 6.58         | 3,719,795         | 592,811          |
| 453S                 | Galt Joint Union High School (Central Region Agriculture Education Career Pathway) |                               |              | 13,978            |                  |
| 456U                 | Agriculture Business Microsoft   |                               |              | 20,000            |                  |
| 456XY                | Ind Sec Proj   |                               |              | 20,500            |                  |
| 460A                 | Campus Safety at Community College   |                               |              | 21,390            |                  |
| 468A,C               | Innovation and Effectiveness (IEPI)  |                               |              | 25,684            |                  |
| 480A-E,H-J,L         | Deputy Sector Navigator (DSN)  |                               |              | 200,000           |                  |
| 480G                 | Chabot Los Positas CCD   |                               |              | 70,000            |                  |
| 482Q                 | CA Hlthcare Wkforce Med Asst   |                               |              | 40,000            |                  |
| 488E,F,G,J,L,M,N,P,R | Proposition 39 Program Improvement   |                               |              | 98,922            |                  |
| 491J                 | Self-Employment Pathways   |                               |              | 4,373             |                  |
| 491L                 | Entrepreneurship   |                               |              | 7,500             |                  |
| 550A                 | Guided Pathways  | 2.00                          | 2.00         | 499,716           | 302,100          |
| 548C,D,E,F,G,H       | State Instructional Equipment Funds (SIEF)   |                               |              | 199,956           |                  |
| 700x                 | Lottery (Restricted, Proposition 20)   |                               |              | 1,062,144         |                  |
| 479A                 | California Prison Industry Authority - Culinary Arts                               |                               |              | 63,200            |                  |
| 475A,B               | Puente Project   |                               |              | 1,500             |                  |
|                      | <b>Total State</b>   | <b>51.36</b>                  | <b>51.36</b> | <b>16,404,540</b> | <b>8,290,949</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                        | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    |                   |
|---------------------|---|-------------------------------|---------------|-------------------|-------------------|
|                     |   | FY2019                        | FY2020        | FY2019            | FY2020            |
|                     | <b>SPECIAL PROGRAMS LOCAL</b>                       |                               |               |                   |                   |
| 613A                | Central Valley New Car Dealers Association (CVNCDA) |                               |               | 27,046            |                   |
| 613B                | CRC Ethics Symposium - Wagenlis                     |                               |               | 7,636             |                   |
| 613C                | CRC-Honors Program-Wagenlis                         |                               |               | 13,020            |                   |
| 641A                | Ford Assets Program                                 |                               |               | 10,000            |                   |
| 647ABC              | UMOJA   |                               |               | 16,000            |                   |
| 692A                | Statewide Academic Senate                           |                               |               | 39,086            |                   |
| 640X,645AB,696ABC   | Foundation Grants & Gifts                           |                               |               | 14,413            |                   |
| 620C,G,H.628AB      | SMUD  |                               |               | 48,157            |                   |
| 694E,F,T,U,V        | Sutter Nurse Program                                |                               |               | 89                |                   |
|                     | Total Local   |                               |               | 175,447           |                   |
|                     | <b>TOTAL SPECIAL PROGRAMS</b>                       | <b>58.30</b>                  | <b>58.28</b>  | <b>19,274,881</b> | <b>9,826,890</b>  |
|                     | <b>TOTAL RESTRICTED FUNDS</b>                       | <b>58.50</b>                  | <b>59.48</b>  | <b>19,544,169</b> | <b>10,258,370</b> |
|                     | <b>TOTAL GENERAL FUND BUDGET</b>                    | <b>549.36</b>                 | <b>545.14</b> | <b>61,157,849</b> | <b>48,828,762</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, completed in spring 2019, included 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  
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2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                                | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |            |
|---------------------|---|-------------------------------|--------|----------------|------------|
|                     |   | FY2019                        | FY2020 | FY2019         | FY2020     |
|                     | <b><u>ADMINISTRATORS</u></b>                                |                               |        |                |            |
| 011A                | Administration  | 5.00                          | 5.00   | 804,504        | 770,221    |
| 011B                | Instructional Support Services                              | 6.00                          | 6.00   | 894,873        | 921,450    |
| 011C                | Student Support Services                                    | 2.00                          | 2.00   | 324,473        | 326,221    |
| 037A                | Rancho Cordova Center                                       | 1.00                          | 1.00   | 149,259        | 152,244    |
|                     | Total Administrators  | 14.00                         | 14.00  | 2,173,109      | 2,170,136  |
|                     | <b><u>INSTRUCTIONAL</u></b>                                 |                               |        |                |            |
| 012A,E              | Regular Faculty including Outreach, excluding Allied Health | 100.03                        | 101.90 | 8,580,717      | 8,726,111  |
| 012B,H,F,013C       | Part-Time Faculty, excl Outreach & Allied Health            | 52.73                         | 54.96  | 2,431,813      | 2,540,956  |
| 037B                | Rancho Cordova Faculty                                      | 16.54                         | 16.74  | 760,641        | 771,865    |
| 012C                | Regular Faculty, Allied Health                              |                               | 1.00   |                | 59,790     |
| 012K                | Instructional Work Experience Coordinator                   | 1.00                          | 1.00   | 98,911         | 102,868    |
|                     | Total Instructional, Fall & Spring                          | 170.30                        | 175.60 | 11,872,082     | 12,201,590 |
| 012Q                | Summer Instruction  | 13.30                         | 14.15  | 611,641        | 714,876    |
| 012S                | Substitute Instruction                                      | 1.00                          | 1.00   | 30,106         | 30,106     |
| 012T                | Adjunct Office Hours  |                               |        | 161,603        | 161,603    |
|                     | Total Instructional   | 184.60                        | 190.75 | 12,675,432     | 13,108,175 |
|                     | <b><u>LIBRARIANS</u></b>                                    |                               |        |                |            |
| 014B                | Librarian/Audio Visual                                      | 5.00                          | 5.00   | 442,628        | 404,326    |
| 014C                | Library - Adjunct/Overload                                  | 0.60                          | 0.60   | 32,882         | 35,844     |
|                     | Total Librarians  | 5.60                          | 5.60   | 475,510        | 440,170    |
|                     | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>                |                               |        |                |            |
| 013H                | Academic Program Coordinators                               | 2.40                          | 2.40   | 170,561        | 174,914    |
| 014D                | Instructional Development Coordinators                      | 1.60                          | 1.60   | 148,252        | 156,132    |
|                     | Total Instructional Support Services                        | 4.00                          | 4.00   | 318,813        | 331,046    |
|                     | <b><u>FACULTY STIPENDS</u></b>                              |                               |        |                |            |
| 013J                | Faculty Evaluation  |                               |        | 4,800          | 4,800      |
| 013M                | Department Chair Release Time/Stipends                      | 2.10                          | 2.10   | 281,622        | 281,622    |
| 013N                | Performing Arts Stipends                                    |                               |        | 46,308         | 46,308     |
| 013O                | Athletic Stipends   |                               |        | 76,467         | 76,467     |
|                     | Total Faculty Stipends                                      | 2.10                          | 2.10   | 409,197        | 409,197    |
|                     | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>                  |                               |        |                |            |
| 013A,B              | Staff Development, Type A & B                               | 0.65                          | 0.65   | 60,351         | 60,351     |
| 013L                | President's/Chancellor's Release Time                       | 1.00                          | 1.00   | 101,711        | 101,711    |
|                     | Total Other Certificated                                    | 1.65                          | 1.65   | 162,062        | 162,062    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |           |
|---------------------|--|-------------------------------|--------|----------------|-----------|
|                     |  | FY2019                        | FY2020 | FY2019         | FY2020    |
|                     | <b><u>ACADEMIC SENATE</u></b>                    |                               |        |                |           |
| 013I                | Reassigned Time, Conference & Travel             | 2.20                          | 2.20   | 179,654        | 179,654   |
|                     | Total Academic Senate                            | 2.20                          | 2.20   | 179,654        | 179,654   |
|                     | <b><u>STUDENT SERVICES, FACULTY</u></b>          |                               |        |                |           |
| 015A                | Counseling                                       | 9.02                          | 8.97   | 796,410        | 784,226   |
| 015E                | Health Services                                  | 1.00                          | 1.00   | 102,868        | 102,868   |
|                     | Total Student Services, Faculty                  | 10.02                         | 9.97   | 899,278        | 887,094   |
|                     | <b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>  |                               |        |                |           |
| 016A,B,F            | Coordinators                                     | 1.00                          | 1.00   | 84,550         | 87,932    |
| 016A,B,F            | Fringe Benefits                                  |                               |        | 30,608         | 34,030    |
|                     | Total EOPS and MESA District Contribution        | 1.00                          | 1.00   | 115,158        | 121,962   |
|                     | <b><u>CLASSIFIED STAFF</u></b>                   |                               |        |                |           |
| 021A                | Administration                                   | 21.40                         | 21.40  | 1,370,916      | 1,378,923 |
| 021B,G,P            | Instructional Support                            | 28.77                         | 28.77  | 1,655,291      | 1,663,086 |
| 021C                | Student Services Support                         | 15.90                         | 15.92  | 968,287        | 985,278   |
| 021E                | Custodial  | 17.00                         | 17.00  | 954,795        | 963,501   |
| 021F                | Maintenance and Operations-General               | 3.00                          | 3.00   | 176,028        | 177,815   |
| 021H,L,M            | Information Technology (IT) & Telecommunications | 4.00                          | 4.00   | 438,048        | 435,666   |
|                     | Total Classified Staff                           | 90.07                         | 90.09  | 5,563,365      | 5,604,269 |
|                     | <b><u>OUTREACH CENTERS</u></b>                   |                               |        |                |           |
|                     | <b><u>RANCHO CORDOVA CENTER</u></b>              |                               |        |                |           |
| 037F                | Fixed Costs                                      |                               |        | 68,000         | 68,000    |
|                     | Total Rancho Cordova Center                      |                               |        | 68,000         | 68,000    |
|                     | <b><u>COLLEGE DISCRETIONARY FUNDS</u></b>        |                               |        |                |           |
| 041A,E              | Block Grant                                      |                               |        | 913,884        | 909,654   |
| 041F                | Innovation and Staff Development                 |                               |        | 9,750          | 9,750     |
|                     | Total College Discretionary Funds                |                               |        | 923,634        | 919,404   |
|                     | <b><u>OTHER OPERATIONAL FUNDS</u></b>            |                               |        |                |           |
| 041T,V              | Special Program Augmentations                    |                               |        |                |           |
| 041X                | Other Operational Funds                          |                               |        | 54,844         |           |
|                     | Total Other Operational Funds                    |                               |        | 54,844         |           |
|                     | Total Discretionary Funds                        |                               |        | 978,478        | 919,404   |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
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Folsom Lake College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |         |
|---------------------|--|-------------------------------|--------|----------------|---------|
|                     |  | FY2019                        | FY2020 | FY2019         | FY2020  |
|                     | <b><u>COLLEGE RELATED ACTIVITIES</u></b>       |                               |        |                |         |
| 042C                | Education Initiative                           |                               |        | 36,246         | 13,440  |
| 042E                | Instructionally Related Support                |                               |        | 10,000         | 10,000  |
| 042H                | Bus Rental                                     |                               |        | 144,395        | 74,236  |
| 042I                | Other Operational Augmentations                |                               |        | 24,429         | 24,429  |
| 042L                | Enrollment Fees - Operational Costs            |                               |        | 3,220          | 3,220   |
|                     | Total College Related Activities               |                               |        | 218,290        | 125,325 |
|                     | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>      |                               |        |                |         |
| 046C                | Facility Rentals                               |                               |        | 26,367         | 52,734  |
| 046F                | American Disability Act (ADA) Accommodation    |                               |        | 15,000         | 15,000  |
| 046J                | Conference and Travel                          |                               |        | 10,200         | 10,200  |
| 046K                | Special Activities                             |                               |        | 19,000         | 4,000   |
|                     | Total Institutional Support Costs              |                               |        | 70,567         | 81,934  |
|                     | <b><u>OTHER ALLOCATIONS</u></b>                |                               |        |                |         |
| 047S,F              | Program Development Funds                      |                               |        | 322,657        |         |
| 047C                | Staff Development                              |                               |        | 20,031         | 5,947   |
| 047D                | Staff Development - Ed Initiative              |                               |        | 16,941         | 5,000   |
|                     | Total Other Allocations                        |                               |        | 359,629        | 10,947  |
|                     | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                               |        |                |         |
| 050B,C,D            | PFE Projects (current year)                    |                               |        | 161,212        | 161,212 |
| 051C                | PFE Prior Year Carryover                       |                               |        | 246,501        |         |
| 051E                | PFE Classified Staff Development Carryover     |                               |        | 8,476          |         |
|                     | Total Partnership for Excellence               |                               |        | 416,189        | 161,212 |
|                     | <b><u>COMMUNITY SERVICE</u></b>                |                               |        |                |         |
| 061E,F,G            | Program & Operational Costs                    |                               |        | 61,600         |         |
| 061S                | Sports Camps                                   |                               |        | 14,286         |         |
| 061Y                | Youth Camps                                    |                               |        | 113,451        |         |
|                     | Total Community Service                        |                               |        | 189,337        |         |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
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Folsom Lake College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                 | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    |                   |
|---------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                     |  | FY2019                        | FY2020        | FY2019            | FY2020            |
|                     | <b><u>UTILITIES</u></b>                      |                               |               |                   |                   |
| 073A                | Electricity                                  |                               |               | 1,027,107         | 1,027,107         |
| 073B                | Gas  |                               |               | 213,271           | 213,271           |
| 073D                | Water/Garbage                                |                               |               | 113,000           | 113,000           |
| 073E                | Sewer/Pest Control                           |                               |               | 11,500            | 11,500            |
| 073F                | Allocated to Auxiliaries (Contra)            |                               |               | (153,000)         | (153,000)         |
| 073H,J              | Toxic Waste Removal/Dump Fees/Permits        |                               |               | 23,000            | 23,000            |
| 073O,P              | Utilities                                    |                               |               | 475               | 475               |
|                     | <b>Total Utilities</b>                       |                               |               | <b>1,235,353</b>  | <b>1,235,353</b>  |
|                     | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b> |                               |               |                   |                   |
| 101C                | Staff Development Carryover (Type A/B)       | 0.90                          |               | 113,813           |                   |
| 101E,F              | College Discretionary Funds                  |                               |               | 245,330           |                   |
| 101G                | Program Development Funds                    |                               |               | 19,247            |                   |
| 101L                | Staff Development                            |                               |               | 40,586            |                   |
|                     | <b>Total Rebudgets and Other Carryovers</b>  | <b>0.90</b>                   |               | <b>418,976</b>    |                   |
|                     | <b>TOTAL GENERAL PURPOSE FUNDS</b>           | <b>316.14</b>                 | <b>321.36</b> | <b>26,926,397</b> | <b>26,015,940</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

| BUDGET<br>GUIDELINE     | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |         |
|-------------------------|--|-------------------------------|--------|----------------|---------|
|                         |  | FY2019                        | FY2020 | FY2019         | FY2020  |
|                         | <b><u>RESTRICTED FUNDS</u></b>                                       |                               |        |                |         |
|                         | <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b> |                               |        |                |         |
| 608C                    | Classified Staff   | 0.10                          | 0.10   | 6,733          | 7,129   |
| 608E,H,N                | UTP Passthrough/Operational Costs                                    |                               |        | 148,345        | 148,345 |
| 609A                    | Health Services Fee  |                               |        | 98,433         | 196,866 |
|                         | Total Parking & Health Services                                      | 0.10                          | 0.10   | 253,511        | 352,340 |
|                         | <b><u>SPECIAL PROGRAMS FEDERAL</u></b>                               |                               |        |                |         |
| 314x,315x,316x,319x,335 | Perkins 1C   | 0.05                          | 0.05   | 225,173        | 213,662 |
| 329x&330/6x             | Career Technical Education (CTE) Transitions                         | 0.28                          | 0.28   | 41,377         | 39,308  |
| 350x                    | Federal Work Study (FWS)   |                               |        | 196,875        | 208,904 |
| 590A,B                  | Temporary Assistance for Needy Families (TANF)                       |                               |        | 39,176         | 37,217  |
| 331x                    | Child Development Training Consortium (CDTC)                         |                               |        | 9,520          |         |
| 471x                    | Foster Care Program  |                               |        | 253,863        | 65,906  |
| 332x                    | California Early Childhood Mentor                                    |                               |        | 685            |         |
| 334a                    | Regional Consortium Perkins 1B Butte College                         |                               |        | 1,500          |         |
| 392A                    | New World of Work  |                               |        | 14,312         |         |
|                         | Total Federal  | 0.33                          | 0.33   | 782,481        | 564,997 |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

| BUDGET GUIDELINE       | BUDGET GUIDELINE DESCRIPTION                                 | FULL-TIME EQUIVALENT (FTE) |               | APPROPRIATIONS    |                   |
|------------------------|--|----------------------------|---------------|-------------------|-------------------|
|                        |  | FY2019                     | FY2020        | FY2019            | FY2020            |
|                        | <b><u>SPECIAL PROGRAMS STATE</u></b>                         |                            |               |                   |                   |
| 408x                   | Extended Opportunity Programs and Services (EOPS)            | 2.50                       | 2.50          | 425,967           | 403,270           |
| 41xx                   | Cooperative Agencies Resources for Education (CARE) Programs |                            |               | 139,067           | 74,261            |
| 428x                   | Disabled Student Programs and Services (DSPS)                | 3.60                       | 4.10          | 667,264           | 631,624           |
| 597x                   | Student Success & Support Programs (SSSP)                    | 11.35                      |               | 1,637,710         |                   |
| 598A-Z                 | Student Equity   | 2.75                       |               | 859,244           |                   |
| 570A                   | Student Equity & Achievement Program                         |                            | 14.10         |                   | 2,368,898         |
| 438A,B                 | Board of Governors Financial Assistance Program (BFAP)       | 2.90                       | 2.90          | 308,151           | 292,743           |
| 592x                   | CalWORKs   | 1.90                       | 1.90          | 281,269           | 267,206           |
| 596D,E,H               | Veterans Resource Center                                     |                            |               | 129,394           | 38,901            |
| 571x-579x              | Basic Skills Initiative                                      |                            |               | 360,862           |                   |
| 454x,452gh,455ghjkl,48 | Career Technical Education (CTE) Grants                      |                            |               | 20,629            |                   |
| 481YZ, 482XYZ, 483Y    | Strong Workforce   | 2.94                       | 3.59          | 2,263,677         | 431,502           |
| 482N                   | FLC ADV Imaging Modalities                                   | 0.65                       |               | 334,524           |                   |
| 482U                   | Fermentation Science   |                            |               | 20,000            |                   |
| 425A,E                 | Mental Health  |                            |               | 53,360            |                   |
| 435A                   | AB19 CA College Promise                                      |                            |               | 478,077           | 949,780           |
| 442A,B,C,D             | Maker Space  |                            |               | 294,460           |                   |
| 453Y                   | Certified Nursing Asst Program                               |                            |               | 57,500            |                   |
| 460A                   | Campus Safety at Community College                           |                            |               | 16,995            |                   |
| 464A                   | Leadership Development Funding Award (IEPI)                  |                            |               | 5,532             |                   |
| 468A,C                 | Innovation and Effectiveness (IEPI)                          |                            |               | 31,517            |                   |
| 478A                   | Inmate Education Pilot Program                               |                            |               | 57,070            |                   |
| 480K                   | Aquaponics/Smart Garden                                      |                            |               | 13,000            |                   |
| 700x                   | Lottery (Restricted, Proposition 20)                         |                            |               | 648,309           |                   |
| 548C,D,E,F,G,H         | State Instructional Equipment Funds (SIEF)                   |                            |               | 94,292            |                   |
| 550A                   | Guided Pathways  |                            |               | 391,965           |                   |
| 471x                   | Foster Care Program  |                            |               | 253,862           | 65,906            |
|                        | <b>Total State</b>   | <b>28.59</b>               | <b>29.09</b>  | <b>9,843,697</b>  | <b>5,524,091</b>  |
|                        | <b><u>SPECIAL PROGRAMS LOCAL</u></b>                         |                            |               |                   |                   |
| 640X,645AB,696ABCDL    | Foundation Grants & Gifts                                    |                            |               | 75,314            |                   |
| 478C,E                 | Face to Face El Centro HS                                    |                            |               | 40,000            |                   |
|                        | <b>Total Local</b>   |                            |               | <b>115,314</b>    |                   |
|                        | <b>TOTAL SPECIAL PROGRAMS</b>                                | <b>28.92</b>               | <b>29.42</b>  | <b>10,741,492</b> | <b>6,089,088</b>  |
|                        | <b>TOTAL RESTRICTED FUNDS</b>                                | <b>29.02</b>               | <b>29.52</b>  | <b>10,995,003</b> | <b>6,441,428</b>  |
|                        | <b>TOTAL GENERAL FUND BUDGET</b>                             | <b>345.16</b>              | <b>350.88</b> | <b>37,921,400</b> | <b>32,457,368</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 complete with our first classes held in Summer 2018. This project provides 15,806 assignable square feet of instructional space to the Davis Center Campus. The Mohr Hall Project began 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 submitted 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

