

2019-20 Adopted Budget

Presented to the Board of Trustees
September 11, 2019

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

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Sacramento, CA 95825
www.losrios.edu





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Chancellor's Message

After a year in 2018-19 of unprecedented change, the 2019-20 budget – Governor Newsom's first in office – is much less controversial. Governor Newsome has built 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 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 have already begun efforts to communicate this exciting news with our communities.

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 have dramatically increased resources available to our students was considered by lawmakers but ultimately did not make it into the Governor's final budget. We remain hopeful that these additional funds become available in the years to come, because the needs of our students to address costs beyond tuition – textbooks, food insecurity, housing insecurity, just to name a few – continue to grow.

Finally, the budget provides one-time funds to reduce districts' share of rising CalSTRS and CalPERS 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. Our long-term view of district finances also results in a direct benefit to Los Rios employees, because of the efficacy of our "Bucket" system for resource allocation.

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 15th for the Governor to sign by June 30th.

As the state dictates to a significant extent the manner of how funds are earned and expended, a district's budget is almost entirely contingent upon the adoption of the State Budget Act.

STATE BUDGET OVERVIEW

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.

Final Budget for Community Colleges

The final budget maintained most of the commitments provided in the Governor's Budget and the May Revision, with the additions of additional funds for the competitive Cal Grants, additional funding both the CalPERS and CalSTRS retirement systems to reduce the unfunded liability and slightly lower the employer contribution rates, and awarded all of the Board of Governor's approved capital outlay projects funded through Proposition 51.



Executive Summary

Proposed 2019-20 Changes in CCC Proposition 98 Funding

2018-19 Revised Budget^a	\$8,483
Student Centered Funding Formula base adjustments	\$62.5
Remove one-time spending	-109.7
Other technical adjustments	-43.5
Subtotal	-\$90.7
Provide 3.26% COLA for Student Centered Funding Formula	\$230
Expand California College Promise	42.6
Fund 0.55% enrollment growth	24.7
Adjust Student Success Completion Grant funding for workload	18.4
Provide 3.26% COLA for certain categorical programs ^b	13
Fund student housing program	9
Use one-time funds for CCC Strong Workforce program	-6.7
Augment veteran resource centers	5
Backfill federal funds for Foster Parent Education Program	0.4
Augment Historically Black Colleges and Universities (HBCU) transfer program	0.1
Subtotal	\$336.5
Total Changes	\$245.7
2019-20 Budget^a	\$8,728.7
^a Amounts exclude Adult Education Program and K-12 Strong Workforce Program funding.	
^b Applies to CalWORKS, Campus Childcare, DSPS, EOPS, apprenticeships, Mandates Block Grant, and Fund for Student Success programs.	
COLA = Cost-of-living adjustment	



Executive Summary

LOS RIOS' PROJECTED REVENUE INCREASES

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. However, three additional projects were included in the final budget. In total, nearly \$100 million in matching funds will be provided by the state for these projects.

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 simulate 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 what the District achieves under the SCFF and 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 what 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.

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.



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.



Historical Overview

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

In 2015-16, Folsom Lake College’s Rancho Cordova Educational Center was approved by the Board of Governors. With that approval, the District achieved the completion of its plan for educating a region. There are now six official centers: Folsom Lake College’s El Dorado and Rancho Cordova Centers, American River College’s Natomas Center, and Sacramento City College’s Davis and West Sacramento Centers, Cosumnes River College’s Elk Grove Center. In addition, American River College operates the Sacramento Regional Public Safety Training Center (SRPSTC). Although not an official center, the SRPSTC offers basic academy and in-service training in law enforcement, fire, and other public safety areas. The District’s facility master plans include future expansion of its centers. The second phase of the Davis Center is currently under construction.

The District served over 77,000 students in fall 2018. 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.

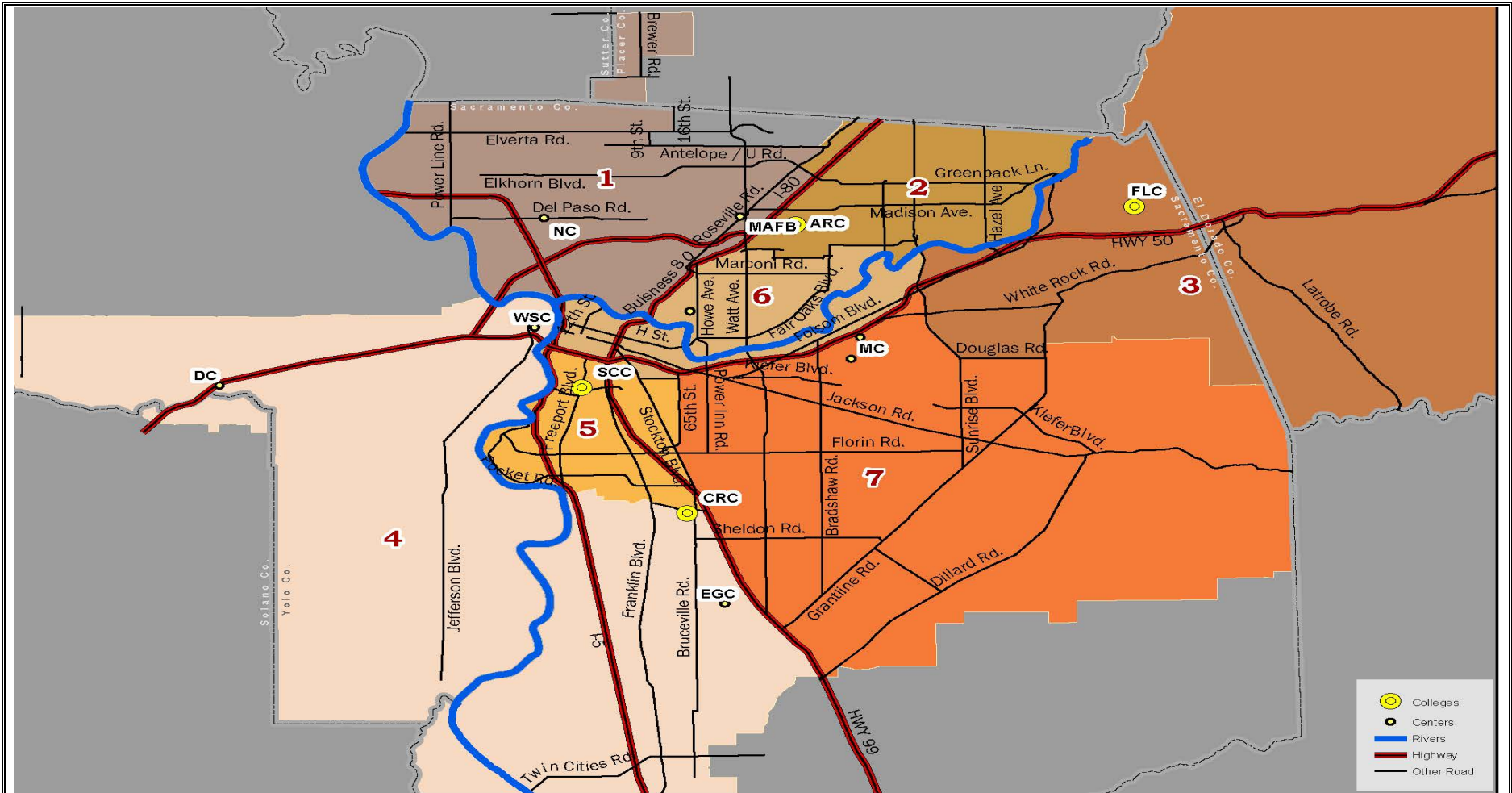
The Los Rios Board of Trustees meets on a monthly basis. Business meetings are conducted the second Wednesday of each month generally in the District Office Board Room located at 1919 Spanos Court, Sacramento, California. Citizens are welcome to attend these public open meetings.

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.



Board of Trustees



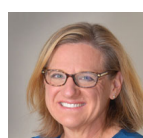
Dustin Johnson
Area 1



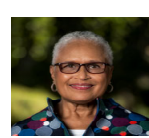
Robert Jones
Area 2



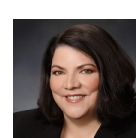
John Knight
Area 3



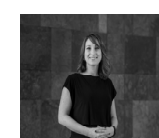
Ruth Scribner
Area 4



Pamela Haynes
Area 5



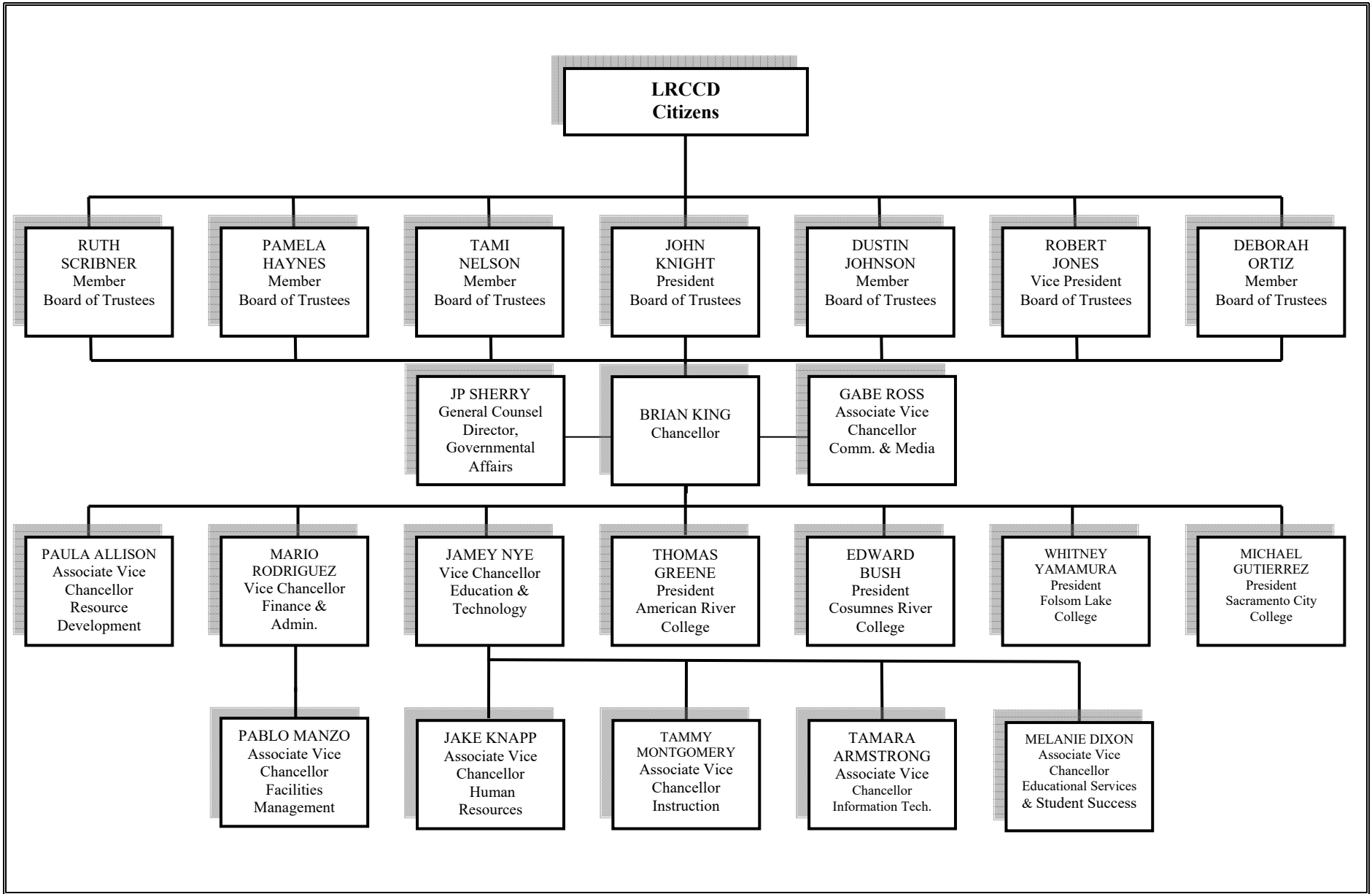
Deborah Ortiz
Area 6



Tami Nelson
Area 7



Organizational Chart





Budget Calendar

The California Code of Regulations outlines the timelines and requirements for publication and availability of California’s community college districts’ budgets. These requirements include the scheduling for adoption of a district’s tentative budget on or before July 1 and subsequent adoption of a final budget on or before September 15. Prior to the adoption of the final budget, a public hearing must be held, as well as a publication of the hearing indicating the availability of the budget for public review.

Annually, the District establishes a budget calendar to comply with code requirements as well as to develop an orderly timeline for development of the District’s budget consistent with its goals and priorities. The District’s adopted budget is scheduled for presentation on September 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:

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

September 3	<u>Newspaper Publication</u> - Publication of availability of budget. (On or before but not less than three days prior to availability of proposed budget for public inspection).
After September 6	<u>Public Accountability</u> - Proposed budget available for public inspection.
September 11	<u>Public Hearing</u> - The Governing Board shall hold a public hearing on the budget at which time any changes proposed shall be presented.
September 11	<u>Governing Board Meeting</u> A) Update/review of 2019-2020 budget proposed for adoption. Update/review of 2018-2019 financial status. B) The Governing Board adoption of the 2019-2020 budget. (On or before September 15).
On or before September 30	<u>Transmittal to State Chancellor’s Office and County</u> - The District shall submit two copies of its adopted annual financial and budget report to the State Chancellor’s Office and the appropriate county officers for information and review.
October/December	<u>Governing Board Meeting</u> - Governing Board review of 2019-2020 District Program Development Funds.
January/February	<u>Governing Board Meeting</u> - Budget Modification (Revision #1).
June 2020	<u>Governing Board Meeting</u> - Final Current Year Budget Modification (Revision #2).



Summary of District Funds

FUND ACCOUNTING

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

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

The District's financial statement reporting is on a full accrual basis. However, certain types of financial reporting, such as depreciation of fixed assets, are reported only in the enterprise funds for the fund statements in this presentation. All other funds are presented using the modified accrual basis. In 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 2018-19 with \$133.0M 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 ACTUAL EXPENDITURES & 2019-20 ADOPTED

BUDGET – DISTRICT FUNDS

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 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 \$249,996.

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. Under Measure M, the District issued the fourth series, Series D, for \$80M on June 26, 2019 for a total Measure M issuance of \$335M at June 30, 2019. 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, 2020 for Measure A of \$17,759,234 and \$15,950,203 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 and banked leave for faculty.



Summary of District Funds

Internal Service/Self Insurance Fund: The Self Insurance Fund accounts 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: This 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: This fund accounts for official Student Association activities in the District. Revenues are 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 2019-20 for Student Associations at all four colleges is \$916,680.

Scholarship and Loan Fund: This fund accounts 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 funds projected ending balance of \$1,544,354 for 2019-20 is committed to future scholarship programs and SCC Fine Arts department needs.

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 District's 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 \$10,069,141 on June 30, 2020, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET - Z BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 16,786,205	\$ 16,786,205	\$ 4,645,857	\$ 21,432,062
Committed	32,883,156	6,383,156	30,153,761	36,536,917
Restricted	6,856,255	2,039,728	6,343,038	8,382,766
Total Beginning Fund Balance	56,525,616	25,209,089	41,142,656	66,351,745
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	202,359,056	204,444,994	(2,447,529)	201,997,465
Cost of Living Adjustment (COLA) Net of Shift	-	6,687,816	-	6,687,816
New Faculty Funding	4,837,835	-	-	-
Funding Increase (SCFF increases in FTES, Outcomes & Demographics)	-	16,890,212	-	16,890,212
Local Property Taxes	91,742,535	88,391,058	3,351,477	91,742,535
Enrollment Fees, 98%: 2018-19 & 2019-20, \$46/unit	17,638,352	17,651,298	(12,946)	17,638,352
Total Base Allocation, COLA & Growth	316,577,778	334,065,378	891,002	334,956,380
One Time Only Apportionment and Recalculation Funds				
Lottery Funds	6,274,183	8,022,110	-	8,022,110
Other General Purpose	34,784,477	29,578,538	2,782,918	32,361,456
Restricted/Special Programs Revenue	90,678,179	65,256,888	45,807,271	111,064,159
Total Revenue	448,314,617	436,922,914	49,481,191	486,404,105
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 504,840,233	\$ 462,132,003	\$ 90,623,847	\$ 552,755,850
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 154,913,365	\$ 158,899,404	\$ 7,088,232	\$ 165,987,636
Classified Salaries	93,998,295	95,481,112	9,642,593	105,123,705
Employee Benefits	102,749,631	103,849,419	23,640,264	127,489,683
Books, Supplies & Materials	6,417,117	6,259,413	12,704,701	18,964,114
Other Operating Expenses	51,825,836	46,957,208	26,031,597	72,988,805
Capital Outlay	8,342,127	2,485,929	6,085,003	8,570,932
Interfund Transfers/Other Outgo	20,242,117	20,174,721	2,740,283	22,915,004
Total Expenditures/Appropriations and Interfund Transfers	438,488,488	434,107,206	87,932,673	522,039,879
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	21,432,062	16,786,205	4,645,857	21,432,062
Committed	36,536,917	6,383,156	(1,696,239)	4,686,917
Restricted	8,382,766	4,855,436	(258,444)	4,596,992
Total Ending Fund Balance	66,351,745	28,024,797	2,691,174	30,715,971
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 504,840,233	\$ 462,132,003	\$ 90,623,847	\$ 552,755,850

LOS RIOS COMMUNITY COLLEGE DISTRICT
 INSTRUCTIONALLY- RELATED ACTIVITIES
 (Sub-Fund of the General Fund)
 2018-2019 ACTUAL REVENUES AND EXPENDITURES
 2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 4,021,945	\$ 359,604	\$ 3,700,136	\$ 4,059,740
Total Beginning Fund Balance	4,021,945	359,604	3,700,136	4,059,740
REVENUE:				
Local - Other	1,648,353	1,514,900	102,813	1,617,713
INTERFUND TRANSFERS:				
Bookstore Fund	564,000	564,228	-	564,228
General Fund	10,000	10,000	-	10,000
Capital Outlay	-	-	41,477	41,477
Total Revenue and Transfers	2,222,353	2,089,128	144,290	2,233,418
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,244,298	\$ 2,448,732	\$ 3,844,426	\$ 6,293,158
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 1,104	\$ 2,000	\$ -	\$ 2,000
Classified Salaries	152,740	108,600	79,611	188,211
Employee Benefits	6,058	5,105	641	5,746
Books, Supplies & Materials	723,391	652,611	111,389	764,000
Other Operating Expenses	1,190,290	1,290,812	(144,918)	1,145,894
Capital Outlay	6,417	5,900	94,192	100,092
Payments to Students	27,007	22,100	(200)	21,900
INTERFUND TRANSFERS OUT:				
General Fund	77,551	-	3,575	3,575
Scholarship Fund	-	2,000	-	2,000
Total Expenditures/Appropriations and Interfund Transfers	2,184,558	2,089,128	144,290	2,233,418
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	4,059,740	359,604	3,700,136	4,059,740
Total Ending Fund Balance	4,059,740	359,604	3,700,136	4,059,740
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,244,298	\$ 2,448,732	\$ 3,844,426	\$ 6,293,158

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 217,320	\$ 217,320	\$ 32,676	\$ 249,996
Total Beginning Fund Balance	217,320	217,320	32,676	249,996
REVENUE:				
Federal:				
Child Care Food Program	113,499	117,000	-	117,000
Total Federal Revenue	113,499	117,000	-	117,000
State:				
Apportionment	198,601	198,601	6,470	205,071
General/California Child Care	1,429,327	1,444,889	47,103	1,491,992
Child Care Food Program	6,292	7,500	-	7,500
Other	23,790	45,246	16,201	61,447
Total State Revenue	1,658,010	1,696,236	69,774	1,766,010
Local:				
Fees	79,364	123,000	-	123,000
Interest Income & Other	12,583	8,000	2,000	10,000
Total Local Revenue	91,947	131,000	2,000	133,000
Total Revenue	1,863,456	1,944,236	71,774	2,016,010
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	484,819	894,029	128,383	1,022,412
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,565,595	\$ 3,055,585	\$ 232,833	\$ 3,288,418
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,452,309	\$ 1,690,236	\$ 113,739	\$ 1,803,975
Employee Benefits	703,868	947,438	34,808	982,246
Books, Supplies and Food	119,122	157,682	37,390	195,072
Other Operating Expenses	13,001	30,850	6,704	37,554
Capital Outlay	27,299	12,059	7,516	19,575
Total Expenditures/Appropriations	2,315,599	2,838,265	200,157	3,038,422
ENDING FUND BALANCE, JUNE 30	249,996	217,320	32,676	249,996
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,565,595	\$ 3,055,585	\$ 232,833	\$ 3,288,418

**LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET**

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 13,285,969	\$ 13,300,000	\$ -	\$ 13,300,000
Committed Funds/Projects in Progress	101,980,669	-	107,831,590	107,831,590
Total Beginning Fund Balance	115,266,638	13,300,000	107,831,590	121,131,590
REVENUE:				
State Capital Outlay Projects	989,578	-	-	-
Proposition 39 Projects	4,429,327	-	413,806	413,806
State Scheduled Maintenance and Special Repairs (SMSR)	3,161,994	-	2,900,255	2,900,255
Interest Income	2,720,969	1,806,050	921,000	2,727,050
Other Local Revenue, including Donations	765,331	360,417	236,996	597,413
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	9,054,893	12,822,734	742,280	13,565,014
Other District & College Projects	4,717,990	350,878	423,886	774,764
Other Funds	1,008,842	40,000	362,000	402,000
Total Revenue and Interfund Transfers	26,848,924	15,380,079	6,000,223	21,380,302
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 142,115,562	\$ 28,680,079	\$ 113,831,813	\$ 142,511,892
EXPENDITURES/APPROPRIATIONS:				
State Capital Outlay Projects	\$ 989,578	\$ -	\$ -	\$ -
Proposition 39 Projects	4,429,327	-	413,806	413,806
Other Major Construction, including Information Technology	5,049,531	-	6,118,737	6,118,737
Program Development and/or Improvement Projects	7,748,985	12,862,734	21,425,438	34,288,172
College Projects	1,893,095	-	9,368,668	9,368,668
Future Program Improvement Projects	-	2,416,342	75,054,221	77,470,563
College Investments for Future Projects	-	6,050	1,310,533	1,316,583
Other Transfers Out	873,456	94,953	140,410	235,363
Total Expenditures/Appropriations and Interfund Transfers	20,983,972	15,380,079	113,831,813	129,211,892
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	13,300,000	13,300,000	-	13,300,000
Committed Funds/Projects in Progress	107,831,590	-	-	-
Total Ending Fund Balance	121,131,590	13,300,000	-	13,300,000
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 142,115,562	\$ 28,680,079	\$ 113,831,813	\$ 142,511,892

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE A
 2018-2019 ACTUAL REVENUES AND EXPENDITURES
 2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 27,818,871	\$ -	\$ 16,711,473	\$ 16,711,473
Total Beginning Fund Balance	27,818,871	-	16,711,473	16,711,473
REVENUE:				
Interest Income	570,218	30,000	-	30,000
Total Revenue and Other Financing Sources	570,218	30,000	-	30,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 28,389,089	\$ 30,000	\$ 16,711,473	\$ 16,741,473
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 11,660,657	\$ 10,000	\$ 16,711,473	\$ 16,721,473
Bond Service Costs	16,959	20,000	-	20,000
Total Expenditures/Appropriations	11,677,616	30,000	16,711,473	16,741,473
ENDING FUND BALANCE, JUNE 30:				
Committed	16,711,473	-	-	-
Total Ending Fund Balance	16,711,473	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 28,389,089	\$ 30,000	\$ 16,711,473	\$ 16,741,473