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |            |
|---------------------|--|-------------------------------|--------|----------------|------------|
|                     |  | FY2019                        | FY2020 | FY2019         | FY2020     |
|                     | <b><u>ADMINISTRATORS</u></b>                     |                               |        |                |            |
| 011A                | Administration                                   | 3.95                          | 3.95   | 603,570        | 612,074    |
| 011B                | Instructional Support Services                   | 15.00                         | 15.00  | 2,221,424      | 2,291,647  |
| 011C                | Student Support Services                         | 4.00                          | 4.00   | 583,738        | 582,471    |
| 030A                | West Sacramento Center                           | 1.00                          | 1.00   | 142,152        | 145,539    |
| 033A                | Davis Center                                     | 0.70                          | 0.70   | 94,193         | 93,767     |
| 038A                | UC Davis Center                                  | 0.70                          | 0.70   | 59,368         | 59,186     |
| 061A                | Community Services Programs                      | 0.05                          | 0.05   | 9,575          | 9,863      |
|                     | Total Administrators                             | 25.40                         | 25.40  | 3,714,020      | 3,794,547  |
|                     | <b><u>INSTRUCTIONAL</u></b>                      |                               |        |                |            |
| 012A,E              | Regular Faculty, excl Outreach & Allied Health   | 239.43                        | 236.90 | 20,873,854     | 20,145,757 |
| 012B,H,F,013C       | Part-Time Faculty, excl Outreach & Allied Health | 117.41                        | 110.77 | 5,419,430      | 5,127,217  |
|                     | Total Main Campus Instructional                  | 356.84                        | 347.67 | 26,293,284     | 25,272,974 |
| 030B                | West Sacramento Center Faculty                   | 22.38                         | 21.24  | 1,029,211      | 979,355    |
| 033B                | Davis Center Faculty                             | 13.19                         | 15.13  | 606,582        | 697,629    |
| 038B                | UC Davis Center Faculty                          | 9.09                          | 7.91   | 418,031        | 364,723    |
|                     | Total Outreach Instructional                     | 44.66                         | 44.28  | 2,053,824      | 2,041,707  |
| 012C                | Regular Faculty, Allied Health                   | 25.60                         | 26.00  | 2,043,059      | 2,058,272  |
| 012D                | Part-Time Faculty, Allied Health                 | 7.70                          | 8.55   | 354,108        | 394,232    |
|                     | Total Allied Health                              | 33.30                         | 34.55  | 2,397,167      | 2,452,504  |
| 012J                | Instructional Coordinator                        | 5.00                          | 5.00   | 426,808        | 435,446    |
| 012K                | Instructional Work Experience Coordinator        | 1.00                          | 1.00   | 79,260         | 79,260     |
|                     | Total Instructional, Fall & Spring               | 440.80                        | 432.50 | 31,250,343     | 30,281,891 |
| 012Q                | Summer Instruction                               | 43.60                         | 42.65  | 2,005,076      | 1,966,549  |
| 012S                | Substitute Instruction                           | 2.90                          | 2.90   | 93,394         | 93,394     |
| 012T                | Adjunct Office Hours                             |                               |        | 675,643        | 675,643    |
|                     | Total Instructional                              | 487.30                        | 478.05 | 34,024,456     | 33,017,477 |
|                     | <b><u>LIBRARIANS</u></b>                         |                               |        |                |            |
| 014B                | Librarian/Audio Visual                           | 7.00                          | 7.00   | 569,680        | 518,359    |
| 014C                | Library - Adjunct/Overload                       | 2.60                          | 2.60   | 148,104        | 155,324    |
|                     | Total Librarians                                 | 9.60                          | 9.60   | 717,784        | 673,683    |
|                     | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>     |                               |        |                |            |
| 013H                | Academic Program Coordinators                    | 5.60                          | 5.60   | 519,686        | 511,744    |
| 014D                | Instructional Development Coordinators           | 2.40                          | 2.40   | 211,962        | 220,440    |
|                     | Total Instructional Support Services             | 8.00                          | 8.00   | 731,648        | 732,184    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                    | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |           |
|---------------------|---|-------------------------------|--------|----------------|-----------|
|                     |   | FY2019                        | FY2020 | FY2019         | FY2020    |
|                     | <b><u>FACULTY STIPENDS</u></b>                  |                               |        |                |           |
| 013J                | Faculty Evaluation                              |                               |        | 7,000          | 7,000     |
| 013M                | Department Chair Release Time/Stipends          | 4.80                          | 4.80   | 555,407        | 555,407   |
| 013N                | Performing Arts Stipends                        |                               |        | 103,133        | 103,133   |
| 013O                | Athletic Stipends                               |                               |        | 137,868        | 137,868   |
|                     | Total Faculty Stipends                          | 4.80                          | 4.80   | 803,408        | 803,408   |
|                     | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>      |                               |        |                |           |
| 013A,B              | Staff Development, Type A & B                   | 2.14                          | 2.14   | 198,694        | 198,694   |
| 013L                | President's/Chancellor's Release Time           | 1.00                          | 1.00   | 101,711        | 101,711   |
| 013P                | Puente Program                                  | 0.20                          | 0.20   | 17,851         | 17,851    |
|                     | Total Other Certificated                        | 3.34                          | 3.34   | 318,256        | 318,256   |
|                     | <b><u>ACADEMIC SENATE</u></b>                   |                               |        |                |           |
| 013I                | Reassigned Time, Conference & Travel            | 2.40                          | 2.40   | 191,354        | 191,354   |
|                     | Total Academic Senate                           | 2.40                          | 2.40   | 191,354        | 191,354   |
|                     | <b><u>STUDENT SERVICES, FACULTY</u></b>         |                               |        |                |           |
| 015A                | Counseling                                      | 20.08                         | 20.02  | 1,907,834      | 1,900,215 |
| 015E                | Health Services                                 | 2.00                          | 2.00   | 166,563        | 166,563   |
| 015F                | Health Services Adjunct/Overload                | 0.16                          | 0.16   | 8,237          | 8,237     |
| 015G                | Cultural Awareness Coordinator                  | 1.00                          | 1.00   | 63,695         | 63,695    |
| 015L                | Student Life Coordinator                        | 1.00                          |        | 102,868        |           |
|                     | Total Student Services, Faculty                 | 24.24                         | 23.18  | 2,249,197      | 2,138,710 |
|                     | <b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b> |                               |        |                |           |
| 016A,B,F            | Coordinators                                    | 2.00                          | 2.00   | 166,563        | 149,053   |
| 016A,B,F            | Fringe Benefits                                 |                               |        | 46,116         | 57,684    |
|                     | Total EOPS and MESA District Contribution       | 2.00                          | 2.00   | 212,679        | 206,737   |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    |                   |
|---------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                     |  | FY2019                        | FY2020        | FY2019            | FY2020            |
|                     | <b><u>CLASSIFIED STAFF</u></b>                   |                               |               |                   |                   |
| 021A                | Administration                                   | 21.58                         | 21.06         | 1,289,393         | 1,289,279         |
| 021B,G,P            | Instructional Support                            | 59.75                         | 59.63         | 3,422,202         | 3,417,456         |
| 021C                | Student Services Support                         | 62.74                         | 63.51         | 3,609,078         | 3,662,334         |
| 021D                | Community Relations                              | 3.00                          | 3.00          | 187,144           | 192,372           |
| 021E                | Custodial  | 30.59                         | 30.59         | 1,599,458         | 1,582,862         |
| 021F                | Maintenance and Operations-General               | 3.50                          | 3.50          | 212,986           | 217,689           |
| 021H,L,M            | Information Technology (IT) & Telecommunications | 6.20                          | 6.20          | 653,416           | 661,975           |
| 030C                | West Sacramento Center                           | 7.75                          | 7.75          | 427,174           | 434,180           |
| 033C                | Davis Center                                     | 8.58                          | 8.58          | 479,628           | 493,037           |
| 041X                | Printing (funded through cost recovery)          | 1.00                          | 1.00          | 62,864            | 62,864            |
| 061C                | Community Service                                | 0.34                          | 0.34          | 45,322            | 46,327            |
|                     | <b>Total Classified Staff</b>                    | <b>205.03</b>                 | <b>205.16</b> | <b>11,988,665</b> | <b>12,060,375</b> |
|                     | <b><u>OUTREACH CENTERS</u></b>                   |                               |               |                   |                   |
|                     | <b><u>WEST SACRAMENTO</u></b>                    |                               |               |                   |                   |
| 030E                | Operational Costs                                |                               |               | 30,811            | 30,811            |
| 030F,H              | Fixed Costs                                      |                               |               | 133,500           | 133,500           |
|                     | <b>Total West Sacramento Center</b>              |                               |               | <b>164,311</b>    | <b>164,311</b>    |
|                     | <b><u>DAVIS CENTER</u></b>                       |                               |               |                   |                   |
| 033E                | Operational Costs                                |                               |               | 58,627            | 53,127            |
| 033F                | Fixed Costs                                      |                               |               | 91,500            | 91,500            |
|                     | <b>Total Davis Center</b>                        |                               |               | <b>150,127</b>    | <b>144,627</b>    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                      | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |           |
|---------------------|---|-------------------------------|--------|----------------|-----------|
|                     |   | FY2019                        | FY2020 | FY2019         | FY2020    |
|                     | <b><u>COLLEGE DISCRETIONARY FUNDS</u></b>         |                               |        |                |           |
| 041A,E              | Block Grant, Including Outreach Centers           |                               |        | 2,972,285      | 1,949,135 |
|                     | Total College Discretionary Funds                 |                               |        | 2,972,285      | 1,949,135 |
|                     | <b><u>OTHER OPERATIONAL FUNDS</u></b>             |                               |        |                |           |
| 041X                | Other Operational Funds                           |                               |        | 574,303        | 198,382   |
|                     | Total Other Operational Funds                     |                               |        | 574,303        | 198,382   |
|                     | Total Discretionary Funds                         |                               |        | 3,546,588      | 2,147,517 |
|                     | <b><u>COLLEGE RELATED ACTIVITIES</u></b>          |                               |        |                |           |
| 042C                | Education Initiative                              |                               |        | 92,991         | 33,720    |
| 042D                | Tutorial Centers                                  |                               |        | 33,000         | 33,000    |
| 042F                | Financial Aid Administrative Costs                |                               |        | 8,086          | 8,086     |
| 042H                | Bus Rental  |                               |        | 220,663        | 144,659   |
| 042I                | Other Operational Augmentations                   |                               |        | 17,131         | 17,131    |
| 042J,K              | Math, Engineering, Science Achieve (MESA) Program |                               |        | 14,520         | 14,520    |
| 042L                | Enrollment Fees - Operational Costs               |                               |        | 24,640         | 24,640    |
| 042O                | International Student Education                   |                               |        | 30,000         |           |
|                     | Total College Related Activities                  |                               |        | 441,031        | 275,756   |
|                     | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>         |                               |        |                |           |
| 046C                | Facility Rentals                                  |                               |        | 208,044        | 416,088   |
| 046F                | American Disability Act (ADA) Accommodation       |                               |        | 15,000         | 15,000    |
| 046J                | Conference and Travel                             |                               |        | 10,200         | 10,200    |
| 046K                | Special Activities                                |                               |        | 4,000          | 4,000     |
|                     | Total Institutional Support Costs                 |                               |        | 237,244        | 445,288   |
|                     | <b><u>OTHER ALLOCATIONS</u></b>                   |                               |        |                |           |
| 047S,F              | Program Development Funds                         |                               |        | 614,935        |           |
| 047C                | Staff Development                                 | 0.50                          | 0.50   | 66,618         | 23,725    |
| 047D                | Staff Development - Ed Initiative                 |                               |        | 3,496          | 6,000     |
|                     | Total Other Allocations                           | 0.50                          | 0.50   | 685,049        | 29,725    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    |                   |
|---------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                     |  | FY2019                        | FY2020        | FY2019            | FY2020            |
|                     | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                               |               |                   |                   |
| 050B,C,D            | PFE Projects (current year)                    |                               |               | 545,377           | 452,272           |
| 051C                | PFE Prior Year Carryover                       |                               |               | 597,603           |                   |
| 051E                | PFE Classified Staff Development Carryover     |                               |               | 21,346            |                   |
|                     | Total Partnership for Excellence               |                               |               | 1,164,326         | 452,272           |
|                     | <b><u>COMMUNITY SERVICE</u></b>                |                               |               |                   |                   |
| 061E,F,G            | Program & Operational Costs                    |                               |               | 145,694           | 151,810           |
|                     | Total Community Service                        |                               |               | 145,694           | 151,810           |
|                     | <b><u>UTILITIES</u></b>                        |                               |               |                   |                   |
| 073A                | Electricity                                    |                               |               | 1,364,142         | 1,364,142         |
| 073B                | Gas  |                               |               | 284,085           | 284,085           |
| 073D                | Water/Garbage                                  |                               |               | 208,000           | 208,000           |
| 073E                | Sewer/Pest Control                             |                               |               | 213,000           | 213,000           |
| 073F                | Allocated to Auxiliaries - Contra Account      |                               |               | (25,000)          | (25,000)          |
| 073H,J              | Toxic Waste Removal/Dump Fees/Permits          |                               |               | 53,915            | 53,915            |
| 073O,P              | Utilities                                      |                               |               | 60,340            | 60,340            |
|                     | Total Utilities                                |                               |               | 2,158,482         | 2,158,482         |
|                     | <b><u>GRANT MATCHING FUNDS</u></b>             |                               |               |                   |                   |
| 074H                | Workability III                                |                               |               | 12,000            | 12,000            |
|                     | Total Grant & Financial Aid Cash Match         |                               |               | 12,000            | 12,000            |
|                     | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>   |                               |               |                   |                   |
| 101C                | Staff Development Carryover (Type A/B)         | 0.03                          |               | 4,173             |                   |
| 101E,F              | College Discretionary Funds                    |                               |               | 304,377           |                   |
|                     | Total Rebudgets and Other Carryovers           | 0.03                          |               | 308,550           |                   |
|                     | <b>TOTAL GENERAL PURPOSE FUNDS</b>             | <b>772.64</b>                 | <b>762.43</b> | <b>63,964,869</b> | <b>59,918,519</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET<br>GUIDELINE   | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |             | APPROPRIATIONS   |                  |
|-----------------------|--|-------------------------------|-------------|------------------|------------------|
|                       |  | FY2019                        | FY2020      | FY2019           | FY2020           |
|                       | <b><u>RESTRICTED FUNDS</u></b>                                       |                               |             |                  |                  |
|                       | <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b> |                               |             |                  |                  |
| 608C                  | Classified Staff   | 0.30                          | 0.30        | 22,988           | 25,526           |
| 608E,H,N              | UTP Passthrough/Operational Costs                                    |                               |             | 148,345          | 148,345          |
| 609A                  | Health Services Fee  |                               |             | 228,391          | 456,782          |
|                       | <b>Total Parking &amp; Health Services</b>                           | <b>0.30</b>                   | <b>0.30</b> | <b>399,724</b>   | <b>630,653</b>   |
|                       | <b><u>SPECIAL PROGRAMS FEDERAL</u></b>                               |                               |             |                  |                  |
| 314x,315x,316x,319x,3 | Perkins 1C   | 2.55                          | 2.71        | 703,881          | 658,262          |
| 329x&330/6x           | Career Technical Education (CTE) Transitions                         | 0.33                          | 0.50        | 41,377           | 39,309           |
| 350x                  | Federal Work Study (FWS)   |                               |             | 826,875          | 826,875          |
| 590A,B                | Temporary Assistance for Needy Families (TANF)                       |                               |             | 68,625           | 65,194           |
| 381F,G                | Workability III  | 2.00                          | 2.00        | 212,372          | 211,463          |
| 331x                  | Child Development Training Consortium (CDTC)                         |                               |             | 20,400           |                  |
| 471x                  | Foster Care Program  |                               |             | 286,045          | 144,638          |
| 394A,B,C,D            | Hispanic Serving Institutions  | 1.00                          | 1.00        | 1,135,980        | 113,971          |
| 381L,N                | College to Careers (DOR)   | 1.00                          | 1.00        | 250,000          | 250,000          |
| 395A,B                | US Department of Education - HSI STEM                                | 2.00                          | 2.00        | 1,775,886        | 195,939          |
| 378A                  | Open Textbook Pilot Program  |                               |             | 100,090          |                  |
| 386B                  | CA Math Readiness Challenge  |                               |             | 22,126           |                  |
| 332x                  | California Early Childhood Mentor                                    |                               |             | 685              |                  |
|                       | <b>Total Federal</b>   | <b>8.88</b>                   | <b>9.21</b> | <b>5,444,342</b> | <b>2,505,651</b> |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

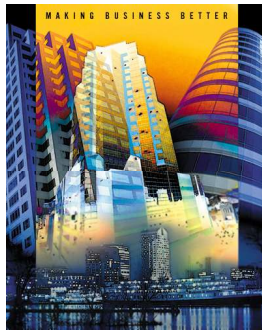
| BUDGET<br>GUIDELINE   | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |              | APPROPRIATIONS    |                   |
|-----------------------|--|-------------------------------|--------------|-------------------|-------------------|
|                       |  | FY2019                        | FY2020       | FY2019            | FY2020            |
|                       | <b>SPECIAL PROGRAMS STATE</b>  |                               |              |                   |                   |
| 408x                  | Extended Opportunity Programs and Services (EOPS)                            | 7.25                          | 7.15         | 1,411,581         | 1,341,003         |
| 41xx                  | Cooperative Agencies Resources for Education (CARE) Programs                 | 0.75                          | 0.75         | 355,691           | 210,416           |
| 428x                  | Disabled Student Programs and Services (DSPS)                                | 9.00                          | 10.00        | 1,911,961         | 1,701,762         |
| 597x                  | Student Success & Support Programs (SSSP)                                    | 22.16                         | 0.01         | 3,334,266         |                   |
| 598A-Z                | Student Equity   | 5.22                          |              | 1,829,234         |                   |
| 570A                  | Student Equity & Achievement Program   |                               | 27.39        |                   | 5,454,789         |
| 438A,B                | Board of Governors Financial Assistance Program (BFAP)                       | 8.87                          | 8.87         | 879,917           | 835,922           |
| 592x                  | CalWORKs   | 3.00                          | 3.00         | 543,403           | 516,962           |
| 571x-579x             | Basic Skills Initiative  |                               |              | 2,365,230         |                   |
| 596D,E,H              | Veterans Resource Center   |                               |              | 335,837           | 61,757            |
| 454x,452gh,455ghjklm, | Career Technical Education (CTE) Grants                                      |                               |              | 8,173             |                   |
| 471x                  | Foster Care Program  |                               |              | 286,045           | 144,637           |
| 481YZ, 482XYZ, 483Y   | Strong Workforce   | 6.68                          | 8.60         | 4,919,869         | 773,929           |
| 589A,D,E              | Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)   |                               |              | 80,337            | 70,789            |
| 548C,D,E,F,G,H        | State Instructional Equipment Funds (SIEF)                                   |                               |              | 474,230           |                   |
| 425A,E                | Mental Health  |                               |              | 137,435           |                   |
| 435A                  | AB19 CA College Promise  |                               |              | 375,696           | 746,383           |
| 440A,E                | California Apprenticeship Initiative   |                               |              | 500,000           |                   |
| 442A,B,C,D            | Maker Space  |                               |              | 405,017           |                   |
| 453A-K                | Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2                       | 0.75                          | 0.50         | 124,225           | 113,264           |
| 453W                  | STREAM Pathway (Science, Technology, Reading/Lang, Engineering, Arts & Math) |                               |              | 56,533            |                   |
| 447A                  | UCD Collaboration VIP Program  |                               |              | 4,000             |                   |
| 452cdlm, 455stuvyz,45 | EWD Center for Excellence (CTXL) Hub   |                               |              | 50,000            |                   |
| 460A                  | Campus Safety at Community College   |                               |              | 28,239            |                   |
| 468A,C                | Innovation and Effectiveness (IEPI)  |                               |              | 22,533            |                   |
| 480A-E,H-J,L          | Deputy Sector Navigator (DSN)  | 1.00                          | 1.00         | 281,501           | 130,770           |
| 482P                  | SCC Nursing Special Training Program   |                               |              | 53,475            |                   |
| 482R                  | SWP-CAHCN S-SAC  |                               |              | 10,000            |                   |
| 550A                  | Guided Pathways  |                               |              | 902,610           |                   |
| 700x                  | Lottery (Restricted, Proposition 20)   |                               |              | 2,522,441         |                   |
| 488E,F,G,J,L,M,N,P,R  | Proposition 39 Program Improvement   |                               |              | 58,842            |                   |
| 475A,B                | Puente Project   |                               |              | 3,524             |                   |
| 476A                  | Diversity in Engineering   |                               |              | 31,676            |                   |
| 476C                  | Avenue E Scholarly Award   |                               |              | 18,367            |                   |
| 478C,E                | Face to Face El Centro HS  |                               |              | 48,000            |                   |
| 478G                  | Re-emerging Scholars   |                               |              | 50,000            |                   |
|                       | <b>Total State</b>   | <b>64.68</b>                  | <b>67.27</b> | <b>24,419,888</b> | <b>12,102,383</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    |                   |
|---------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                     |  | FY2019                        | FY2020        | FY2019            | FY2020            |
|                     | <b><u>SPECIAL PROGRAMS LOCAL</u></b>                                       |                               |               |                   |                   |
| 618A,B,C            | Sacramento Metro Arts Community (SMAC) Cultural Arts Award                 |                               |               | 6,774             |                   |
| 642C,D              | CARES & Early Childhood Education Environment Rating Scale (ECERS) Support |                               |               | 7,500             |                   |
| 640X,645AB,696ABCD  | Foundation Grants & Gifts  |                               |               | 119,237           |                   |
| 589J,K              | West Sac Promise   |                               |               | 48,293            |                   |
| 647ABC              | UMOJA  |                               |               | 16,000            |                   |
| 655A                | FCCC -Wellpoint-Center for Nursing   |                               |               | 37                |                   |
| 655B,C              | Nursing Grants Emergency Funds   |                               |               | 13,750            |                   |
| 692A                | Statewide Academic Senate  |                               |               | 39,086            |                   |
| 695R                | AB798 Textbook Affordability   |                               |               | 365               |                   |
| 693L                | SCC Instr Related Trust  |                               |               | 43,731            |                   |
| 693S                | SCC Scholarship & Loan   |                               |               | 13,500            | 18,000            |
| 693T                | SCC Student Assoc Trust  |                               |               | 1,022             |                   |
| 698D                | University of California Davis Programs                                    |                               |               | 6,135             |                   |
| 698M                | DSN Program Income   |                               |               | 345               |                   |
|                     | Total Local  |                               |               | 315,775           | 18,000            |
|                     | <b>TOTAL SPECIAL PROGRAMS</b>  | <b>73.56</b>                  | <b>76.48</b>  | <b>30,180,005</b> | <b>14,626,034</b> |
|                     | <b>TOTAL RESTRICTED FUNDS</b>  | <b>73.86</b>                  | <b>76.78</b>  | <b>30,579,729</b> | <b>15,256,687</b> |
|                     | <b>TOTAL GENERAL FUND BUDGET</b>   | <b>846.50</b>                 | <b>839.21</b> | <b>94,544,598</b> | <b>75,175,206</b> |

# *District Office/Districtwide Support Services*



The District Office, located at 1919 Spanos Court, Sacramento, is home to many support services for our colleges. In addition to housing the Chancellor's office and District Board Room, the District Office houses the following departments and services: Academic and Student Services Support, Information Technology, Public Information, General Services, Human Resources, Fiscal Services, Employee Benefits, Payroll, Risk Management, Accounting Services, Grants & Contracts, Purchasing, Institutional Research, and Legal Services. In addition, ancillary facilities to the District Office house the District's Foundation and Grants offices. All support programs provide services to the colleges and personnel of the District. In 2006-07 the District acquired additional office space in the District Office annex to house support programs.

Additionally, the District operates an Economic Development program located at the Ethan Way Center. The Training Source offers customized training and education for employers in the Sacramento area. Contract courses are scheduled throughout the year and vary from a single workshop to a series provided over a few weeks or months. Since 1986, the Training Source has provided training to over 30,000 Sacramento area employees. Ethan Way also houses the Center for International Trade Development and the Centers of Excellence.

Districtwide services also include the Facilities Management Division and Police Services. Facilities Management is housed in a modern 58,000 square foot facility located at 3753 Bradview Drive, Sacramento. Facilities Management departments include the maintenance and operations programs in the District including: maintenance services including all of the skill trade activities, groundskeeping and landscaping, and District transportation services. Additionally, the division also provides new construction and planning services for the District's capital facilities programs. The Facilities Management division employs approximately 92 regular employees providing services to the campuses. The District's Police Services central office was relocated in fall 2014 to the Ethan Way Center and oversees all of the District's security staff assigned at the colleges and centers. Police Services staff also are housed at facilities at each of the colleges.

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Office

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION              | FULL-TIME EQUIVALENT<br>(FTE) |              | APPROPRIATIONS   |                  |
|---------------------|---|-------------------------------|--------------|------------------|------------------|
|                     |   | FY2019                        | FY2020       | FY2019           | FY2020           |
|                     | <b><u>ADMINISTRATORS</u></b>              |                               |              |                  |                  |
| 011A                | Administration                            | 14.44                         | 14.44        | 2,589,913        | 2,607,446        |
| 011B                | Instructional Support Services            | 3.00                          | 3.00         | 573,884          | 582,089          |
| 011C                | Student Support Services                  | 1.00                          | 1.00         | 171,380          | 174,807          |
|                     | <b>Total Administrators</b>               | <b>18.44</b>                  | <b>18.44</b> | <b>3,335,177</b> | <b>3,364,342</b> |
|                     | <b><u>CLASSIFIED STAFF</u></b>            |                               |              |                  |                  |
| 021A                | Administration                            | 63.35                         | 64.95        | 4,431,553        | 4,626,337        |
| 021B,G,P            | Instructional Support                     | 2.00                          | 2.00         | 128,174          | 131,366          |
| 021C                | Student Services Support                  | 0.45                          | 0.45         | 28,425           | 31,104           |
| 021D                | Community Relations                       | 2.00                          | 2.00         | 130,374          | 132,951          |
| 021E                | Custodial                                 | 2.00                          | 2.00         | 110,897          | 110,897          |
|                     | <b>Total Classified Staff</b>             | <b>69.80</b>                  | <b>71.40</b> | <b>4,829,423</b> | <b>5,032,655</b> |
|                     | <b><u>OPERATIONAL EXPENSES</u></b>        |                               |              |                  |                  |
| 041H                | Operational Expense Allocation            |                               |              | 622,985          | 434,169          |
| 041X                | Other Operational Funds                   |                               |              | 7,211            |                  |
|                     | <b>Total Other Operational Funds</b>      |                               |              | <b>630,196</b>   | <b>434,169</b>   |
|                     | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b> |                               |              |                  |                  |
| 046J                | Conference and Travel                     |                               |              | 91,800           | 91,800           |
|                     | <b>Total Institutional Support Costs</b>  |                               |              | <b>91,800</b>    | <b>91,800</b>    |
|                     | <b><u>OTHER ALLOCATIONS</u></b>           |                               |              |                  |                  |
| 047S,F              | Program Development Funds                 | 1.00                          |              | 147,838          |                  |
| 047C                | Staff Development                         |                               |              | 8,618            | 3,430            |
|                     | <b>Total Other Allocations</b>            | <b>1.00</b>                   |              | <b>156,456</b>   | <b>3,430</b>     |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Office

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT<br>(FTE) |              | APPROPRIATIONS   |                  |
|---------------------|--|-------------------------------|--------------|------------------|------------------|
|                     |  | FY2019                        | FY2020       | FY2019           | FY2020           |
| 051E                | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                               |              |                  |                  |
|                     | PFE Classified Staff Development Carryover     |                               |              | 14,538           |                  |
|                     | Total Partnership for Excellence               |                               |              | 14,538           |                  |
|                     | <b><u>UTILITIES</u></b>                        |                               |              |                  |                  |
| 073A                | Electricity                                    |                               |              | 111,868          | 111,868          |
| 073B                | Gas  |                               |              | 9,434            | 9,434            |
| 073D                | Water/Garbage                                  |                               |              | 9,000            | 9,000            |
| 073E                | Sewer/Pest Control                             |                               |              | 4,500            | 4,500            |
|                     | Total Utilities                                |                               |              | 134,802          | 134,802          |
|                     | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>   |                               |              |                  |                  |
| 101A                | General Purpose                                |                               |              | 52,147           |                  |
| 101G                | Program Development Funds                      |                               |              | 3,652            |                  |
| 101L                | Staff Development                              |                               |              | 34,763           |                  |
|                     | Total Rebudgets and Other Carryovers           |                               |              | 90,562           |                  |
|                     | <b>TOTAL GENERAL FUND BUDGET</b>               | <b>89.24</b>                  | <b>89.84</b> | <b>9,282,954</b> | <b>9,061,198</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                         | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    |                   |
|---------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                     |  | FY2019                        | FY2020        | FY2019            | FY2020            |
|                     | <b><u>ADMINISTRATORS</u></b>                         |                               |               |                   |                   |
| 011A                | Administration                                       | 9.50                          | 9.50          | 1,172,900         | 1,506,245         |
| 011C                | Student Support Services                             | 1.00                          | 1.00          | 127,573           | 127,573           |
| 011F                | Administration - Vacancy Factor                      |                               |               | (260,000)         | (260,000)         |
|                     | <b>Total Administrators</b>                          | <b>10.50</b>                  | <b>10.50</b>  | <b>1,040,473</b>  | <b>1,373,818</b>  |
|                     | <b><u>INSTRUCTIONAL</u></b>                          |                               |               |                   |                   |
| 012A,E              | Regular Faculty, excl Outreach & Allied Health       |                               |               | 11,491            |                   |
| 012G                | Estimated Savings - Reassigned Time & Vacancy Factor |                               |               | (950,000)         | (950,000)         |
|                     | <b>Total Instructional</b>                           |                               |               | <b>(938,509)</b>  | <b>(950,000)</b>  |
|                     | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>         |                               |               |                   |                   |
| 014D                | Instructional Development Coordinators               |                               | 3.00          |                   | 305,645           |
|                     | <b>Total Instructional Support Services</b>          |                               | <b>3.00</b>   |                   | <b>305,645</b>    |
|                     | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>           |                               |               |                   |                   |
| 013D                | Retraining - Type E                                  | 1.00                          | 1.00          | 92,848            | 92,848            |
| 013G                | Collective Bargaining                                | 3.50                          | 3.50          | 324,967           | 324,967           |
| 013L                | President's/Chancellor's Release Time                | 1.00                          | 1.00          | 94,793            | 94,793            |
|                     | <b>Total Other Certificated</b>                      | <b>5.50</b>                   | <b>5.50</b>   | <b>512,608</b>    | <b>512,608</b>    |
|                     | <b><u>ACADEMIC SENATE</u></b>                        |                               |               |                   |                   |
| 013I                | Reassigned Time, Conference & Travel                 | 0.80                          | 0.80          | 113,295           | 141,993           |
|                     | <b>Total Academic Senate</b>                         | <b>0.80</b>                   | <b>0.80</b>   | <b>113,295</b>    | <b>141,993</b>    |
|                     | <b><u>STUDENT SERVICES, FACULTY</u></b>              |                               |               |                   |                   |
| 015H                | Transfer Services - TOP Contract                     |                               |               | 93,946            | 93,946            |
|                     | <b>Total Student Services, Faculty</b>               |                               |               | <b>93,946</b>     | <b>93,946</b>     |
|                     | <b><u>CLASSIFIED STAFF</u></b>                       |                               |               |                   |                   |
| 021A                | Administration                                       | 23.10                         | 23.90         | 1,404,561         | 1,590,399         |
| 021C                | Student Services Support                             | 1.00                          | 1.00          | 73,710            | 74,448            |
| 021E                | Custodial  | 1.00                          | 1.00          | 51,952            | 51,952            |
| 021F                | Maintenance and Operations-General                   | 80.90                         | 80.90         | 5,702,191         | 5,784,385         |
| 021H,L,M            | Information Technology (IT) & Telecommunications     | 42.21                         | 42.21         | 4,251,021         | 4,342,695         |
| 021W                | Classified Staff Development (PFE)                   | 1.23                          | 1.23          | 73,007            | 73,007            |
| 021Y                | PDF Positions - Bank                                 | 2.50                          | 2.50          | 145,101           | 110,673           |
| 039C                | Training Source                                      | 2.90                          | 2.80          | 320,809           | 316,620           |
| 022G                | Classified - Vacancy Factor                          |                               |               | (790,000)         | (790,000)         |
|                     | <b>Total Classified Staff</b>                        | <b>154.84</b>                 | <b>155.54</b> | <b>11,232,352</b> | <b>11,554,179</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |           |
|---------------------|---|-------------------------------|--------|----------------|-----------|
|                     |   | FY2019                        | FY2020 | FY2019         | FY2020    |
|                     | <b><u>TRAINING SOURCE</u></b>               |                               |        |                |           |
| 039E                | Operational Costs                           |                               |        | 50,151         | 50,151    |
| 039F                | Fixed Costs                                 |                               |        | 22,850         | 22,850    |
|                     | Total Training Source Center                |                               |        | 73,001         | 73,001    |
|                     | <b><u>OTHER OPERATIONAL FUNDS</u></b>       |                               |        |                |           |
| 041H                | Operational Expense Allocation              |                               |        | 451,645        | 407,907   |
| 041X                | Other Operational Funds                     |                               |        | 334,835        | 965,000   |
|                     | Total Other Operational Funds               |                               |        | 786,480        | 1,372,907 |
|                     | <b><u>COLLEGE RELATED ACTIVITIES</u></b>    |                               |        |                |           |
| 042B                | LRC - LCS/Media Operations                  | 0.50                          | 0.50   | 92,600         | 92,600    |
| 042I                | Other Operational Augmentations             |                               |        | 66,500         | 54,000    |
| 042L                | Enrollment Fees - Operational Costs         |                               |        | 490,500        | 490,500   |
| 042P                | Postage                                     |                               |        | 77,000         | 77,000    |
| 042Q                | Foreign Study                               |                               |        | 1,000          | 1,000     |
| 042R                | Telecommunications - SECC                   |                               |        | 35,937         | 35,937    |
|                     | Total College Related Activities            | 0.50                          | 0.50   | 763,537        | 751,037   |
|                     | <b><u>TELECOMMUNICATIONS ACTIVITIES</u></b> |                               |        |                |           |
| 043E                | Telecommunications Operational Costs        |                               |        | 48,500         | 8,500     |
| 043F                | Telecommunications/Data Transmission Lines  |                               |        | 531,000        | 531,000   |
|                     | Total Telecommunications Activities         |                               |        | 579,500        | 539,500   |
|                     | <b><u>INFORMATION TECHNOLOGY</u></b>        |                               |        |                |           |
| 044G,H              | Operational Maintenance                     |                               |        | 4,614,064      | 714,822   |
| 044L                | Library Computer System                     |                               |        | 60,669         | 58,978    |
| 044N                | Operating Augments                          |                               |        | 1,331,000      | 1,416,700 |
|                     | Total Information Technology Operational    |                               |        | 6,005,733      | 2,190,500 |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |           |
|---------------------|--|-------------------------------|--------|----------------|-----------|
|                     |  | FY2019                        | FY2020 | FY2019         | FY2020    |
|                     | <b><u>FACILITIES MANAGEMENT</u></b>            |                               |        |                |           |
| 045B                | Operational Expenses                           |                               |        | 1,099,815      | 892,667   |
| 045D                | Resource Conservation Management               |                               |        | 34,800         | 40,000    |
| 045H                | Major Maintenance Allocation                   |                               |        | 540,747        | 402,000   |
|                     | Total Facilities Management Operational        |                               |        | 1,675,362      | 1,334,667 |
|                     | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>      |                               |        |                |           |
| 046A                | Audit and Legal Expenses                       |                               |        | 1,366,453      | 185,000   |
| 046F                | American Disability Act (ADA) Accommodation    |                               |        | 50,000         | 50,000    |
| 046G                | Marketing                                      |                               |        | 391,690        | 103,690   |
| 046H                | Recruitment                                    |                               |        | 120,135        | 60,000    |
| 046J                | Conference and Travel                          |                               |        | 7,200          | 13,200    |
| 046K                | Special Activities                             |                               |        | 85,420         | 52,500    |
| 046L                | District-Wide Dues                             |                               |        | 367,554        | 357,500   |
| 046M                | Election Expenses                              |                               |        | 200,000        |           |
| 046N                | Trustee Expenses                               |                               |        | 195,234        | 195,234   |
| 046P                | Student Trustee                                |                               |        | 23,443         | 23,443    |
| 046Q                | Student Access Card                            |                               |        | 56,469         | 56,469    |
| 046S                | Employee Educational Reimbursements            |                               |        | 60,000         | 60,000    |
|                     | Total Institutional Support Costs              |                               |        | 2,923,598      | 1,157,036 |
|                     | <b><u>OTHER ALLOCATIONS</u></b>                |                               |        |                |           |
| 047S,F              | Program Development Funds                      |                               |        | 797,340        |           |
| 047U                | Inter-Jurisdictional Exchange Agreements       |                               |        | 112,182        |           |
| 049C                | Child Development Fund                         |                               |        | 274,503        | 117,428   |
| 049D,M,N            | Capital Outlay Project Fund                    |                               |        | 3,000,006      |           |
| 062A,X              | Campus-Funded FM Projects                      |                               |        | (86,797)       |           |
|                     | Total Other Allocations                        |                               |        | 4,097,234      | 117,428   |
|                     | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                               |        |                |           |
| 050B,C,D            | PFE Projects (current year)                    |                               |        | 125,567        | 105,567   |
| 051C                | PFE Prior Year Carryover                       |                               |        | 10,524         |           |
| 051E                | PFE Classified Staff Development Carryover     |                               |        | 41,000         |           |
|                     | Total Partnership for Excellence               |                               |        | 177,091        | 105,567   |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                             | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |              |
|---------------------|--|-------------------------------|--------|----------------|--------------|
|                     |  | FY2019                        | FY2020 | FY2019         | FY2020       |
|                     | <b><u>FRINGE BENEFITS</u></b>                            |                               |        |                |              |
| 071A,B              | Employer Benefit Costs                                   |                               |        | 99,696,895     | 101,519,895  |
| 071C                | Type C Benefit Costs                                     |                               |        | 140,000        | 140,000      |
| 071D                | STRS/PERS Set-Aside                                      |                               |        |                |              |
| 071F                | Allocated Benefits Contra Account                        |                               |        | (13,585,426)   | (13,575,835) |
| 071S                | Benefits Contra - Adjunct Medical                        |                               |        | (15,500)       | (15,500)     |
| 071V                | Fringe Benefits Vacancy Factor Savings                   |                               |        | (556,650)      | (556,650)    |
| 071W                | Retirees Health Benefits                                 |                               |        | 3,573,985      | 3,573,985    |
|                     | Net Fringe Benefits                                      |                               |        | 89,253,304     | 91,085,895   |
|                     | <b><u>INSURANCE</u></b>                                  |                               |        |                |              |
| 072A,B              | Self Insurance Funding, Premiums & Worker's Compensation |                               |        | 4,089,543      | 3,089,543    |
| 072C                | Safety Program   |                               |        | 167,681        | 85,000       |
| 072D                | Loss of Fixed Assets                                     |                               |        | 36,000         | 36,000       |
|                     | Total Insurance/Self Insurance                           |                               |        | 4,293,224      | 3,210,543    |
|                     | <b><u>UTILITIES</u></b>                                  |                               |        |                |              |
| 073A                | Electricity  |                               |        | 39,923         | 39,923       |
| 073B                | Gas  |                               |        | 9,000          | 9,000        |
| 073D                | Water/Garbage  |                               |        | 16,000         | 16,000       |
| 073G                | Honeywell Energy Management System                       |                               |        | 157,018        | 157,018      |
| 073H,J              | Toxic Waste Removal/Dump Fees/Permits                    |                               |        | 26,500         | 26,500       |
| 073K                | Utilities - Ethan Way                                    |                               |        | 77,800         | 77,800       |
| 073L                | Ethan Rent - Contra Account                              |                               |        | (21,000)       | (21,000)     |
| 073M                | Utilities - Watertower                                   |                               |        | 100,600        | 100,600      |
| 073O,P              | Utilities  |                               |        | 4,150          | 4,150        |
| 073R                | Utilities - Reserve/Recovery                             |                               |        | 225,000        | 225,000      |
|                     | Total Utilities  |                               |        | 634,991        | 634,991      |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET<br>GUIDELINE | BUDGET GUIDELINE DESCRIPTION                                    | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS     |                    |
|---------------------|---|-------------------------------|---------------|--------------------|--------------------|
|                     |   | FY2019                        | FY2020        | FY2019             | FY2020             |
|                     | <b><u>GRANT MATCHING FUNDS</u></b>                              |                               |               |                    |                    |
| 074J                | Financial Aid - FWS & FSEOG Matching Funds                      |                               |               | 794,395            | 794,395            |
|                     | Total Grant & Financial Aid Cash Match                          |                               |               | 794,395            | 794,395            |
|                     | <b><u>Prior Year Continuing Funds</u></b>                       |                               |               |                    |                    |
| 075x                | Continuing Funds Set-Asides, net                                |                               |               | (1,826,450)        | 6,105,966          |
|                     | Continuing Funds Set-Asides, net                                |                               |               | (1,826,450)        | 6,105,966          |
|                     | <b><u>BUDGET SAVINGS/COST RECOVERY</u></b>                      |                               |               |                    |                    |
| 079A                | Estimated Cost Recovery/Budget Savings                          |                               |               |                    |                    |
| 079C,091B, 096A     | Vacation Expense, Over/Under                                    |                               |               | 340,000            | 340,000            |
| 079J, 079B          | Cost Recoveries (including Indirect)                            |                               |               | (620,066)          | (619,066)          |
| 079L                | Cost Recoveries (including indirect) Split                      |                               |               | (300,000)          | (300,000)          |
| 079M                | Training Source Cost Recovery                                   |                               |               | (393,810)          | (389,621)          |
| 079P                | FM - COPFD Contras  |                               |               | (6,243)            |                    |
|                     | Total Budget Savings/Cost Recovery                              |                               |               | (980,119)          | (968,687)          |
|                     | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>                    |                               |               |                    |                    |
| 101A                | General Purpose   |                               |               | 11,424,228         |                    |
| 101B                | Facilities Management   |                               |               | 29,739             |                    |
| 101D                | Information Technology  |                               |               | 128,562            |                    |
| 101G                | Program Development Funds                                       |                               |               | 853,726            |                    |
|                     | Total Rebudgets and Other Carryovers                            |                               |               | 12,436,255         |                    |
|                     | <b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b> | <b>172.14</b>                 | <b>175.84</b> | <b>133,741,301</b> | <b>121,536,935</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT (FTE) |               | APPROPRIATIONS     |                    |
|------------------|--|----------------------------|---------------|--------------------|--------------------|
|                  |  | FY2019                     | FY2020        | FY2019             | FY2020             |
|                  | <b><u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u></b>                       |                            |               |                    |                    |
|                  | <b><u>X BUDGET MINIMUM FUNDING LEVEL*</u></b>                          |                            |               |                    |                    |
|                  | COLA   |                            |               | 3,896,118          | 6,687,816          |
|                  | Mandated Costs Current Year - Block Grant                              |                            |               | 1,304,165          | 1,304,165          |
|                  | Funding for New Faculty Positions                                      |                            |               | 1,968,305          |                    |
|                  | Appropriations Above Established Base Levels                           |                            |               | (4,919,478)        | 3,226,287          |
|                  | Lottery Funds  |                            |               | 2,320,000          | 2,320,000          |
| 082x             | Total X Budget Funding Level   |                            |               | 4,569,110          | 13,538,268         |
|                  | <b><u>Y BUDGET MID - RANGE FUNDING LEVEL*</u></b>                      |                            |               |                    |                    |
|                  | Incremental Funds:   |                            |               |                    |                    |
|                  | Interest Income  |                            |               | 516,220            | 516,220            |
|                  | Lottery Funds  |                            |               | 458,457            | 1,061,055          |
|                  | Y Budget OTO FTES  |                            |               |                    | 109,011            |
|                  | COLA - 80%   |                            |               |                    | 4,006,215          |
|                  | COLA - 20%   |                            |               |                    | 1,028,807          |
| 085x             | Increase Above X Budget  |                            |               | 974,677            | 6,721,308          |
|                  | Total Y Budget Funding Level   |                            |               | 5,543,787          | 20,259,576         |
|                  | <b><u>Z BUDGET MAXIMUM FUNDING LEVEL*</u></b>                          |                            |               |                    |                    |
|                  | Incremental Funds:   |                            |               |                    |                    |
|                  | Growth - 80%   |                            |               | 5,350,253          | 9,396,943          |
|                  | Growth - 20%   |                            |               | 1,337,563          | 2,349,236          |
|                  | Lottery Funds  |                            |               | 458,455            | 1,061,055          |
| 087x             | Increase Above Y Budget  |                            |               | 7,146,271          | 12,807,234         |
|                  | Total Program Development & Other Improvements, Z Budget Funding Level |                            |               | 12,690,058         | 33,066,810         |
|                  | <b>TOTAL GENERAL PURPOSE FUNDS</b>                                     | <b>172.14</b>              | <b>175.84</b> | <b>146,431,359</b> | <b>154,603,745</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

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET<br>GUIDELINE    | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS |           |
|------------------------|--|-------------------------------|--------|----------------|-----------|
|                        |  | FY2019                        | FY2020 | FY2019         | FY2020    |
|                        | <b><u>RESTRICTED FUNDS</u></b>                                       |                               |        |                |           |
|                        | <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b> |                               |        |                |           |
| 608C                   | Classified Staff   | 33.25                         | 33.85  | 3,678,967      | 3,992,745 |
| 608E,H,N               | UTP Passthrough/Operational Costs                                    |                               |        | 2,916,881      | 2,682,353 |
| 608G                   | Parking  |                               |        | 36,000         | 36,000    |
| 609A                   | Health Services Fee  |                               |        | 413,795        | 827,590   |
|                        | Total Parking & Health Services                                      | 33.25                         | 33.85  | 7,045,643      | 7,538,688 |
|                        | <b><u>SPECIAL PROGRAMS FEDERAL</u></b>                               |                               |        |                |           |
| 314x,315x,316x,319x,33 | Perkins 1C   |                               |        | 48,000         | 45,600    |
| 350x                   | Federal Work Study (FWS)   |                               |        | (578,125)      | (575,346) |
| 590A,B                 | Temporary Assistance for Needy Families (TANF)                       | 1.00                          | 1.00   | 105,875        | 102,427   |
| 380S                   | CA STEP 2019   |                               |        | 228,442        |           |
| 380U,X,Y               | State Trade & Export Promotion Project (STEP)                        |                               |        | 102,543        |           |
|                        | Total Federal  | 1.00                          | 1.00   | (93,265)       | (427,319) |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2018-2019 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET<br>GUIDELINE    | BUDGET GUIDELINE DESCRIPTION                              | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS     |                    |
|------------------------|---|-------------------------------|---------------|--------------------|--------------------|
|                        |   | FY2019                        | FY2020        | FY2019             | FY2020             |
|                        | <b><u>SPECIAL PROGRAMS STATE</u></b>                      |                               |               |                    |                    |
| 450G,H,J,K,451J        | EWD Center for International Trade Development (CITD)     | 1.00                          | 1.00          | 73,832             | 81,172             |
| 452cdlm, 455stuvyz,456 | EWD Center for Excellence (CTXL) Hub                      | 2.20                          | 2.20          | 471,469            | 299,516            |
| 454x,452gh,455ghjkl,48 | Career Technical Education (CTE) Grants                   |                               |               | 137,460            | 129,109            |
| 425A,E                 | Mental Health   |                               |               | 350,000            |                    |
| 436A                   | FA-Technology One-Time Funds                              |                               |               | 450,288            |                    |
| 437A                   | FA-Technology On-Going Funds                              | 1.00                          | 1.00          | 166,776            | 166,776            |
| 440F                   | CAI Agriculture & Rural Areas                             |                               |               | 499,264            |                    |
| 443A,B                 | Innovations Awards  |                               |               | 1,339,877          |                    |
| 480F                   | Kern Community College Dist                               |                               |               | 5,000              |                    |
| 481R                   | Innovative Paths to Public Service (IPPS)                 |                               |               | 36,168             |                    |
| 481S,482S              | CE Marketing Campaign                                     |                               |               | 153,432            |                    |
| 481T                   | SWP North Far North Regional Consortium                   | 1.00                          |               | 148,938            |                    |
| 481U                   | New World of Work   |                               |               | 39,500             |                    |
| 481V                   | Projects in Common by 12/31/18                            | 1.00                          | 1.00          | 300,667            | 121,057            |
| 482T                   | Career Tech Edu Enhancement                               |                               | 1.00          | 150,148            |                    |
| 481YZ, 482XYZ, 483Y    | Strong Workforce  | 2.06                          | 3.06          | 2,627,925          | 865,149            |
| 468A,C                 | Innovation and Effectiveness (IEPI)                       |                               |               | 247,259            |                    |
| 488E,F,G,J,L,M,N,P,R   | Proposition 39 Program Improvement                        |                               |               | 70,083             |                    |
| 492A,B,C               | Setaside Grant  |                               |               | 14,300,776         |                    |
| 597x                   | Student Success & Support Programs (SSSP)                 |                               |               | 850,325            |                    |
| 570A                   | Student Equity & Achievement Program                      |                               |               |                    | 362,143            |
| 594A,H                 | Staff Diversity Funds                                     |                               |               | 89,265             |                    |
| 700x                   | Lottery (Restricted, Proposition 20)                      |                               |               | 254,703            |                    |
|                        | Other State   |                               |               | 4,032              |                    |
|                        | <b>Total State</b>  | <b>8.26</b>                   | <b>9.26</b>   | <b>22,767,187</b>  | <b>2,024,922</b>   |
|                        | <b><u>SPECIAL PROGRAMS LOCAL</u></b>                      |                               |               |                    |                    |
| 14-29x                 | Training Source Contracts                                 |                               |               | 2,105,540          |                    |
| 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 |                               |               | 59,699             |                    |
| 699L                   | Center of Excellence Program                              |                               |               | 144,162            |                    |
| 620C,G,H.628AB         | SMUD  |                               |               | 27,458             |                    |
| 617C                   | Sutter Health Plus Wellness Program                       |                               |               | 16,312             |                    |
|                        | <b>Total Local</b>  |                               |               | <b>2,525,688</b>   |                    |
|                        | <b>TOTAL SPECIAL PROGRAMS</b>                             | <b>9.26</b>                   | <b>10.26</b>  | <b>25,199,610</b>  | <b>1,597,603</b>   |
|                        | <b>TOTAL RESTRICTED FUNDS</b>                             | <b>42.51</b>                  | <b>44.11</b>  | <b>32,245,253</b>  | <b>9,136,291</b>   |
|                        | <b>TOTAL GENERAL FUND BUDGET</b>                          | <b>214.65</b>                 | <b>219.95</b> | <b>178,676,612</b> | <b>163,740,036</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 2019-20 at tentative. During 2018-19, one information technology project manager position was reclassified to a supervisor position.