Note: Appropriations for 2019-20 include projects spanning more than one fiscal year that will not be fully expended in 2019-20; funds remaining at year-end will be re-appropriated in the 2020-21 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE M
 2018-2019 ACTUAL REVENUES AND EXPENDITURES
 2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 66,477,564	\$ -	\$ 124,606,914	\$ 124,606,914
Total Beginning Fund Balance	66,477,564	-	124,606,914	124,606,914
REVENUE:				
Bond Proceeds	80,000,000	-	-	-
Local - Interest Income	1,342,251	70,000	-	70,000
Total Revenue	81,342,251	70,000	-	70,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 147,819,815	\$ 70,000	\$ 124,606,914	\$ 124,676,914
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 23,200,447	\$ 55,000	\$ 124,606,914	\$ 124,661,914
Bond Service Costs	12,454	15,000	-	15,000
Total Expenditures/Appropriations	23,212,901	70,000	124,606,914	124,676,914
ENDING FUND BALANCE, JUNE 30:				
Committed	124,606,914	-	-	-
Total Ending Fund Balance	124,606,914	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 147,819,815	\$ 70,000	\$ 124,606,914	\$ 124,676,914

Note: Appropriations for 2019-20 include projects spanning more than one fiscal year that will not be fully expended in 2019-20; funds remaining at year-end will be re-appropriated in the 2020-21 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2018-2019 ACTUAL REVENUES AND EXPENDITURES
 2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 21,890,038	\$ 18,613,636	\$ (854,402)	\$ 17,759,234
Total Beginning Fund Balance	21,890,038	18,613,636	(854,402)	17,759,234
REVENUE:				
Local:				
Property Taxes	14,580,780	21,843,320	-	21,843,320
Interest Income	386,666	445,780	-	445,780
Total Revenue	14,967,446	22,289,100	-	22,289,100
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 36,857,484	\$ 40,902,736	\$ (854,402)	\$ 40,048,334
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 11,550,000	\$ 15,050,000	\$ -	15,050,000
Bond Interest Expense	7,547,200	7,235,050	-	7,235,050
Bond Service Costs	1,050	4,050	-	4,050
Total Expenditures/Appropriations	19,098,250	22,289,100	-	22,289,100
ENDING FUND BALANCE, JUNE 30:				
Restricted	17,759,234	18,613,636	(854,402)	17,759,234
Total Ending Fund Balance	17,759,234	18,613,636	(854,402)	17,759,234
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 36,857,484	\$ 40,902,736	\$ (854,402)	\$ 40,048,334

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2018-2019 ACTUAL REVENUES AND EXPENDITURES
 2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 11,550,087	\$ 11,046,529	\$ 4,903,674	\$ 15,950,203
Total Beginning Fund Balance	11,550,087	11,046,529	4,903,674	15,950,203
REVENUE:				
Local:				
Property Taxes	16,384,642	14,902,052	1,736,717	16,638,769
Premium on Sale of Bonds	3,209,751	-	-	-
Interest Income	320,858	304,123	35,443	339,566
Total Revenue	19,915,251	15,206,175	1,772,160	16,978,335
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 31,465,338	\$ 26,252,704	\$ 6,675,834	\$ 32,928,538
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 5,280,000	\$ 5,625,000	\$ -	\$ 5,625,000
Bond Interest Expense	9,662,335	9,578,575	1,771,660	11,350,235
Bond Service Costs	572,800	2,600	500	3,100
Total Expenditures/Appropriations	15,515,135	15,206,175	1,772,160	16,978,335
ENDING FUND BALANCE, JUNE 30:				
Restricted	15,950,203	11,046,529	4,903,674	15,950,203
Total Ending Fund Balance	15,950,203	11,046,529	4,903,674	15,950,203
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 31,465,338	\$ 26,252,704	\$ 6,675,834	\$ 32,928,538

LOS RIOS COMMUNITY COLLEGE DISTRICT
OTHER DEBT SERVICE FUND
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 968,570	\$ 22,239	\$ 5,314	\$ 27,553
Total Beginning Fund Balance	968,570	22,239	5,314	27,553
REVENUE:				
Local - Interest Income	414,856	40,000	362,000	402,000
Total Revenue and Interfund Transfers	414,856	40,000	362,000	402,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,383,426	\$ 62,239	\$ 367,314	\$ 429,553
EXPENDITURES/APPROPRIATIONS:				
Certificates of Participation (COP) Principal Repayment	\$ 440,000	\$ -	\$ -	\$ -
COP Service Costs	1,650	-	-	-
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	914,223	40,000	362,000	402,000
Total Expenditures/Appropriations and Interfund Transfers	1,355,873	40,000	362,000	402,000
ENDING FUND BALANCE, JUNE 30:				
Committed	27,553	22,239	5,314	27,553
Total Ending Fund Balance	27,553	22,239	5,314	27,553
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,383,426	\$ 62,239	\$ 367,314	\$ 429,553

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2018-2019 ACTUAL REVENUES AND EXPENDITURES
 2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 1,486,656	\$ 1,486,656	\$ (752,419)	\$ 734,237
Total Beginning Fund Balance	1,486,656	1,486,656	(752,419)	734,237
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	3,175,643	3,111,743	(161)	3,111,582
Dental Premiums	3,695,649	4,122,269	148,726	4,270,995
Interest Income	293,353	130,000	163,500	293,500
Total Revenue	7,164,645	7,364,012	312,065	7,676,077
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 8,651,301	\$ 8,850,668	\$ (440,354)	\$ 8,410,314
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 230,734	\$ 271,980	\$ 21,521	\$ 293,501
Insurance Premiums	1,645,221	1,924,700	-	1,924,700
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	2,083,674	720,763	141,818	862,581
Dental Program	3,695,649	4,122,269	148,726	4,270,995
Administrative Costs	261,786	324,300	-	324,300
Total Expenditures/Appropriations	7,917,064	7,364,012	312,065	7,676,077
ENDING FUND BALANCE, JUNE 30:				
Committed	734,237	1,486,656	(752,419)	734,237
Total Ending Fund Balance	734,237	1,486,656	(752,419)	734,237
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 8,651,301	\$ 8,850,668	\$ (440,354)	\$ 8,410,314

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOOKSTORE FUND
 2018-2019 ACTUAL REVENUES AND EXPENDITURES
 2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, MAY 1:				
Uncommitted	\$ 842,992	\$ 842,992	\$ 309,412	\$ 1,152,404
Committed	8,578,623	8,578,623	(573,075)	8,005,548
Total Beginning Fund Balance	9,421,615	9,421,615	(263,663)	9,157,952
LOCAL REVENUE:				
Bookstore Sales	11,346,365	12,000,000	-	12,000,000
Interest and Other	243,594	220,000	-	220,000
Interfund Transfers	150,000	-	-	-
Total Revenue	11,739,959	12,220,000	-	12,220,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 21,161,574	\$ 21,641,615	\$ (263,663)	\$ 21,377,952
EXPENDITURES/APPROPRIATIONS:				
Cost of Goods Sold	\$ 8,030,380	\$ 8,200,000	\$ -	\$ 8,200,000
Classified Salaries	2,029,304	2,000,000	-	2,000,000
Employee Benefits	670,009	680,000	-	680,000
Depreciation	107,375	110,000	-	110,000
Other Operating Expenses	602,326	657,272	-	657,272
Total Appropriations	11,439,394	11,647,272	-	11,647,272
INTERFUND TRANSFERS OUT:				
Instructionally-Related Activities	564,228	564,228	-	564,228
General Fund	-	8,500	-	8,500
Total InterFund Transfers Out	564,228	572,728	-	572,728
Total Expenditures/Appropriations and Transfers	12,003,622	12,220,000	-	12,220,000
ENDING FUND BALANCE, APRIL 30:				
Uncommitted	1,152,404	842,992	309,412	1,152,404
Committed	8,005,548	8,578,623	(573,075)	8,005,548
Total Ending Fund Balance	9,157,952	9,421,615	(263,663)	9,157,952
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 21,161,574	\$ 21,641,615	\$ (263,663)	\$ 21,377,952

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ (319,600)	\$ (319,600)	\$ 54,414	\$ (265,186)
Committed	977,178	977,178	-	977,178
Total Beginning Fund Balance	657,578	657,578	54,414	711,992
LOCAL REVENUE:				
Ticket Sales	5,131,023	3,000,000	1,250,000	4,250,000
Interest and Other	1,496,436	1,500,000	-	1,500,000
Total Revenue	6,627,459	4,500,000	1,250,000	5,750,000
INTERFUND TRANSFERS IN:				
General Fund	261,315	63,072	-	63,072
Total Revenue	261,315	63,072	-	63,072
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,546,352	\$ 5,220,650	\$ 1,304,414	\$ 6,525,064
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,609,341	\$ 1,350,000	\$ 372,876	\$ 1,722,876
Employee Benefits	407,927	390,000	46,705	436,705
Other Operating Expenses	4,722,473	2,823,072	830,419	3,653,491
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	94,619	-	-	-
Total Expenditures/Appropriations	6,834,360	4,563,072	1,250,000	5,813,072
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	(265,186)	(319,600)	\$ 76,029	\$ (243,571)
Committed	977,178	977,178	(21,615)	955,563
Total Ending Fund Balance	711,992	657,578	54,414	711,992
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,546,352	\$ 5,220,650	\$ 1,304,414	\$ 6,525,064

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2018-2019 ACTUAL REVENUES AND EXPENDITURES
 2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	67,362,593	64,500,000	-	64,500,000
Federal Supplemental Educational Opportunity Grants (SEOG)	2,296,719	2,328,776	-	2,328,776
Direct Loan	18,523,121	18,000,000	-	18,000,000
Other	177,105	160,000	-	160,000
State	10,650,211	10,800,000	-	10,800,000
Total Revenue	99,009,749	95,788,776	-	95,788,776
INTERFUND TRANSFERS IN:				
General Fund	4,339,007	2,534,008	1,020,636	3,554,644
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 103,348,756	\$ 98,322,784	\$ 1,020,636	\$ 99,343,420
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 103,205,173	\$ 98,177,236	\$ 1,020,636	\$ 99,197,872
Operating Expenses	143,583	145,548	-	145,548
Total Expenditures/Appropriations	103,348,756	98,322,784	1,020,636	99,343,420
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 103,348,756	\$ 98,322,784	\$ 1,020,636	\$ 99,343,420

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2018-2019 ACTUAL REVENUES AND EXPENDITURES
 2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 333,059	\$ 30,322	\$ 312,745	\$ 343,067
Committed	535,586	52,978	520,635	573,613
Total Beginning Fund Balance	868,645	83,300	833,380	916,680
LOCAL REVENUE:				
Student Card Sales	47,571	47,572	(275)	47,297
Student Representation Fees, net of waivers	132,418	125,167	93	125,260
Miscellaneous & Interest	18,569	14,928	2,000	16,928
Total Revenue and Interfund Transfers	198,558	187,667	1,818	189,485
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,067,203	\$ 270,967	\$ 835,198	\$ 1,106,165
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ 21,763	\$ 25,990	\$ -	\$ 25,990
Other Operating Expenses	121,910	155,677	(1,582)	154,095
Scholarships/Awards	6,850	6,000	3,400	9,400
Total Expenditures/Appropriations and Interfund Transfers	150,523	187,667	1,818	189,485
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	343,067	30,322	312,745	343,067
Committed	573,613	52,978	520,635	573,613
Total Ending Fund Balance	916,680	83,300	833,380	916,680
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,067,203	\$ 270,967	\$ 835,198	\$ 1,106,165

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 1,484,266	\$ 1,484,266	\$ 60,088	\$ 1,544,354
Total Beginning Fund Balance	1,484,266	1,484,266	60,088	1,544,354
LOCAL REVENUE:				
Miscellaneous and Interest Income	51,265	48,000	2,000	50,000
Interfund Transfers	-	2,000	-	2,000
Total Revenue	51,265	50,000	2,000	52,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,535,531	\$ 1,534,266	\$ 62,088	\$ 1,596,354
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ -	\$ 20,500	\$ (19,500)	\$ 1,000
Scholarships & Loans	(9,032)	11,500	(4,230)	7,270
INTERFUND TRANSFERS OUT:				
General Fund	209	18,000	25,730	43,730
Total Expenditures/Appropriations	(8,823)	50,000	2,000	52,000
ENDING FUND BALANCE, JUNE 30:				
Committed	1,544,354	1,484,266	60,088	1,544,354
Total Ending Fund Balance	1,544,354	1,484,266	60,088	1,544,354
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,535,531	\$ 1,534,266	\$ 62,088	\$ 1,596,354

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2018-2019 ACTUAL REVENUES AND EXPENDITURES
 2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 1,837,152	\$ 1,234,564	\$ 641,865	\$ 1,876,429
Committed	12,417,512	8,140,810	5,351,647	13,492,457
Total Beginning Fund Balance	14,254,664	9,375,374	5,993,512	15,368,886
REVENUE:				
Local:				
Donations	2,245,507	2,012,000	200,000	2,212,000
In-Kind Donations	117,791	256,000	-	256,000
Investment Income (includes unrealized gains and/or losses)	485,198	910,000	(10,000)	900,000
Total Revenue	2,848,496	3,178,000	190,000	3,368,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 17,103,160	\$ 12,553,374	\$ 6,183,512	\$ 18,736,886
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 1,616,483	\$ 8,223,000	\$ 188,745	\$ 8,411,745
In-Kind Contributions	117,791	256,000	-	256,000
Total Expenditures/Appropriations	1,734,274	8,479,000	188,745	8,667,745
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,876,429	636,265	665,019	1,301,284
Committed	13,492,457	3,438,109	5,329,748	8,767,857
Total Ending Fund Balance	15,368,886	4,074,374	5,994,767	10,069,141
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 17,103,160	\$ 12,553,374	\$ 6,183,512	\$ 18,736,886

LOS RIOS COMMUNITY COLLEGE DISTRICT
 RETIREE BENEFIT FUND
 2018-2019 ACTUAL REVENUES AND EXPENDITURES
 2019-2020 ADOPTED BUDGET

DESCRIPTION	2018-2019 ACTUAL	2019-2020		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 12,574,533	\$ 12,824,533	\$ 108,189	\$ 12,932,722
Total Beginning Fund Balance	12,574,533	12,824,533	108,189	12,932,722
REVENUE:				
Local - Interest Income	283,189	175,000	-	175,000
INTERFUND TRANSFERS IN:				
General Fund	75,000	-	-	-
Total Revenue and Interfund Transfers	358,189	175,000	-	175,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 12,932,722	\$ 12,999,533	\$ 108,189	\$ 13,107,722
ENDING FUND BALANCE, JUNE 30:				
Committed	\$ 12,932,722	\$ 12,999,533	\$ 108,189	\$ 13,107,722
TOTAL ENDING FUND BALANCE	\$ 12,932,722	\$ 12,999,533	\$ 108,189	\$ 13,107,722

**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 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 21,432,062	\$ 16,786,205	\$ 13,713,528	\$ 12,886,241	\$ 10,751,623
<i>Committed</i>	36,536,917	32,883,156	42,153,581	34,502,125	20,188,144
<i>Restricted</i>	8,382,766	6,856,255	5,539,238	4,676,380	4,095,064
Total Beginning Fund Balance	66,351,745	56,525,616	61,406,347	52,064,746	35,034,831
Apportionment, Property Taxes and Enrollment Fees					
<i>State Apportionment & Education Protection Account (EPA) Funds</i>	201,997,465	202,359,056	187,394,671	190,480,653	183,818,038
<i>Basic Allocation Adjustment & COLA Net of Shift</i>	6,687,816	-	13,008,815	3,613,411	15,485,058
<i>West Sacramento/Elk Grove/Racho Cordova Basic Allocation</i>	-	-	-	1,200,699	1,145,691
<i>New Faculty Funding</i>	-	4,837,835	-	-	-
<i>Funding Increase (SCFF increases in FTES, Outcomes & Demographics)</i>	16,890,212	-	-	-	-
<i>Growth</i>	-	-	-	1,543,630	-
<i>Local Property Taxes</i>	91,742,535	91,742,535	86,315,920	76,844,840	66,814,396
<i>Enrollment Fees</i>	17,638,352	17,638,352	17,238,114	16,587,462	16,120,729
Total Base Allocation, COLA & Growth	334,956,380	316,577,778	303,957,520	290,270,695	283,383,912
Other Revenue					
<i>One-Time Only Apportionment and Recalculation Funds</i>			101,492	2,024,929	
<i>Lottery Funds</i>	8,022,110	6,274,183	9,003,076	6,768,659	7,773,240
<i>Other General Purpose</i>	32,361,456	34,784,477	32,548,311	30,615,195	52,614,742
<i>Restricted/Special Programs Revenue</i>	111,064,159	90,678,179	76,676,269	64,824,976	55,948,068
Total Other Revenue	151,447,725	131,736,839	118,329,148	104,233,759	116,336,050
Total Revenue, Interfund Transfers & Fund Balance	\$ 552,755,850	\$ 504,840,233	\$ 483,693,015	\$ 446,569,200	\$ 434,754,793
Description	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
Appropriations/Expenditures					
<i>Academic Salaries</i>	\$ 165,987,636	\$ 154,913,365	\$ 152,802,150	\$ 149,323,470	\$ 144,295,809
<i>Classified Salaries</i>	105,123,705	93,998,295	89,471,412	83,970,474	80,842,005
<i>Employee Benefits</i>	127,489,683	102,749,631	94,074,579	84,723,323	77,840,475
<i>Books, Supplies & Materials</i>	18,966,114	6,417,117	6,497,070	6,495,299	6,306,057
<i>Other Operating Expenses</i>	72,986,805	51,825,836	45,037,953	38,971,591	33,474,414
<i>Capital Outlay</i>	8,570,932	8,342,127	9,466,096	7,338,971	6,925,266
<i>Interfund Transfers/Other Outgo</i>	22,915,004	20,242,117	29,818,139	14,339,725	33,006,021
Total Appropriations/Expenditures	522,039,879	438,488,488	427,167,399	385,162,853	382,690,047
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	21,432,062	21,432,062	16,786,205	13,713,528	12,886,241
<i>Committed</i>	4,686,917	36,536,917	32,883,156	42,153,581	34,502,125
<i>Restricted</i>	4,596,992	8,382,766	6,856,255	5,539,238	4,676,380
Total Ending Fund Balance	30,715,971	66,351,745	56,525,616	61,406,347	52,064,746
Total Appropriations/Expenditures/Ending Fund Balance	\$ 552,755,850	\$ 504,840,233	\$ 483,693,015	\$ 446,569,200	\$ 434,754,793

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

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 4,059,740	\$ 4,021,945	\$ 3,848,185	\$ 3,954,166	\$ 3,823,811
Total Beginning Fund Balance	4,059,740	4,021,945	3,848,185	3,954,166	3,823,811
Revenue					
<i>Local - Other</i>	1,617,713	1,648,353	1,847,892	1,645,696	1,763,128
Total Local	1,617,713	1,648,353	1,847,892	1,645,696	1,763,128
Interfund Transfers					
<i>Bookstore Fund</i>	564,228	564,000	507,099	630,388	656,332
<i>General Fund</i>	10,000	10,000	10,000	10,000	10,000
<i>Capital Outlay Fund</i>	41,477	-	-	-	-
Total Interfund Transfers	615,705	574,000	517,099	640,388	666,332
Total Revenue, Interfund Transfers & Fund Balance	\$ 6,293,158	\$ 6,244,298	\$ 6,213,176	\$ 6,240,250	\$ 6,253,271

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
Appropriations/Expenditures					
<i>Academic Salaries</i>	\$ 2,000	\$ 1,104	\$ 1,973	\$ 20,448	\$ 26,324
<i>Classified Salaries</i>	188,211	152,740	174,087	159,274	204,669
<i>Employee Benefits</i>	5,746	6,058	8,532	12,207	15,248
<i>Books, Supplies & Materials</i>	764,000	723,391	697,735	739,127	855,537
<i>Other Operating Expenses</i>	1,145,894	1,190,290	1,173,282	1,142,127	1,152,633
<i>Capital Outlay</i>	100,092	6,417	10,580	(630)	4,288
<i>Payments to Students</i>	21,900	27,007	11,997	12,545	6,998
Total Appropriations/Expenditures	2,227,843	2,107,007	2,078,186	2,085,098	2,265,697
Interfund Transfers Out					
<i>General Fund</i>	3,575	77,551	111,045	151,439	28,208
<i>Capital Outlay Fund</i>	-	-	-	150,000	-
<i>Scholarship Fund</i>	2,000	-	2,000	5,528	5,200
Total Interfund Transfers Out	5,575	77,551	113,045	306,967	33,408
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	4,059,740	4,059,740	4,021,945	3,848,185	3,954,166
Total Ending Fund Balance	4,059,740	4,059,740	4,021,945	3,848,185	3,954,166
Total Appropriations/Expenditures/Ending Fund Balance	\$ 6,293,158	\$ 6,244,298	\$ 6,213,176	\$ 6,240,250	\$ 6,253,271

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

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
Beginning Fund Balance					
<i>Uncommitted</i>	\$ 249,996	\$ 217,320	\$ 232,018	\$ 272,075	\$ 301,272
Total Beginning Fund Balance	249,996	217,320	232,018	272,075	301,272
Federal Revenue					
<i>Child Care Food Program</i>	117,000	113,499	107,691	100,211	92,408
Total Federal	117,000	113,499	107,691	100,211	92,408
State Revenue					
<i>Apportionment</i>	205,071	198,601	193,369	190,387	189,175
<i>General/California Child Care</i>	1,491,992	1,429,327	1,281,284	1,072,408	998,552
<i>Child Care Food Program</i>	7,500	6,292	11,987	5,421	4,473
<i>Other</i>	61,447	23,790	-	-	-
Total State	1,766,010	1,658,010	1,486,640	1,268,216	1,192,200
Local					
<i>Fees</i>	123,000	79,364	90,265	128,530	133,928
<i>Interest Income & Other</i>	10,000	12,583	7,885	3,768	1,024
Total Local	133,000	91,947	98,150	132,298	134,952
Interfund Transfers In					
<i>General Fund (PDF & College Discretionary)</i>	1,022,412	484,819	450,439	579,223	629,706
Total Interfund Transfers In	1,022,412	484,819	450,439	579,223	629,706
Total Revenue, Interfund Transfers & Fund Balance	\$ 3,288,418	\$ 2,565,595	\$ 2,374,938	\$ 2,352,023	\$ 2,350,538
	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
Appropriations/Expenditures					
<i>Classified Salaries</i>	\$ 1,803,975	\$ 1,452,309	\$ 1,365,736	\$ 1,322,915	\$ 1,279,075
<i>Employee Benefits</i>	982,246	703,868	656,616	683,688	679,678
<i>Books, Supplies and Food</i>	195,072	119,122	119,421	101,928	111,180
<i>Other Operating Expenses</i>	37,554	13,001	12,226	10,382	8,530
<i>Capital Outlay</i>	19,575	27,299	3,619	1,092	-
Total Appropriations/Expenditures	3,038,422	2,315,599	2,157,618	2,120,005	2,078,463
Ending Fund Balance, June 30:					
<i>Uncommitted</i>	249,996	249,996	217,320	232,018	272,075
Total Ending Fund Balance	249,996	249,996	217,320	232,018	272,075
Total Appropriations/Expenditures/Ending Fund Balance	\$ 3,288,418	\$ 2,565,595	\$ 2,374,938	\$ 2,352,023	\$ 2,350,538