## **INSTRUCTIONAL - 012**

Instructional staffing is the single largest component of the District's budget. Staffing for 2019-20 is the same as 2018-19, including summer. Fall/Spring WSCH is projected with a goal of improving productivity by 10% in 2019-20. For 2018-19, all colleges were below the District productivity goal of 518 with an overall productivity level of 470. 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 4,000 more FTES with no increase in cost. This is important as the District is currently borrowing from its summer terms. Recovering those FTES through improved efficiencies would allow for more of the resources under the new formula to be considered as on-going.

*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 |       |       |                     |       |       |
|---------------|--|-------|-------|---------------------|-------|-------|
|               | 2018-19 Actual as of P2                    |       |       | 2019-20 Projections |       |       |
|               | WSCH                                       | FTEF  | Prod. | WSCH                | FTEF  | Prod. |
| ARC           | 241,000                                    | 526   | 458   | 268,800             | 523   | 514   |
| CRC           | 135,000                                    | 269   | 502   | 142,700             | 272   | 525   |
| FLC           | 83,000                                     | 172   | 484   | 92,200              | 176   | 525   |
| SCC           | 200,000                                    | 437   | 458   | 222,300             | 432   | 514   |
| <i>Total*</i> | 659,000                                    | 1,403 | 470   | 726,000             | 1,403 | 518   |

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

- 012Q Summer Instruction – Summer 2019 is staffed at the same utilized staffing level as summer 2018, 135.6. For summer 2018, instructional staffing was increased generating almost 10% growth.
- 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 with an additional 4.4 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 staffing will be adjusted based upon fall 2019 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 2017  | 23,845 | 12,764 | 7,812 | 18,071 | 62,492 |
| Fall 2018  | 23,468 | 12,771 | 7,765 | 18,017 | 62,021 |

015E,F College Nurses – Each college has a health center staffed by nurses (7.48 FTE). In spring 2019, the district began assessing a health services fee to students to support the provision of services at our health centers.

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

015L Student Life Coordinators – Each college had a full-time faculty coordinator to support student government and student life programs. Those assignments have been moved to classified supervisor positions

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 – EOPS and MESA programs require coordination be funded with general purpose funds.



# General Fund Budget Guidelines

## **CLASSIFIED STAFF - 021**

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

| Location     | Tentative Budget<br>2018-19 | Converted/<br>Transferred<br>or New Position | Tentative Budget<br>2019-2020 |
|--------------|-----------------------------|--|-------------------------------|
| ARC          | 240.17                      | 1.50   | 241.67                        |
| CRC          | 127.02                      | 3.26   | 130.28                        |
| FLC          | 90.14                       | (.05)  | 90.09                         |
| SCC          | 204.74                      | .08  | 204.82                        |
| DO           | 70.80                       | .60  | 71.40                         |
| DS           | 153.05                      | 2.49   | 155.54                        |
| <b>TOTAL</b> | <b>882.92</b>               | <b>7.88</b>                                  | <b>893.80</b>                 |

New positions in 2019-20 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 2018-19, apprenticeship program revenues are funded at \$6.26 per instructional hour.

| Program                     | 2018-19 Related &<br>Supplemental Instructional<br>Hours (Estimate) | 2018-19 Work Experience<br>FTES (Estimate) |
|-----------------------------|---|--|
| <i>Carpenters/Drywall</i>   | 484,627   | 753.92                                     |
| <i>Sheet Metal</i>          | 18,796  | 10.72                                      |
| <i>Electricians</i>         | 33,926  | 21.27                                      |
| <i>Ironworkers</i>          | 71,982  | 95.56                                      |
| <i>Plumbing/Pipefitting</i> | 36,894  | 31.12                                      |
| <b>Total</b>                | <b>646,225</b>  | <b>912.59</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                 | 2017-18 R2 | 2018-19 est. |
|------------------------|------------|--------------|
| ARC – Natomas          | 15,524     | 14,761       |
| CRC – Elk Grove        | 16,522     | 15,308       |
| FLC – El Dorado Center | 14,512     | 12,687       |
| FLC – Rancho Cordova   | 14,155     | 13,798       |
| SCC – Davis/UC Davis   | 12,092     | 13,199       |
| SCC – West Sacramento  | 12,950     | 12,774       |

\*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 2018-19 and the initial 2019-20 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           | \$6.59  | 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>  |                          |                     |                      |                         |                    |
| 2018-19                        | 269,411                  | 23,314              | 826,027              | 570,148                 | 1,041.95           |
| <b>COSUMNES RIVER COLLEGE</b>  |                          |                     |                      |                         |                    |
| 2018-19                        | 130,728                  | 12,822              | 575,875              | 400,670                 | 547.66             |
| <b>FOLSOM LAKE COLLEGE</b>     |                          |                     |                      |                         |                    |
| 2018-19                        | 81,347                   | 6,461               | 526,235              | 324,371                 | 345.23             |
| <b>SACRAMENTO CITY COLLEGE</b> |                          |                     |                      |                         |                    |
| 2018-19                        | 197,358                  | 19,277              | 821,660              | 557,721                 | 844.40             |
| <b>TOTAL</b>                   |                          |                     |                      |                         |                    |
| 2018-19                        | 678,846                  | 61,874              | 2,749,797            | 1,852,910               | 2,779.24           |



# General Fund Budget Guidelines

## **OTHER OPERATIONAL FUNDS**

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

## **COLLEGE RELATED ACTIVITIES**

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

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

## **INFORMATION TECHNOLOGY & TELECOMMUNICATIONS**

Much of the 2018-19 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 2019-20 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 2018-19 that will be committed during 2019-20. 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 - 2019-20**

The minimum funding level the District may receive. Revenue projections assume an FTES level of 47,846, the achieved level for 2018-19 (without shifting). To maximize resources, the District will report (shift) summer 2019 in the 2018-19 year. It will then receive stabilization funds to maintain the 2018-19 funded level. The X budget reflects that the District will receive at least the same funding as 2018-19. However, a portion of the funded level may be recognized as on-going. This is because the COLA will replace revenues in 2018-19 above the hold harmless calculation. 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.

### **Y BUDGET - 2019-20**

The mid-range funding level reflects that the District's SCFF funding will match the Hold Harmless level. As with the X budget, if the SCFF Yields the same revenue level, then more of the COLA can be recognized as on-going. Lottery funds are \$1,061,055 above the X Budget and split between compensation and operational and/or capital needs.

### **Z BUDGET - 2019-20**

The maximum funding level projects the most optimistic funding for the District. Funded FTES are projected at 52,260 due to stabilization. The achieved FTES increase as well as projections for improvements in the outcomes and demographic factors under the new formula. Lottery funds are budgeted at \$1,061,055 above Y.

### **RESTRICTED FUNDS/SPECIAL PROGRAMS**

Special program appropriations for 2019-20 primarily include resources necessary for regular staff salaries and fringe benefits. Federal and local programs that are continuing in nature are budgeted using a percentage of 2018-19 funding levels. Additional amounts may be recorded during the 2019-20 fiscal year as allocations are finalized and additional awards are received. Categorical guidelines 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. Following is a brief description of the major programs.

#### **Restricted Funds – Parking and Transit Services – 608x**

Funds are collected through the sale of semester and daily parking permits as well as fines for violations. Expenditures are for parking related costs including college police, maintenance staff, and some administrative staff and costs for processing fines. Our agreement with Regional Transit (RT) calculates 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.

#### **Restricted Funds – Health Services Fees – 609x**

Effective for the spring 2019 term, eligible full-time and part-time students are charged a maximum health fee allowable each primary term enrolled to support health supervision and services for students.



# 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 2017-18, the District served 3,296 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 2017-18, 209 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 2017-18, the District served 5,604 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 2017-18, the District served 1,572 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**

|  | 2019-20 Tentative Budget | 2018-19 Revised Budget | 2017-18 Actual     | 2016-17 Actual     | 2015-16 Actual     | % Chg 2015-16 to 2019-20 |
|--|--------------------------|------------------------|--------------------|--------------------|--------------------|--------------------------|
| <b>Beginning Fund Balance</b>  |                          |                        |                    |                    |                    |                          |
| <i>Uncommitted</i>   | 16,786,205               | 16,786,205             | 12,886,241         | 10,751,623         | 10,249,904         | 64%                      |
| <i>Committed</i>   | 6,383,156                | 32,883,156             | 34,502,125         | 20,188,144         | 17,296,722         | -63%                     |
| <b>Total Beginning Fund Balance</b>  | <b>23,169,361</b>        | <b>49,669,361</b>      | <b>47,388,366</b>  | <b>30,939,767</b>  | <b>27,546,626</b>  | <b>-16%</b>              |
| <b>Apportionment, EPA, New Faculty Funding, Property Taxes and Enrollment Fees</b> |                          |                        |                    |                    |                    |                          |
| <i>Base Funding</i>  | 310,487,350              | 301,172,388            | 283,912,955        | 266,753,163        | 251,092,136        |                          |
| <i>New Faculty Funding</i>   |                          | 4,762,123              |                    |                    |                    |                          |
| <i>COLA Net of Shift</i>   | 6,687,816                | 4,552,839              |                    | 2,691,684          | 2,134,283          |                          |
| <i>Basic Allocation Increase + Centers Growth</i>                                  |                          |                        | 4,814,110          | 13,939,065         | 1,134,124          |                          |
| <i>Funding Increase (SCFF increases in FTES, Outcomes &amp; Demographics)</i>      | 16,890,212               |                        | 1,543,630          |                    | 9,546,599          |                          |
| <i>FTES Above No Shift (One-Time Only)</i>   |                          | 6,687,816              |                    |                    |                    |                          |
| <i>Deficit</i>   |                          |                        |                    |                    | (838,973)          |                          |
| <b>Total Base Allocation, COLA &amp; Growth</b>                                    | <b>334,065,378</b>       | <b>317,175,166</b>     | <b>290,270,695</b> | <b>283,383,912</b> | <b>263,068,169</b> | <b>27%</b>               |
| <b>Lottery</b>   | <b>8,022,110</b>         | <b>6,816,912</b>       | <b>6,768,659</b>   | <b>7,773,240</b>   | <b>6,609,944</b>   | <b>21%</b>               |
| <b>Other General Purpose</b>   |                          |                        |                    |                    |                    |                          |
| <i>Non-Resident/International Student Tuition</i>                                  | 5,102,444                | 5,497,939              | 4,568,034          | 4,233,052          | 4,141,384          | 23%                      |
| <i>Part-Time Faculty Compensation</i>  | 1,134,445                | 1,134,445              | 1,278,301          | 1,279,675          | 1,251,669          | -9%                      |
| <i>Community Services</i>  | 1,017,210                | 1,213,218              | 1,172,265          | 1,164,502          | 1,177,234          | -14%                     |
| <i>Other, including Interest &amp; Enrollment Fee 2%</i>                           | 22,324,439               | 22,965,074             | 25,621,524         | 45,937,513         | 8,562,960          | 161%                     |
| <b>Total Other General Purpose</b>   | <b>29,578,538</b>        | <b>30,810,676</b>      | <b>32,640,124</b>  | <b>52,614,742</b>  | <b>15,133,247</b>  | <b>95%</b>               |
| <b>Total Revenue &amp; Beginning Fund Balance</b>                                  | <b>394,835,387</b>       | <b>404,472,115</b>     | <b>377,067,844</b> | <b>374,711,661</b> | <b>312,357,986</b> | <b>26%</b>               |

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

|   | 2019-20 Tentative Budget |                 | 2018-19 Revised Budget |                 | 2017-18 Actual     |                 | 2016-17 Actual     |                 | 2015-16 Actual    |                 | % Chg 2015-16 to 2019-20 |            |
|---|--------------------------|-----------------|------------------------|-----------------|--------------------|-----------------|--------------------|-----------------|-------------------|-----------------|--------------------------|------------|
|   | Appropriations           | FTE             | Appropriations         | FTE             | Expenditures       | FTE             | Expenditures       | FTE             | Expenditures      | FTE             | Expenditures             | FTE        |
| <b>Administrative Salaries</b>              |                          |                 |                        |                 |                    |                 |                    |                 |                   |                 |                          |            |
| Administration <sup>1</sup>                 | 7,024,579                | 42.84           | 6,736,438              | 42.84           | 6,086,650          | 39.90           | 6,032,925          | 38.90           | 5,513,869         | 37.90           |                          |            |
| Instructional                               | 7,548,052                | 48.95           | 7,403,723              | 48.95           | 7,176,490          | 48.94           | 7,094,808          | 48.95           | 6,540,601         | 48.45           |                          |            |
| Student Services                            | 2,398,410                | 15.95           | 2,354,447              | 15.95           | 2,210,692          | 15.95           | 2,430,026          | 15.95           | 2,176,875         | 17.00           |                          |            |
| Outreach Centers                            | 893,945                  | 6.40            | 881,074                | 6.40            | 853,789            | 6.40            | 744,459            | 6.00            | 695,704           | 5.50            |                          |            |
| Community Services                          | 30,434                   | 0.15            | 31,730                 | 0.15            | 33,040             | 0.15            | 31,681             | 0.15            | 28,238            | 0.15            |                          |            |
| Administration - Vacancy Factor             | (260,000)                |                 | (260,000)              |                 |                    |                 |                    |                 |                   |                 |                          |            |
| <b>Total Administrative Salaries</b>        | <b>17,635,420</b>        | <b>114.29</b>   | <b>17,147,412</b>      | <b>114.29</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>18%</b>               | <b>5%</b>  |
| <b>Instructional Salaries</b>               |                          |                 |                        |                 |                    |                 |                    |                 |                   |                 |                          |            |
| Regular, including vacancy factor           | 72,885,082               | 863.81          | 72,737,227             | 849.50          | 65,751,838         | 849.63          | 64,997,561         | 824.56          | 60,023,604        | 804.35          |                          |            |
| Part-Time                                   | 18,207,286               | 393.54          | 19,115,501             | 414.31          | 21,868,913         | 389.04          | 22,943,851         | 421.79          | 23,349,149        | 431.88          |                          |            |
| Outreach Centers                            | 6,088,601                | 132.05          | 6,134,339              | 133.39          | 6,233,223          | 152.61          | 6,094,178          | 152.61          | 5,065,921         | 154.57          |                          |            |
| Instructional Coordinators                  | 806,677                  | 9.30            | 831,241                | 9.30            | 896,379            | 9.30            | 905,324            | 10.30           | 870,193           | 9.30            |                          |            |
| Instructional Work Experience Coordinators  | 383,907                  | 4.00            | 376,146                | 4.00            | 348,558            | 4.00            | 339,031            | 4.00            | 317,110           | 4.00            |                          |            |
| Adjunct Office Hours                        | 1,820,504                |                 | 1,820,504              |                 | 1,034,970          |                 | 1,061,504          |                 | 942,099           |                 |                          |            |
| Substitute Instructors                      | 291,774                  | 9.00            | 291,774                | 9.00            | 298,235            | 9.00            | 282,981            | 9.00            | 270,111           | 9.00            |                          |            |
| Summer Instruction                          | 6,312,509                | 135.55          | 6,778,632              | 147.40          | 6,056,580          | 128.41          | 5,846,965          | 110.03          | 4,674,979         | 91.27           |                          |            |
| <b>Total Instructional Salaries</b>         | <b>106,796,340</b>       | <b>1,547.25</b> | <b>108,085,364</b>     | <b>1,566.90</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>12%</b>               | <b>3%</b>  |
| <b>Librarians</b>                           |                          |                 |                        |                 |                    |                 |                    |                 |                   |                 |                          |            |
| Librarian/Audio Visual                      | 1,948,606                | 25.00           | 2,069,052              | 25.00           | 1,890,930          | 25.60           | 1,742,557          | 23.60           | 1,553,848         | 23.00           |                          |            |
| Library - Adjunct/Overload                  | 262,856                  | 4.40            | 246,750                | 4.40            | 372,710            | 3.80            | 362,409            | 5.80            | 483,664           | 6.40            |                          |            |
| <b>Total Librarians</b>                     | <b>2,211,462</b>         | <b>29.40</b>    | <b>2,315,802</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>9%</b>                | <b>0%</b>  |
| <b>Instructional Support Services</b>       |                          |                 |                        |                 |                    |                 |                    |                 |                   |                 |                          |            |
| Academic Program Coordinators               | 1,330,569                | 15.70           | 1,364,250              | 15.70           | 1,184,697          | 14.90           | 1,105,290          | 13.90           | 1,136,926         | 13.70           |                          |            |
| Instructional Development Coordinators      | 1,054,599                | 11.20           | 722,230                | 8.20            | 707,461            | 8.00            | 661,774            | 8.00            | 716,520           | 8.00            |                          |            |
| SRPSTC Coordinators                         | 265,844                  | 3.00            | 260,866                | 3.00            | 178,556            | 3.00            | 178,556            | 3.00            | 169,785           | 3.00            |                          |            |
| Fire Training Coordinator                   | 62,194                   | 1.00            | 59,802                 | 1.00            | 104,885            | 1.00            | 104,885            | 1.00            | 98,889            | 1.00            |                          |            |
| UC Davis - English Coordinator              |                          |                 |                        |                 |                    |                 | 33,372             | 0.40            |                   |                 |                          |            |
| <b>Total Instructional Support Services</b> | <b>2,713,206</b>         | <b>30.90</b>    | <b>2,407,148</b>       | <b>27.90</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>28%</b>               | <b>20%</b> |
| <b>Faculty Stipends</b>                     |                          |                 |                        |                 |                    |                 |                    |                 |                   |                 |                          |            |
| Faculty Evaluation                          | 28,600                   |                 | 28,600                 |                 | 22,950             |                 | 27,688             |                 | 27,350            |                 |                          |            |
| Department Chair Release Time/Stipends      | 1,913,189                | 16.00           | 1,913,189              | 16.00           | 1,736,778          | 15.00           | 1,777,156          | 15.00           | 1,459,234         | 14.60           |                          |            |
| Performing Arts Stipends                    | 353,236                  |                 | 353,236                |                 | 299,541            |                 | 314,627            |                 | 300,482           |                 |                          |            |
| Athletic (Coaching) Stipends                | 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>2,743,911</b>       | <b>16.00</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            | 659,218                | 7.10            | 498,492            | 7.10            | 578,160            | 7.10            | 753,805           | 7.10            |                          |            |
| LRC Media Operations                        | 28,512                   | 0.50            | 28,512                 | 0.50            | 3,135              | 0.50            | 22,005             | 0.50            | 35,546            | 0.50            |                          |            |
| Retraining - Type E Leaves                  | 92,848                   | 1.00            | 92,848                 | 1.00            |                    | 1.00            | 13,469             | 1.00            | 9,278             | 1.00            |                          |            |
| Collective Bargaining                       | 324,967                  | 3.50            | 324,967                | 3.50            | 407,194            | 4.00            | 368,676            | 3.50            | 318,770           | 3.50            |                          |            |
| President's/Chancellors Release Time        | 501,637                  | 5.00            | 501,637                | 5.00            | 422,726            | 5.00            | 352,564            | 5.00            | 317,206           | 5.00            |                          |            |
| Puente Program                              | 35,702                   | 0.40            | 35,702                 | 0.40            | 36,920             | 0.40            | 28,873             | 0.40            | 37,312            | 0.40            |                          |            |
| <b>Total Release/Reassignment</b>           | <b>1,642,884</b>         | <b>17.50</b>    | <b>1,642,884</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**

|   | 2019-20 Tentative Budget |                 | 2018-19 Revised Budget |                 | 2017-18 Actual     |                 | 2016-17 Actual     |                 | 2015-16 Actual     |                 | % Chg 2015-16 to 2019-20 |            |
|---|--------------------------|-----------------|------------------------|-----------------|--------------------|-----------------|--------------------|-----------------|--------------------|-----------------|--------------------------|------------|
|   | Appropriations           | FTE             | Appropriations         | FTE             | Expenditures       | FTE             | Expenditures       | FTE             | Expenditures       | FTE             | Expenditures             | FTE        |
| <b>Academic Senate</b>                                    |                          |                 |                        |                 |                    |                 |                    |                 |                    |                 |                          |            |
| <i>Reassigned Time, Conference &amp; Travel</i>           | 913,906                  | 10.00           | 869,591                | 10.00           | 817,958            | 10.00           | 695,047            | 7.00            | 686,644            | 7.00            |                          |            |
| <b>Total Academic Senate</b>                              | <b>913,906</b>           | <b>10.00</b>    | <b>869,591</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>33%</b>               | <b>43%</b> |
| <b>Student Services</b>                                   |                          |                 |                        |                 |                    |                 |                    |                 |                    |                 |                          |            |
| <i>Counseling</i>   | 6,169,297                | 69.26           | 6,275,977              | 69.78           | 6,044,473          | 73.76           | 6,061,501          | 74.90           | 6,289,784          | 74.90           |                          |            |
| <i>Health Services</i>                                    | 540,473                  | 6.00            | 534,004                | 6.00            | 542,945            | 6.00            | 537,578            | 6.00            | 506,190            | 6.00            |                          |            |
| <i>Health Services - Adjunct/Overload</i>                 | 76,197                   | 1.48            | 76,197                 | 1.48            | 39,056             | 1.48            | 36,640             | 1.48            | 32,790             | 1.48            |                          |            |
| <i>Cultural Awareness Coordinator</i>                     | 63,695                   | 1.00            | 63,695                 | 1.00            | 100,851            | 1.00            | 100,851            | 1.00            | 96,950             | 1.00            |                          |            |
| <i>Transfer Services - TOP Contract</i>                   | 93,946                   |                 | 93,946                 |                 | 60,526             |                 | 93,052             |                 | 37,800             |                 |                          |            |
| <i>Student Life Coordinator</i>                           | -                        | 0.00            | 210,873                | 2.00            | 177,969            | 2.00            | 194,767            | 2.00            | 187,233            | 2.00            |                          |            |
| <b>Total Student Services</b>                             | <b>6,943,608</b>         | <b>77.74</b>    | <b>7,254,692</b>       | <b>80.26</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>-3%</b>               | <b>-9%</b> |
| <b>EOPS/MESA - District Contribution</b>                  |                          |                 |                        |                 |                    |                 |                    |                 |                    |                 |                          |            |
| <i>Coordinators</i>                                       | 638,390                  | 7.00            | 616,338                | 7.00            | 665,071            | 7.00            | 649,256            | 7.00            | 643,894            | 7.00            |                          |            |
| <i>Fringe Benefits</i>                                    | 251,209                  |                 | 211,946                |                 | 224,815            |                 | 211,514            |                 | 197,032            |                 |                          |            |
| <b>EOPS/MESA Coordinators</b>                             | <b>889,599</b>           | <b>7.00</b>     | <b>828,284</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>124,854,916</b>       | <b>1,735.79</b> | <b>126,147,676</b>     | <b>1,754.96</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>12%</b>               | <b>3%</b>  |
| <b>Classified Staffing</b>                                |                          |                 |                        |                 |                    |                 |                    |                 |                    |                 |                          |            |
| <i>Administration</i>                                     | 11,478,371               | 174.90          | 11,056,271             | 173.02          | 9,692,604          | 172.59          | 9,689,157          | 171.06          | 9,182,224          | 172.61          |                          |            |
| <i>Instructional Support</i>                              | 12,188,674               | 216.39          | 12,117,159             | 215.90          | 11,003,703         | 215.95          | 10,750,068         | 217.69          | 10,023,662         | 211.54          |                          |            |
| <i>Student Services</i>                                   | 9,740,033                | 171.62          | 9,488,710              | 168.83          | 8,150,752          | 168.02          | 8,219,499          | 163.01          | 7,897,205          | 164.42          |                          |            |
| <i>Community Relations</i>                                | 736,064                  | 10.00           | 724,354                | 10.00           | 553,926            | 9.00            | 587,432            | 9.09            | 507,687            | 8.09            |                          |            |
| <i>Custodial/Maintenance/Transportation</i>               | 11,829,102               | 195.06          | 11,778,456             | 195.06          | 10,676,693         | 193.94          | 10,334,361         | 195.65          | 9,763,247          | 189.97          |                          |            |
| <i>Information Technology</i>                             | 7,583,036                | 76.91           | 7,451,409              | 76.91           | 6,297,453          | 74.74           | 6,288,911          | 74.65           | 5,854,622          | 72.16           |                          |            |
| <i>Community Services Fund</i>                            | 93,953                   | 1.00            | 95,425                 | 1.00            | 99,783             | 0.99            | 109,079            | 1.72            | 133,355            | 1.72            |                          |            |
| <i>Printing (funded through cost recovery)</i>            | 62,864                   | 1.00            | 62,864                 | 1.00            | 63,259             | 1.00            | 59,825             | 1.00            | 56,174             | 1.00            |                          |            |
| <i>Transfer Center</i>                                    |                          |                 |                        |                 |                    |                 | 181,927            | 3.00            | 162,670            | 3.00            |                          |            |
| <i>Outreach Centers</i>                                   | 2,757,139                | 44.19           | 2,746,780              | 44.29           | 2,524,951          | 46.09           | 2,549,980          | 46.24           | 2,430,741          | 45.29           |                          |            |
| <i>Classified Staff Development (PFE)</i>                 | 73,007                   | 1.23            | 73,007                 | 1.23            | 47,431             | 1.23            | 15,944             | 1.41            | 47,106             | 1.41            |                          |            |
| <i>PDF Bank</i>   | 110,673                  | 2.50            | 145,101                | 2.50            | 6,387              | 2.50            |                    | 2.65            |                    | 6.38            |                          |            |
| <i>Classified Vacancy Factor</i>                          | (790,000)                |                 | (790,000)              |                 |                    |                 |                    |                 |                    |                 |                          |            |
| <b>Total Classified Staffing</b>                          | <b>55,862,916</b>        | <b>894.80</b>   | <b>54,949,536</b>      | <b>889.74</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>21%</b>               | <b>2%</b>  |
| <b>Apprenticeship Programs</b>                            |                          |                 |                        |                 |                    |                 |                    |                 |                    |                 |                          |            |
| <i>Operational Costs/Fixed Costs</i>                      | 330,403                  | 2.00            | 333,888                | 2.00            | 235,345            | 2.00            | 103,599            | 0.80            | 31,165             |                 | 960%                     |            |
| <i>Instructional/Administrative Costs</i>                 | 7,998,364                |                 | 8,053,526              |                 | 4,595,492          |                 | 2,397,153          |                 | 747,948            |                 | 969%                     |            |
| <b>Total Apprenticeship Programs</b>                      | <b>8,328,767</b>         | <b>2.00</b>     | <b>8,387,414</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>969%</b>              |            |
| <b>Outreach Centers</b>                                   |                          |                 |                        |                 |                    |                 |                    |                 |                    |                 |                          |            |
| <i>Instructional Contracts</i>                            | 2,581,354                |                 | 2,814,533              |                 | 2,648,862          |                 | 2,542,421          |                 | 2,080,471          |                 |                          |            |
| <i>Operational Costs</i>                                  | 530,110                  |                 | 480,448                |                 | 366,839            |                 | 214,806            |                 | 100,307            |                 |                          |            |
| <i>Fixed Costs</i>  | 679,415                  |                 | 939,415                |                 | 786,914            |                 | 937,125            |                 | 934,321            |                 |                          |            |
| <i>Telecommunications &amp; IT</i>                        | 3,000                    |                 | 3,000                  |                 | 7,241              |                 | 13,917             |                 | 14,020             |                 |                          |            |
| <b>Total Outreach Centers Operational &amp; Contracts</b> | <b>3,793,879</b>         | <b>0.00</b>     | <b>4,237,396</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>21%</b>               |            |
| <b>Total Community Service</b>                            | <b>892,823</b>           | <b>0.00</b>     | <b>1,086,063</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>-14%</b>              |            |
| <b>Total College Discretionary Funds</b>                  | <b>6,967,401</b>         |                 | <b>8,341,235</b>       |                 | <b>6,790,614</b>   |                 | <b>6,516,003</b>   |                 | <b>6,348,423</b>   |                 | <b>10%</b>               |            |

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

|  | 2019-20 Tentative Budget |             | 2018-19 Revised Budget |             | 2017-18 Actual   |             | 2016-17 Actual   |             | 2015-16 Actual   |             | % Chg 2015-16 to 2019-20 |             |
|--|--------------------------|-------------|------------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|--------------------------|-------------|
|  | Appropriations           | FTE         | Appropriations         | FTE         | Expenditures     | FTE         | Expenditures     | FTE         | Expenditures     | FTE         | Expenditures             | FTE         |
| <b>Other Operational Funds</b>             |                          |             |                        |             |                  |             |                  |             |                  |             |                          |             |
| College Discretionary Funds                | 169,500                  |             | 216,500                |             | 100,027          |             | 130,316          |             | 97,602           |             |                          |             |
| Operational Expense Allocation             | 842,076                  |             | 1,074,630              |             | 934,071          |             | 786,238          |             | 812,985          |             |                          |             |
| Special Program Augmentation               |                          |             |                        |             | 8,017            |             | 807,626          |             | 8,239            |             |                          |             |
| Other Operational Funds                    | 1,167,507                |             | 2,918,988              |             | 1,205,612        |             | 1,071,501        |             | 824,122          |             |                          |             |
| <b>Total Other Operational Funds</b>       | <b>2,179,083</b>         | <b>0.00</b> | <b>4,210,118</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>25%</b>  |
| <b>College Related Activities</b>          |                          |             |                        |             |                  |             |                  |             |                  |             |                          |             |
| LRC - LRC/Media Operations                 | 64,088                   |             | 64,088                 |             | 49,879           |             | 21,249           |             | 8,665            |             |                          | 640%        |
| Education Initiative                       | 120,000                  |             | 456,914                |             | 161,025          |             | 139,323          |             | 55,078           |             |                          | 118%        |
| Tutorial Centers                           | 97,500                   |             | 97,500                 |             | 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                   |             | 20,331                 |             | 11,233           |             | 9,454            |             | 8,082            |             |                          | 152%        |
| Bus Rental                                 | 465,087                  |             | 654,467                |             | 476,012          |             | 558,259          |             | 520,223          |             |                          | -11%        |
| Other Operational Augment                  | 142,572                  |             | 155,072                |             | 93,084           |             | 65,385           |             | 42,682           |             |                          | 234%        |
| Math, Engineering, Science Achieve (MESA)  | 43,560                   |             | 43,560                 |             | 8,762            |             | 14,520           |             | 21,927           |             |                          | 99%         |
| Enrollment Fees - Operational Costs        | 560,999                  |             | 560,999                |             | 735,811          |             | 676,385          |             | 603,349          |             |                          | -7%         |
| International Student Education            |                          |             | 90,000                 |             | 73,855           |             | 72,791           |             | 129,037          |             |                          | -100%       |
| Postage                                    | 77,000                   |             | 77,000                 |             | 42,506           |             | 34,227           |             | 20,086           |             |                          | 283%        |
| Foreign Study                              | 7,000                    |             | 7,000                  |             | 5,049            |             | 5,772            |             | 4,125            |             |                          | 70%         |
| Telecommunications - SECC                  | 35,937                   |             | 35,937                 |             | 18,000           |             | 11,534           |             | 24,859           |             |                          | 45%         |
| <b>Total College Related Activities</b>    | <b>1,644,074</b>         | <b>0.00</b> | <b>2,272,868</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>7%</b>   |
| <b>Telecommunications Activities</b>       |                          |             |                        |             |                  |             |                  |             |                  |             |                          |             |
| Operational Costs                          | 8,500                    |             | 48,500                 |             | 8,739            |             | 5,382            |             | 10,447           |             |                          | -19%        |
| Data Transmission Lines                    | 531,000                  |             | 531,000                |             | 539,886          |             | 609,838          |             | 381,177          |             |                          | 39%         |
| <b>Total Telecommunications Activities</b> | <b>539,500</b>           | <b>0.00</b> | <b>579,500</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>       | 714,822                  |             | 4,614,064              |             | 2,246,816        |             | 2,328,458        |             | 2,599,336        |             |                          | -73%        |
| Library Computer System                    | 58,978                   |             | 60,669                 |             | 52,841           |             | 58,978           |             | 38,772           |             |                          | 52%         |
| Districtwide Site Licenses                 |                          |             |                        |             | 285,338          |             | 259,446          |             | 228,386          |             |                          | -100%       |
| Operating Augments                         | 1,416,700                |             | 1,331,000              |             | 909,823          |             | 621,590          |             | 497,919          |             |                          | 185%        |
| <b>Total Information Technology</b>        | <b>2,190,500</b>         | <b>0.00</b> | <b>6,005,733</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     | 932,667                  |             | 1,134,615              |             | 1,218,185        |             | 1,180,998        |             | 1,019,746        |             |                          | -9%         |
| Major Maintenance Allocation               | 402,000                  |             | 540,747                |             | 565,869          |             | 447,657          |             | 498,614          |             |                          | -19%        |
| Campus-Funded FM Projects                  | -                        |             | (86,797)               |             | (128,329)        |             | (120,511)        |             | (129,130)        |             |                          | -100%       |
| <b>Total Facilities Management</b>         | <b>1,334,667</b>         | <b>0.00</b> | <b>1,588,565</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>-4%</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**

|   | 2019-20 Tentative Budget |             | 2018-19 Revised Budget |             | 2017-18 Actual    |             | 2016-17 Actual    |             | 2015-16 Actual    |             | % Chg 2015-16 to 2019-20 |                         |
|---|--------------------------|-------------|------------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|--------------------------|-------------------------|
|   | Appropriations           | FTE         | Appropriations         | FTE         | Expenditures      | FTE         | Expenditures      | FTE         | Expenditures      | FTE         | Expenditures             | FTE                     |
| <b>Institutional Support Costs</b>                  |                          |             |                        |             |                   |             |                   |             |                   |             |                          |                         |
| Audit & Legal Expenses                              | 185,000                  |             | 1,366,453              |             | 340,774           |             | 318,033           |             | 408,204           |             |                          | -55%                    |
| Interest Expense                                    |                          |             |                        |             |                   |             |                   |             | 73,300            |             |                          |                         |
| Facility Rentals                                    | 474,822                  |             | 237,411                |             | 205,215           |             | 217,262           |             | 184,916           |             |                          | 157%                    |
| American Disability Act (ADA) Accommodation         | 140,000                  |             | 140,000                |             | 167,831           |             | 159,141           |             | 115,472           |             |                          | 21%                     |
| Marketing   | 103,690                  |             | 391,690                |             | 335,236           |             | 442,569           |             | 182,673           |             |                          | -43%                    |
| Recruitment   | 60,000                   |             | 120,135                |             | 117,756           |             | 97,063            |             | 81,032            |             |                          | -26%                    |
| Conference and Travel                               | 145,800                  |             | 139,800                |             | 117,201           |             | 125,104           |             | 120,466           |             |                          | 21%                     |
| Special Activities                                  | 68,500                   |             | 163,795                |             | 72,925            |             | 57,353            |             | 49,103            |             |                          | 40%                     |
| District-Wide Dues                                  | 357,500                  |             | 367,554                |             | 362,767           |             | 352,469           |             | 321,699           |             |                          | 11%                     |
| Election Expenses                                   |                          |             | 200,000                |             | 472,839           |             |                   |             | 308,864           |             |                          | -100%                   |
| Trustee Expenses                                    | 195,234                  |             | 195,234                |             | 180,340           |             | 177,170           |             | 173,282           |             |                          | 13%                     |
| Student Trustee                                     | 23,443                   |             | 23,443                 |             | 25,197            |             | 11,893            |             | 24,558            |             |                          | -5%                     |
| Student Access Card                                 | 56,469                   |             | 56,469                 |             | 50,137            |             | 50,241            |             | 49,876            |             |                          | 13%                     |
| Employee Educational Reimbursements                 | 60,000                   |             | 60,000                 |             | 29,762            |             | 17,729            |             | 21,440            |             |                          | 180%                    |
| <b>Total Institutional Support Costs</b>            | <b>1,870,458</b>         | <b>0.00</b> | <b>3,461,984</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>-12%</b>             |
| <b>Program Development &amp; Other Allocations</b>  |                          |             |                        |             |                   |             |                   |             |                   |             |                          |                         |
| Program Development Funds                           |                          |             | 3,768,883              | 1.00        | 814,344           |             | 335,057           | 0.00        | 421,046           | 2.40        |                          | -100%                   |
| Staff Development                                   | 100,000                  | 1.50        | 329,111                | 1.50        | 193,955           | 1.50        | 157,063           | 1.50        | 128,336           | 1.50        |                          | -22%                    |
| Inter-Jurisdictional Agreements                     | 130,710                  | 1.00        | 239,744                | 1.00        | 487,604           | 1.00        | 531,407           | 1.00        | 327,901           | 1.00        |                          | -60%                    |
| Interfund Transfers                                 | 117,428                  |             | 3,274,509              |             | 637,245           |             | 656,215           |             | 815,605           |             |                          | -86%                    |
| <b>Total Other Allocations</b>                      | <b>348,138</b>           | <b>2.50</b> | <b>7,612,247</b>       | <b>3.50</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>-79%</b> <b>-49%</b> |
| <b>Partnership for Excellence</b>                   |                          |             |                        |             |                   |             |                   |             |                   |             |                          |                         |
| PFE Projects (current year)                         | 1,672,104                |             | 1,785,209              |             | 559,937           |             | 505,091           |             | 381,137           |             |                          | 339%                    |
| PFE Prior Year Carryover                            |                          |             | 3,211,766              |             | 837,968           |             | 1,711,937         |             | 681,111           |             |                          | -100%                   |
| PFE Classified Staff Development Carryover          |                          |             | 128,431                |             | 54,351            |             | 66,012            |             | 59,623            |             |                          | -100%                   |
| <b>Total Partnership for Excellence Operational</b> | <b>1,672,104</b>         | <b>0.00</b> | <b>5,125,406</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>49%</b>              |
| <b>Fringe Benefits</b>                              |                          |             |                        |             |                   |             |                   |             |                   |             |                          |                         |
| Employer Benefit Costs                              | 87,371,910               |             | 85,539,319             |             | 66,181,224        |             | 62,329,447        |             | 52,884,145        |             |                          | 65%                     |
| Type C Benefit Costs                                | 140,000                  |             | 140,000                |             | 154,676           |             | 3,973             |             | 92,425            |             |                          | 51%                     |
| STRS/PERS Set-Aside                                 |                          |             | -                      |             |                   |             |                   |             |                   |             |                          |                         |
| Retirees Health Benefits                            | 3,573,985                |             | 3,573,985              |             | 3,226,382         |             | 3,883,210         |             | 2,527,907         |             |                          | 41%                     |
| <b>Total Fringe Benefits</b>                        | <b>91,085,895</b>        | <b>0.00</b> | <b>89,253,304</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>64%</b>              |
| <b>Insurance</b>                                    |                          |             |                        |             |                   |             |                   |             |                   |             |                          |                         |
| Insurance Premium/Self Insurance Funding            | 3,089,543                |             | 4,089,543              |             | 4,990,339         |             | 3,280,946         |             | 3,213,127         |             |                          | -4%                     |
| Safety Program                                      | 85,000                   |             | 167,681                |             | 93,401            |             | 99,621            |             | 84,177            |             |                          | 1%                      |
| Loss of Fixed Assets                                | 36,000                   |             | 36,000                 |             |                   |             |                   |             |                   |             |                          |                         |
| <b>Total Insurance</b>                              | <b>3,210,543</b>         | <b>0.00</b> | <b>4,293,224</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>-3%</b>              |

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

|  | 2019-20 Tentative Budget |                 | 2018-19 Revised Budget |                 | 2017-18 Actual     |                 | 2016-17 Actual     |                 | 2015-16 Actual     |                 | % Chg 2015-16 to 2019-20 |                         |
|--|--------------------------|-----------------|------------------------|-----------------|--------------------|-----------------|--------------------|-----------------|--------------------|-----------------|--------------------------|-------------------------|
|  | Appropriations           | FTE             | Appropriations         | FTE             | Expenditures       | FTE             | Expenditures       | FTE             | Expenditures       | FTE             | Expenditures             | FTE                     |
| <b>Utilities</b>   |                          |                 |                        |                 |                    |                 |                    |                 |                    |                 |                          |                         |
| Electricity  | 5,179,768                |                 | 5,179,768              |                 | 5,239,080          |                 | 5,007,772          |                 | 4,751,084          |                 |                          | 9%                      |
| Gas  | 1,240,232                |                 | 1,240,232              |                 | 1,294,560          |                 | 980,576            |                 | 1,076,463          |                 |                          | 15%                     |
| Water/Garbage  | 643,000                  |                 | 643,000                |                 | 637,470            |                 | 593,167            |                 | 641,089            |                 |                          | 0%                      |
| Sewer/Pest Control   | 610,000                  |                 | 610,000                |                 | 655,407            |                 | 608,265            |                 | 601,069            |                 |                          | 1%                      |
| Allocated to Auxiliaries (Contra)                            | (233,000)                |                 | (233,000)              |                 | (203,305)          |                 | (186,755)          |                 | (221,596)          |                 |                          | 5%                      |
| Honeywell Energy Management System                           | 157,018                  |                 | 157,018                |                 | 146,778            |                 | 144,789            |                 | 141,622            |                 |                          | 11%                     |
| Toxic Waste Removal/Dump Fees/Permits                        | 187,075                  |                 | 187,075                |                 | 169,651            |                 | 165,184            |                 | 172,794            |                 |                          | 8%                      |
| DS/DO Facilities   | 235,365                  |                 | 235,365                |                 | 336,671            |                 | 284,898            |                 | 194,953            |                 |                          | 21%                     |
| DW - Reserve   | 225,000                  |                 | 225,000                |                 | 225,000            |                 | 225,000            |                 | 225,000            |                 |                          |                         |
| <b>Total Utilities</b>                                       | <b>8,244,458</b>         | <b>0.00</b>     | <b>8,244,458</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                   |                 | 12,000                 |                 | 12,000             |                 | 12,000             |                 | 12,000             |                 |                          |                         |
| Financial Aid - FWS & FSEOG                                  | 794,395                  |                 | 794,395                |                 | 1,084,582          |                 | 1,030,090          |                 | 995,647            |                 |                          | -20%                    |
| <b>Total Grant Matching Funds</b>                            | <b>806,395</b>           | <b>0.00</b>     | <b>806,395</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                                  | 6,105,966                |                 | (1,826,450)            |                 |                    |                 | 17,040             |                 |                    |                 |                          |                         |
| <b>Total Prior Year Continuing Funds</b>                     | <b>6,105,966</b>         | <b>0.00</b>     | <b>(1,826,450)</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>(968,687)</b>         | <b>0.00</b>     | <b>(980,119)</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>-62%</b>             |
| <b>Rebudgets and Other Carryovers</b>                        |                          |                 |                        |                 |                    |                 |                    |                 |                    |                 |                          |                         |
| General Purpose  |                          |                 | 11,476,375             |                 | 109,625            |                 | 3,930              |                 | 26,797             |                 |                          | -100%                   |
| Facilities Management  |                          |                 | 29,739                 |                 | 46,887             |                 | 36,117             |                 | 85,755             |                 |                          | -100%                   |
| Staff Development (Type A/B)                                 |                          |                 | 280,992                | 2.22            | 5,532              | 0.81            |                    | 0.40            | 51,912             | 2.00            |                          |                         |
| Information Technology                                       |                          |                 | 128,562                |                 | 72,772             |                 | 257,674            |                 | 103,499            |                 |                          |                         |
| College Discretionary Funds                                  |                          |                 | 4,694,865              |                 | 1,185,693          |                 | 1,720,407          |                 | 1,133,028          |                 |                          | -100%                   |
| Program Development Funds                                    |                          |                 | 883,409                |                 | 59,856             |                 | 19,344             |                 | 37,945             |                 |                          | -100%                   |
| Staff Development  |                          |                 | 174,789                |                 | 64,087             |                 | 67,118             |                 | 64,322             |                 |                          | -100%                   |
| <b>Total Rebudgets and Other Carryovers</b>                  | <b>0</b>                 | <b>0.00</b>     | <b>17,668,731</b>      | <b>2.22</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>-100%</b>            |
| <b>Total Program and Other Improvements</b>                  | <b>33,066,810</b>        | <b>0.00</b>     | <b>12,690,058</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>88%</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                |                 | 6,383,156              |                 | 42,153,581         |                 | 34,502,125         |                 | 20,188,144         |                 |                          |                         |
| <b>Total Ending Fund Balance</b>                             | <b>23,169,361</b>        |                 | <b>23,169,361</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>394,835,387</b>       | <b>2,749.38</b> | <b>404,472,115</b>     | <b>2,766.71</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>26%</b><br><b>2%</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 6.0% and an uncommitted fund balance (general fund only) of 5.0%. Outlined below is a summary of all the projected fund balances for the District’s various fund activities:

|   | General Fund        | Instructionally Related Fund | Child Development Fund | Capital Projects Fund | Bond Projects Fund (Measures A & M) | Bond Interest & 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        | \$359,604                    | \$217,320              | \$13,300,000          |                                     |  |                         | \$523,392  | \$30,322                           |                         | \$1,234,564         |                     |                       |
| <b>Committed Fund Balance</b>                       | 6,383,156           |                              |                        |                       |                                     |  | \$22,239                | 9,555,801  | 52,978                             | \$1,484,266             | 8,140,810           | 1,486,656           | 12,824,533            |
| <b>Restricted Fund Balance</b>                      | 2,039,728           |                              |                        |                       |                                     | \$29,660,165                                     |                         |  |                                    |                         |                     |                     |                       |
| <b>Total Projected Fund Balance – June 30, 2019</b> | <u>\$25,209,089</u> | <u>\$359,604</u>             | <u>\$217,320</u>       | <u>\$13,300,000</u>   | <u>\$0</u>                          | <u>\$29,660,165</u>                              | <u>\$22,239</u>         | <u>\$10,079,193</u>  | <u>\$83,300</u>                    | <u>\$1,484,266</u>      | <u>\$9,375,374</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 | \$6,529,605   | \$5,233,684  | \$3,917,761   |
| Multi College  | \$5,223,684   | \$4,570,724  | \$3,917,761   |

| Centers | FTES > 1,000 | FTES > 750 | FTES > 500 | FTES >250 | FTES < 250 |
|---------|--------------|------------|------------|-----------|------------|
|         | \$1,305,921  | \$979,440  | \$652,960  | \$326,480 | \$163,241  |

|                         | 2017-18 Reported FTES | 2017-18 Basic Allocation |
|-------------------------|-----------------------|--------------------------|
| American River College  | 17,961                | \$4,866,469              |
| Cosumnes River College  | 8,497                 | 4,258,160                |
| Folsom Lake College     | 5,200                 | 3,649,851                |
| Sacramento City College | 12,655                | 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*           | 783                   | 1,216,617                |
| West Sacramento Center* | 841                   | 1,216,617                |
| Total Basic Allocation  | 44,313                | \$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 2018-19 | Resident  | Nonresident |
|----------------------------|-----------|-------------|
| CCC                        | \$1,380   | \$9,030     |
| CSU                        | \$7,216*  | \$19,096    |
| UC                         | \$13,900* | \$42,900    |

\*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

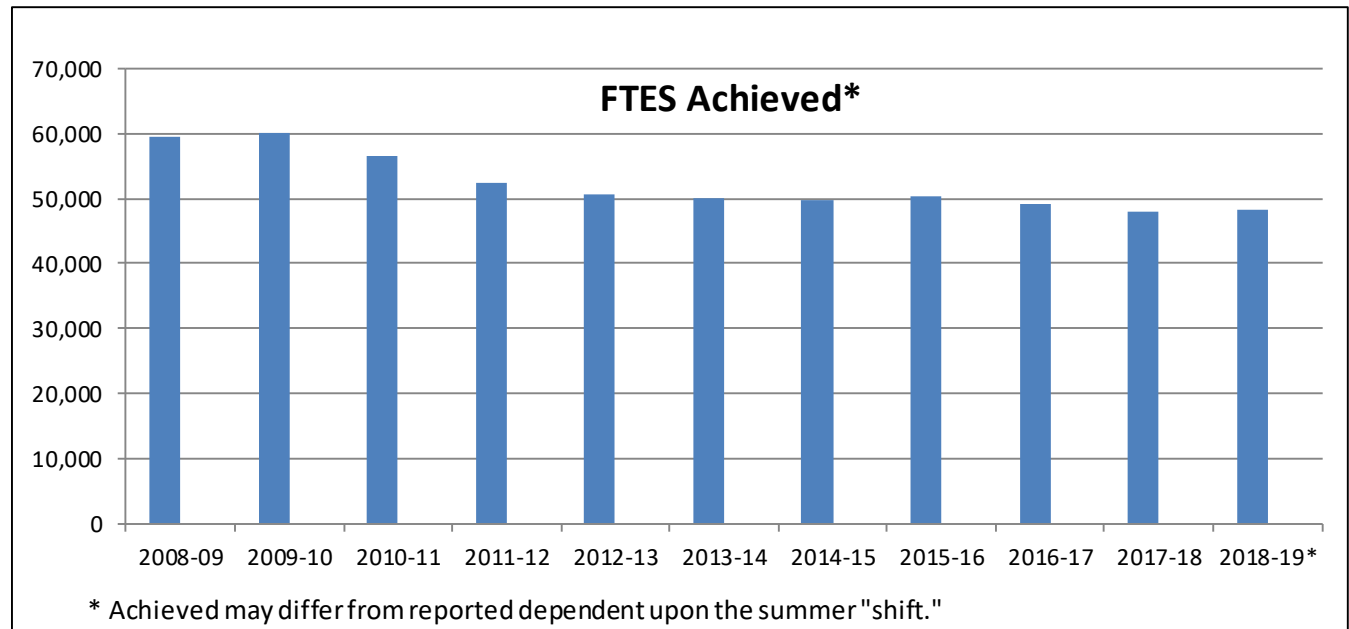
increases occurred. It is unfortunate that demand for retraining and upgrading increases during an economic downturn which generally coincides with tighter fiscal circumstances. Fee increases to help balance the budget also tend to dampen enrollment.

## 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 2008-09.

| Fiscal Year | FTES   | % Change |
|-------------|--------|----------|
| 2008-09     | 59,516 |          |
| 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     | 47,847 | -2.70%   |
| 2018-19*    | 48,271 | 0.89%    |

\*Projected



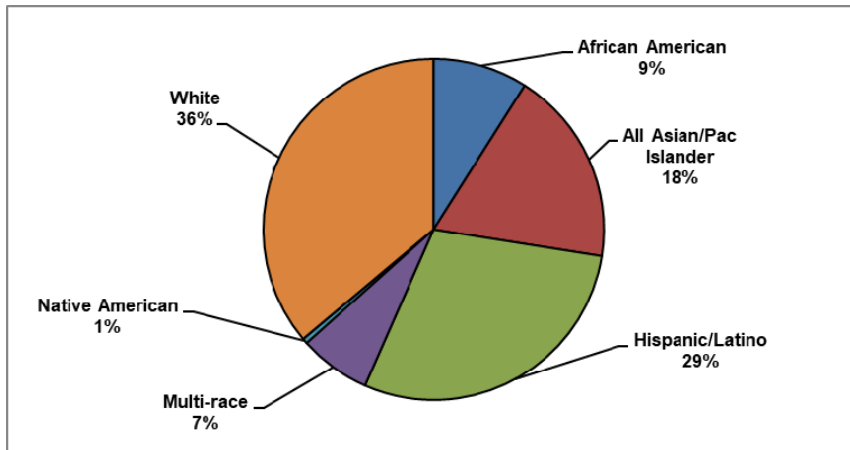


# Student Enrollment

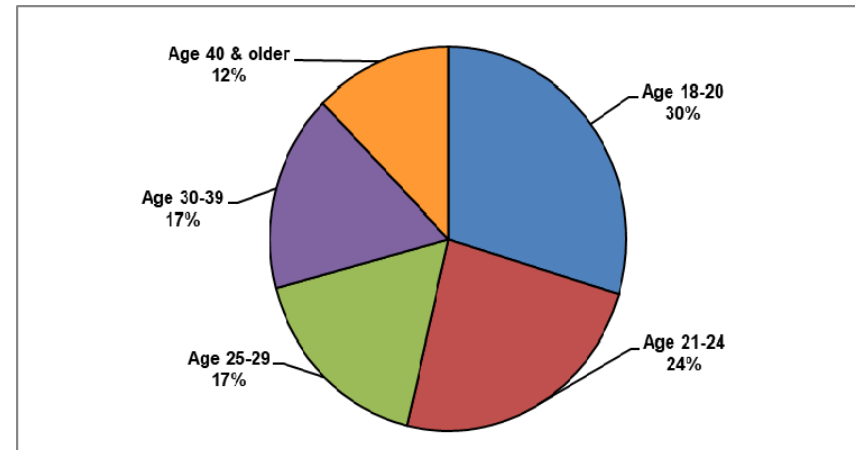
## **STUDENT POPULATION**

Serving nearly 2,440 square miles, the Los Rios Community College District represents a highly diverse population in its nearly two million constituents. Following is a graphic display of the District's student population as of fall 2018.

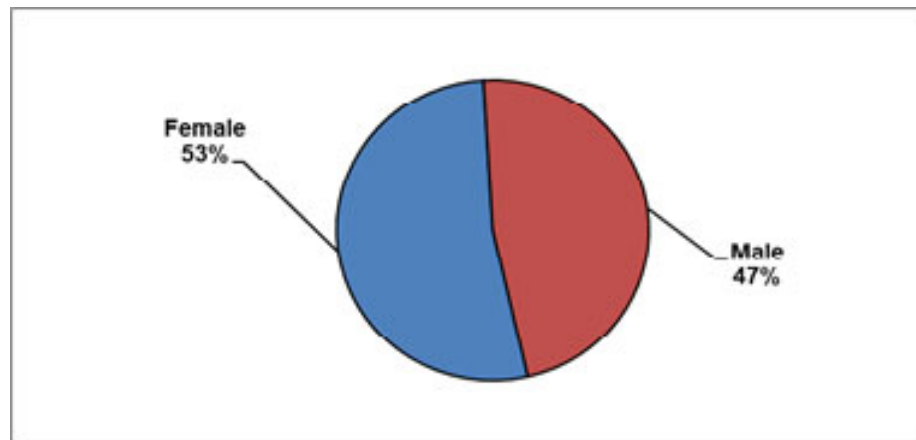
Ethnicity:



Age:



Gender:





# *Student Achievement*

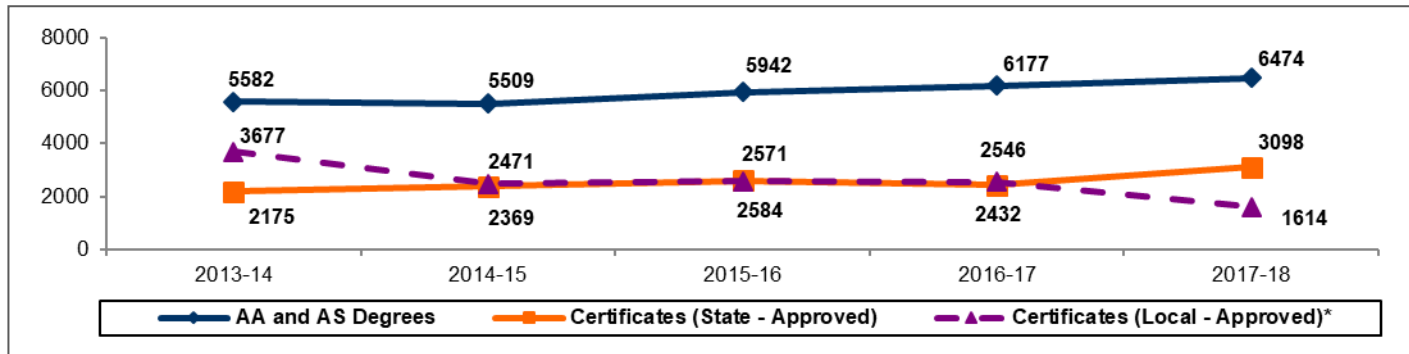
The District is proud of its academic success both in general education and vocational programs. As shown in the previous section, we serve a diverse student population. Many students come to our colleges under-prepared in Math or English or with language barriers that require coursework in Math, English,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



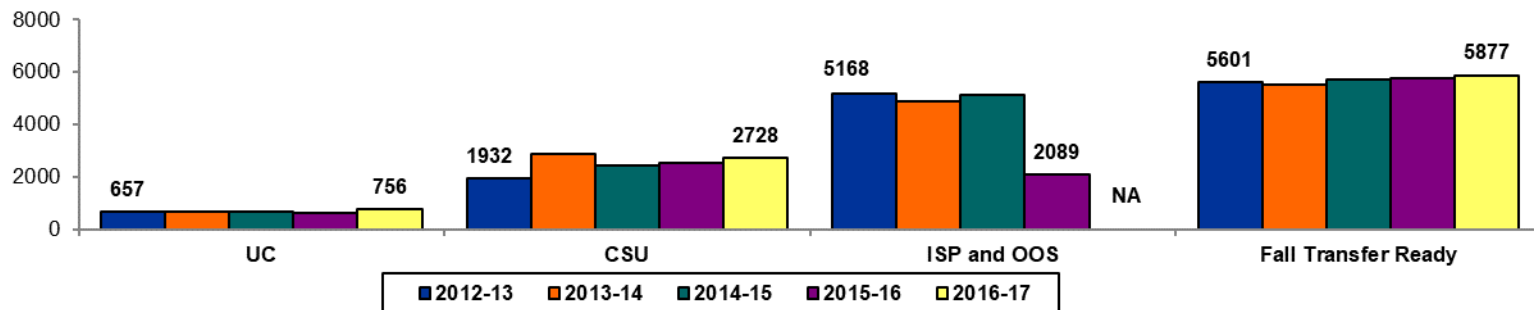
# Student Achievement

Number of Degrees and Certificates Awarded



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

Transfers to 4-Year Institutions and Transfer Ready Status





# Property Tax Analysis

## **PROPERTY TAX REVENUES**

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

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

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

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

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

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

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

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

| <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<br/>(\$ 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 %<br/>Change</b> | <b>%<br/>Change<br/>from<br/>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 six series under Measure A as shown below.

| <b>Financings to Date</b>      |                   |               |
|--------------------------------|-------------------|---------------|
| <b>Series</b>                  | <b>Issue Date</b> | <b>Amount</b> |
| 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   |
| 2017-2018   | \$8.20   |
| 2018-2019   | \$5.80   |

*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      |
| 2017-2018                                       | \$4.80      |
| 2018-2019                                       | \$7.30      |
| * Projected Rate; flat projected rate of \$9.09 |             |



# Capital Facilities Program

On April 10, 2019, the Board authorized the issuance of \$80 million in Measure M bonds. This issue will fund major projects at each campus as well as infrastructure and ancillary project. The sale of this issuance is projected to occur on or about June 26, 2019.

| 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         |
| Series D Bonds                 | June 26, 2019 <sup>1</sup> | \$80,000,000         |
| <b>Remaining Authorization</b> |                            | <b>\$140,000,000</b> |

<sup>1</sup>Projected issuance date

## 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 Technical Building Moderation at ARC is the only one of the four District projects supported for funding by the Board of Governors that was included in the January budget proposal under the statewide bond authorization passed by the voters in November 2016.

## State Capital Outlay Funds For Facilities - Fiscal Years 2003-04 – 2017-18

| 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 June 12, 2019, the District has issued three series and projects to issue the fourth series on June 26, 2019 leaving \$140 million remaining Measure M authorization.

As with the Measure A bonds, the District has refunded Measure M bonds, when feasible, 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          | 1,760,000             |
| A                               | A             | 2010          | 12,920,000            |
| M                               | A*            | 2010          | 4,405,000             |
| A                               | B             | 2011          | 27,260,000            |
| A                               | C             | 2012          | 49,820,000            |
| A                               | E             | 2013          | 17,200,000            |
| M                               | B             | 2013          | 54,900,000            |
| A                               | D             | 2016          | 31,105,000            |
| M                               | A             | 2017          | 104,320,000           |
| A                               | F             | 2018          | 27,500,000            |
| M                               | C             | 2018          | 65,000,000            |
| <b>Total</b>                    |               |               | <b>\$ 396,190,000</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:

## 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.

| <b>2002 Measure A</b> |                       |                      |                       |
|-----------------------|-----------------------|----------------------|-----------------------|
| <b>Fiscal</b>         | <b>Principal</b>      | <b>Interest</b>      | <b>Total</b>          |
| 2020                  | \$ 15,050,000         | \$ 7,235,050         | \$ 22,285,050         |
| 2021                  | 13,205,000            | 6,637,713            | 19,842,713            |
| 2022                  | 17,450,000            | 5,992,825            | 23,442,825            |
| 2023                  | 19,405,000            | 5,217,025            | 24,622,025            |
| 2024                  | 21,100,000            | 4,352,100            | 25,452,100            |
| 2025-2029             | 62,390,000            | 11,400,275           | 73,790,275            |
| 2030-2034             | 13,265,000            | 2,145,225            | 15,410,225            |
| 2035-2039             | 5,700,000             | 631,125              | 6,331,125             |
| <b>Total</b>          | <b>\$ 167,565,000</b> | <b>\$ 43,611,338</b> | <b>\$ 211,176,338</b> |

| <b>2008 Measure M</b> |                       |                       |                       |
|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Fiscal</b>         | <b>Principal</b>      | <b>Interest</b>       | <b>Total</b>          |
| 2020                  | \$ 5,625,000          | \$ 9,578,575          | \$ 15,203,575         |
| 2021                  | 6,290,000             | 9,370,650             | 15,660,650            |
| 2022                  | 4,300,000             | 9,158,325             | 13,458,325            |
| 2023                  | 4,725,000             | 8,963,325             | 13,688,325            |
| 2024                  | 5,375,000             | 8,744,825             | 14,119,825            |
| 2025-2029             | 63,785,000            | 36,461,100            | 100,246,100           |
| 2030-2034             | 92,040,000            | 18,614,688            | 110,654,688           |
| 2035-2039             | 46,485,000            | 3,296,250             | 49,781,250            |
| <b>Total</b>          | <b>\$ 228,625,000</b> | <b>\$ 104,187,738</b> | <b>\$ 332,812,738</b> |



# 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? *Los Rios' unrestricted general fund ending balance was 15.2% of expenditures for 2017-18. It is projected to increase to at least 16% for 2018-19.*

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

Has the district's enrollment been increasing or stable for multiple years? *The District's enrollment is flat for 2018-19. Summer 2019 FTES will be shifted to 2018-19 to maximize revenues. The robust job market appears to be the primary factor in the lack of enrollment demand.*



# 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? *The District has not issued a TRANS for several years and does not plan to issue one in 2019-20.*

**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 service 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 Albiani 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 2016-17 the District was at 52.41% and 52.40% for 2017-18.*

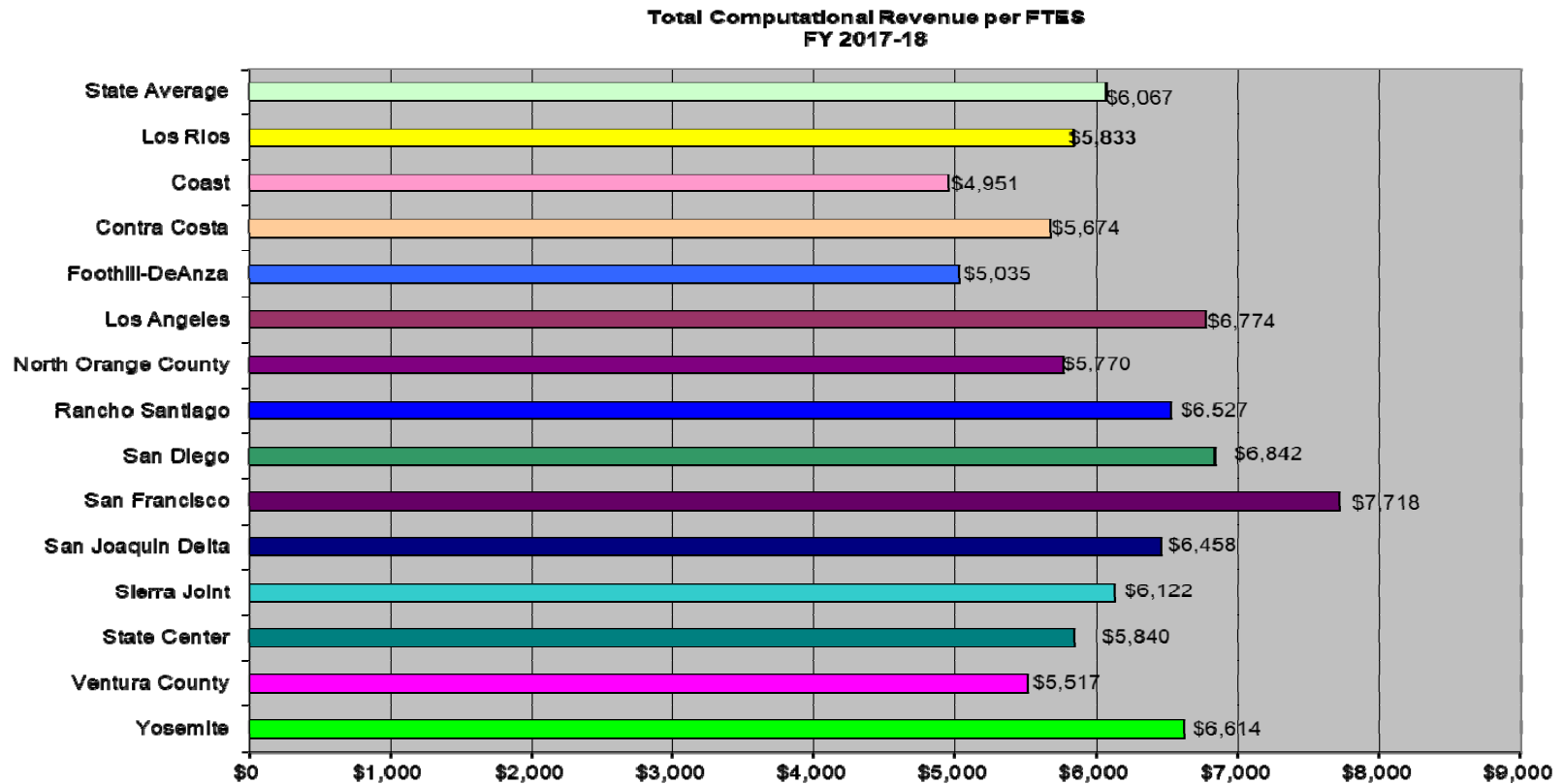
Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the Chancellor's Office on or before the stated deadlines? *Yes, as above, the District consistently meets all reporting deadlines.*