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

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
Beginning Fund Balance					
Uncommitted	\$ 13,300,000	\$ 13,285,969	\$ 3,252,023	\$ 3,252,023	\$ 3,221,244
Board Designated - GENFD Shortfall Reserve	-	-	10,033,946	10,033,946	10,033,946
Committed	107,831,590	101,980,669	94,580,580	90,793,910	69,763,301
Total Beginning Fund Balance	121,131,590	115,266,638	107,866,549	104,079,879	83,018,491
Revenue					
State Capital Outlay Projects		989,578	3,657,826	2,947,596	-
State Scheduled Maintenance & Special Repairs	2,900,255	3,161,994	2,654,676	2,093,704	2,507,507
Proposition 39 Projects	413,806	4,429,327	1,259,800	1,095,502	801,274
Interest Income	2,727,050	2,720,969	1,774,587	1,021,270	462,669
Sale of Property	-	-	3,229,985	-	-
Other Local Revenue	597,413	765,331	507,864	756,257	338,909
Total Revenue	6,638,524	12,067,199	13,084,738	7,914,329	4,110,359
Interfund Transfers In					
General Fund -					
Program Development (20%) Major Construction Projects	13,565,014	9,054,893	11,649,075	8,050,307	26,183,957
Other District & College Projects	774,764	4,717,990	1,006,018	1,204,992	1,542,491
Other Funds	402,000	1,008,842	591,267	527,815	370,059
Total Interfund Transfers	14,741,778	14,781,725	13,246,360	9,783,114	28,096,507
Total Revenue, Interfund Transfers & Fund Balance	\$ 142,511,892	\$ 142,115,562	\$ 134,197,647	\$ 121,777,322	\$ 115,225,357
	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
Appropriations/Expenditures					
State Capital Outlay Projects		\$ 989,578	\$ 3,657,826	\$ 2,947,596	\$ -
State Scheduled Maintenance and Special Repairs	2,900,255	3,161,994	2,654,676		2,507,507
Prop39/ARRA SMUD Smart Grid	413,806	4,429,327	1,259,800	1,095,502	801,274
Other Major Construction	6,118,737	5,049,531	3,121,886	2,817,714	2,694,688
Program Improvement Projects	31,387,917	4,586,991	1,692,106	3,568,760	3,073,341
College Projects	9,368,668	1,893,095	2,436,602	1,398,343	1,302,355
Future Program Improvement Projects	77,470,563		281,443	274,352	
College Investments for Future Projects	1,316,583		269,118	150,103	295,625
Transfers Out to Other Funds	235,363	873,456	3,557,552	1,658,403	470,688
Total Appropriations/Expenditures	129,211,892	20,983,972	18,931,009	13,910,773	11,145,478
Ending Fund Balance, June 30:					
Uncommitted	13,300,000	13,300,000	13,285,969	3,252,023	3,252,023
Board Designated - GENFD Shortfall Reserve	-	-	-	10,033,946	10,033,946
Committed	-	107,831,590	101,980,669	94,580,580	90,793,910
Total Ending Fund Balance	13,300,000	121,131,590	115,266,638	107,866,549	104,079,879
Total Appropriations/Expenditures/Ending Fund Balance	\$ 142,511,892	\$ 142,115,562	\$ 134,197,647	\$ 121,777,322	\$ 115,225,357

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

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2002-03 thru 2013-14 Actual
Beginning Fund Balance							
<i>Committed</i>	\$ 16,711,473	\$ 27,818,871	\$ 222,238	\$ 148,201	\$ 2,630,639	\$ 14,580,157	\$ 254,766,881
Total Beginning Fund Balance	16,711,473	27,818,871	222,238	148,201	2,630,639	14,580,157	254,766,881
Revenue							
<i>Bond Proceeds</i>	-	-	27,500,000	-	-	-	237,500,000
<i>Local - Interest Income</i>	30,000	570,218	122,147	1,647	6,761	23,090	12,581,592
<i>Insurance Proceeds</i>	-	-	-	-	-	-	5,000
<i>Rescindment/Proceeds from Sale of Property</i>	-	-	-	-	-	-	254,208
Total Revenue	30,000	570,218	27,622,147	1,647	6,761	23,090	250,340,800
Total Revenue, Interfund Transfers & Fund Balance	\$ 16,741,473	\$ 28,389,089	\$ 27,844,385	\$ 149,848	\$ 2,637,400	\$ 14,603,247	\$ 505,107,681
	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2002-03 thru 2013-14 Actual
Appropriations/Expenditures							
<i>Bond Projects</i>	\$ 16,721,473	\$ 11,660,657	\$ -	\$ (91,618)	\$ 2,487,322	\$ 11,962,728	\$ 235,582,576
<i>Bond Service Costs</i>	20,000	16,959	25,514	19,228	1,877	9,880	580,031
Total Appropriations/Expenditures	16,741,473	11,677,616	25,514	(72,390)	2,489,199	11,972,608	236,162,607
Ending Fund Balance, June 30:							
<i>Committed</i>	-	16,711,473	27,818,871	222,238	148,201	2,630,639	268,945,074
Total Ending Fund Balance	-	16,711,473	27,818,871	222,238	148,201	2,630,639	268,945,074
Total Appropriations/Expenditures/Ending Fund Balance	\$ 16,741,473	\$ 28,389,089	\$ 27,844,385	\$ 149,848	\$ 2,637,400	\$ 14,603,247	\$ 505,107,681

The Measure A authorization is \$265M, cumulative project expenditures through 2018-19 are \$262.3M. Total Bonds issued is \$265M.

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

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2008-09 thru 2013-14 Actual
Beginning Fund Balance							
<i>Committed</i>	\$ 124,606,914	\$ 66,477,564	\$ 11,639,463	\$ 22,217,282	\$ 35,795,471	\$ 51,063,008	\$ 274,242,924
Total Beginning Fund Balance	124,606,914	66,477,564	11,639,463	22,217,282	35,795,471	51,063,008	274,242,924
Revenue							
<i>Bond Proceeds</i>	-	80,000,000	65,000,000	-	-	-	190,000,000
<i>Local - Interest Income</i>	70,000	1,342,251	164,431	142,571	137,447	76,620	915,882
Total Revenue	70,000	81,342,251	65,164,431	142,571	137,447	76,620	190,915,882
Total Revenue, Interfund Transfers & Fund Balance	\$ 124,676,914	\$ 147,819,815	\$ 76,803,894	\$ 22,359,853	\$ 35,932,918	\$ 51,139,628	\$ 465,158,806
	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2008-09 thru 2013-14 Actual
Appropriations/Expenditures							
<i>Bond Projects</i>	\$ 124,661,914	\$ 23,200,447	\$ 10,313,845	\$ 10,712,460	\$ 13,713,685	\$ 15,338,846	\$ 139,837,044
<i>Bond Service Costs</i>	15,000	12,454	12,485	7,930	1,951	5,312	15,830
Total Appropriations/Expenditures	124,676,914	23,212,901	10,326,330	10,720,390	13,715,636	15,344,158	139,852,874
Ending Fund Balance, June 30:							
<i>Committed</i>	-	124,606,914	66,477,564	11,639,463	22,217,282	35,795,470	325,305,932
Total Ending Fund Balance	-	124,606,914	66,477,564	11,639,463	22,217,282	35,795,470	325,305,932
Total Appropriations/Expenditures/Ending Fund Balance	\$ 124,676,914	\$ 147,819,815	\$ 76,803,894	\$ 22,359,853	\$ 35,932,918	\$ 51,139,628	\$ 465,158,806

The Measure M authorization is \$475M. Expenditures through 2018-19 total \$212.9M. Total bonds issued is \$335M.

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

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual
Beginning Fund Balance								
<i>Restricted</i>	\$ 17,759,234	\$ 21,890,038	\$ 21,772,763	\$ 17,752,484	\$ 26,079,745	\$ 28,145,614	\$ 9,164,024	\$ 12,921,247
Total Beginning Fund Balance	17,759,234	21,890,038	21,772,763	17,752,484	26,079,745	28,145,614	9,164,024	12,921,247
Local Revenue								
Property Taxes	21,843,320	14,580,780	18,854,259	20,122,745	7,100,661	13,693,142	34,724,314	17,785,486
Premium on Sale of Bonds	-	-	2,029,969	-	-	-	-	415,655
Interest Income	445,780	386,666	207,442	195,784	105,057	414,960	69,248	163,192
Total Local	22,289,100	14,967,446	21,091,670	20,318,529	7,205,718	14,108,102	34,793,562	18,364,333
Interfund Transfers In								
<i>Capital Outlay Fund</i>	-	-	-	-	-	-	2,843	-
Total Interfund Transfers In	-	-	-	-	-	-	2,843	-
Total Revenue, Interfund Transfers & Fund Balance	\$ 40,048,334	\$ 36,857,484	\$ 42,864,433	\$ 38,071,013	\$ 33,285,463	\$ 42,253,716	\$ 43,960,429	\$ 31,285,580

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual
Appropriations/Expenditures								
Retirement of Refunded Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Principal Repayment	15,050,000	11,550,000	13,400,000	8,635,000	7,770,000	7,540,000	6,805,000	7,490,000
Bond Interest Expense	7,235,050	7,547,200	7,572,025	7,662,550	7,761,104	8,631,769	8,970,792	10,618,108
Bond Defeasance	-	-	-	-	-	-	-	3,626,801
Bond Issuance/Service Costs	4,050	1,050	2,370	700	1,875	2,202	39,023	386,647
Total Appropriations/Expenditures	22,289,100	19,098,250	20,974,395	16,298,250	15,532,979	16,173,971	15,814,815	22,121,556
Ending Fund Balance, June 30:								
<i>Restricted</i>	17,759,234	17,759,234	21,890,038	21,772,763	17,752,484	26,079,745	28,145,614	9,164,024
Total Ending Fund Balance	17,759,234	17,759,234	21,890,038	21,772,763	17,752,484	26,079,745	28,145,614	9,164,024
Total Appropriations/Expenditures/Ending Fund Balance	\$ 40,048,334	\$ 36,857,484	\$ 42,864,433	\$ 38,071,013	\$ 33,285,463	\$ 42,253,716	\$ 43,960,429	\$ 31,285,580

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

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual
Beginning Fund Balance								
<i>Restricted</i>	\$ 15,950,203	\$ 11,550,087	\$ 4,824,936	\$ 6,439,718	\$ 4,624,972	\$ 7,991,396	\$ 3,710,848	\$ 3,359,550
Total Beginning Fund Balance	15,950,203	11,550,087	4,824,936	6,439,718	4,624,972	7,991,396	3,710,848	3,359,550
Revenue								
<i>Property Taxes</i>	16,638,769	16,384,642	11,020,966	8,665,330	11,932,756	6,569,970	13,410,356	7,365,878
<i>Premium on Sale of Bonds</i>	-	3,209,751	4,745,647	-	-	-	-	4,222,726
<i>Interest Income</i>	339,566	320,858	115,216	80,031	32,802	18,003	9,759	5,785
Total Revenue	16,978,335	19,915,251	15,881,829	8,745,361	11,965,558	6,587,973	13,420,115	11,594,389
Total Revenue, Interfund Transfers & Fund Balance	\$ 32,928,538	\$ 31,465,338	\$ 20,706,765	\$ 15,185,079	\$ 16,590,530	\$ 14,579,369	\$ 17,130,963	\$ 14,953,939

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual
Appropriations/Expenditures								
<i>Bond Principal Repayment</i>	\$ 5,625,000	\$ 5,280,000	\$ 2,320,000	\$ 2,005,000	\$ 1,715,000	\$ 1,450,000	\$ 320,000	\$ 3,825,000
<i>Bond Interest Expense</i>	11,350,235	9,662,335	6,835,486	8,354,863	8,435,062	8,503,663	8,799,248	6,319,472
<i>Bond Issuance/Service Costs</i>	3,100	572,800	1,192	280	750	734	20,319	1,098,619
Total Appropriations/Expenditures	16,978,335	15,515,135	9,156,678	10,360,143	10,150,812	9,954,397	9,139,567	11,243,091
Ending Fund Balance, June 30:								
<i>Restricted</i>	15,950,203	15,950,203	11,550,087	4,824,936	6,439,718	4,624,972	7,991,396	3,710,848
Total Ending Fund Balance	15,950,203	15,950,203	11,550,087	4,824,936	6,439,718	4,624,972	7,991,396	3,710,848
Total Appropriations/Expenditures/Ending Fund Balance	\$ 32,928,538	\$ 31,465,338	\$ 20,706,765	\$ 15,185,079	\$ 16,590,530	\$ 14,579,369	\$ 17,130,963	\$ 14,953,939

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

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
Beginning Fund Balance					
<i>Committed</i>	\$ 27,553	\$ 968,570	\$ 604,263	\$ 364,447	\$ 107,121
Total Beginning Fund Balance	27,553	968,570	604,263	364,447	107,121
Revenue					
<i>Local - Interest Income</i>	402,000	414,856	248,107	148,405	29,024
Total Revenue	402,000	414,856	248,107	148,405	29,024
Interfund Transfers In					
<i>General Fund</i>	-	-	320,000	320,000	320,000
<i>Capital Outlay Projects Fund</i>	-	-	328,040	214,598	211,681
Total Interfund Transfers In	-	-	648,040	534,598	531,681
Total Revenue, Interfund Transfers & Fund Balance	\$ 429,553	\$ 1,383,426	\$ 1,500,410	\$ 1,047,450	\$ 667,826

	2019-20 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
Appropriations/Expenditures					
<i>Bond Principal Repayment</i>	\$ -	\$ 440,000	\$ 260,000	\$ 250,000	\$ 240,000
<i>Bond Interest Expense</i>	-	-	29,223	39,223	48,583
<i>Bond Service Costs</i>	-	1,650	1,350	1,150	1,350
Total Appropriations/Expenditures	-	441,650	290,573	290,373	289,933
Interfund Transfers Out					
<i>General Fund/Capital Outlay Projects</i>	402,000	914,223	241,267	152,814	13,446
Total Interfund Transfers Out	402,000	914,223	241,267	152,814	13,446
Ending Fund Balance, June 30:					
<i>Committed</i>	27,553	27,553	968,570	604,263	364,447
Total Ending Fund Balance	27,553	27,553	968,570	604,263	364,447
Total Appropriations/Expenditures/Ending Fund Balance	\$ 429,553	\$ 1,383,426	\$ 1,500,410	\$ 1,047,450	\$ 667,826



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 69% of total General Fund revenues and approximately 89% 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 \$335 million will be received from these sources in 2019-20. The Z budget TCR level is \$18.4 million higher than the 2018-19's \$316.6 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 \$28.1 million, a small decrease from the 2018-19 final budget.

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 \$12.0 million for 2019-20, an increase from the \$11.3 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 2019-20 is \$212,605.

F. Restricted Revenues

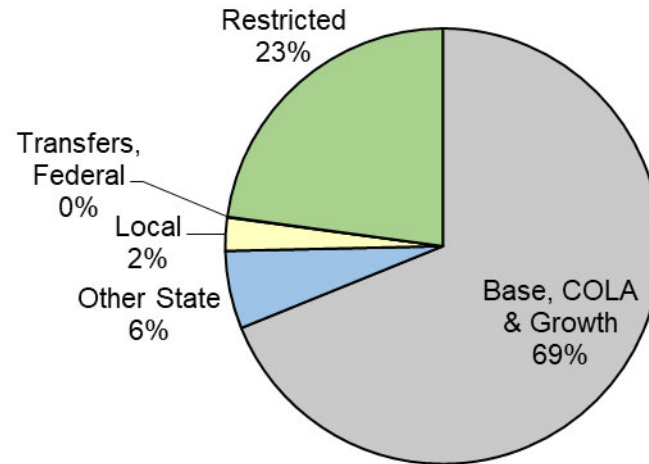
Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as 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 at \$7.3 million.

Total restricted Federal revenues projected for 2019-20 are \$13.4 million, an increase of \$1.2 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 21% 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 estimated at \$84.3 million, an increase of \$16.3 million from 2018-19. The primary State programs are for the enhancement and expansion of student services at the colleges.

Restricted local revenues projected for 2019-20 are \$2.5 million, an increase of \$183,989 compared to 2018-19. Restricted local revenues are primarily grants and donations as well as contracts administered by the Training Source.

2019-20 GENERAL FUND BUDGET BY REVENUE SOURCE





General Fund Financial Data Summary

APPROPRIATIONS SUMMARY

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

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

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

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Adopted Budget, \$158 million is appropriated for academic salaries. This is 32% 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 \$96 million. This accounts for 19% of the District’s General Fund expenditures.

C. Employee Benefits

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

The budget projects \$127.4 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	.63%

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

Statutory Benefits

STRS	17.10%
PERS	19.721%
Unemployment	.0575%
OASDI	6.20%
Medicare	1.45%

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 nearly \$19 million will be expended in 2019-20 on supplies and materials nearly 4% 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 adopted, approximately \$75 million is budgeted, representing 15% 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 adopted budget, approximately \$8.6 million is appropriated for Capital Outlay, which is approximately 2% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At adopted budget, it is projected that \$9.3 million will be transferred in 2019-20, around 2% of the total General Fund expenditures.

H. Program and Other Improvements

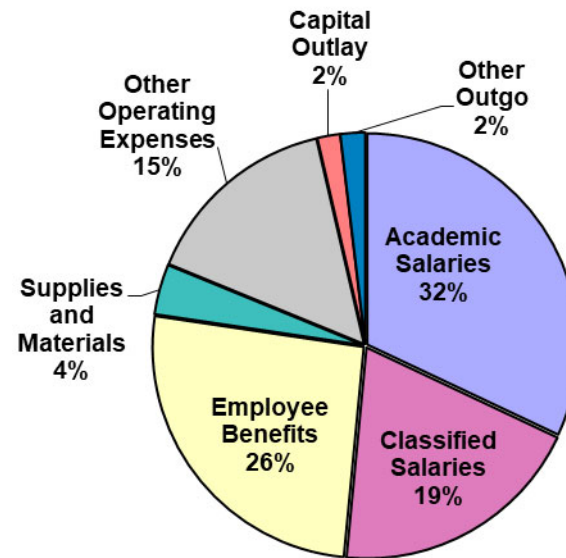
As described earlier, these appropriations are reserved until the end of the fiscal year when revenues can be reasonably determined as

well as the related costs. The appropriation for 2019-20 is \$28.9 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 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET

	Actual 2018-2019	Adopted Budget Z Budget Maximum Funding 2019-2020
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 16,786,205	\$ 21,432,062
Committed	32,883,156	36,536,917
Restricted	6,856,255	8,382,766
Total Beginning Fund Balance	56,525,616	66,351,745
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	202,359,056	201,997,465
Cost of Living Adjustment (COLA) Net of Shift - 2018-19 2.71%; 2019-20, 3.26%	-	6,687,816
Funding Increase (SCFF increases in FTES, Outcomes & Demographics)	-	16,890,212
New Faculty Funding	4,837,835	-
Local Property Taxes	91,742,535	91,742,535
Enrollment Fees, 98%: 2018-19 & 2019-20, \$46/unit	17,638,352	17,638,352
Total Apportionment, Property Taxes & Enrollment Fees	316,577,778	334,956,380
Federal:		
Veteran's Education	28,200	25,000
Total Federal	28,200	25,000
State:		
Lottery Funds (2018-19, \$144/FTES; 2019-20, \$151/FTES)	6,274,183	8,022,110
Apprenticeship Programs	6,860,560	6,094,610
Part-Time Faculty Compensation	1,772,108	1,134,445
Other, including Mandated Costs Block Grant	14,039,410	12,898,484
Total State	28,946,261	28,149,649
Local:		
Non-Resident/International Student Tuition	5,405,176	4,679,444
Interest income	2,194,350	2,181,500
Community Services	1,347,417	1,185,458
Student Fees & Fines	1,084,568	1,122,700
Other, including Interest & Enrollment Fee 2%	1,309,303	2,827,210
Total Local	11,340,814	11,996,312
OTHER:		
Interfund Transfers In	735,586	202,386
Donations/Other	7,800	10,219
Total Interfund Transfers/Donations/Other	743,386	212,605
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 357,636,438	\$ 375,339,946

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET

	Actual 2018-2019	Adopted Budget Z Budget Maximum Funding 2019-2020
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 7,025,224	\$ 7,266,910
Health Services Fee	1,149,680	3,536,447
Total Restricted	\$ 8,174,904	\$ 10,803,357
 SPECIAL PROGRAMS:		
Federal:		
Perkins 1C	\$ 2,662,189	\$ 2,791,308
Career Technical Education (CTE) Transitions	165,508	184,781
Federal Work Study (FWS)	1,954,092	1,841,107
Temporary Assistance to Needy Families (TANF)	398,839	382,055
Workability III - Department of Rehabilitation (DOR) Cooperative	211,465	211,463
Child Development Training Consortium (CDTC)	81,811	1,655
Foster Care Program	150,170	243,483
US Dept of Labor - Northern California Community Colleges American Apprenticeship Initiative	708,781	3,471,402
Hispanic Serving Institutions	1,468,051	1,443,815
College to Careers (DOR)	250,000	250,000
Foundation for California Community Colleges (FCCC) Fresh Success Employment & Training	55,635	117,793
US Dept of Education - TRIO Student Support Services & Program Journey	231,810	32,143
US Dept of Education - TRIO Student Support Svcs - Science, Tech, Engineering & Math(STEM)	228,621	110,545
US Dept of Education - TRIO Veterans Project	260,045	86,517
US Dept of Education - TRIO Natomas, San Juan, Twin Rivers	794,691	780,680
US Dept of Education - TRIO Upward Bound (UPBD)	1,243,395	587,230
US Dept of Education - Strengthening Institutions	685,346	243,743
US Dept of Education - Asian & Native American Pacific Islander-Serving Institutions (AANAPISI)	431,403	275,552
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)	135,804	302,084
California Math Readiness Challenge	7,027	-
Open Textbook Pilot Program	35,768	64,322
Total Federal	\$ 12,197,264	\$ 13,443,053

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET

	Actual 2018-2019	Adopted Budget Z Budget Maximum Funding 2019-2020
State:		
Extended Opportunity Programs and Services (EOPS)	\$ 4,146,836	\$ 4,192,471
Cooperative Agencies Resources for Education Programs (CARE)	634,913	657,796
Disabled Student Programs and Services (DSPS)	5,262,221	4,921,124
Student Success and Support Program (SSSP)	13,071,625	1,378,400
Student Equity & Achievement Program	5,907,826	20,125,867
Board of Governors Financial Assistance Program Admin Allowance (BFAP)	2,823,166	2,760,008
California Work Opportunity & Responsibility to Kids (CalWORKs)	2,478,118	2,354,684
Basic Skills Initiative (BSI)	3,511,138	2,061,684
Hunger Free Campus	77,737	455,430
Innovation Effectiveness Partnership Initiative (IEPI)	195,684	200,000
Awards for Innovation in Higher Education	517,920	821,957
Guided Pathways	1,561,671	3,141,757
Mathematics, Engineering, Science Achievement (MESA)	80,337	70,789
Economic Workforce Development (EWD) Center International Trade Development (CITD)	73,832	11,971
EWD Statewide Centers of Excellence (CTXL) Hub	467,342	1,103,150
Career Technical Education (CTE) Grants	554,674	1,730,544
Foster and Kinship Care Education (FKCE)	2,028,830	1,106,985
Staff Diversity	49,797	39,468
Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	377,152	452,809
Deputy Sector Navigator (DSN): Health	346,167	442,063
Lottery (Restricted, Proposition 20)	2,741,098	2,815,708
State Instructional Equipment Funds (SIEF)	695,133	625,179
California Apprenticeship Initiative New Innovation Grant Program	199,784	206,651
Inmate Education Pilot Program / Incarcerated Students Reentry	57,071	113,636
Galt High School - Central Region Agricultural Education Career Pathways (CRAECP)	12,929	-
STREAM Pathway (Science, Technology, Reading/Language, Engineering, Arts & Math)	44,268	-