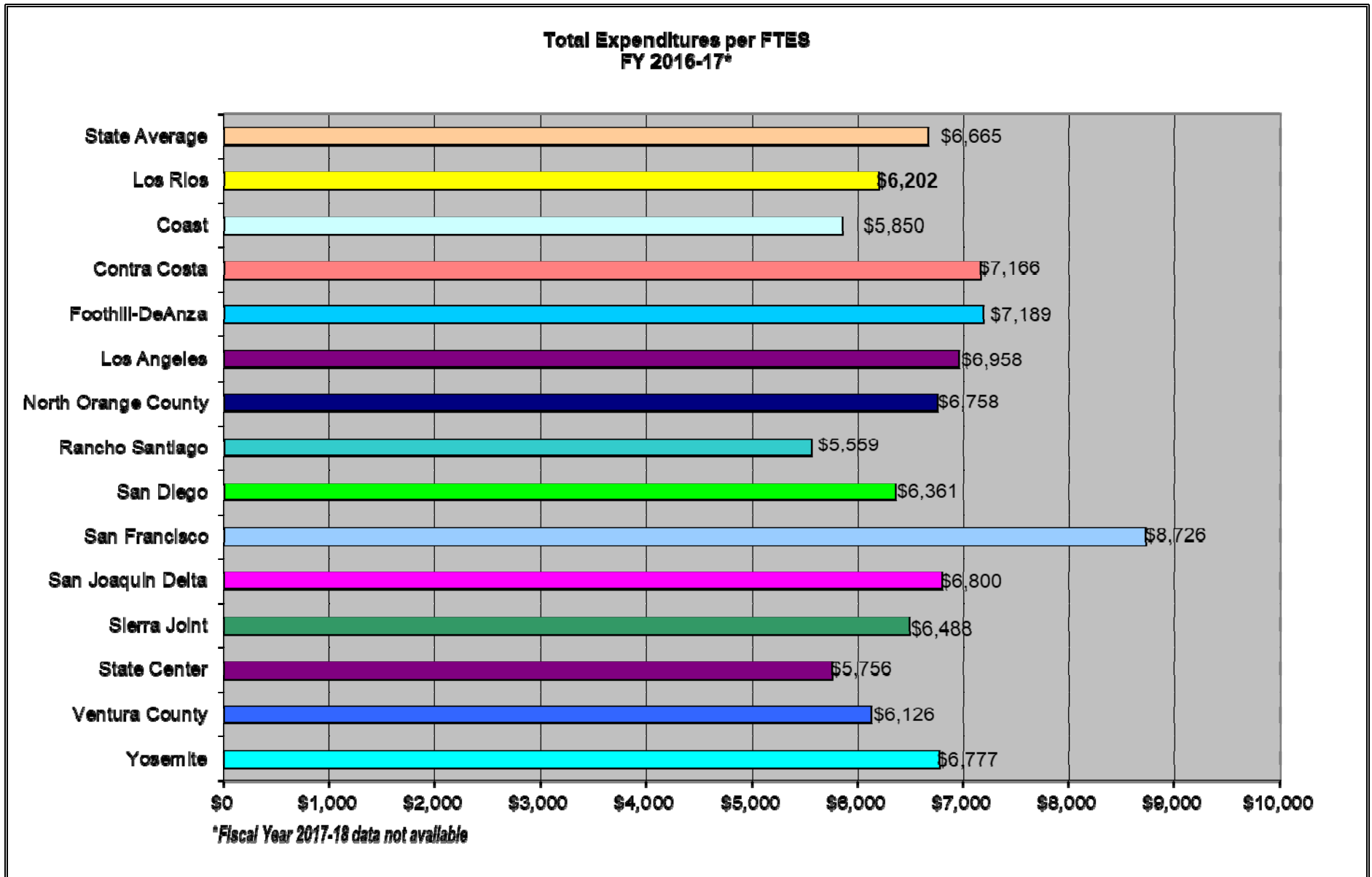
# Comparative Analysis

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.



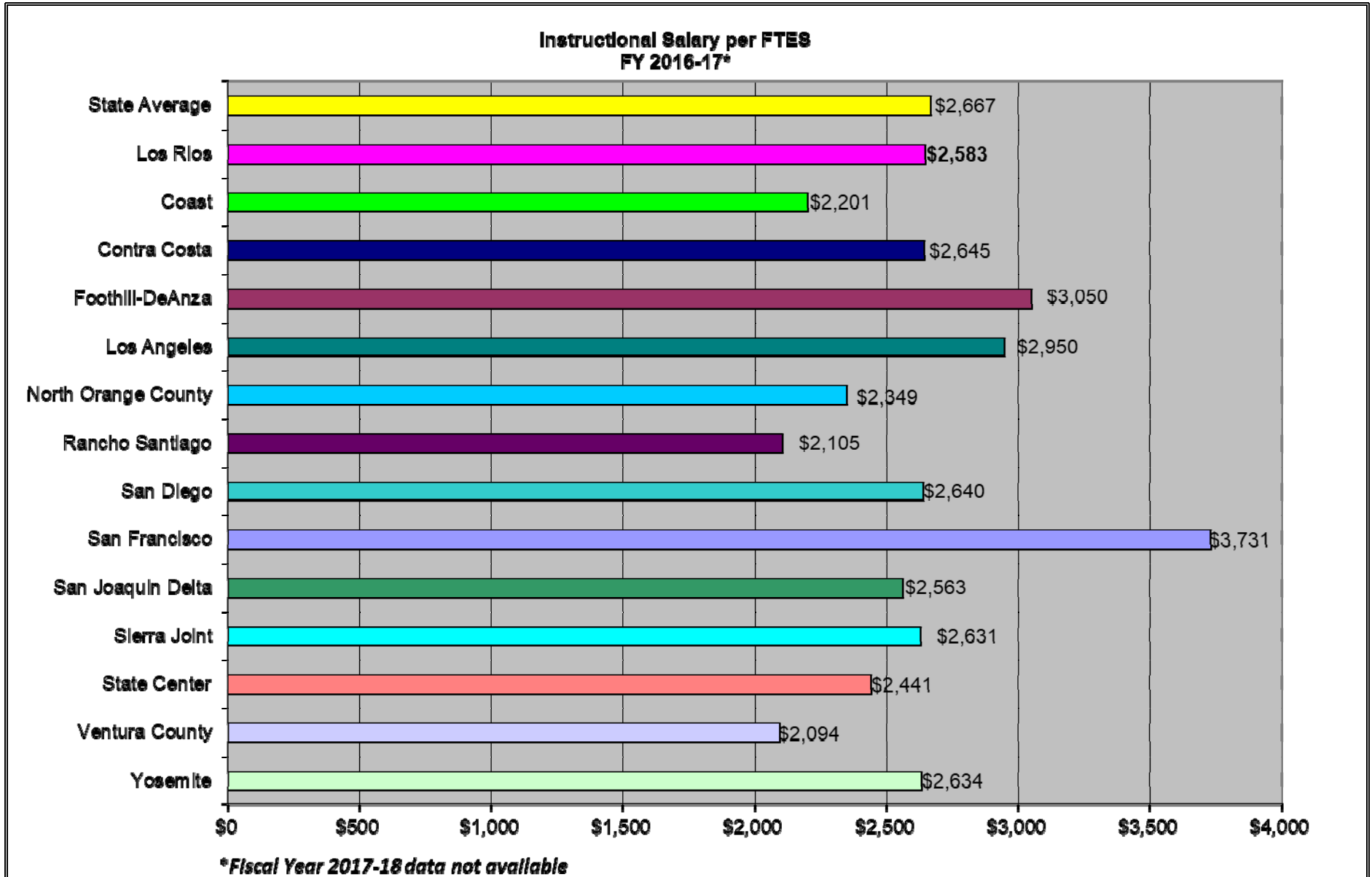


# Comparative Analysis



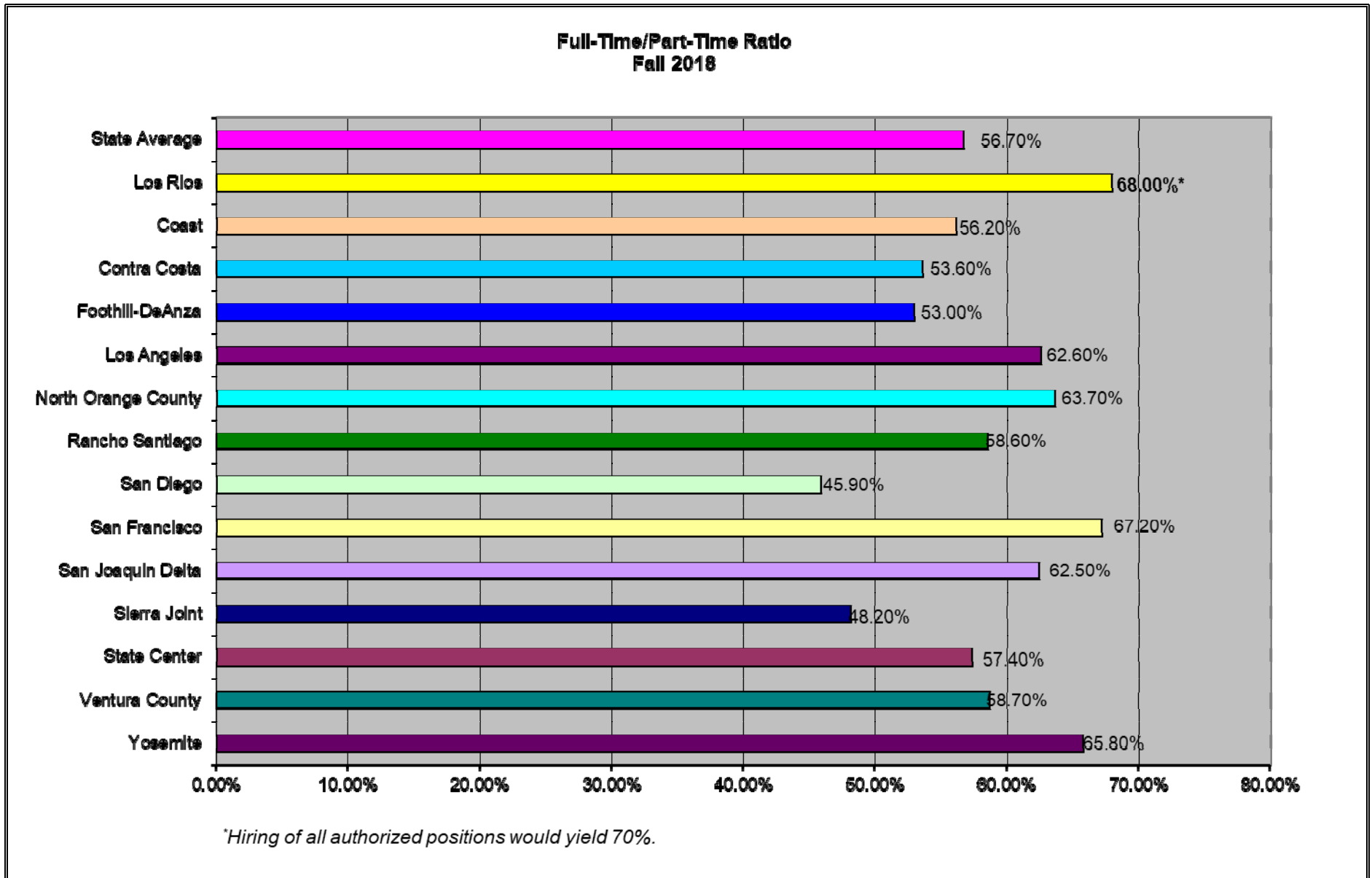


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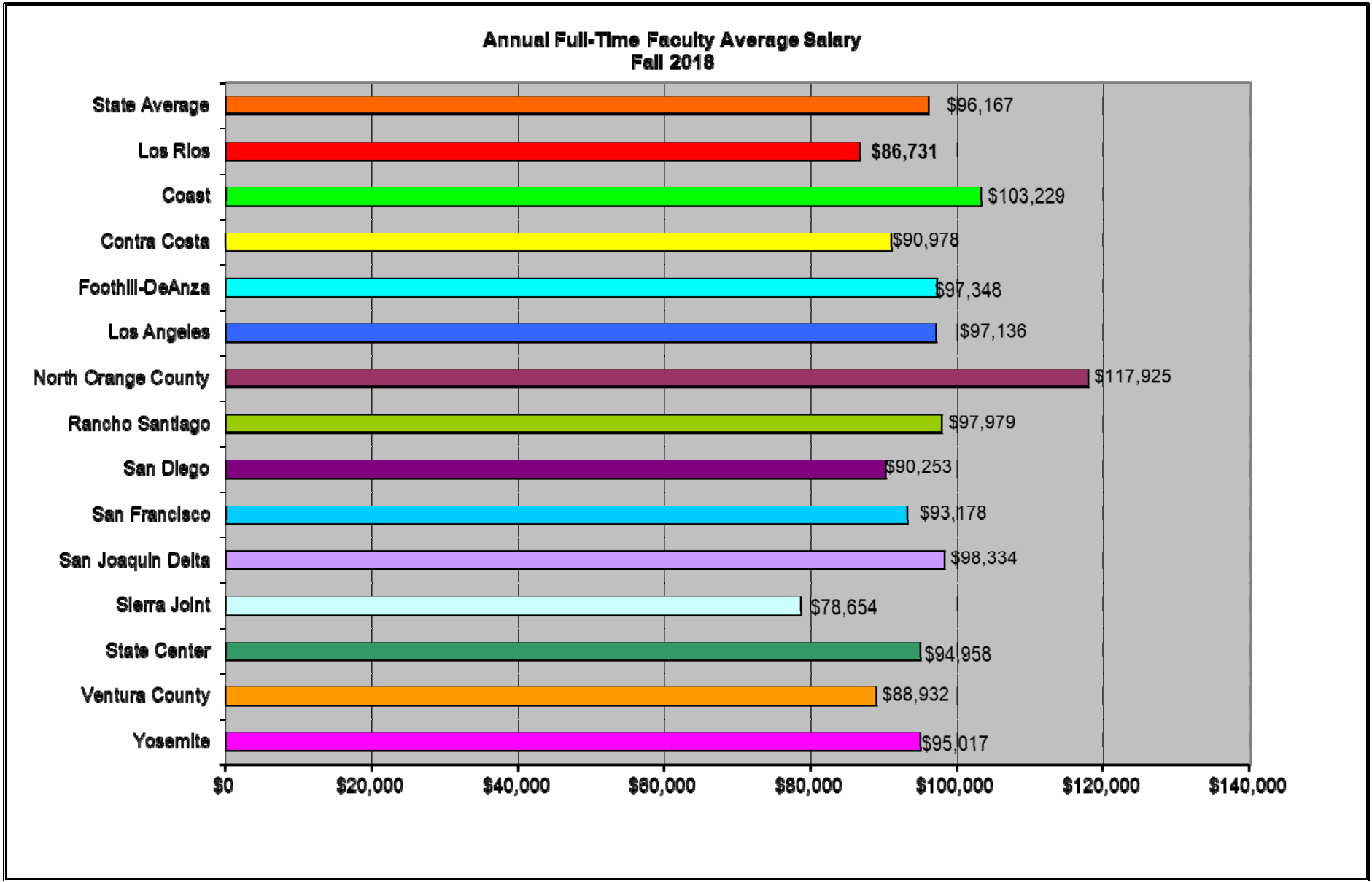


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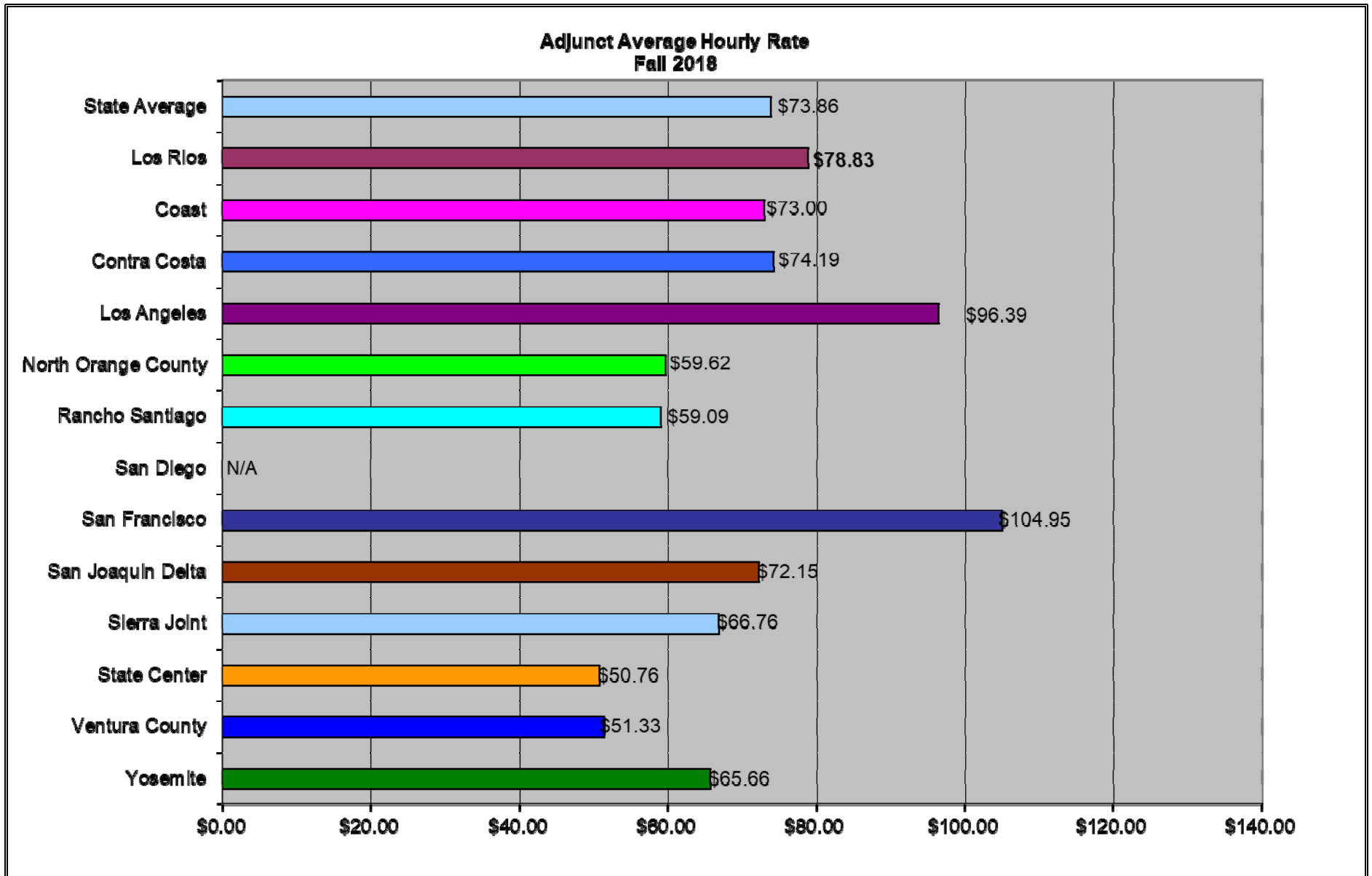


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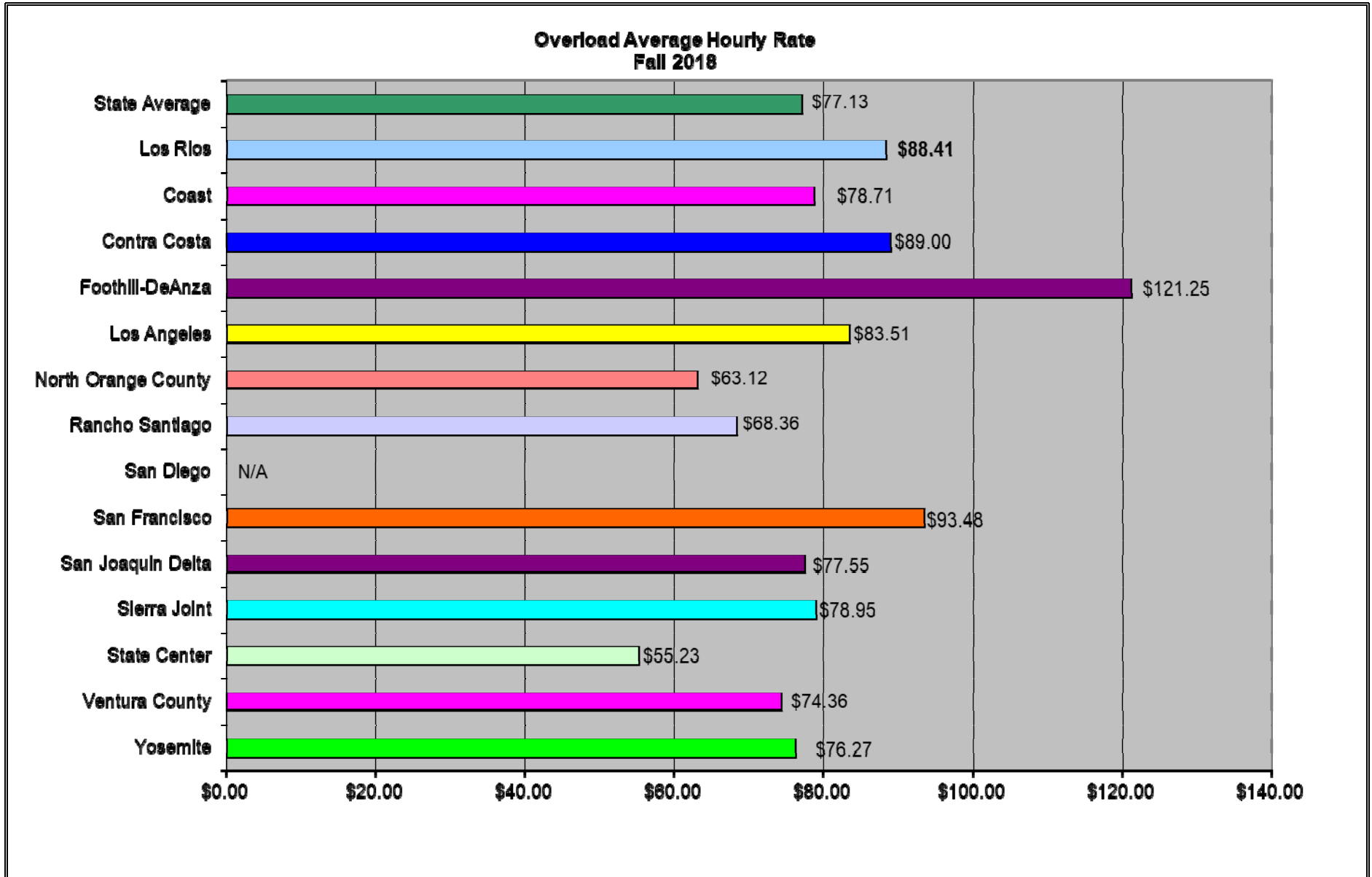