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET

	<u>Actual 2018-2019</u>	<u>Adopted Budget Z Budget Maximum Funding 2019-2020</u>
State Continued:		
Proposition 39 Program Improvement	267,025	-
California Wellness Re-Emerging Scholar	-	200,000
Innovation Maker	786,799	-
Diversity in Engineering	4,422	27,255
California Prison Industry Authority - Culinary Arts	54,328	50,000
Middle College High School	100,000	95,000
Nurse Special Training	103,686	-
Advanced Imaging Modalities	334,524	-
Strong Workforce Program (SWP)	7,718,955	14,393,895
Set-Aside Fiscal Agent	7,084,987	7,215,790
Re-Emerging Scholars	47,370	-
AB19 California College Promise	1,323,422	3,938,322
Student Case Management / Decreasing The Drop Rate	-	400,000
Projects in Common	135,376	165,291
Veterans Resource Center	324,066	1,021,118
New World of Work	39,500	-
California Healthcare Workforce	39,841	-
Agriculture Business Microsoft	17,971	2,029
Campus Safety at Community Colleges	10,350	91,185
Innovative Paths to Public Service (IPPS)	36,166	-
Mental Health Support	176,829	641,336
Financial Aid - Technology	78,270	1,322,634
California Apprenticeship Initiative (CAI)	10,602	489,700
CAI New & Innovative Grant Program	20,223	679,777
CAI Agriculture & Rural Areas	50,614	448,650
STRS On-Behalf Payment	1,126,189	1,126,189
AB1840 Classified Prof Development	-	199,522
Career Education Marketing Campaign	153,432	-
Other State	60,004	52,143
Total State	<u>\$ 68,022,218</u>	<u>\$ 84,349,967</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET

	<u>Actual 2018-2019</u>	<u>Adopted Budget Z Budget Maximum Funding 2019-2020</u>
Local:		
Training Source Contracts	\$ 1,812,427	\$ 1,568,978
Central Valley New Car Dealers Association (CVNCDA)	938	26,108
Ethics Symposium - CRC - Wagenlis	39	20,617
Sacramento Municipal Utilities District (SMUD)	48	50,279
Umoja Small Business Community Program, Student Leadership, Sakhu Learning Community	-	126,000
Mathematics, Engineering, Science Achieve (MESA)/Teichert LRCCD	5,000	3,125
Foundation Grants & Gifts	76,019	186,971
Sutter Nursing Program	-	148,196
University of California Davis Programs	-	6,135
Center for International Trade Development (CITD) Program Income	20,481	60,218
Center of Excellence (COE) Program Income	28,320	115,843
Statewide Academic Senate	78,173	-
ARC Instructionally Related Trust	21,722	3,575
SCC Instructionally Related Trust	43,699	-
SCC Scholarship and Loan	209	43,730
Information Communication Technology Pathways	13,590	1,410
Dorothy Rupe Foundation	11,263	12,285
Sacramento Metropolitan Arts Commission (SMAC) Cultural Arts	3,386	3,387
Guardian Financial Literacy Learning and Money Management For Life	36,743	-
Veteran Student Emergency Fund	13,070	14,388
West Sacramento Promise Program	47,196	-
Wellness Program	5,846	10,466
El Dorado County Veterans Support	11,757	28,243
Face to Face El Centro	40,497	-
Ford Assets Program	1,711	8,289
Other Local	4,160	29,539
Total Local	<u>\$ 2,283,793</u>	<u>\$ 2,467,782</u>
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	<u>90,678,179</u>	<u>111,064,159</u>
TOTAL GENERAL FUND REVENUE AND TRANSFERS	<u>448,314,617</u>	<u>486,404,105</u>
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	<u><u>\$ 504,840,233</u></u>	<u><u>\$ 552,755,850</u></u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 ACTUAL EXPENDTURES
2019-2020 ADOPTED BUDGET (X, Y, Z)

	Actual 2018-2019	Adopted Budget Z Budget Maximum Funding 2019-2020
APPROPRIATIONS:		
1000 Academic Salaries	\$147,149,928	\$ 157,910,367
2000 Classified Salaries	90,376,132	96,136,406
3000 Employee Benefits	100,431,504	127,401,678
4000 Books, Supplies & Materials	6,417,117	18,964,114
5000 Other Operating Expenses	51,825,836	74,848,948
6000 Capital Outlay	8,342,127	8,570,932
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	4,717,996	774,764
Other Funds	6,469,234	8,575,226
TOTAL APPROPRIATIONS AND TRANSFERS	415,729,874	493,182,435
Program and Other Improvements		
Minimum (X Budget)	20,032,902	8,113,622
Mid-range Funding-Incremental		
Increase (Y Budget)	1,027,529	7,936,588
Maximum Funding-Incremental		
Increase (Z Budget)	1,698,183	12,807,234
Total Program & Other Improvements	22,758,614	28,857,444
ENDING FUND BALANCE, June 30		
9700 Uncommitted	21,432,062	21,432,062
9700 Committed	36,536,917	4,686,917
9700 Restricted	8,382,766	4,596,992
TOTAL ENDING FUND BALANCE	66,351,745	30,715,971
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 504,840,233	\$ 552,755,850

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND**

2019-2020 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2018-2019 ACTUAL	2019-2020 X BUDGET MINIMUM FUNDING	2019-2020 Y BUDGET MID-RANGE FUNDING	2019-2020 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue (includes new faculty funding from 2015-16 - \$2.6M)	\$ 303,959,454	311,378,352	\$ 311,378,352	\$ 311,378,352
Hold Harmless Funding Calculation:				
2017-18 Final Revenue	303,959,454	303,959,454	303,959,454	303,959,454
COLA funded as OTO (2018-19 2.71%)	8,237,316	8,237,316	8,237,316	8,237,316
COLA funded as OTO (2019-20 3.26%)		10,121,888	10,121,888	10,121,888
Hold Harmless Funding	312,196,770	322,318,658	322,318,658	322,318,658
New Faculty Funding	1,968,305	2,032,472	2,032,472	2,032,472
Total Hold Harmless plus Faculty funding	314,165,075	324,351,130	324,351,130	324,351,130
Projected New Revenues:				
Funding above (below) Hold Harmless (2018-19) or Base (2019-20)	2,969,833		5,144,033	16,890,212
Recovery of summer shift	(5,199,426)	(6,796,827)	(6,796,827)	(6,796,827)
COLA	8,237,316	13,484,643	13,484,643	13,484,643
2017-18 Adjustments	(75,712)			
Deficit	(481,418)			
New Faculty Funding	1,968,305			
Projected Revenue Increase	7,418,898	6,687,816	11,831,849	23,578,028
TOTAL REVENUE CHANGE	7,418,898	6,687,816	11,831,849	23,578,028
Recovery of Summer Shift (treated as OTO)	5,199,426			
TOTAL BASE ALLOCATION, COLA & GROWTH	\$ 316,577,778	\$ 318,066,168	\$ 323,210,201	\$ 334,956,380
		2018-19 Projected	2019-2020 X LEVEL	2019-2020 Y LEVEL
FUNDED FTES GOALS:				2019-2020 Z LEVEL
FTES Base - 2018-19 and 2019-20 Projected*	50,916	50,916	51,353	52,260
Base FTES	50,916	50,916	51,353	52,260
Achieved FTES	47,704	47,704	48,141	49,048
Stabilization FTES		3,212	3,212	3,212
Shifted FTES	3,212			
FTES Projections (maximum for 2018-19; stability for 2019-20)	50,916	50,916	51,353	52,260

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET (X, Y, Z)**

DESCRIPTION	2018-2019 ACTUAL	2019-2020 X BUDGET MINIMUM FUNDING	2019-2020 Y BUDGET MID-RANGE FUNDING	2019-2020 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 16,786,205	\$ 21,432,062	\$ 21,432,062	\$ 21,432,062
Committed	32,883,156	36,536,917	36,536,917	36,536,917
Restricted	6,856,255	8,382,766	8,382,766	8,382,766
Total Beginning Fund Balance	56,525,616	66,351,745	66,351,745	66,351,745
REVENUES:				
Apportionment & Educational Protection Account (EPA), deficated Base Augmentation	207,196,891	201,997,465	201,997,465	201,997,465
COLA On-Going, 2018-19, 2.71%; 2019-20, 3.26%	-	13,484,643	13,484,643	13,484,643
FTES Above No Shift (One-Time Only)	-	(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	109,380,887	109,380,887	109,380,887	109,380,887
Base Allocation, COLA & Growth (SB361)	316,577,778	318,066,168	323,210,201	334,956,380
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$151/FTES (Z Budget)	374,183		1,061,055	2,122,110
Total Lottery Revenue	6,274,183	5,900,000	6,961,055	8,022,110
Non-Resident/International Student Tuition	5,405,176	4,679,444	4,679,444	4,679,444
Part-Time Faculty Compensation/New Faculty Hires	1,772,108	1,134,445	1,134,445	1,134,445
Community Services	1,347,417	1,185,458	1,185,458	1,185,458
Other Income, including Interfund Transfers	26,259,776	23,630,609	25,362,109	25,362,109
Total Other General Purpose	34,784,477	30,629,956	32,361,456	32,361,456
Total General Purpose Revenue	357,636,438	354,596,124	362,532,712	375,339,946
Special Program Revenue	90,678,179	111,064,159	111,064,159	111,064,159
Total Revenue	448,314,617	465,660,283	473,596,871	486,404,105
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 504,840,233	\$ 532,012,028	\$ 539,948,616	\$ 552,755,850
APPROPRIATIONS:				
Operational Level	\$ 415,729,874	\$ 493,182,435	\$ 493,182,435	\$ 493,182,435
Program and Salary Improvement	22,758,614	8,113,622	16,050,210	28,857,444
Total Appropriations	438,488,488	501,296,057	509,232,645	522,039,879
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	21,432,062	21,432,062	21,432,062	21,432,062
Committed	36,536,917	4,686,917	4,686,917	4,686,917
Restricted	8,382,766	4,596,992	4,596,992	4,596,992
Total Ending Fund Balance	66,351,745	30,715,971	30,715,971	30,715,971
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 504,840,233	\$ 532,012,028	\$ 539,948,616	\$ 552,755,850

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2018-2019 ACTUAL REVENUES AND EXPENDITURES
2019-2020 ADOPTED BUDGET

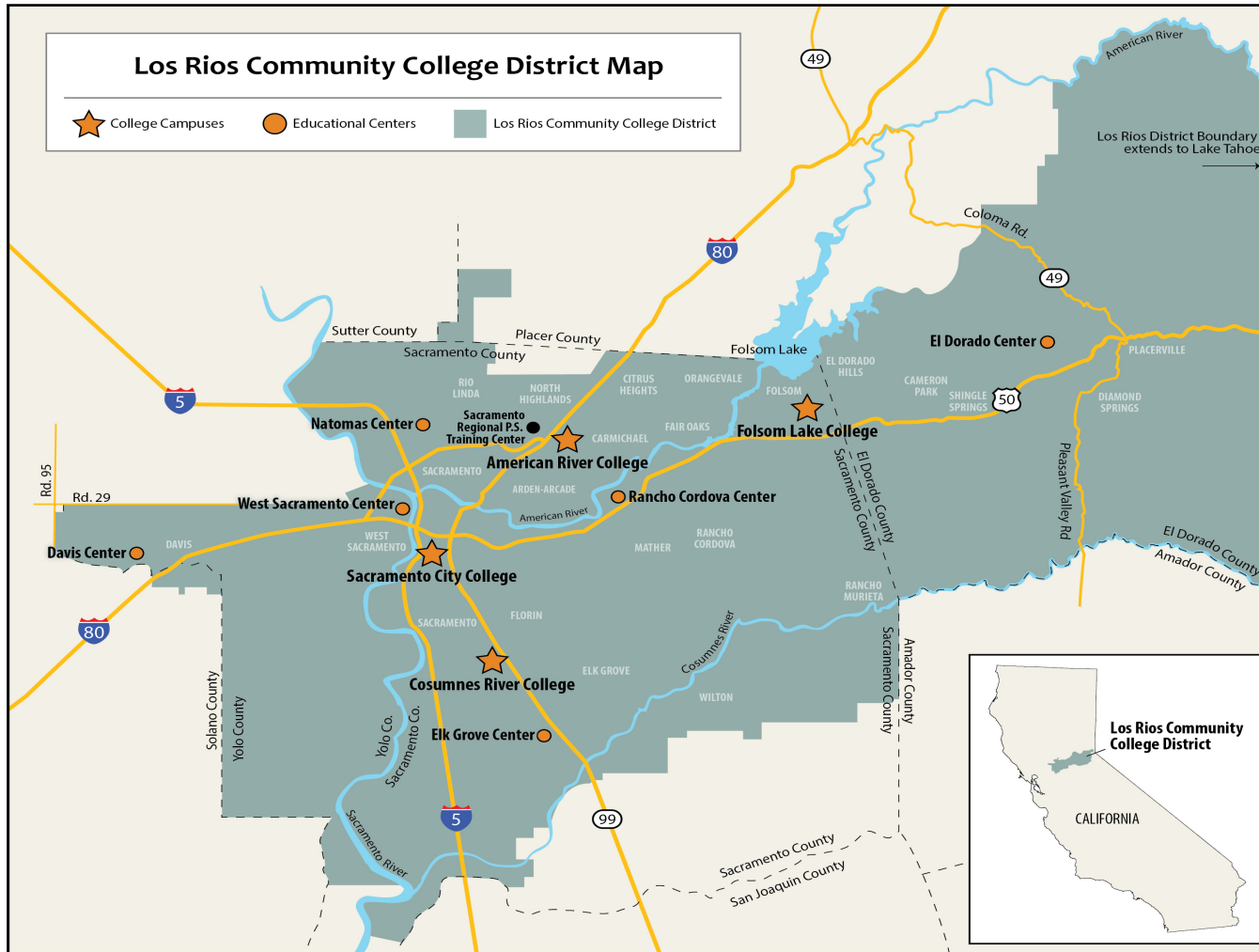
	Full-Time Equivalent (FTE)		ADOPTED BUDGET MAXIMUM FUNDING	
	ACTUAL 2018-2019	ADOPTED BUDGET 2019-2020	ACTUAL 2018-2019	(Z Budget) 2019-2020
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 16,786,205	\$ 21,432,062
Committed			32,883,156	36,536,917
Restricted			6,856,255	8,382,766
TOTAL BEGINNING FUND BALANCE			<u>56,525,616</u>	<u>66,351,745</u>
REVENUE:				
General Purpose Revenue			357,636,438	375,339,946
Restricted/Special Programs Revenue			90,678,179	111,064,159
TOTAL REVENUE			<u>448,314,617</u>	<u>486,404,105</u>
TOTAL REVENUE AND BEGINNING FUND BALANCE			<u>\$ 504,840,233</u>	<u>\$ 552,755,850</u>
APPROPRIATIONS:				
American River College	1,045.97	1,038.48	107,938,861	130,867,969
Cosumnes River College	549.36	546.98	51,703,095	57,918,291
Folsom Lake College	345.16	352.58	33,838,268	37,174,507
Sacramento City College	846.50	841.09	79,523,592	91,501,928
District Office	89.24	89.84	9,013,768	9,790,133
District Support	213.65	216.90	156,470,903	194,787,051
TOTAL APPROPRIATIONS	<u>3,089.88</u>	<u>3,085.87</u>	<u>438,488,488</u>	<u>522,039,879</u>
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			21,432,062	21,432,062
Committed			36,536,917	4,686,917
Restricted			8,382,766	4,596,992
TOTAL ENDING FUND BALANCE			<u>66,351,745</u>	<u>30,715,971</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE			<u>\$ 504,840,233</u>	<u>\$ 552,755,850</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 & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>ADMINISTRATORS</u>				
011A	Administration	42.84	43.84	6,847,926	7,140,820
011B	Instructional Support Services	48.95	47.95	7,316,758	7,960,037
011C	Student Support Services	15.95	16.02	2,292,320	2,474,062
024x-039x	Outreach Centers	6.40	6.40	862,115	928,944
061A	Community Services Programs	0.15	0.15	30,774	31,322
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	114.29	114.36	17,349,893	18,275,185
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	802.40	813.11	72,932,176	73,012,984
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	397.70	377.84	11,565,208	18,238,672
024B-039B	Outreach Center Instructional	133.39	132.05	5,991,804	6,333,991
	Total Instructional excluding Allied Health	1,333.49	1,323.00	90,489,188	97,585,647
012C	Regular Faculty, Allied Health	47.10	49.70	3,445,237	4,072,695
012D	Part-Time Faculty, Allied Health	16.61	16.70	810,112	800,822
	Total Allied Health	63.71	66.40	4,255,348	4,873,517
012J	Instructional Coordinator	9.30	9.30	774,423	826,244
012K	Instructional Work Experience Coordinator	4.00	4.00	376,146	402,560
	Total Instructional, Fall & Spring	1,410.50	1,402.70	95,895,106	103,687,968
012Q	Summer Instruction	147.40	135.55	6,349,255	6,565,009
012S	Substitute Instruction	9.00	9.00	255,448	291,774
012T	Adjunct Office Hours			2,503,104	1,616,700
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional	1,566.90	1,547.25	105,002,913	111,211,451
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	25.00	25.00	1,626,405	2,024,846
014C	Library - Adjunct/Overload	4.40	4.40	546,588	273,371
	Total Librarians	29.40	29.40	2,172,993	2,298,217
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	15.70	15.70	1,207,087	1,393,309
014D	Instructional Development Coordinators	8.20	11.20	749,219	1,096,784
031A	SRPSTC Coordinators	3.00	3.00	225,391	279,775
036A	Fire Training Coordinator	1.00	1.00	55,691	66,243
	Total Instructional Support Services	27.90	30.90	2,237,388	2,836,111

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			28,881	28,600
013M	Department Chair Release Time/Stipends	16.00	15.20	1,924,187	1,932,331
013N	Performing Arts Stipends			386,089	370,925
013O	Athletic Stipends			489,617	475,499
	Total Faculty Stipends	16.00	15.20	2,828,774	2,807,355
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	667,582	685,587
013D	Retraining - Type E	1.00	1.00	9,656	92,848
013G	Collective Bargaining	3.50	3.50	421,839	324,967
013L	President's/Chancellor's Release Time	5.00	5.00	420,092	501,637
013P	Puente Program	0.40	0.40	25,192	37,130
	Total Other Certificated	17.00	17.00	1,544,362	1,642,169
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	818,094	945,828
	Total Academic Senate	10.00	10.00	818,094	945,828
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	69.78	69.26	5,981,803	6,480,500
015E	Health Services	6.00	6.00	474,081	562,093
015F	Health Services Adjunct/Overload	1.48	1.48	60,760	79,244
015G	Cultural Awareness Coordinator	1.00	1.00	69,010	66,243
015H	Transfer Services - TOP Contract			60,526	93,946
015L	Student Life Coordinator	2.00		125,946	
	Total Student Services, Faculty	80.26	77.74	6,772,127	7,282,026
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	7.00	7.00	600,897	670,809
016A,B,F	Fringe Benefits			233,539	248,216
	Total EOPS and MESA District Contribution	7.00	7.00	834,436	919,025

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>CLASSIFIED STAFF</u>				
021A	Administration	173.02	174.15	10,282,945	11,754,144
021B,G,P	Instructional Support	216.31	215.82	11,752,698	12,636,414
021C	Student Services Support	168.83	170.58	9,043,687	10,043,120
021D	Community Relations	10.00	10.00	721,580	765,506
021E	Custodial	97.83	97.66	4,752,080	5,200,788
021F	Maintenance and Operations-General	96.95	96.95	6,480,085	6,926,287
021H,L,M	Information Technology (IT) & Telecommunications	76.91	76.31	6,695,528	7,790,960
021W	Classified Staff Development (PFE)	1.23	1.23	8,621	73,007
021Y	PDF Positions - Bank	2.50	2.50	594	145,101
024x-039x	Classified Outreach Centers	44.29	45.19	2,682,100	2,888,720
041X	Printing (funded through cost recovery)	1.00	1.00	66,635	65,379
061C	Community Service	1.00	1.00	84,270	95,592
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	889.87	892.39	52,570,824	57,595,018
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	2.00	2.00	75,793	333,794
	Instructional/Administrative Costs			6,470,319	7,998,364
	Total Apprenticeship Programs	2.00	2.00	6,546,112	8,332,158
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,648,228	2,581,354
	Operational Costs			424,520	530,110
	Fixed Costs			959,785	679,415
	Telecommunications & IT			5,093	3,000
024x-039x	Total Outreach Centers			4,037,626	3,793,879
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			6,748,517	7,075,856
041F	Innovation and Staff Development			6,807	14,750
	Total College Discretionary Funds			6,755,324	7,090,606

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			1,227,842	1,069,660
041J	CDF Institutional			(48,881)	204,500
041T,V	Special Program Augmentations			4,427	
041X	Other Operational Funds			1,995,420	2,121,008
	Total Other Operational Funds			3,178,809	3,395,168
	Total Discretionary Funds			9,934,133	10,485,774
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	51,091	92,600
042C	Education Initiative			117,611	459,303
042D	Tutorial Centers			81,133	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			6,418	20,331
042H	Bus Rental			578,334	553,020
042I	Other Operational Augmentations			109,752	142,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			1,351	43,560
042L	Enrollment Fees - Operational Costs			880,894	560,999
042O	International Student Education			108,886	94,725
042P	Postage			22,714	77,000
042Q	Foreign Study			2,926	7,000
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	1,991,108	2,194,547
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			36,662	18,500
043F	Telecommunications/Data Transmission Lines			926,088	781,000
	Total Telecommunications Activities			962,750	799,500
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			4,291,729	314,692
044L	Library Computer System			60,669	59,108
044N	Operating Augments			1,119,125	1,556,700
	Total Information Technology Operational			5,471,523	1,930,500

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>FACILITIES MANAGEMENT</u>				
045A	Vehicle Maintenance & Transportation			20,167	
045B	Operational Expenses			1,146,683	890,417
045D	Resource Conservation Management			34,083	40,000
045H	Major Maintenance Allocation			433,273	463,553
062A,X	Campus-Funded FM Projects			(103,991)	
	Total Facilities Management Operational			1,530,215	1,393,970
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,008,735	935,000
046C	Facility Rentals			202,066	237,411
046F	American Disability Act (ADA) Accommodation			194,425	140,000
046G	Marketing			396,060	451,990
046H	Recruitment			107,650	77,486
046J	Conference and Travel			120,932	145,800
046K	Special Activities			96,527	109,300
046L	District-Wide Dues			367,554	357,500
046M	Election Expenses			37,611	162,389
046N	Trustee Expenses			201,241	195,234
046P	Student Trustee			26,136	23,443
046Q	Student Access Card			47,571	56,469
046S	Employee Educational Reimbursements			37,077	60,000
	Total Institutional Support Costs			2,843,585	2,952,022
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	1.00		1,069,110	1,289,323
047C	Staff Development	1.50	1.50	131,382	77,155
047D	Staff Development - Ed Initiative			29,943	132,164
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	232,374	130,710
049C	Child Development Fund			274,503	117,428
049D,M,N	Capital Outlay Project Fund			1,400,006	
053C	PDF Non-Instr Equipment			166,759	1,116,482
	Total Other Allocations	3.50	2.50	3,304,078	2,863,262
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			925,710	1,799,604
051C	PFE Prior Year Carryover			727,775	3,215,990
051E	PFE Classified Staff Development Carryover			64,661	125,716
	Total Partnership for Excellence			1,718,146	5,141,310

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			61,854	72,000
061Y	Youth Camps			55,184	79,187
061E,F,G	Program & Operational Costs			1,115,335	907,357
	Total Community Service			1,232,373	1,058,544
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			93,596,939	106,796,974
071C	Type C Benefit Costs			247,103	140,000
071F	Allocated Benefits Contra Account			(15,047,661)	(15,135,285)
071S	Benefits Contra - Adjunct Medical			(159,373)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			5,505,522	3,583,465
	Net Fringe Benefits			84,142,529	94,813,004
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,075,643	3,089,382
072C	Safety Program			79,894	272,787
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,155,537	3,398,169
	<u>UTILITIES</u>				
073A	Electricity			5,043,391	5,179,768
073B	Gas			1,260,066	1,240,232
073D	Water/Garbage			744,276	643,000
073E	Sewer			657,913	610,000
073F	Allocated to Auxiliaries - Contra Account			(217,434)	(233,000)
073G	Honeywell Energy Management System			157,018	161,053
073H,J	Toxic Waste Removal/Dump Fees/Permits			197,750	187,075
073K	Utilities - Ethan Way			87,422	77,800
073L	Ethan Rent - Contra Account			(9,311)	(21,000)
073M	Utilities - Watertower			93,666	100,600
073O,P	Utilities			70,272	77,965
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			8,085,027	8,248,493

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			11,939	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,203,936	794,395
	Total Grant & Financial Aid Cash Match			1,215,876	806,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net				1,165,253
	Continuing Funds Set-Asides, net				1,165,253
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings			12,166	
079C,091B, 096A	Vacation Expense, Over/Under			(547,552)	340,000
079J, 079B	Cost Recoveries (including Indirect)			(2,364,103)	(619,066)
079L	Cost Recoveries (including indirect) Split			(1,219,142)	(300,000)
079M	Training Source Cost Recovery				(468,875)
	Total Budget Savings/Cost Recovery			(4,118,631)	(1,047,941)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			893,426	15,028,065
101B	Facilities Management			23,414	56,162
101C	Staff Development Carryover (Type A/B)	2.22	1.87		247,897
101D	Information Technology			42,501	755,738
101E,F	College Discretionary Funds			1,154,686	6,092,754
101G	Program Development Funds			220,670	1,830,201
101L	Staff Development			59,720	180,461
	Total Rebudgets and Other Carryovers	2.22	1.87	2,394,416	24,191,278
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,766.84	2,748.11	326,578,206	378,332,502

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL*</u>				
	COLA			2,069,855	3,478,129
	Mandated Costs Current Year - Block Grant			1,304,165	1,304,165
	Prior Year One-time Apportionment			10,812,562	
	Appropriations Above Established Base Levels			3,526,320	1,011,328
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			20,032,902	8,113,622
	<u>Y BUDGET MID - RANGE FUNDING LEVEL*</u>				
	Incremental Funds:				
	Growth - 80%				4,115,226
	Growth - 20%				1,028,807
	Interest Income			516,220	1,731,500
	Lottery Funds			511,309	1,061,055
085x	Increase Above X Budget			1,027,529	7,936,588
	Total Y Budget Funding Level			21,060,431	16,050,210
	<u>Z BUDGET MAXIMUM FUNDING LEVEL*</u>				
	Incremental Funds:				
	Growth - 80%				9,396,943
	Growth - 20%				2,349,236
	Growth from 2016-17			1,239,434	
	Lottery Funds			458,749	1,061,055
087x	Increase Above Y Budget			1,698,183	12,807,234
	Total Program Development & Other Improvements, Z Budget Funding Level			22,758,614	28,857,444
	TOTAL GENERAL PURPOSE FUNDS	2,766.84	2,748.11	349,336,820	407,189,946

*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 & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
		<u>RESTRICTED FUNDS</u>			
<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>					
608C	Classified Staff	34.15	33.55	2,627,609	4,064,542
608E,H,N	UTP Passthrough/Operational Costs			4,380,748	3,166,368
608G	Parking			16,866	36,000
609A	Health Services Fee		2.00	63,553	3,536,447
	Total Parking & Health Services	34.15	35.55	7,088,777	10,803,357
<u>SPECIAL PROGRAMS FEDERAL</u>					
314x,315x,316x,319x,335AB	Perkins 1C	5.39	5.28	2,657,841	2,786,808
329x&330/6x	Career Technical Education (CTE) Transitions	1.41	1.58	165,508	184,781
350x	Federal Work Study (FWS)			1,954,092	1,841,107
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	0.50	398,839	382,055
381F,G	Workability III	2.00	2.00	211,465	211,463
331x	Child Development Training Consortium (CDTC)			69,820	1,655
471x	Foster Care Program			150,170	243,483
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.50	1.00	708,781	3,471,402
394A,B,C,D,E	Hispanic Serving Institutions	1.00	1.00	746,753	389,227
395A,B,C	US Department of Education - HSI STEM	2.00	2.00	721,298	1,054,588
381L,N	College to Careers (DOR)	1.00	1.00	250,000	250,000
381R,S,T	Fresh Success Emp & Training (FCCC)			55,635	117,793
372A,B,L,M,N,P	US Department of Education - TRIO Student Support Services & Program Journey	1.20	1.20	231,810	32,143
372C,D,Q,R,S,T	US Department of Education - Science, Tech, Engineering & Math (STEM)	1.15	1.15	228,621	110,545
372E,U,V,W,X	US Department of Education - Veterans Project	1.30	1.30	260,045	86,517
372G,I,K 373L-W	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	5.00	4.99	794,691	780,680
373A,H,I,J,K	US Department of Education - Strengthening Institutions	3.37	4.62	685,346	243,743
373C,D,E,F,G	US Department of Education - Asian & Native American Pacific Islander-Serving Institutions	1.39	3.34	431,403	275,552
374A-X	US Department of Education - Upward Bound (UPBD)	7.00	7.00	1,243,395	587,230
378A	Open Textbook Pilot Program			35,768	64,322
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.04	0.04	22,500	21,375
380S	CA STEP 2019			28,120	200,321
380T	Hong Kong Food Expo			4,113	65,858
380V	Climate Smart Delegation			1,104	35,829
380U,X,Y	State Trade & Export Promotion Project (STEP)			102,467	76
386B	CA Math Readiness Challenge			7,027	
332x	California Early Childhood Mentor			11,992	
334a	Regional Consortium Perkins 1B Butte College			4,347	4,500
392A	New World of Work			14,312	
	Total Federal	35.75	38.00	12,197,264	13,443,053

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

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	23.36	22.26	4,146,836	4,192,471
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.40	1.60	712,650	1,113,226
428x	Disabled Student Programs and Services (DSPS)	23.92	27.88	5,262,221	4,921,124
597x	Student Success & Support Programs (SSSP)	83.02	0.01	13,071,625	1,378,400
598A-Z	Student Equity	30.36		5,907,826	507,344
570A	Student Equity & Achievement Program		116.98		19,618,523
438A,B	Board of Governors Financial Assistance Program (BFAP)	26.43	26.43	2,823,166	2,760,008
592x	CalWORKs	13.32	14.72	2,478,118	2,354,684
571x-579x	Basic Skills Initiative	0.95		3,511,138	2,061,684
481YZ,482XYZ,483YZ,484Z	Strong Workforce	36.54	39.69	7,853,889	14,232,774
700x	Lottery (Restricted, Proposition 20)			2,300,714	6,601,482
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			695,133	625,179
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)			73,832	11,971
454x,452gh,455ghjkl,481abcde	Career Technical Education (CTE) Grants			248,215	1,715,173
452cdlm, 455stuvxyz,456rst	EWD Center for Excellence (CTXL) Hub	2.20	2.20	467,342	1,103,150
471x	Foster Care Program	1.71	2.91	2,028,830	1,106,985
594A,H	Staff Diversity Funds			49,797	39,468
594D	AB1840 Classified Prof Dev				199,522
453A-K,Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.75	0.50	377,152	395,309
453Y	Certified Nursing Asst Program				57,500
480A-E,H-J,L	Deputy Sector Navigator (DSN)	1.00	2.00	258,167	442,063
480F	Kern Community College Dist			5,000	
480G	Chabot Los Positas CCD			70,000	
480K	Aquaponics/Smart Garden			13,000	
488A,B	Linked Learning Pilot Program & WorkBased Learning Infrastructure				
451X	State On-Behalf STRS			1,126,189	1,126,189
437A,B	FA-Technology On-Going Funds	1.00		40,089	910,527
440A,E	California Apprenticeship Initiative	2.00	0.50	210,386	696,351
440B	CAI New & Innovative Grant Prgm		0.50	20,223	679,777
440F	CAI Agriculture & Rural Areas			50,614	448,650
446A	Beyond the Pill Program				2,500
447A	UCD Collaboration VIP Program			3,120	880
476A	Diversity in Engineering			4,422	27,255
476C	Avenue E Scholarly Award				18,367
596D,E,H,G	Veterans Resource Center	0.29	0.79	324,066	1,021,118
481R	Innovative Paths to Public Service (IPPS)			36,166	
481S,482S	CE Marketing Campaign			153,432	
481T,483T	SWP North Far North Regional Consortium	1.00	1.00	22,593	165,276
481U	New World of Work			39,500	

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>SPECIAL PROGRAMS STATE (Continued)</u>				
481V	Projects in Common by 12/31/18	1.00	1.00	135,376	165,291
482M	Nurse Special Training Agreement			60,955	
482N	FLC ADV Imaging Modalities	0.65		334,524	
482P	SCC Nursing Special Training Program			42,731	
482Q	CA Hlthcare Wkforce Med Asst			39,841	
482R	SWP-CAHCN S-SAC			10,000	
482T	Career Tech Edu Enhancement		1.00	138,932	11,216
482U	Fermentation Science			16,079	2,673
453S	Galt Joint Union High School (Central Region Agriculture Education Career Pathway)			12,929	
453W	STREAM Pathway (Science, Technology, Reading/Lang, Engineering, Arts & Math)			44,268	
456U	Agriculture Business Microsoft			17,971	2,029
456XY	Ind Sec Proj			7,657	12,843
460A	Campus Safety at Community College			10,350	91,185
464A	Leadership Development Funding Award (IEPI)			5,532	
466A	Middle College High School			100,000	95,000
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			205,684	790,000
488E,F,G,J,L,M,N,P,R	Proposition 39 Program Improvement			267,025	
550A	Guided Pathways	2.24	2.24	1,551,671	2,951,757
425A,E	Mental Health			176,829	641,336
435A,B	AB19 CA College Promise			1,323,422	3,938,322
436A	FA-Technology One-Time Funds			38,181	412,107
442A,B,C,D	Maker Space			796,725	
443A,B	Innovations Awards			517,920	821,957
479A	California Prison Industry Authority - Culinary Arts			54,328	50,000
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)				7,227,670
492A,B,C	Setaside Grant			7,084,987	
475A,B	Puente Project			5,816	3,000
478A	Inmate Education Pilot Program			57,071	
478G,J	Re-emerging Scholars			47,370	200,000
478P	Incarcerated Students Reentry				113,636
491J	Self-Employment Pathways			4,373	
491L	Entrepreneurship			7,500	
	Total State	253.14	264.21	67,581,834	88,135,741

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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,812,427	1,568,978
613A	Central Valley New Car Dealers Association (CVNCDA)			938	26,108
613B	CRC Ethics Symposium - Wagenlis				7,636
613C	CRC-Honors Program-Wagenlis			39	12,981
617C	Sutter Health Plus Wellness Program			5,846	10,466
620C,G,H.628AB	SMUD			48	50,279
481E	Information Communication Technology Pathways			13,590	1,410
589J,K	West Sac Promise			47,196	
620R,W,X	Guardian Financial Literacy Learning			36,743	
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			3,386	3,387
641A	Ford Assets Program			1,711	8,289
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			7,500	
596G	Veterans Support			11,757	28,243
647ABC	UMOJA				126,000
640X,645AB,696ABCDLY	Foundation Grants & Gifts			76,019	186,971
655B,C	Nursing Grants Emergency Funds				17,141
692A	Statewide Academic Senate			78,173	
695R	AB798 Textbook Affordability			365	
694E,F,T,U,V	Sutter Nurse Program				148,196
698D	University of California Davis Programs				6,135
696G	Los Rios Internship & Career Services (LINC)				3,409
696H,P	Dorothy Rupe Foundation Mini Grant			11,263	14,627
696K	Riverside Com College District			21,000	
699N	Center for International Trade Development Program Income			(519)	60,218
699L	Center of Excellence Program			28,320	115,843
693G	ARC Instructionally Related Trust			21,722	3,575
693L	SCC Instr Related Trust			43,699	
693S	SCC Scholarship & Loan			209	43,730
698M	DSN Program Income				345
478C,E	Face to Face El Centro			40,497	
599W	POST AICC Training			3,795	6,151
6xx	Other Local			5,000	3,276
	Total Local			2,283,793	2,467,782
	TOTAL SPECIAL PROGRAMS	288.89	302.21	82,062,891	104,046,576
	TOTAL RESTRICTED FUNDS	323.04	337.76	89,151,668	114,849,933
	TOTAL GENERAL FUND BUDGET	3,089.88	3,085.87	438,488,488	522,039,879

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.

The college is accredited through the Accrediting Commission for Community and Junior College (ACCJC) of the Western Association of Schools and Colleges (WASC). ARC's vision is to transform the future of all students and our community through inclusive, equitable education. ARC is committed to Social Justice and Equity.

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 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.

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 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.

ARC *American River College*

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 completed construction to expand the heavily used Welcome and Support Center (formerly known as Student Services building) which added approximately 5,500 square feet and included renovating a significant portion of the internal space in this building. Recently, renovation of the Kinesiology/Athletic field turf area was modernized, soccer stadium was renovated, and new practice facilities for soccer and football, and other much needed improvements have taken place.

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.



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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	5.00	794,150	832,139
011B	Instructional Support Services	15.95	15.95	2,306,320	2,490,446
011C	Student Support Services	4.95	4.95	730,449	775,933
031A	SRPSTC Dean	1.00	1.00	147,838	153,752
037A	Natomas Center	1.00	1.00	116,362	149,912
061A	Community Services Programs	0.05	0.05	11,435	10,424
	Total Administrators	27.95	27.95	4,106,554	4,412,606
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	305.54	308.54	27,808,068	28,286,740
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	145.27	132.33	4,097,388	6,380,382
	Total Main Campus Instructional	450.81	440.87	31,905,456	34,667,122
030B	Instructional Staff				
031B	SRPSTC Faculty	18.69	18.65	720,215	894,235
034B	McClellan Center Faculty	4.23	4.12	178,632	197,568
036B	Fire Training Program Faculty	1.40	1.50	61,574	71,930
037B	Natomas Center Faculty	27.43	26.72	1,242,776	1,281,313
	Total Outreach Instructional	51.75	50.99	2,203,197	2,445,046
012C	Regular Faculty, Allied Health	19.10	22.10	1,452,965	1,847,359
012D	Part-Time Faculty, Allied Health	4.74	4.64	329,012	222,504
	Total Allied Health	23.84	26.74	1,781,978	2,069,863
012J	Instructional Coordinator	3.30	3.30	279,826	321,895
012K	Instructional Work Experience Coordinator	1.00	1.00	95,107	102,867
	Total Instructional, Fall & Spring	530.70	522.90	36,265,563	39,606,793
012Q	Summer Instruction	52.80	50.10	2,395,092	2,402,463
012S	Substitute Instruction	3.60	3.60	89,148	119,111
012T	Adjunct Office Hours			942,293	626,340
	Total Instructional	587.10	576.60	39,692,096	42,754,707
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	8.00	8.00	548,045	670,335
014C	Library - Adjunct/Overload	0.60	0.60	105,765	37,278
	Total Librarians	8.60	8.60	653,810	707,613

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American River College

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		FY2019	FY2020	FY2019	FY2020
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	5.70	5.70	469,637	501,982
014D	Instructional Development Coordinators	2.60	2.60	215,179	232,739
031A	SRPSTC Coordinators	3.00	3.00	225,391	279,775
036A	Fire Training Coordinator	1.00	1.00	55,691	66,243
	Total Instructional Support Services	12.30	12.30	965,898	1,080,739
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			11,900	9,800
013M	Department Chair Release Time/Stipends	7.00	6.60	754,177	793,152
013N	Performing Arts Stipends			120,512	120,512
013O	Athletic Stipends			167,827	167,827
	Total Faculty Stipends	7.00	6.60	1,054,416	1,091,291
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	278,586	258,784
013L	President's/Chancellor's Release Time	1.00	1.00	122,538	101,711
	Total Other Certificated	3.68	3.68	401,124	360,495
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	157,051	201,336
	Total Academic Senate	2.40	2.40	157,051	201,336
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	26.50	26.08	2,317,867	2,536,727
015E	Health Services	2.00	2.00	161,705	174,901
015F	Health Services Adjunct/Overload	0.16	0.16	5,387	8,566
013P	Puente Program	0.20	0.20	19,312	18,565
	Total Student Services, Faculty	28.86	28.44	2,504,271	2,738,759
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	169,036	219,308
016A,B,F	Fringe Benefits			65,417	81,608
	Total EOPS and MESA District Contribution	2.00	2.00	234,453	300,916

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>CLASSIFIED STAFF</u>				
021A	Administration	27.00	27.00	1,504,455	1,630,976
021B,G,P	Instructional Support	82.29	82.02	4,347,985	4,653,739
021C	Student Services Support	63.35	63.15	3,256,369	3,565,714
021D	Community Relations	3.00	3.00	248,333	262,824
021E	Custodial	28.84	28.67	1,272,096	1,470,212
021F	Maintenance and Operations-General	5.55	5.55	283,022	315,218
021H,L,M	Information Technology (IT) & Telecommunications	12.83	12.83	1,008,561	1,170,725
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	513,744	555,815
034C	McClellan Center	3.64	3.64	179,253	204,506
037C	Natomas Center	6.72	6.72	415,224	440,943
039O	Contract Ed			23,438	
061C	Community Service	0.11	0.11	17,473	15,903
	Total Classified Staff	241.53	240.89	13,069,953	14,286,575
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Costs	2.00	2.00	75,793	285,012
024F	Fixed Costs			4,835,885	6,612,564
024G	District Indirect			310,064	396,021
	Total Carpenters Apprenticeship	2.00	2.00	5,221,742	7,293,597
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs				6,720
025F	Fixed Costs			219,526	187,383
	Total Sheet Metal Apprenticeship			219,526	194,103
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs				10,638
027F	Fixed Costs			377,257	296,627
	Total Electrician Apprenticeship			377,257	307,265
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs				21,929
028F	Total Electrician Apprenticeship			710,579	637,036
	Total Ironworkers Apprenticeship			710,579	658,965
	<u>PLUMBING & PIPE FITTING APPRENTICESHIP</u>				
029E	Operational Costs				9,495
029F	Ironworkers Contract & Admin			327,072	264,754
	Total Plumbing & Pipe Apprenticeship			327,072	274,249

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		FY2019	FY2020	FY2019	FY2020
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			74,554	70,000
031G,H	Telecommunications			5,093	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			225,727	66,065
031K	Instructional Costs-Sac Police			624,555	625,128
031L	Instructional Costs-Sac Sheriff			701,916	653,264
031N-Z	Instructional Costs-Other Contracts				11,382
036G-Q	Instructional Costs-Fire Training Program			1,321,758	1,291,580
	Total Sacramento Regional Public Safety Training Center			2,953,603	2,720,419
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			18,876	14,500
	Total McClellan Center			18,876	14,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			123,657	168,000
	Total Natomas Center			123,657	168,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,282,216	2,680,028
041F	Innovation and Staff Development			3,710	5,000
	Total College Discretionary Funds			2,285,926	2,685,028
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			(48,881)	204,500
041X	Other Operational Funds			1,622,554	948,524
	Total Other Operational Funds			1,573,674	1,153,024
	Total Discretionary Funds			3,859,600	3,838,052

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			67,972	253,079
042D	Tutorial Centers			23,462	38,000
042F	Financial Aid Administrative Costs			4,421	7,420
042H	Bus Rental			193,843	159,661
042I	Other Operational Augmentations				39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program			528	14,520
042L	Enrollment Fees - Operational Costs			29,327	29,540
042O	International Student Education			81,841	64,725
042Q	Foreign Study			1,926	6,000
	Total College Related Activities			403,319	612,768
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			64,611	60,000
046J	Conference and Travel			10,199	10,200
046K	Special Activities			12,151	34,000
	Total Institutional Support Costs			86,962	104,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			205,733	204,207
047C	Staff Development	0.50	0.50	51,868	30,363
047D	Staff Development - Ed Initiative			20,909	64,866
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	138,553	130,710
053C	PDF Non-Inst Equipment			166,759	1,116,482
	Total Other Allocations	1.50	1.50	583,821	1,546,628
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				674,412
051C	PFE Prior Year Carryover			511,146	1,445,861
051E	PFE Classified Staff Development Carryover			11,784	28,973
	Total Partnership for Excellence			522,930	2,149,246

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
061E,F,G	<u>COMMUNITY SERVICE</u>				
	Program & Operational Costs			39,207	54,934
	Total Community Service			39,207	54,934
	<u>UTILITIES</u>				
073A	Electricity			1,524,924	1,553,640
073B	Gas			381,421	409,496
073D	Water/Garbage			81,906	68,000
073E	Sewer			274,538	262,000
073F	Allocated to Auxiliaries - Contra Account			(29,289)	(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			47,953	49,160
073O,P	Utilities			3,970	4,000
	Total Utilities			2,285,424	2,316,296
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101E,F	College Discretionary Funds			939,934	3,277,478
101G	Program Development Funds				534,885
101L	Staff Development			22,099	57,205
	Total Rebudgets and Other Carryovers	0.90	0.67	962,033	3,958,471
	TOTAL GENERAL PURPOSE FUNDS	925.82	913.63	81,535,237	94,146,730

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2019-2020 BUDGET GUIDELINES & APPROPRIATIONS
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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.30	0.30	26,326	25,332
608E,H,N	UTP Passthrough/Operational Costs			285,735	94,080
609A	Health Services Fee		1.00		892,470
	Total Parking & Health Services	0.30	1.30	312,061	1,011,882
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319	Perkins 1C	0.25		1,128,802	1,197,129
329x&330/6x	Career Technical Education (CTE) Transitions	0.40	0.40	41,377	46,196
350x	Federal Work Study (FWS)			919,378	909,808
590A,B	Temporary Assistance for Needy Families (TANF)			137,811	130,920
331x	Child Development Training Consortium (CDTC)			30,258	1,655
471x	Foster Care Program			104,796	200,378
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	231,810	32,143
372C,D,Q,R,S,T	US Department of Education - Science, Tech, Engineering & Math (STEM)	1.15	1.15	228,621	110,545
372E,U,V,W,X	US Department of Education - Veterans Project	1.30	1.30	260,045	86,517
372G,I,K 373L-W	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	5.00	4.99	794,691	780,680
373A,H,I,J,K	US Department of Education - Strengthening Institutions	3.37	4.62	685,346	243,743
373C,D,E,F,G	US Department of Education - Asian & Native American Pacific Islander-Serving Inst	1.39	3.34	431,403	275,552
374A-X	US Department of Education - Upward Bound (UPBD)	3.00	3.00	643,629	220,987
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.50	1.00	708,781	3,471,402
332x	California Early Childhood Mentor			570	
334a	Regional Consortium Perkins 1B Butte College			1,498	1,500
	Total Federal	18.60	21.04	6,371,867	7,730,530