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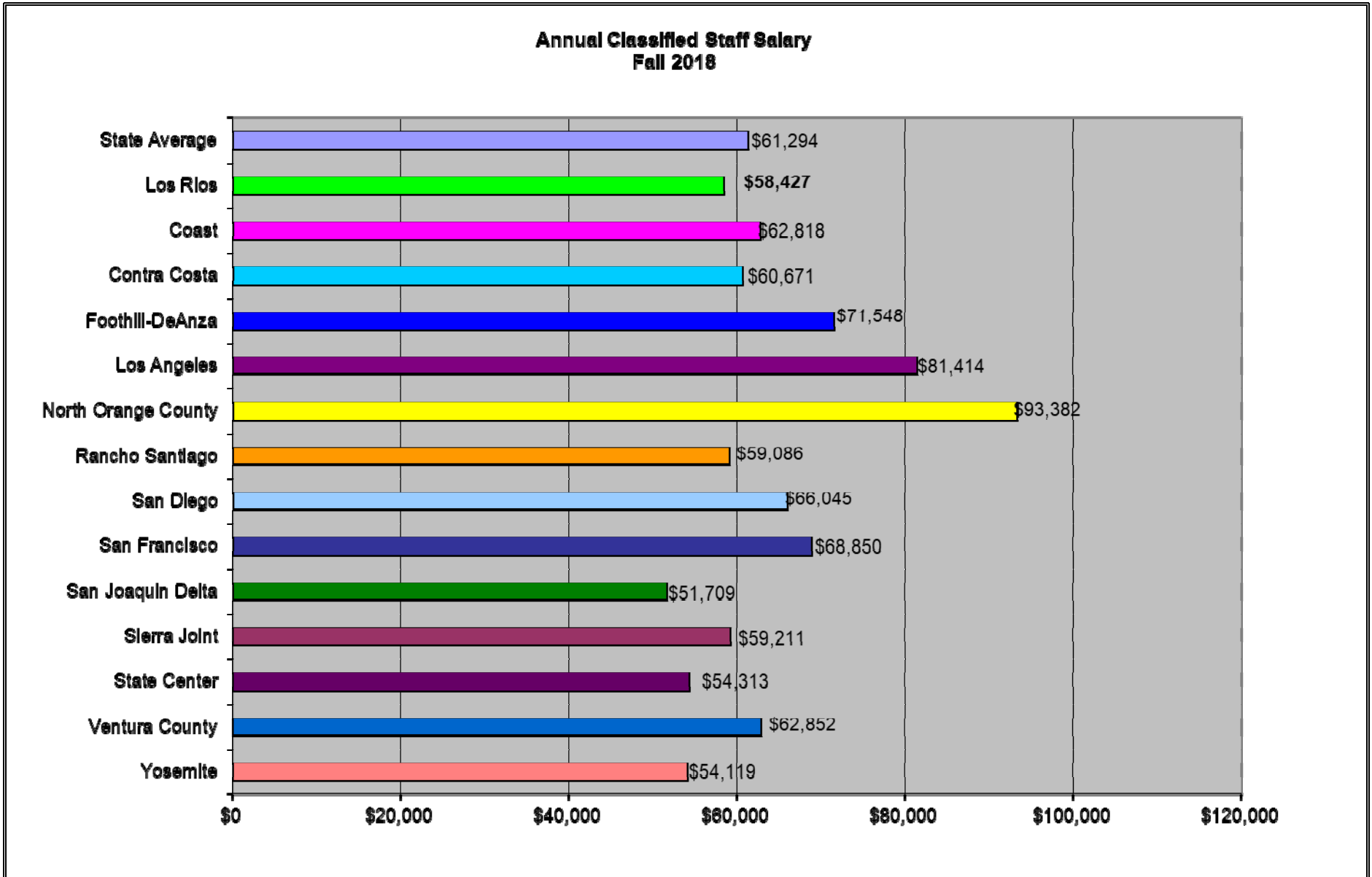


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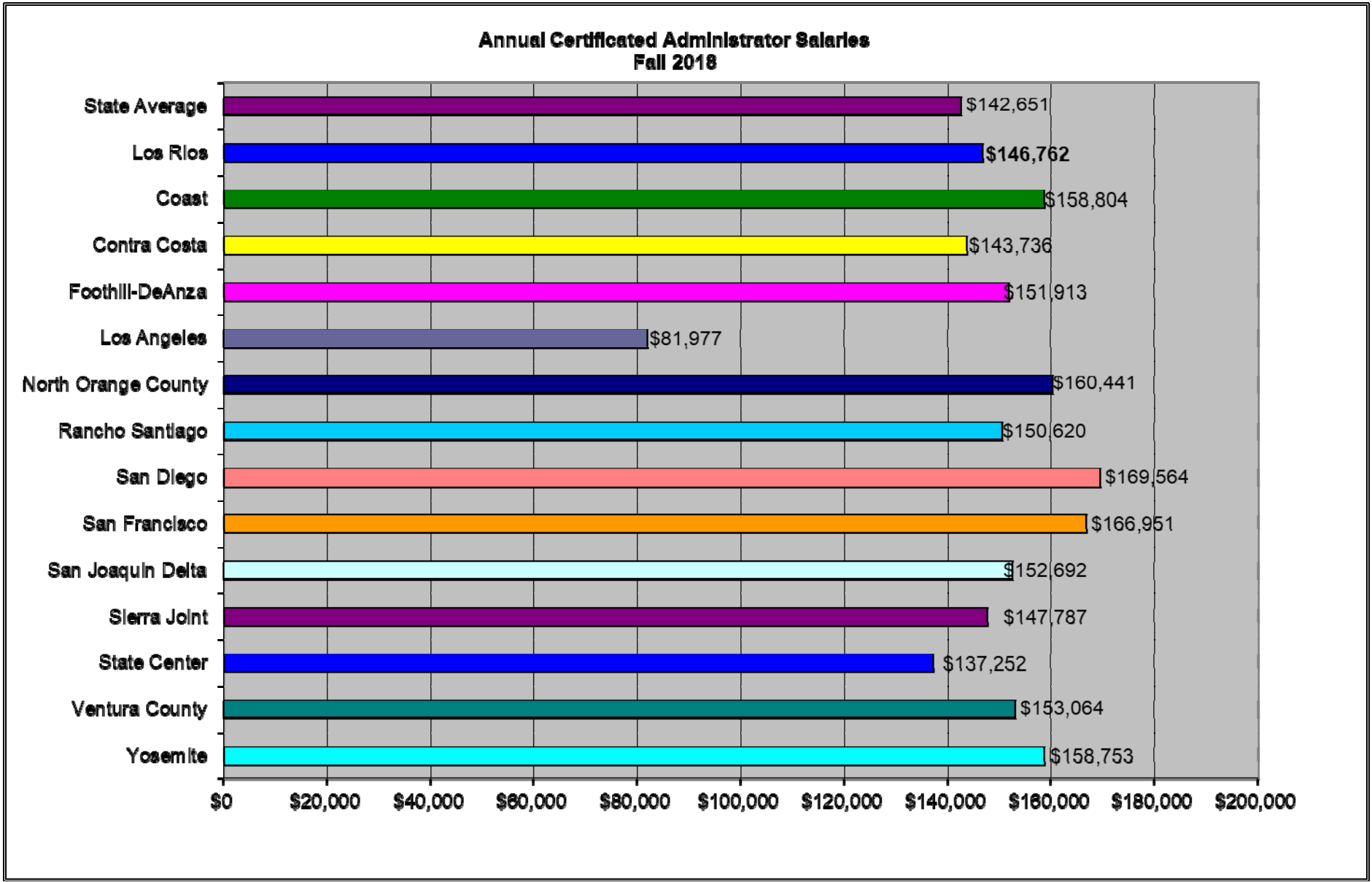
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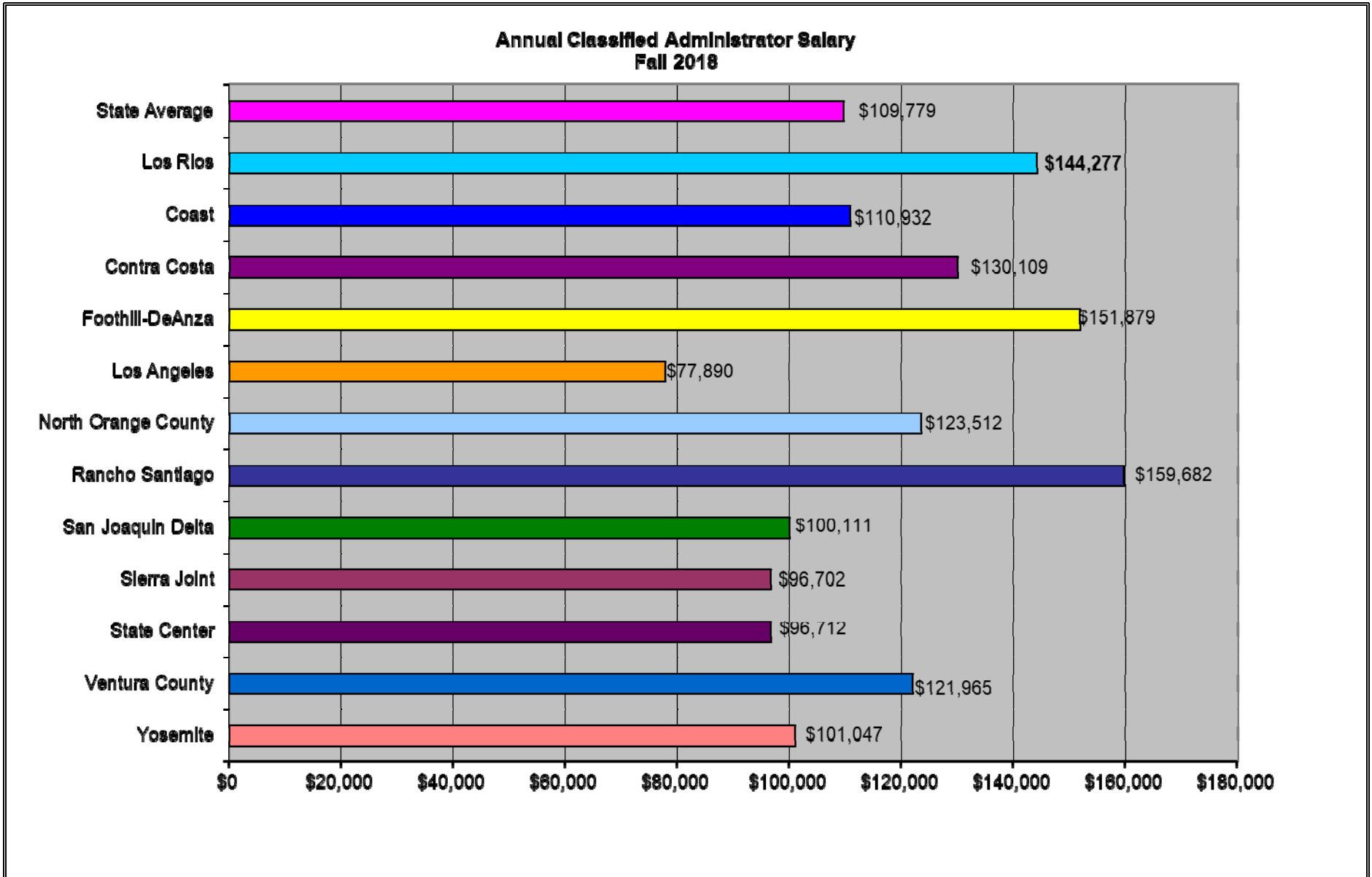


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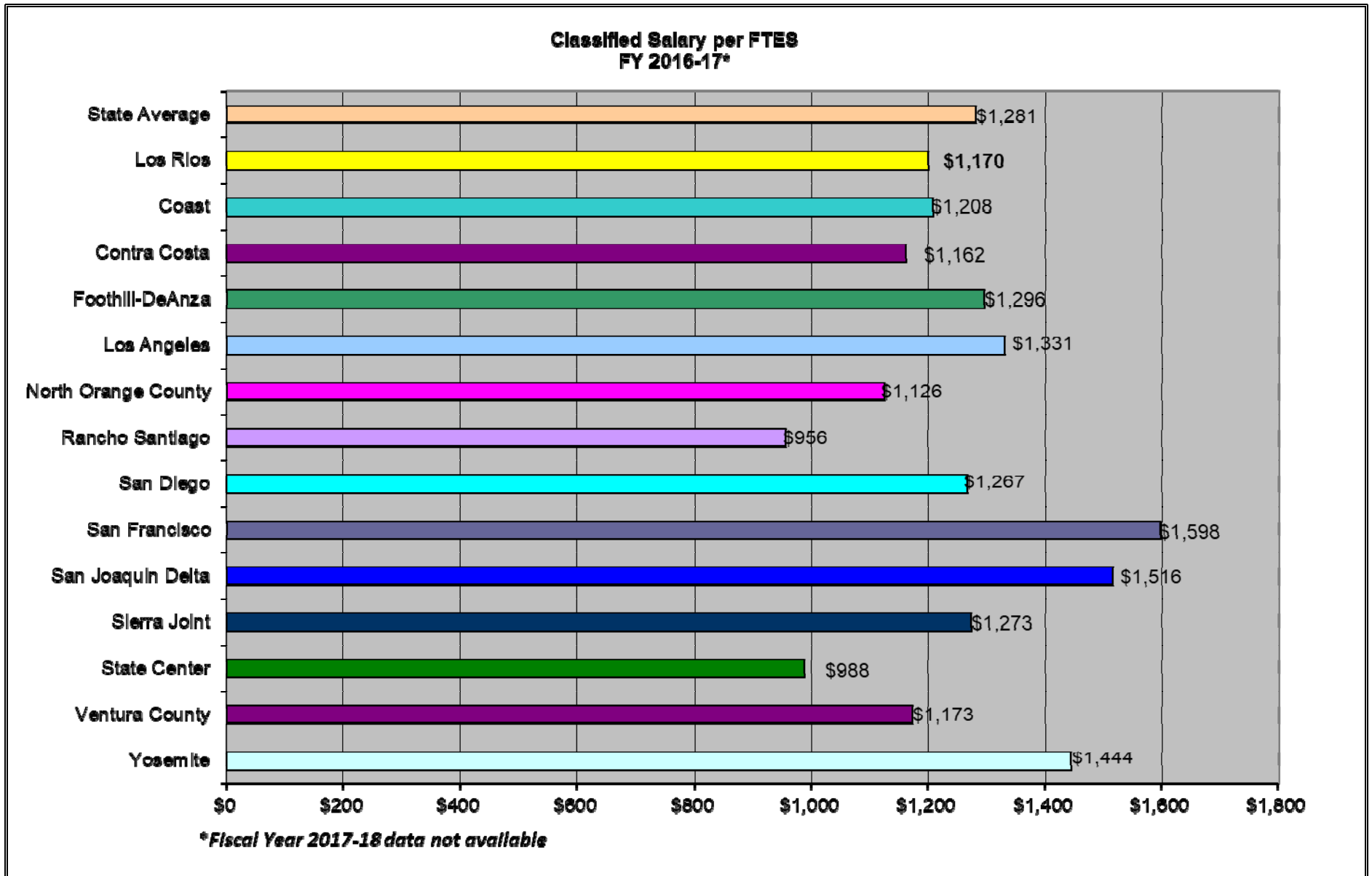


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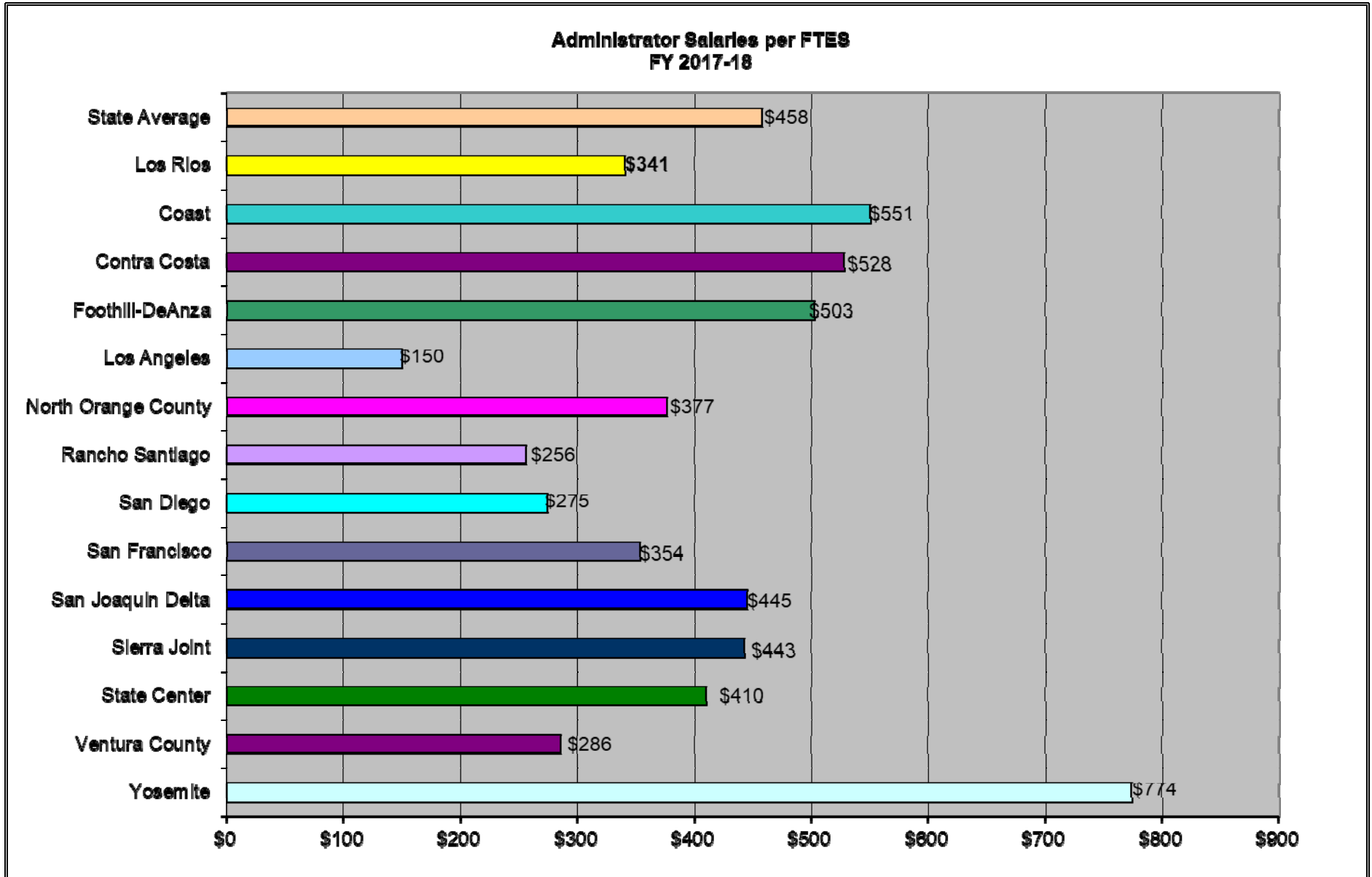


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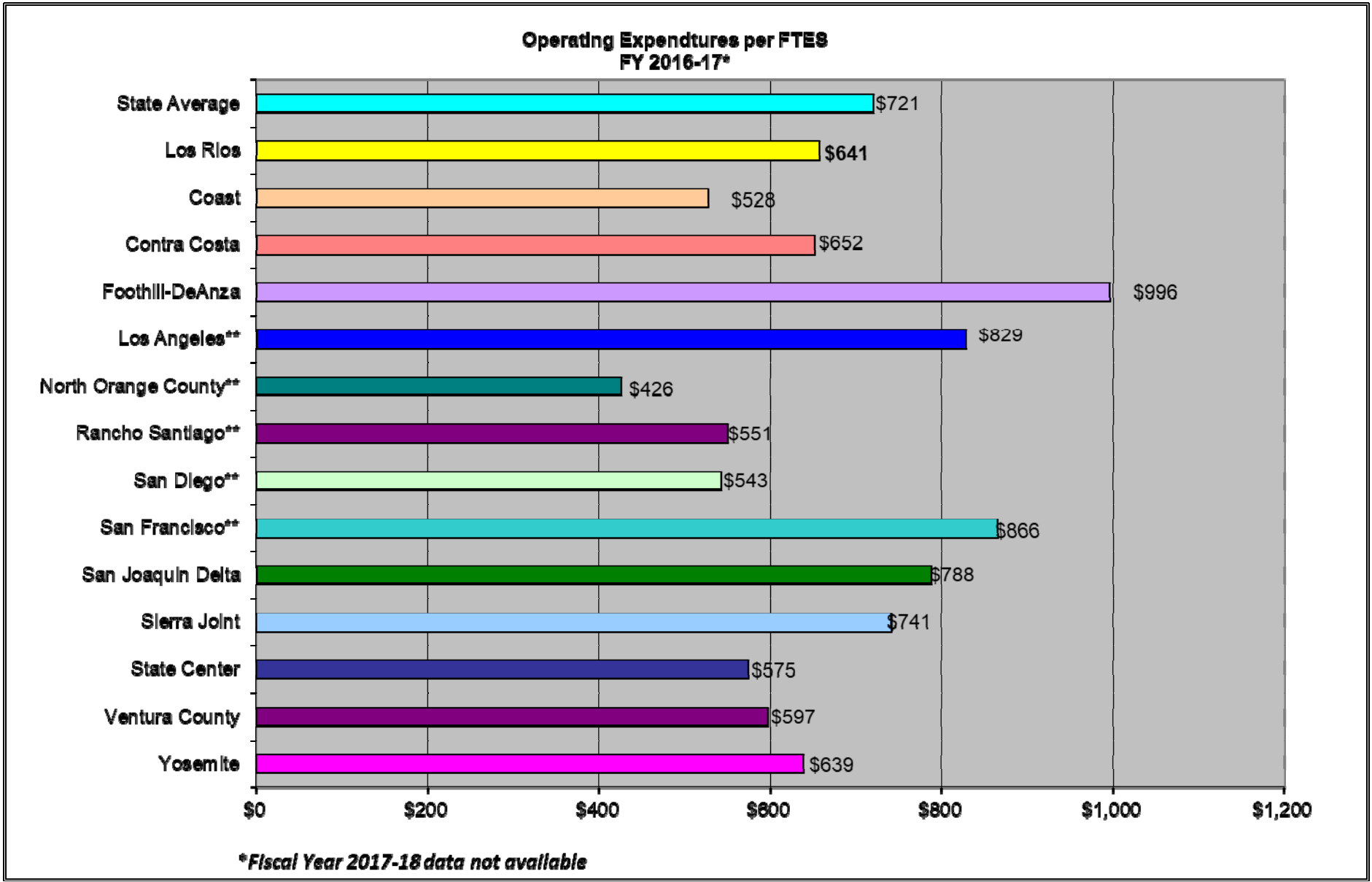


# Comparative Analysis





# Comparative Analysis





# *Glossary of Finance Terms*

**Account**

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

**Account Code or Budget Number**

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

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

Legally prescribed report submitted to the CCCCCO by October 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.