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2019-2020 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	7.10	7.10	1,319,987	1,461,785
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.40	0.40	254,580	412,679
428x	Disabled Student Programs and Services (DSPS)	7.32	8.58	1,925,110	1,814,503
597x	Student Success & Support Programs (SSSP)	34.53		4,430,272	826,087
598A-Z	Student Equity	14.98		2,251,378	322,030
570A	Student Equity & Achievement Program		49.01		7,781,378
438A,B	Board of Governors Financial Assistance Program (BFAP)	9.52	9.52	1,035,123	1,061,367
592x	CalWORKs	5.17	6.17	1,289,942	1,224,619
571x-579x	Basic Skills Initiative			969,691	757,573
481YZ,482XYZ,483	Strong Workforce	18.28	17.78	2,401,908	5,284,378
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			189,986	360,410
454x,452gh,455ghj	Career Technical Education (CTE) Grants			72,605	505,209
446A	Beyond the Pill Program				2,500
471x	Foster Care Program	1.71	1.71	600,341	272,884
425A,E	Mental Health			51,014	139,265
435A,B	AB19 CA College Promise			328,245	1,177,840
453A-K,Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2			262,114	246,712
460A	YUBA CCD DSN Coders Camp			4,035	30,875
466A	Middle College High School			100,000	95,000
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			68,692	200,000
480A-E,H-J,L	Deputy Sector Navigator (DSN)		1.00		88,345
482M	Nurse Special Training Agreement			60,955	
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)				11,880
700x	Lottery (Restricted, Proposition 20)			834,485	1,540,418
594D	AB1840 Classified Prof Dev				61,054
596D,E,H,G	Veterans Resource Center			141,750	340,321
488E,F,G,J,L,M,N,F	Proposition 39 Program Improvement			47,244	
550A	Guided Pathways	0.24	0.24	623,616	958,322
475A,B	Puente Project			1,500	
442A,B,C,D	Maker Space			98,368	
440A,E	California Apprenticeship Initiative	2.00	0.50	199,784	206,651
440B	CAI New & Innovative Grant Prgm		0.50	20,223	679,777
	Total State	101.25	102.51	19,582,947	27,863,862

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2019-2020 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			44,742	21,443
620C,G,H.628AB	SMUD			48	2,122
599W	POST AICC Training			3,795	6,151
481E	Information Communication Technology Pathways			13,590	1,410
620R,W,X	Guardian Financial Literacy Learning			36,743	
647ABC	UMOJA				46,000
625C	LRCCD - MESA/Teichert			5,000	3,125
640X,645AB,696AB	Foundation Grants & Gifts			(153)	13,007
655B,C	Nursing Grants Emergency Funds				3,391
693G	ARC Instructionally Related Trust			21,722	3,575
6xx	Other Local				114
	Total Local			136,749	114,965
	TOTAL SPECIAL PROGRAMS	119.85	123.55	26,091,564	35,709,357
	TOTAL RESTRICTED FUNDS	120.15	124.85	26,403,625	36,721,239
	TOTAL GENERAL FUND BUDGET	1,045.97	1,038.48	107,938,861	130,867,969



Cosumnes River College

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

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

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



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

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



Cosumnes River College

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

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

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

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



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



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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>ADMINISTRATORS</u>				
011A	Administration	4.95	5.95	701,883	620,441
011B	Instructional Support Services	9.00	8.00	1,340,672	1,549,114
011C	Student Support Services	3.00	3.07	415,469	468,779
032A	Elk Grove Center Administrative	1.00	1.00	150,751	157,274
061A	Community Services Programs	0.05	0.05	8,694	10,756
	Total Administrators	18.00	18.07	2,617,470	2,806,364
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	157.40	164.77	14,216,957	14,459,653
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	82.29	79.78	2,460,609	3,847,431
	Total Main Campus Instructional	239.69	244.55	16,677,566	18,307,084
032B	Elk Grove Center Faculty	20.44	20.04	909,747	960,985
	Total Outreach Instructional	20.44	20.04	909,747	960,985
012C	Regular Faculty, Allied Health	2.40	1.60	172,409	123,380
012D	Part-Time Faculty, Allied Health	4.17	3.51	154,427	168,317
	Total Allied Health	6.57	5.11	326,835	291,697
012J	Instructional Coordinator	1.00	1.00	68,342	51,485
012K	Instructional Work Experience Coordinator	1.00	1.00	102,868	106,983
	Total Instructional, Fall & Spring	268.70	271.70	18,085,359	19,718,234
012Q	Summer Instruction	37.70	28.65	1,302,041	1,373,864
012S	Substitute Instruction	1.50	1.50	39,277	49,163
012T	Adjunct Office Hours			533,926	246,843
	Total Instructional	307.90	301.85	19,960,603	21,388,104
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	302,486	400,176
014C	Library - Adjunct/Overload	0.60	0.60	120,333	37,278
	Total Librarians	5.60	5.60	422,819	437,454
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.00	2.00	151,188	161,676
014D	Instructional Development Coordinators	1.60	1.60	175,832	154,539
	Total Instructional Support Services	3.60	3.60	327,020	316,215
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,984	7,000
013M	Department Chair Release Time/Stipends	2.10	2.00	331,469	313,094
013N	Performing Arts Stipends			85,882	80,150
013O	Athletic Stipends			94,014	94,014
	Total Faculty Stipends	2.10	2.00	519,349	494,258

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Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	141,200	157,396
013L	President's/Chancellor's Release Time	1.00	1.00	83,224	101,711
	Total Other Certificated	2.63	2.63	224,425	259,107
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	172,629	214,452
	Total Academic Senate	2.20	2.20	172,629	214,452
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	14.18	14.19	1,038,552	1,139,150
015E	Health Services	1.00	1.00	102,868	106,983
015F	Health Services Adjunct/Overload	1.16	1.16	40,851	62,112
015L	Student Life Coordinator	1.00		55,002	
	Total Student Services, Faculty	17.34	16.35	1,237,274	1,308,245
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	170,903	205,036
016A,B,F	Fringe Benefits			67,131	74,894
	Total EOPS and MESA District Contribution	2.00	2.00	238,034	279,930
	<u>CLASSIFIED STAFF</u>				
021A	Administration	16.59	16.59	965,971	1,039,831
021B,G,P	Instructional Support	43.50	42.90	2,320,625	2,552,082
021C	Student Services Support	25.39	26.75	1,261,178	1,549,363
021D	Community Relations	2.00	2.00	156,077	164,347
021E	Custodial	18.40	18.40	919,029	967,739
021F	Maintenance and Operations-General	4.00	4.00	260,172	261,101
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	968,352	1,042,501
032C	Elk Grove Center	6.50	6.50	321,950	343,394
061C	Community Service	0.55	0.55	15,355	32,760
	Total Classified Staff	128.60	129.36	7,188,708	7,953,118

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>OUTREACH CENTERS</u>				
	<u>ELK GROVE CENTER</u>				
032F	Fixed Costs			65,404	45,000
	Total Elk Grove Center			65,404	45,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			1,465,246	1,416,495
	Total College Discretionary Funds			1,465,246	1,416,495
	<u>OTHER OPERATIONAL FUNDS</u>				
041T,V	Special Program Augmentations			4,427	
041X	Other Operational Funds			68,121	5,831
	Total Other Operational Funds			72,548	5,831
	Total Discretionary Funds			1,537,794	1,422,326
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			13,393	66,073
042D	Tutorial Centers			31,116	26,500
042F	Financial Aid Administrative Costs				4,825
042H	Bus Rental			83,278	98,819
042I	Other Operational Augmentations			34,272	7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program			823	14,520
042L	Enrollment Fees - Operational Costs			16,279	13,099
	Total College Related Activities			179,161	231,025
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals				3,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities				4,000
	Total Institutional Support Costs			10,200	17,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			47,197	409,869
047C	Staff Development	0.50	0.50	(907)	12,815
047D	Staff Development - Ed Initiative				44,895
	Total Other Allocations	0.50	0.50	46,290	467,579

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			286,574	278,641
051C	PFE Prior Year Carryover				1,066,610
051E	PFE Classified Staff Development Carryover			1,511	14,112
	Total Partnership for Excellence			288,084	1,359,363
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			49,571	72,000
061E,F,G	Program & Operational Costs			782,836	619,013
	Total Community Service			832,408	691,013
	<u>UTILITIES</u>				
073A	Electricity			999,745	1,083,088
073B	Gas			305,265	314,946
073D	Water/Garbage			254,390	229,000
073E	Sewer			93,812	119,000
073F	Allocated to Auxiliaries - Contra Account			(20,691)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			45,235	34,500
073O,P	Utilities			2,318	9,000
	Total Utilities			1,680,075	1,764,534
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.39	0.40		52,998
101E,F	College Discretionary Funds			24,775	1,039,874
101G	Program Development Funds				17,784
101L	Staff Development			13,016	52,897
	Total Rebudgets and Other Carryovers	0.39	0.40	37,791	1,163,553
	TOTAL GENERAL PURPOSE FUNDS	490.86	484.56	37,585,537.09	42,618,840

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.20	0.20	18,244	17,564
608E,H,N	UTP Passthrough/Operational Costs			238,787	90,580
609A	Health Services Fee		1.00	47,615	438,059
	Total Parking & Health Services	0.20	1.20	304,645	546,203
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C	2.54	2.52	557,774	591,377
329x&330/6x	Career Technical Education (CTE) Transitions	0.40	0.40	41,377	46,195
350x	Federal Work Study (FWS)			498,113	470,866
590A,B	Temporary Assistance for Needy Families (TANF)			48,482	46,058
381R,S,T	Fresh Success Emp & Training (FCCC)			55,635	117,793
386B	CA Math Readiness Challenge			6,476	
471x	Foster Care Program				
331x	Child Development Training Consortium (CDTC)			11,525	
332x	California Early Childhood Mentor			10,372	
334a	Regional Consortium Perkins 1B Butte College			1,500	1,500
374A-X	US Department of Education - Upward Bound (UPBD)	4.00	4.00	599,766	366,243
	Total Federal	6.94	6.92	1,831,019	1,640,032

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	SPECIAL PROGRAMS STATE				
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	151,530	226,675
428x	Disabled Student Programs and Services (DSPS)	4.00	4.00	796,086	767,887
597x	Student Success & Support Programs (SSSP)	14.98		3,186,722	185,908
598A-Z	Student Equity	7.41		1,120,760	32,525
570A	Student Equity & Achievement Program		24.28		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	364,971	345,897
594D	AB1840 Classified Prof Dev				30,398
596D,E,H,G	Veterans Resource Center	0.29	0.29	40,213	297,011
571x-579x	Basic Skills Initiative	0.95		1,302,797	426,378
454x,452gh,455ghjklm,	Career Technical Education (CTE) Grants			21,379	380,358
425A,E	Mental Health			26,654	60,437
435A,B	AB19 CA College Promise			312,583	893,141
471x	Foster Care Program		1.00	481,812	273,127
481YZ,482XYZ,483YZ	Strong Workforce	6.58	7.58	1,156,213	2,563,582
453S	Galt Joint Union High School (Central Region Agriculture Education Career Pathway)			12,929	
456U	Agriculture Business Microsoft			17,971	2,029
456XY	Ind Sec Proj			7,657	12,843
460A	Campus Safety at Community College			2,092	19,299
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			25,684	
480A-E,H-J,L	Deputy Sector Navigator (DSN)			45,123	154,877
480G	Chabot Los Positas CCD			70,000	
482Q	CA Hlthcare Wkforce Med Asst			39,841	
488E,F,G,J,L,M,N,P,R	Proposition 39 Program Improvement			98,506	
491J	Self-Employment Pathways			4,373	
491L	Entrepreneurship			7,500	
550A	Guided Pathways	2.00	2.00	336,564	465,252
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			192,501	7,457
700x	Lottery (Restricted, Proposition 20)			470,199	591,913
479A	California Prison Industry Authority - Culinary Arts			54,328	50,000
475A,B	Puente Project			1,500	1,500
	Total State	51.36	54.30	11,939,956	12,951,706

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>SPECIAL PROGRAMS LOCAL</u>				
613A	Central Valley New Car Dealers Association (CVNCDA)			938	26,108
613B	CRC Ethics Symposium - Wagenlis				7,636
613C	CRC-Honors Program-Wagenlis			39	12,981
641A	Ford Assets Program			1,711	8,289
647ABC	UMOJA				44,000
692A	Statewide Academic Senate			39,086	
640X,645AB,696ABC	Foundation Grants & Gifts			162	14,251
620C,G,H.628AB	SMUD				48,157
694E,F,T,U,V	Sutter Nurse Program				88
	Total Local			41,937	161,510
	TOTAL SPECIAL PROGRAMS	58.30	61.22	13,812,913	14,753,248
	TOTAL RESTRICTED FUNDS	58.50	62.42	14,117,558	15,299,451
	TOTAL GENERAL FUND BUDGET	549.36	546.98	51,703,095	57,918,291



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 GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	5.00	816,313	801,030
011B	Instructional Support Services	6.00	6.00	897,891	958,308
011C	Student Support Services	2.00	2.00	296,645	309,105
037A	Rancho Cordova Center	1.00	1.00	149,259	158,334
	Total Administrators	14.00	14.00	2,160,108	2,226,777
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	100.03	101.90	8,404,489	9,059,453
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	52.73	54.96	1,923,586	2,666,889
037B	Rancho Cordova Faculty	16.54	16.74	658,570	802,740
012C	Regular Faculty, Allied Health		1.00		63,375
012K	Instructional Work Experience Coordinator	1.00	1.00	98,911	106,983
	Total Instructional, Fall & Spring	170.30	175.60	11,085,557	12,699,440
012Q	Summer Instruction	13.30	14.15	631,252	743,471
012S	Substitute Instruction	1.00	1.00	6,735	30,106
012T	Adjunct Office Hours			267,638	143,512
	Total Instructional	184.60	190.75	11,991,183	13,616,529
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	332,165	424,053
014C	Library - Adjunct/Overload	0.60	0.60	113,217	37,278
	Total Librarians	5.60	5.60	445,382	461,331
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	145,083	183,420
014D	Instructional Development Coordinators	1.60	1.60	158,348	162,378
	Total Instructional Support Services	4.00	4.00	303,431	345,798
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			3,147	4,800
013M	Department Chair Release Time/Stipends	2.10	1.90	292,353	268,269
013N	Performing Arts Stipends			73,433	73,133
013O	Athletic Stipends			80,286	76,786
	Total Faculty Stipends	2.10	1.90	449,219	422,988
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	96,434	62,765
013L	President's/Chancellor's Release Time	1.00	1.00	107,105	101,711
	Total Other Certificated	1.65	1.65	203,538	164,476

LOS RIOS COMMUNITY COLLEGE DISTRICT
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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	202,532	186,691
	Total Academic Senate	2.20	2.20	202,532	186,691
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	9.02	8.97	795,286	817,375
015E	Health Services	1.00	1.00	57,571	106,983
	Total Student Services, Faculty	10.02	9.97	852,857	924,358
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	84,550	91,450
016A,B,F	Fringe Benefits			32,721	34,030
	Total EOPS and MESA District Contribution	1.00	1.00	117,271	125,480
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.40	21.40	1,318,006	1,433,472
021B,G,P	Instructional Support	28.77	28.77	1,612,326	1,728,080
021C	Student Services Support	15.90	15.92	955,956	1,019,283
021E	Custodial	17.00	17.00	905,949	969,090
021F	Maintenance and Operations-General	3.00	3.00	175,240	185,534
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	425,511	450,418
	Total Classified Staff	90.07	90.09	5,392,988	5,785,877
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			114,498	68,000
	Total Rancho Cordova Center			114,498	68,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			689,545	898,854
041F	Innovation and Staff Development			3,097	9,750
	Total College Discretionary Funds			692,642	908,604
	<u>OTHER OPERATIONAL FUNDS</u>				
041T,V	Special Program Augmentations				
041X	Other Operational Funds			51,951	4,987
	Total Other Operational Funds			51,951	4,987
	Total Discretionary Funds			744,593	913,591

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			36,246	13,440
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			85,356	133,275
042I	Other Operational Augmentations			13,178	24,429
042L	Enrollment Fees - Operational Costs			3,220	3,220
	Total College Related Activities			148,000	184,364
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			10,005	26,367
046F	American Disability Act (ADA) Accommodation			55,853	15,000
046J	Conference and Travel			10,133	10,200
046K	Special Activities			10,768	14,800
	Total Institutional Support Costs			86,758	66,367
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			93,720	109,366
047C	Staff Development			3,692	5,947
047D	Staff Development - Ed Initiative			8,299	13,642
	Total Other Allocations			105,711	128,955
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				161,212
051C	PFE Prior Year Carryover			146,091	261,622
051E	PFE Classified Staff Development Carryover			6,592	8,335
	Total Partnership for Excellence			152,683	431,169
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			128,427	81,600
061S	Sports Camps			12,283	
061Y	Youth Camps			55,184	79,187
	Total Community Service			195,893	160,787

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>UTILITIES</u>				
073A	Electricity			1,051,149	1,027,107
073B	Gas			243,123	213,271
073D	Water/Garbage			143,394	113,000
073E	Sewer			13,236	11,500
073F	Allocated to Auxiliaries (Contra)			(147,080)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			20,245	23,000
073O,P	Utilities			17	475
	Total Utilities			1,324,084	1,235,353
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.90	0.40		52,998
101E,F	College Discretionary Funds			150,456	395,211
101G	Program Development Funds			5,186	184,521
101L	Staff Development			24,605	32,320
	Total Rebudgets and Other Carryovers	0.90	0.40	180,247	665,050
	TOTAL GENERAL PURPOSE FUNDS	316.14	321.56	25,170,976	28,113,941

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.10	0.10	7,682	7,315
608E,H,N	UTP Passthrough/Operational Costs			227,692	148,345
609A	Health Services Fee			2	295,297
	Total Parking & Health Services	0.10	0.10	235,375	450,957
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,335	Perkins 1C	0.05	0.05	221,281	241,191
329x&330/6x	Career Technical Education (CTE) Transitions	0.28	0.28	41,377	46,195
350x	Federal Work Study (FWS)			213,040	208,904
590A,B	Temporary Assistance for Needy Families (TANF)			38,046	37,456
331x	Child Development Training Consortium (CDTC)			7,768	
471x	Foster Care Program			45,374	43,105
332x	California Early Childhood Mentor			517	
334a	Regional Consortium Perkins 1B Butte College			1,350	1,500
392A	New World of Work			14,312	
	Total Federal	0.33	0.33	583,065	578,351

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	2.50	1.50	424,492	403,270
41xx	Cooperative Agencies Resources for Education (CARE) Programs		0.20	88,380	126,455
428x	Disabled Student Programs and Services (DSPS)	3.60	5.30	649,340	631,624
597x	Student Success & Support Programs (SSSP)	11.35		1,513,927	122,517
598A-Z	Student Equity	2.75		815,665	43,579
570A	Student Equity & Achievement Program		14.60		2,368,898
438A,B	Board of Governors Financial Assistance Program (BFAP)	2.90	2.90	308,151	292,743
592x	CalWORKs	1.90	2.30	276,839	267,206
594D	AB1840 Classified Prof Dev				21,850
596D,E,H,G	Veterans Resource Center			71,274	57,021
571x-579x	Basic Skills Initiative			309,024	51,839
454x,452gh,455ghjkl,48	Career Technical Education (CTE) Grants			8,598	312,411
481YZ,482XYZ,483YZ,48	Strong Workforce	2.94	3.59	1,129,554	1,133,277
482N	FLC ADV Imaging Modalities	0.65		334,524	
482U	Fermentation Science			16,079	2,673
425A,E	Mental Health			3,079	50,281
435A,B	AB19 CA College Promise			442,429	985,428
442A,B,C,D	Maker Space			293,414	
453Y	Certified Nursing Asst Program				57,500
460A	Campus Safety at Community College			2,893	14,102
464A	Leadership Development Funding Award (IEPI)			5,532	
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			31,517	200,000
478A	Inmate Education Pilot Program			57,071	
480K	Aquaponics/Smart Garden			13,000	
700x	Lottery (Restricted, Proposition 20)			252,017	395,384
548C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			63,937	30,353
550A	Guided Pathways			255,361	136,603
471x	Foster Care Program		0.20	447,079	199,206
	Total State	28.59	30.59	7,813,175	7,904,220
	<u>SPECIAL PROGRAMS LOCAL</u>				
640X,645AB,696ABCDL	Foundation Grants & Gifts			17,911	98,795
478C,E	Face to Face El Centro HS			6,008	
596G	Veterans Support			11,757	28,243
	Total Local			35,676	127,038
	TOTAL SPECIAL PROGRAMS	28.92	30.92	8,431,916	8,609,609
	TOTAL RESTRICTED FUNDS	29.02	31.02	8,667,291	9,060,566
	TOTAL GENERAL FUND BUDGET	345.16	352.58	33,838,268	37,174,507



Sacramento City College



designed around a central quad, Sacramento City College has the look and feel of an East Coast university.

Sacramento City College academic programs focus on providing quality teaching and learning that supports student success. We are committed to maintaining high academic standards while engaging students in learning through a variety of classroom experiences. SCC demonstrates “Panther Pride” by creating a learning community that celebrates diversity, nurtures personal growth, and inspires academic and economic leadership. Among its many exemplary programs, the College is accredited for Nursing, Dental Assisting, Dental Hygiene, Physical Therapist Assistant, and Occupational Therapy Assisting. The College offers a number of other career education (CE) programs that are in high demand in the Sacramento Region, such as aeronautics, computer information science, fashion, graphic communication, journalism, and photography. The College is also known for its hallmark programs in the visual and performing arts. Additionally, the College currently offers 25 Associate Degrees for Transfer that prepare students for completion of their baccalaureate degrees. The student-centered college enrolls approximately 23,000 students and is recognized as both a Hispanic-Serving Institution (HSI) and Asian American and Native American Pacific Islander-Serving Institution (AANAPISI). The College also offers outreach programs at Education Centers in West Sacramento and Davis. Both of these facilities are state-of-the-art centers that further our partnerships with the City of West Sacramento and the University of California, Davis.

The main campus is located on 73 acres and provides services to students in approximately 555,000 assignable square feet. Since many of the college facilities were built in the 1930s and 1950s, the campus has been undergoing significant modernization and replacement of existing facilities. The Cosmetology and Technology modernization projects were completed in 2005 and 2006, respectively. The North Gym, a 1937 structure, was remodeled in fall

Sacramento City College provides a wide range of educational opportunities and support services leading to degrees, transfer, career technical training, and basic skills development. The College’s commitment to continuous improvement through data-driven assessment, planning and evaluation promotes student success. Through these efforts, SCC contributes to the intellectual, cultural and economic vitality of the community it serves. These statements are components of the college mission, which guide planning and resource allocation processes throughout the year.

Founded in 1916, as a department of Sacramento High School, Sacramento City College is the seventh oldest public community college in California and the oldest institution of higher learning in Sacramento. It celebrated its 100th anniversary last year and has graduated over 74,000 students since 1916. In 1926, the College moved to its current location adjacent to William Land Park in the heart of the State’s Capital. With its many redwood and pine trees, covered walkways, and mix of classic and modern architecture



Sacramento City College

2008 and construction of a new Fine Arts building was completed in June 2010, and includes an additional 2,500 square feet of space in modern, flexible art labs. The Auditorium (1936) began its transformation to a Performing Arts Center (PAC) in June 2010 and was completed in the spring of 2012. Also completed in 2012, iconic Hughes Stadium was modernized to include new team rooms, press box, a new track, and synthetic turf field. A partial remodel of the Lusk Center, which houses the electronics technology program, was completed in August 2014. The newest addition to the campus is the Student Services Building which opened in May 2015. The Student Services Building is a 16,000 assignable square foot facility that houses many programs that help students reach their educational goals. It also houses the College's award-winning Photography and Journalism departments. Construction of our Davis Center Phase 2 project is 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 3rd Floor Remodel Project. This project constructed 8,600 assignable square feet of classroom and office space for our math programs. Efforts are beginning in the design of the new Lillard Hall science building.

Local bond Measure A, passed in 2002, and Measure M, passed in 2008, have contributed significantly to the modernization program for the college noted above. In addition, they have fully funded phase one of the Education Centers in West Sacramento and Davis. These funds have allowed for the completion of several transportation, access and parking (TAP) projects for the campus, including the 1,960 stall parking structure in 2007 and the improvement of the surface parking lots, which provide additional parking and improved, safe access for pedestrians and bicycles. With the 'City College' regional transit light rail station on campus and the pedestrian/bike bridge linking the college to Curtis Park, the

college remains committed to encouraging use of alternate modes of transportation that help contain costs, enhance student access and demonstrate environmental responsibility.

In October 2015, a team assigned by the Accrediting Commission for Community and Junior Colleges (ACCJC) evaluated Sacramento City College to ensure it was meeting its obligation to educate students in accordance with the highest levels of state and national competence. The College passed the accreditation review and 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
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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>ADMINISTRATORS</u>				
011A	Administration	3.95	3.95	603,575	630,557
011B	Instructional Support Services	15.00	15.00	2,202,607	2,356,796
011C	Student Support Services	4.00	4.00	566,163	605,770
030A	West Sacramento Center	1.00	1.00	127,297	151,361
033A	Davis Center	0.70	0.70	90,175	97,518
038A	UC Davis Center	0.70	0.70	80,433	60,793
061A	Community Services Programs	0.05	0.05	10,645	10,142
	Total Administrators	25.40	25.40	3,680,894	3,912,937
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	239.43	237.90	22,502,661	21,207,138
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	117.41	110.77	3,083,625	5,343,970
	Total Main Campus Instructional	356.84	348.67	25,586,287	26,551,108
030B	West Sacramento Center Faculty	22.38	21.24	1,020,101	1,018,529
033B	Davis Center Faculty	13.19	15.13	740,485	725,534
038B	UC Davis Center Faculty	9.09	7.91	459,704	381,157
	Total Outreach Instructional	44.66	44.28	2,220,290	2,125,220
012C	Regular Faculty, Allied Health	25.60	25.00	1,819,863	2,038,581
012D	Part-Time Faculty, Allied Health	7.70	8.55	326,673	410,001
	Total Allied Health	33.30	33.55	2,146,536	2,448,582
012J	Instructional Coordinator	5.00	5.00	426,255	452,864
012K	Instructional Work Experience Coordinator	1.00	1.00	79,260	85,727
	Total Instructional, Fall & Spring	440.80	432.50	30,458,627	31,663,501
012Q	Summer Instruction	43.60	42.65	2,020,870	2,045,211
012S	Substitute Instruction	2.90	2.90	120,289	93,394
012T	Adjunct Office Hours			759,246	600,005
	Total Instructional	487.30	478.05	33,359,031	34,402,111
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.00	7.00	443,709	530,282
014C	Library - Adjunct/Overload	2.60	2.60	207,273	161,537
	Total Librarians	9.60	9.60	650,982	691,819
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	5.60	5.60	441,179	546,231
014D	Instructional Development Coordinators	2.40	2.40	199,859	229,258
	Total Instructional Support Services	8.00	8.00	641,038	775,489

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			5,850	7,000
013M	Department Chair Release Time/Stipends	4.80	4.70	546,187	557,816
013N	Performing Arts Stipends			106,263	97,130
013O	Athletic Stipends			147,490	136,872
	Total Faculty Stipends	4.80	4.70	805,790	798,818
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	151,362	206,642
013L	President's/Chancellor's Release Time	1.00	1.00	32,095	101,711
013P	Puente Program	0.20	0.20	5,880	18,565
	Total Other Certificated	3.34	3.34	189,337	326,918
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	109,451	198,756
	Total Academic Senate	2.40	2.40	109,451	198,756
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	20.08	20.02	1,830,098	1,987,248
015E	Health Services	2.00	2.00	151,938	173,226
015F	Health Services Adjunct/Overload	0.16	0.16	14,523	8,566
015G	Cultural Awareness Coordinator	1.00	1.00	69,010	66,243
015L	Student Life Coordinator	1.00		70,944	
	Total Student Services, Faculty	24.24	23.18	2,136,512	2,235,283
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	176,408	155,015
016A,B,F	Fringe Benefits			68,270	57,684
	Total EOPS and MESA District Contribution	2.00	2.00	244,677	212,699

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.58	21.06	1,218,147	1,335,280
021B,G,P	Instructional Support	59.75	60.13	3,344,660	3,565,892
021C	Student Services Support	62.74	63.31	3,467,786	3,799,089
021D	Community Relations	3.00	3.00	187,145	200,066
021E	Custodial	30.59	30.59	1,492,157	1,626,419
021F	Maintenance and Operations-General	3.50	3.50	206,016	223,661
021H,L,M	Information Technology (IT) & Telecommunications	6.20	6.20	636,568	685,924
030C	West Sacramento Center	7.75	7.75	394,112	437,384
033C	Davis Center	8.58	8.58	480,637	510,804
041X	Printing (funded through cost recovery)	1.00	1.00	66,635	65,379
061C	Community Service	0.34	0.34	51,442	46,929
	Total Classified Staff	205.03	205.46	11,545,305	12,496,827
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			24,341	30,811
030F,H	Fixed Costs			139,084	133,500
	Total West Sacramento Center			163,424	164,311
	<u>DAVIS CENTER</u>				
033E	Operational Costs			43,615	53,127
033F	Fixed Costs			192,021	91,500
	Total Davis Center			235,636	144,627

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,311,510	2,080,479
	Total College Discretionary Funds			2,311,510	2,080,479
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			233,916	203,294
	Total Other Operational Funds			233,916	203,294
	Total Discretionary Funds			2,545,426	2,283,773
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative				126,711
042D	Tutorial Centers			26,556	33,000
042F	Financial Aid Administrative Costs			1,997	8,086
042H	Bus Rental			215,858	161,265
042I	Other Operational Augmentations			16,033	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			47,507	24,640
042O	International Student Education			27,045	30,000
	Total College Related Activities			334,994	415,353
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			192,062	208,044
046F	American Disability Act (ADA) Accommodation			21,282	15,000
046J	Conference and Travel			6,600	10,200
046K	Special Activities			1,234	4,000
	Total Institutional Support Costs			221,177	237,244
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			83,484	123,016
047C	Staff Development	0.50	0.50	71,388	24,600
047D	Staff Development - Ed Initiative			735	8,761
	Total Other Allocations	0.50	0.50	155,608	156,377

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			522,489	579,772
051C	PFE Prior Year Carryover			70,537	422,454
051E	PFE Classified Staff Development Carryover			22,114	21,361
	Total Partnership for Excellence			615,140	1,023,587
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			164,864	151,810
	Total Community Service			164,864	151,810
	<u>UTILITIES</u>				
073A	Electricity			1,331,000	1,364,142
073B	Gas			309,808	284,085
073D	Water/Garbage			236,623	208,000
073E	Sewer			269,054	213,000
073F	Allocated to Auxiliaries - Contra Account			(20,375)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			47,959	53,915
073O,P	Utilities			60,238	60,340
	Total Utilities			2,234,308	2,158,482
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			11,939	12,000
	Total Grant & Financial Aid Cash Match			11,939	12,000
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.03	0.40		52,998
101E,F	College Discretionary Funds			39,521	1,380,191
101G	Program Development Funds				459,324
	Total Rebudgets and Other Carryovers	0.03	0.40	39,521	1,892,513
	TOTAL GENERAL PURPOSE FUNDS	772.64	763.03	60,085,056	64,691,734

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.30	0.30	27,463	26,222
608E,H,N	UTP Passthrough/Operational Costs			315,702	148,345
609A	Health Services Fee			6,538	678,634
	Total Parking & Health Services	0.30	0.30	349,703	853,201
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C	2.55	2.71	701,985	743,111
329x&330/6x	Career Technical Education (CTE) Transitions	0.33	0.50	41,377	46,195
350x	Federal Work Study (FWS)			809,585	826,875
590A,B	Temporary Assistance for Needy Families (TANF)			68,625	65,194
381F,G	Workability III	2.00	2.00	211,465	211,463
331x	Child Development Training Consortium (CDTC)			20,269	
471x	Foster Care Program				
394A,B,C,D,E	Hispanic Serving Institutions	1.00	1.00	746,753	389,227
381L,N	College to Careers (DOR)	1.00	1.00	250,000	250,000
395A,B,C	US Department of Education - HSI STEM	2.00	2.00	721,298	1,054,588
378A	Open Textbook Pilot Program			35,768	64,322
386B	CA Math Readiness Challenge				
332x	California Early Childhood Mentor			533	
	Total Federal	8.88	9.21	3,607,657	3,650,975

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2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	7.25	7.15	1,410,863	1,385,495
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.75	0.75	218,159	347,417
428x	Disabled Student Programs and Services (DSPS)	9.00	10.00	1,891,685	1,707,110
597x	Student Success & Support Programs (SSSP)	22.16	0.01	3,242,747	91,520
598A-Z	Student Equity	5.22		1,720,024	109,210
570A	Student Equity & Achievement Program		29.09		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	543,657	516,962
571x-579x	Basic Skills Initiative			929,627	825,894
594D	AB1840 Classified Prof Dev				45,321
596D,E,H,G	Veterans Resource Center		0.50	70,829	326,765
454x,452gh,455ghjklm,	Career Technical Education (CTE) Grants			8,173	517,195
471x	Foster Care Program			499,598	361,768
481YZ,482XYZ,483YZ	Strong Workforce	6.68	7.68	1,463,808	3,450,179
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)			248,709	225,637
425A,E	Mental Health				137,435
435A,B	AB19 CA College Promise			240,166	881,913
440A,E	California Apprenticeship Initiative			10,602	489,700
442A,B,C,D	Maker Space			404,943	
453A-K.Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.75	0.50	115,038	148,597
453W	STREAM Pathway (Science, Technology, Reading/Lang, Engineering, Arts & Math)			44,268	
447A	UCD Collaboration VIP Program			3,120	880
460A	Campus Safety at Community College			1,330	26,909
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			22,532	200,000
480A-E,H-J,L	Deputy Sector Navigator (DSN)	1.00	1.00	213,044	198,841
482P	SCC Nursing Special Training Program			42,731	
482R	SWP-CAHCN S-SAC			10,000	
550A	Guided Pathways			336,130	1,391,580
700x	Lottery (Restricted, Proposition 20)			489,311	2,033,130
488E,F,G,J,L,M,N,P,R	Proposition 39 Program Improvement			51,192	
475A,B	Puente Project			2,816	1,500
476A	Diversity in Engineering			4,422	27,255
476C	Avenue E Scholarly Award				18,367
478G,J	Re-emerging Scholars			47,370	200,000
478P	Incarcerated Students Reentry				113,636
	Total State	64.68	68.55	15,247,148	22,141,716

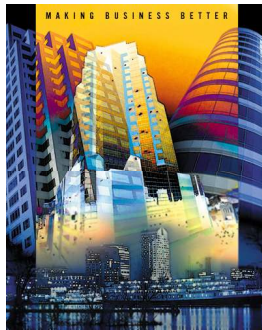
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>SPECIAL PROGRAMS LOCAL</u>				
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			3,386	3,387
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			7,500	
640X,645AB,696ABCD	Foundation Grants & Gifts			58,098	60,918
589J,K	West Sac Promise			47,196	
647ABC	UMOJA				36,000
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	
478C,E	Face to Face El Centro			34,489	
693L	SCC Instr Related Trust			43,699	
693S	SCC Scholarship & Loan			209	43,730
693T	SCC Student Assoc Trust				
698D	University of California Davis Programs				6,135
698M	DSN Program Income				345
	Total Local			234,028	164,302
	TOTAL SPECIAL PROGRAMS	73.56	77.76	19,088,834	25,956,993
	TOTAL RESTRICTED FUNDS	73.86	78.06	19,438,537	26,810,194
	TOTAL GENERAL FUND BUDGET	846.50	841.09	79,523,592	91,501,928



District Office/Districtwide Support Services



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

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

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

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>ADMINISTRATORS</u>				
011A	Administration	14.44	14.44	2,595,214	2,686,381
011B	Instructional Support Services	3.00	3.00	569,267	605,373
011C	Student Support Services	1.00	1.00	177,284	181,799
	Total Administrators	18.44	18.44	3,341,765	3,473,553
	<u>CLASSIFIED STAFF</u>				
021A	Administration	63.35	64.95	4,145,478	4,811,035
021B,G,P	Instructional Support	2.00	2.00	127,102	136,621
021C	Student Services Support	0.45	0.45	40,627	32,245
021D	Community Relations	2.00	2.00	130,025	138,269
021E	Custodial	2.00	2.00	110,898	113,947
	Total Classified Staff	69.80	71.40	4,554,130	5,232,117
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			819,209	661,753
041X	Other Operational Funds			4,887	3,636
	Total Other Operational Funds			824,096	665,389
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			76,650	91,800
	Total Institutional Support Costs			76,650	91,800
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	1.00		42,643	105,195
047C	Staff Development			5,341	3,430
	Total Other Allocations	1.00		47,984	108,625

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
051E	PFE Classified Staff Development Carryover			10,080	11,935
	Total Partnership for Excellence			10,080	11,935
	<u>UTILITIES</u>				
073A	Electricity			97,116	111,868
073B	Gas			9,884	9,434
073D	Water/Garbage			7,240	9,000
073E	Sewer			7,272	4,500
	Total Utilities			121,513	134,802
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			37,551	30,221
101G	Program Development Funds				3,652
101L	Staff Development				38,039
	Total Rebudgets and Other Carryovers			37,551	71,912
	TOTAL GENERAL FUND BUDGET	89.24	89.84	9,013,768	9,790,133

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>ADMINISTRATORS</u>				
011A	Administration	9.50	9.50	1,336,791	1,570,272
011C	Student Support Services	1.00	1.00	106,311	132,676
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	10.50	10.50	1,443,102	1,442,948
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health				
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional				(950,000)
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
014D	Instructional Development Coordinators		3.00		317,870
	Total Instructional Support Services		3.00		317,870
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00	9,656	92,848
013G	Collective Bargaining	3.50	3.50	421,839	324,967
013L	President's/Chancellor's Release Time	1.00	1.00	75,130	94,793
	Total Other Certificated	5.50	5.50	506,625	512,608
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	176,430	144,593
	Total Academic Senate	0.80	0.80	176,430	144,593
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			60,526	93,946
	Total Student Services, Faculty			60,526	93,946
	<u>CLASSIFIED STAFF</u>				
021A	Administration	23.10	23.15	1,130,889	1,503,550
021C	Student Services Support	1.00	1.00	61,771	77,426
021E	Custodial	1.00	1.00	51,952	53,381
021F	Maintenance and Operations-General	80.90	80.90	5,555,635	5,940,773
021H,L,M	Information Technology (IT) & Telecommunications	42.21	41.61	3,656,536	4,441,392
021W	Classified Staff Development (PFE)	1.23	1.23	8,621	73,007
021Y	PDF Positions - Bank	2.50	2.50	594	145,101
039C	Training Source	2.90	3.80	353,742	395,874
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	154.84	155.19	10,819,740	11,840,504

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>TRAINING SOURCE</u>				
039E	Operational Costs			46,500	50,151
039F	Fixed Costs			5,964	22,850
	Total Training Source Center Total Contract Ed			52,464	73,001
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			408,633	407,907
041X	Other Operational Funds			13,990	954,736
	Total Other Operational Funds			422,624	1,362,643
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	51,091	92,600
042I	Other Operational Augmentations			46,269	54,000
042L	Enrollment Fees - Operational Costs			784,561	490,500
042P	Postage			22,714	77,000
042Q	Foreign Study			1,000	1,000
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	925,634	751,037
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			36,662	18,500
043F	Telecommunications/Data Transmission Lines			926,088	781,000
	Total Telecommunications Activities			962,750	799,500
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			4,291,729	314,692
044L	Library Computer System			60,669	59,108
044N	Operating Augments			1,119,125	1,556,700
	Total Information Technology Operational			5,471,523	1,930,500

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>FACILITIES MANAGEMENT</u>				
045A	Vehicle Maintenance & Transportation			20,167	
045B	Operational Expenses			1,146,683	890,417
045D	Resource Conservation Management			34,083	40,000
045H	Major Maintenance Allocation			433,273	463,553
	Total Facilities Management Operational			1,634,206	1,393,970
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,008,735	935,000
046F	American Disability Act (ADA) Accommodation			52,679	50,000
046G	Marketing			396,060	451,990
046H	Recruitment			107,650	77,486
046J	Conference and Travel			7,150	13,200
046K	Special Activities			72,373	52,500
046L	District-Wide Dues			367,554	357,500
046M	Election Expenses			37,611	162,389
046N	Trustee Expenses			201,241	195,234
046P	Student Trustee			26,136	23,443
046Q	Student Access Card			47,571	56,469
046S	Employee Educational Reimbursements			37,077	60,000
	Total Institutional Support Costs			2,361,838	2,435,211
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			596,333	337,670
047U	Inter-Jurisdictional Exchange Agreements			93,821	
049C	Child Development Fund			274,503	117,428
049D,M,N	Capital Outlay Project Fund			1,400,006	
062A,X	Campus-Funded FM Projects			(103,991)	
	Total Other Allocations			2,260,673	455,098
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			116,647	105,567
051C	PFE Prior Year Carryover				19,443
051E	PFE Classified Staff Development Carryover			12,581	41,000
	Total Partnership for Excellence			129,229	166,010

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			93,596,939	106,796,974
071C	Type C Benefit Costs			247,103	140,000
071F	Allocated Benefits Contra Account			(15,047,661)	(15,135,285)
071S	Benefits Contra - Adjunct Medical			(159,373)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			5,505,522	3,583,465
	Net Fringe Benefits			84,142,529	94,813,004
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,075,643	3,089,382
072C	Safety Program			79,894	272,787
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,155,537	3,398,169
	<u>UTILITIES</u>				
073A	Electricity			39,457	39,923
073B	Gas			10,565	9,000
073D	Water/Garbage			20,722	16,000
073G	Honeywell Energy Management System			157,018	161,053
073H,J	Toxic Waste Removal/Dump Fees/Permits			36,357	26,500
073K	Utilities - Ethan Way			87,422	77,800
073L	Ethan Rent - Contra Account			(9,311)	(21,000)
073M	Utilities - Watertower			93,666	100,600
073O,P	Utilities			3,729	4,150
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			439,624	639,026

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,203,936	794,395
	Total Grant & Financial Aid Cash Match			1,203,936	794,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net				1,165,253
	Continuing Funds Set-Asides, net				1,165,253
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings			12,166	
079C,091B, 096A	Vacation Expense, Over/Under			(547,552)	340,000
079J, 079B	Cost Recoveries (including Indirect)			(2,364,103)	(619,066)
079L	Cost Recoveries (including indirect) Split			(1,219,142)	(300,000)
079M	Training Source Cost Recovery				(468,875)
	Total Budget Savings/Cost Recovery			(4,118,631)	(1,047,941)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			855,875	14,997,844
101B	Facilities Management			23,414	56,162
101D	Information Technology			42,501	755,738
101G	Program Development Funds			215,484	630,035
	Total Rebudgets and Other Carryovers			1,137,273	16,439,779
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	172.14	175.49	113,187,632	138,971,124

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL*</u>				
	COLA			2,069,855	3,478,129
	Mandated Costs Current Year - Block Grant			1,304,165	1,304,165
	Prior Year One-time Apportionment			10,812,562	
	Appropriations Above Established Base Levels			3,526,320	1,011,328
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			20,032,902	8,113,622
	<u>Y BUDGET MID - RANGE FUNDING LEVEL*</u>				
	Incremental Funds:				
	Growth - 80%				4,115,226
	Growth - 20%				1,028,807
	Interest Income			516,220	1,731,500
	Lottery Funds			511,309	1,061,055
085x	Increase Above X Budget			1,027,529	7,936,588
	Total Y Budget Funding Level			21,060,431	16,050,210
					4,209,366
	<u>Z BUDGET MAXIMUM FUNDING LEVEL*</u>				
	Incremental Funds:				
	Growth - 80%				9,396,943
	Growth - 20%				2,349,236
	Growth from 2016-17			1,239,434	
	Lottery Funds			458,749	1,061,055
087x	Increase Above Y Budget			1,698,183	12,807,234
	Total Program Development & Other Improvements, Z Budget Funding Level			22,758,614	28,857,444
	TOTAL GENERAL PURPOSE FUNDS	172.14	175.49	135,946,246	167,828,568

*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 & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	33.25	32.65	2,547,896	3,988,109
608E,H,N	UTP Passthrough/Operational Costs			3,312,833	2,685,018
608G	Parking			16,866	36,000
609A	Health Services Fee			9,398	1,231,987
	Total Parking & Health Services	33.25	32.65	5,886,993	7,941,114
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,33	Perkins 1C			48,000	14,000
350x	Federal Work Study (FWS)			(486,024)	(575,346)
590A,B	Temporary Assistance for Needy Families (TANF)	1.00	0.50	105,875	102,427
380S	CA STEP 2019			28,120	200,321
380T	Hong Kong Food Expo			4,113	65,858
380V	Climate Smart Delegation			1,104	35,829
380U,X,Y	State Trade & Export Promotion Project (STEP)			102,467	76
	Total Federal	1.00	0.50	(196,345)	(156,835)

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2018-2019 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2019	FY2020	FY2019	FY2020
	<u>SPECIAL PROGRAMS STATE</u>				
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)			73,832	11,971
452cdlm, 455stuvwxyz,45	EWD Center for Excellence (CTXL) Hub	2.20	2.20	467,342	1,103,150
454x,452gh,455ghjklm,48	Career Technical Education (CTE) Grants			137,460	
425A,E	Mental Health			96,082	253,918
436A	FA-Technology One-Time Funds			38,181	412,107
437A,B	FA-Technology On-Going Funds	1.00		40,089	910,527
440F	CAI Agriculture & Rural Areas			50,614	448,650
443A,B	Innovations Awards			517,920	821,957
451X	State On-Behalf STRS			1,126,189	1,126,189
480F	Kern Community College Dist			5,000	
481R	Innovative Paths to Public Service (IPPS)			36,166	
481S,482S	CE Marketing Campaign			153,432	
481T,483T	SWP North Far North Regional Consortium	1.00	1.00	22,593	165,276
481U	New World of Work			39,500	
481V	Projects in Common by 12/31/18	1.00	1.00	135,376	165,291
482T	Career Tech Edu Enhancement		1.00	138,932	11,216
481YZ,482XYZ,483YZ,48	Strong Workforce	2.06	3.06	1,702,406	1,801,358
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			57,259	190,000
488E,F,G,J,L,M,N,P,R	Proposition 39 Program Improvement			70,083	
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)				7,215,790
492A,B,C	Setaside Grant			7,084,987	
597x	Student Success & Support Programs (SSSP)			697,957	152,368
570A	Student Equity & Achievement Program				362,143
594A,H	Staff Diversity Funds			49,797	39,468
594D	AB1840 Classified Prof Dev				40,899
700x	Lottery (Restricted, Proposition 20)			254,702	2,040,637
	Other State			2,710	1,322
	Total State	7.26	8.26	12,998,607	17,274,237
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,767,685	1,547,535
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			(519)	60,218
699L	Center of Excellence Program			28,320	115,843
617C	Sutter Health Plus Wellness Program			5,846	10,466
	Total Local			1,835,402	1,899,967
	TOTAL SPECIAL PROGRAMS	8.26	8.76	14,637,664	19,017,369
	TOTAL RESTRICTED FUNDS	41.51	41.41	20,524,657	26,958,483
	TOTAL GENERAL FUND BUDGET	213.65	216.90	156,470,903	194,787,051



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

A CRC Dean position was increased to an Associate Vice President level position due to reorganizational needs in FY2019-20.

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
Total*	659,000	1,403	470	726,000	1,403	518

* Does not include WSCH generated through instructional service agreements

012Q Summer Instruction – The summer 2019 utilized staffing level was 136.76 FTEF which is a decrease of 1.6 FTEF over summer 2018 and has generated the same level of WSCH.

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 academic program coordinators are found in Allied Health, Athletics,



General Fund Budget Guidelines

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. FY2019-20 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	Adopted Budget 2018-19	Converted/ Transferred or New Position	Adopted Budget 2019-2020
ARC	241.17	(0.39)	240.78
CRC	128.03	0.78	128.81
FLC	90.14	(0.05)	90.09
SCC	204.69	0.43	205.12
DO	70.80	0.60	71.40
DS	153.13	2.06	155.19
TOTAL	887.96	3.43	891.39

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	(790,000)
071V Employee Benefits	(556,650)
Total Vacancy Factor	(2,556,650)

APPRENTICESHIP PROGRAMS - 024 - 028

All apprenticeship programs are offered at American River College. The State provides funding for related and supplemental instruction (RSI) hours and the programs also generate work experience FTES. For 2018-19, apprenticeship program revenues were funded at \$6.26 per instructional hour. RSI hours are proposed to receive the COLA augmentation for FY2019-20.

Program	2018-19 Related & Supplemental Instructional Hours (Annual Report)	2018-19 Work Experience FTES (Annual Report)
<i>Carpenters/Drywall</i>	556,386	675.99
<i>Sheet Metal</i>	27,667	15.32
<i>Electricians</i>	44,384	19.43
<i>Ironworkers</i>	83,899	86.88
<i>Plumbing/Pipefitting</i>	41,565	34.10
Total	753,901	831.72

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 Annual
ARC – Natomas	15,524	14,935
CRC – Elk Grove	16,522	15,353
FLC – El Dorado Center	14,512	13,192
FLC – Rancho Cordova	14,155	13,924
SCC – Davis/UC Davis	12,092	13,311
SCC – West Sacramento	12,950	12,851

*Does not include non-resident and summer WSCH.

YEAR-ROUND PROGRAMS

ANNUAL SEMESTER FALL, SPRING & SUMMER WSCH

CENTER	2017-18	2018-19
ARC – Regional Fire Training Program	1,162	1,764
ARC – Regional Public Safety Center	12,897	13,637

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 2019-20 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
AMERICAN RIVER COLLEGE					
2018-19	269,411	23,314	826,027	570,148	1,041.95
COSUMNES RIVER COLLEGE					
2018-19	130,728	12,822	575,875	400,670	547.66
FOLSOM LAKE COLLEGE					
2018-19	81,347	6,461	526,235	324,371	345.23
SACRAMENTO CITY COLLEGE					
2018-19	197,358	19,277	821,660	557,721	844.40
TOTAL					
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 6/1/19. 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 2019-20 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 reported (shift) summer 2019 in the 2018-19 year. This allows for stabilization funds in FY2019-20 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

As of 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

DSPS 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 Adopted Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	% Chg 2015-16 to 2019-20
Beginning Fund Balance						
Uncommitted	21,432,062	16,786,205	13,713,528	12,886,241	10,751,623	99%
Committed	36,536,917	32,883,156	42,153,581	34,502,125	20,188,144	81%
Total Beginning Fund Balance	57,968,979	49,669,361	55,867,109	47,388,366	30,939,767	87%
Apportionment, EPA, Property Taxes and Enrollment Fees						
Base Funding	311,378,352	311,739,943	295,485,640	283,912,955	266,753,163	
New Faculty Funding	-	4,837,835	-	-	-	
COLA Net of Shift	6,687,816	-	-	-	2,691,684	
Basic Allocation Increase + Centers Growth	-	-	8,471,880	4,814,110	13,939,065	
Funding Increase (SCFF increases in FTES, Outcomes & Demographics)	-	-	-	1,543,630	-	
Total Base Allocation, COLA & Growth	334,956,380	316,577,778	303,957,520	290,270,695	283,383,912	18%
Lottery	8,022,110	6,274,183	9,003,076	6,768,659	7,773,240	3%
Other General Purpose						
Non-Resident/International Student Tuition	4,679,444	5,405,176	5,296,104	4,568,034	4,233,052	11%
Part-Time Faculty Compensation	1,134,445	1,772,108	1,650,187	1,278,301	1,279,675	-11%
Community Services	1,185,458	1,347,417	1,192,767	1,172,265	1,164,502	2%
Other, including Interest & Enrollment Fee 2%	25,362,109	26,259,776	24,510,745	25,621,524	45,937,513	-45%
Total Other General Purpose	32,361,456	34,784,477	32,649,803	32,640,124	52,614,742	-38%
Total Revenue & Beginning Fund Balance	433,308,925	407,305,799	401,477,508	377,067,844	374,711,661	16%

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

	2019-20 Adopted Budget		2018-19 Actual		2017-18 Actual		2016-17 Actual		2015-16 Actual		% Chg 2015-16 to 2019-20	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Administrative Salaries												
Administration ¹	7,140,820	43.84	6,847,926	42.84	6,473,291	43.84	6,086,650	39.90	6,032,925	38.90		
Instructional	7,960,037	47.95	7,316,758	48.95	7,269,937	48.95	7,176,490	48.94	7,094,808	48.95		
Student Services	2,474,062	16.02	2,292,320	15.95	2,317,435	15.95	2,210,692	15.95	2,430,026	15.95		
Outreach Centers	928,944	6.40	862,115	6.40	844,259	6.40	853,789	6.40	744,459	6.00		
Community Services	31,322	0.15	30,774	0.15	34,039	0.15	33,040	0.15	31,681	0.15		
Administration - Vacancy Factor	(260,000)		-		-		-		-			
Total Administrative Salaries	18,275,185	114.36	17,349,893	114.29	16,938,961	115.29	16,360,661	111.34	16,333,899	109.95	12%	4%
Instructional Salaries												
Regular, including vacancy factor	76,135,679	862.81	76,377,413	849.50	76,750,374	845.88	65,751,838	849.63	64,997,561	824.56		
Part-Time	19,039,494	394.54	12,375,320	414.31	13,367,413	411.11	21,868,913	389.04	22,943,851	421.79		
Outreach Centers	6,333,991	132.05	5,991,804	133.39	6,052,381	140.13	6,233,223	152.61	6,094,178	152.61		
Instructional Coordinators	826,244	9.30	774,423	9.30	859,046	9.30	896,379	9.30	905,324	10.30		
Instructional Work Experience Coordinators	402,560	4.00	376,146	4.00	365,636	4.00	348,558	4.00	339,031	4.00		
Adjunct Office Hours	1,616,700		2,503,104		2,230,164		1,034,970		1,061,504			
Substitute Instructors	291,774	9.00	255,448	9.00	269,572	9.00	298,235	9.00	282,981	9.00		
Summer Instruction	6,565,009	135.55	6,349,255	147.40	5,441,220	131.40	6,056,580	128.41	5,846,965	110.03		
Total Instructional Salaries	111,211,451	1,547.25	105,002,913	1,566.90	105,335,806	1,550.82	102,488,696	1,541.99	102,471,395	1,532.29	9%	1%
Librarians												
Librarian/Audio Visual	2,024,846	25.00	1,626,405	25.00	1,770,998	25.80	1,890,930	25.60	1,742,557	23.60		
Library - Adjunct/Overload	273,371	4.40	546,588	4.40	475,750	3.60	372,710	3.80	362,409	5.80		
Total Librarians	2,298,217	29.40	2,172,993	29.40	2,246,748	29.40	2,263,640	29.40	2,104,966	29.40	9%	0%
Instructional Support Services												
Academic Program Coordinators	1,393,309	15.70	1,207,087	15.70	1,269,027	16.10	1,184,697	14.90	1,105,290	13.90		
Instructional Development Coordinators	1,096,784	11.20	749,219	8.20	760,733	9.40	707,461	8.00	661,774	8.00		
SRPSTC Coordinators	279,775	3.00	225,391	3.00	222,844	3.00	178,556	3.00	178,556	3.00		
Fire Training Coordinator	66,243	1.00	55,691	1.00	23,587	1.00	104,885	1.00	104,885	1.00		
UC Davis - English Coordinator	-		-		-		-		33,372	0.40		
Total Instructional Support Services	2,836,111	30.90	2,237,388	27.90	2,276,191	29.50	2,175,599	26.90	2,083,877	26.30	36%	17%
Faculty Stipends												
Faculty Evaluation	28,600		28,881		29,903		22,950		27,688			
Department Chair Release Time/Stipends	1,932,331	15.20	1,924,187	16.00	1,839,516	14.80	1,736,778	15.00	1,777,156	15.00		
Performing Arts Stipends	370,925		386,089		383,293		299,541		314,627			
Athletic (Coaching) Stipends	475,499		489,617		448,886		285,948		273,739			
Total Faculty Stipends	2,807,355	15.20	2,828,774	16.00	2,701,598	14.80	2,345,217	15.00	2,393,210	15.00	17%	1%
Faculty Release/Reassignment												
Staff Development Type A & B Leaves	685,587	7.10	667,582	7.10	493,481	7.10	498,492	7.10	578,160	7.10		
LRC Media Operations	29,870	0.50	3,151	0.50	31,234	0.50	3,135	0.50	22,005	0.50		
Retraining - Type E Leaves	92,848	1.00	9,656	1.00	-	1.00	-	1.00	13,469	1.00		
Collective Bargaining	324,967	3.50	421,839	3.50	425,414	3.50	407,194	4.00	368,676	3.50		
President's/Chancellors Release Time	501,637	5.00	420,092	5.00	349,061	5.00	422,726	5.00	352,564	5.00		
Puente Program	37,130	0.40	25,192	0.40	29,489	0.40	36,920	0.40	28,873	0.40		
Total Release/Reassignment	1,672,039	17.50	1,547,512	17.50	1,328,679	17.50	1,368,467	18.00	1,363,747	17.50	23%	0%
¹ 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 Adopted Budget		2018-19 Actual		2017-18 Actual		2016-17 Actual		2015-16 Actual		% Chg 2015-16 to 2019-20	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Academic Senate												
<i>Reassigned Time, Conference & Travel</i>	945,828	10.00	818,094	10.00	739,204	10.00	817,958	10.00	695,047	7.00		
Total Academic Senate	945,828	10.00	818,094	10.00	739,204	10.00	817,958	10.00	695,047	7.00	36%	43%
Student Services												
<i>Counseling</i>	6,480,500	69.26	5,981,803	69.78	6,051,598	71.09	6,044,473	73.76	6,061,501	74.90		
<i>Health Services</i>	562,093	6.00	474,081	6.00	566,957	6.00	542,945	6.00	537,578	6.00		
<i>Health Services - Adjunct/Overload</i>	79,244	1.48	60,760	1.48	49,895	1.48	39,056	1.48	36,640	1.48		
<i>Cultural Awareness Coordinator</i>	66,243	1.00	69,010	1.00	103,280	1.00	100,851	1.00	100,851	1.00		
<i>Transfer Services - TOP Contract</i>	93,946		60,526		60,526		60,526		93,052			
<i>Student Life Coordinator</i>	-		125,946	2.00	210,873	2.00	177,969	2.00	194,767	2.00		
Total Student Services	7,282,026	77.74	6,772,126	80.26	7,043,129	81.57	6,965,820	84.24	7,024,389	85.38	4%	-9%
EOPS/MESA - District Contribution												
<i>Coordinators</i>	670,809	7.00	600,897	7.00	600,023	7.00	665,071	7.00	649,256	7.00		
<i>Fringe Benefits</i>	248,216		233,539		217,208		224,815		211,514			
EOPS/MESA Coordinators	919,025	7.00	834,436	7.00	817,231	7.00	889,886	7.00	860,770	7.00	7%	0%
Total Faculty Salaries	129,972,052	1,734.99	122,214,236	1,754.96	122,488,586	1,740.59	119,315,283	1,732.53	118,997,401	1,719.87	9%	1%
Classified Staffing												
<i>Administration</i>	11,754,144	174.15	10,282,945	173.02	9,898,959	170.54	9,692,604	172.59	9,689,157	171.06		
<i>Instructional Support</i>	12,636,414	215.82	11,752,698	216.31	11,790,646	214.42	11,003,703	215.95	10,750,068	217.69		
<i>Student Services</i>	10,043,120	170.58	9,043,687	168.83	8,871,289	168.64	8,150,752	168.02	8,219,499	163.01		
<i>Community Relations</i>	765,506	10.00	721,580	10.00	664,709	10.00	553,926	9.00	587,432	9.09		
<i>Custodial/Maintenance/Transportation</i>	12,127,075	194.61	11,232,165	194.78	11,195,272	194.68	10,676,693	193.94	10,334,361	195.65		
<i>Information Technology</i>	7,790,960	76.31	6,695,528	76.91	6,567,620	75.91	6,297,453	74.74	6,288,911	74.65		
<i>Community Services Fund</i>	95,592	1.00	84,270	1.00	105,416	1.00	99,783	0.99	109,079	1.72		
<i>Printing (funded through cost recovery)</i>	65,379	1.00	66,635	1.00	65,378	1.00	63,259	1.00	59,825	1.00		
<i>Transfer Center</i>	-		-		-		-		181,927	3.00		
<i>Outreach Centers</i>	2,888,720	45.19	2,682,100	44.29	2,608,214	45.02	2,524,951	46.09	2,549,980	46.24		
<i>Classified Staff Development (PFE)</i>	73,007	1.23	8,621	1.23	46,383	1.23	47,431	1.23	15,944	1.41		
<i>PDF Bank</i>	145,101	2.50	594	2.50	7,042	2.50	6,387	2.50	-	2.65		
<i>Classified Vacancy Factor</i>	(790,000)		-		-		-		-			
Total Classified Staffing	57,595,018	892.39	52,570,823	889.87	51,820,928	884.94	49,116,942	886.05	48,786,183	887.17	18%	1%
Apprenticeship Programs												
<i>Operational Costs/Fixed Costs</i>	333,794	2.00	75,793	2.00	285,016	2.00	235,345	2.00	103,599	0.80	222%	
<i>Instructional/Administrative Costs</i>	7,998,364		6,470,319		5,684,198		4,595,492		2,397,153		234%	
Total Apprenticeship Programs	8,332,158	2.00	6,546,112	2.00	5,969,214	2.00	4,830,837	2.00	2,500,752	0.80	233%	
Outreach Centers												
<i>Instructional Contracts</i>	2,581,354		2,648,228		2,680,783		2,648,862		2,542,421			
<i>Operational Costs</i>	530,110		424,520		427,380		366,839		214,806			
<i>Fixed Costs</i>	679,415		959,785		900,825		786,914		937,125			
<i>Telecommunications & IT</i>	3,000		5,093		4,307		7,241		13,917			
Total Outreach Centers Operational & Contracts	3,793,879	0.00	4,037,626	0.00	4,013,295	0.00	3,809,856	0.00	3,708,269	0.00	2%	
Total Community Service	1,058,544	0.00	1,232,373	0.00	654,270	0.00	1,039,442	0.00	970,835	0.00	9%	
Total College Discretionary Funds	7,090,606		6,755,324		6,855,214		6,790,614		6,516,003		9%	

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

	2019-20 Adopted Budget		2018-19 Actual		2017-18 Actual		2016-17 Actual		2015-16 Actual		% Chg 2015-16 to 2019-20	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Other Operational Funds												
College Discretionary Funds	204,500		-		230,314		100,027		130,316			
Operational Expense Allocation	1,069,660		1,178,961		996,871		934,071		786,238			
Special Program Augmentation	-		4,428		30,463		8,017		807,626			
Other Operational Funds	2,121,008		1,995,420		837,425		1,205,612		1,071,501			
Total Other Operational Funds	3,395,168	0.00	3,178,809	0.00	2,095,073	0.00	2,247,727	0.00	2,795,681	0.00		21%
College Related Activities												
LRC - LRC/Media Operations	62,730		47,938		61,489		49,879		21,249			195%
Education Initiative	459,303		117,611		96,271		161,025		139,323			230%
Tutorial Centers	97,500		81,133		68,213		76,086		57,866			68%
Instructionally Related Support	10,000		10,000		10,000		10,000		10,000			0%
Financial Aid Administrative Costs	20,331		6,418		9,949		11,233		9,454			115%
Bus Rental	553,020		578,334		451,358		476,012		558,259			-1%
Other Operational Augment	142,572		109,752		80,645		93,084		65,385			118%
Math, Engineering, Science Achieve (MESA)	43,560		1,351		2,409		8,762		14,520			200%
Enrollment Fees - Operational Costs	560,999		880,894		822,069		735,811		676,385			-17%
International Student Education	94,725		108,886		98,690		73,855		72,791			30%
Postage	77,000		22,714		42,132		42,506		34,227			125%
Foreign Study	7,000		2,926		3,278		5,049		5,772			21%
Telecommunications - SECC	35,937		20,000		20,000		18,000		11,534			212%
Total College Related Activities	2,164,677	0.00	1,987,957	0.00	1,766,503	0.00	1,761,302	0.00	1,676,765	0.00		29%
Telecommunications Activities												
Operational Costs	18,500		36,662		10,050		8,739		5,382			244%
Data Transmission Lines	781,000		926,088		905,462		539,886		609,838			28%
Total Telecommunications Activities	799,500	0.00	962,750	0.00	915,512	0.00	548,625	0.00	615,220	0.00		30%
Information Technology												
Operational Maintenance ²	314,692		4,291,729		3,712,340		2,246,816		2,328,458			-86%
Library Computer System	59,108		60,669		56,472		52,841		58,978			0%
Districtwide Site Licenses	-		-		-		285,338		259,446			-100%
Operating Augments	1,556,700		1,119,125		764,783		909,823		621,590			150%
Total Information Technology	1,930,500	0.00	5,471,523	0.00	4,533,595	0.00	3,494,818	0.00	3,268,472	0.00		-41%
Facilities Management												
Operational Expenses/Conservation Mgmt	930,417		1,200,933		1,259,783		1,218,185		1,180,998			-21%
Major Maintenance Allocation	463,553		433,273		564,039		565,869		447,657			4%
Campus-Funded FM Projects	-		(103,991)		(79,873)		(128,329)		(120,511)			-100%
Total Facilities Management	1,393,970	0.00	1,530,215	0.00	1,743,949	0.00	1,655,725	0.00	1,508,144	0.00		-8%

² 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 Adopted Budget		2018-19 Actual		2017-18 Actual		2016-17 Actual		2015-16 Actual		% Chg 2015-16 to 2019-20	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Institutional Support Costs												
Audit & Legal Expenses	935,000		1,008,735		797,961		340,774		318,033			194%
Facility Rentals	237,411		202,066		213,786		205,215		217,262			9%
American Disability Act (ADA) Accommodation	140,000		194,425		183,524		167,831		159,141			-12%
Marketing	451,990		396,060		334,135		335,236		442,569			2%
Recruitment	77,486		107,650		138,434		117,756		97,063			-20%
Conference and Travel	145,800		120,932		124,484		117,201		125,104			17%
Special Activities	109,300		96,527		64,552		72,925		57,353			91%
District-Wide Dues	357,500		367,554		366,561		362,767		352,469			1%
Election Expenses	162,389		37,611		-		472,839		-			
Trustee Expenses	195,234		201,241		179,826		180,340		177,170			10%
Student Trustee	23,443		26,136		11,928		25,197		11,893			97%
Student Access Card	56,469		47,571		48,546		50,137		50,241			12%
Employee Educational Reimbursements	60,000		37,077		34,917		29,762		17,729			238%
Total Institutional Support Costs	2,952,022	0.00	2,843,585	0.00	2,498,654	0.00	2,477,980	0.00	2,026,027	0.00		46%
Program Development & Other Allocations												
Program Development Funds	2,405,805		1,235,869	1.00	1,177,714		814,344		335,057	0.00		618%
Staff Development	209,319	1.50	161,325	1.50	145,647	1.50	193,955	1.50	157,063	1.50		33%
Inter-Jurisdictional Agreements	130,710	1.00	232,374	1.00	432,563	1.00	487,604	1.00	531,407	1.00		-75%
Interfund Transfers	117,428		1,674,509		572,383		637,245		656,215			-82%
Total Other Allocations	2,863,262	2.50	3,304,077	3.50	2,328,307	2.50	2,133,148	2.50	1,679,742	2.50		70%
Partnership for Excellence												
PFE Projects (current year)	1,799,604		925,710		850,465		559,937		505,091			256%
PFE Prior Year Carryover	3,215,990		727,775		825,633		837,968		1,711,937			88%
PFE Classified Staff Development Carryover	125,716		64,661		61,694		54,351		66,012			90%
Total Partnership for Excellence Operational	5,141,310	0.00	1,718,146	0.00	1,737,792	0.00	1,452,256	0.00	2,283,040	0.00		125%
Fringe Benefits												
Employer Benefit Costs	91,089,539		78,389,905		76,512,876		66,181,224		62,329,447			46%
Type C Benefit Costs	140,000		247,103		148,187		154,676		3,973			3424%
STRS/PERS Set-Aside	-		-		12,500,000		-		-			
Retirees Health Benefits	3,583,465		5,505,522		3,108,707		3,226,382		3,883,210			-8%
Total Fringe Benefits	94,813,004	0.00	84,142,530	0.00	92,269,770	0.00	69,562,282	0.00	66,216,630	0.00		43%
Insurance												
Insurance Premium/Self Insurance Funding	3,089,382		3,075,643		3,170,427		4,990,339		3,280,946			-6%
Safety Program	272,787		79,894		59,204		93,401		99,621			174%
Loss of Fixed Assets	36,000		-		-		-		-			
Total Insurance	3,398,169	0.00	3,155,537	0.00	3,229,631	0.00	5,083,740	0.00	3,380,567	0.00		1%

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

	2019-20 Adopted Budget		2018-19 Actual		2017-18 Actual		2016-17 Actual		2015-16 Actual		% Chg 2015-16 to 2019-20	
	Appropriations	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
Utilities												
Electricity	5,179,768		5,043,391		5,261,676		5,239,080		5,007,772			3%
Gas	1,240,232		1,260,066		993,190		1,294,560		980,576			26%
Water/Garbage	643,000		744,276		644,356		637,470		593,167			8%
Sewer/Pest Control	610,000		657,913		661,896		655,407		608,265			0%
Allocated to Auxiliaries (Contra)	(233,000)		(217,434)		(220,366)		(203,305)		(186,755)			25%
Honeywell Energy Management System	161,053		157,018		150,774		146,778		144,789			11%
Toxic Waste Removal/Dump Fees/Permits	187,075		197,750		192,891		169,651		165,184			13%
DS/DO Facilities	235,365		242,049		331,816		336,671		284,898			-17%
DW - Reserve	225,000		-		225,000		225,000		225,000			
Total Utilities	8,248,493	0.00	8,085,029	0.00	8,241,233	0.00	8,501,312	0.00	7,822,896	0.00		5%
Grant Matching Funds												
Workability III	12,000		11,939		11,999		12,000		12,000			
Financial Aid - FWS & FSEOG	794,395		1,203,936		1,195,648		1,084,582		1,030,090			-23%
Total Grant Matching Funds	806,395	0.00	1,215,875	0.00	1,207,647	0.00	1,096,582	0.00	1,042,090	0.00		-23%
Prior Year Continuing Funds												
Continuing Funds Set-Asides	1,165,253		-		-		-		17,040			
Total Prior Year Continuing Funds	1,165,253	0.00	-	0.00	-	0.00	-	0.00	17,040	0.00		
Total Budget Savings/Cost Recovery	(1,047,941)	0.00	(4,118,631)	0.00	(1,400,762)	0.00	(1,770,321)	0.00	(1,156,733)	0.00		-9%
Rebudgets and Other Carryovers												
General Purpose	15,028,065		893,426		145,300		109,625		3,930			382294%
Facilities Management	56,162		23,414		100,071		46,887		36,117			56%
Staff Development (Type A/B)	247,897	1.87	-	2.22	-	0.83	5,532	0.81	-	0.40		
Information Technology	755,738		42,501		432,738		72,772		257,674			193%
College Discretionary Funds	6,092,754		1,154,686		1,079,892		1,185,693		1,720,407			254%
Program Development Funds	1,830,201		220,670		180,159		59,856		19,344			9361%
Staff Development	180,461		59,720		62,583		64,087		67,118			169%
Total Rebudgets and Other Carryovers	24,191,278	1.87	2,394,417	2.22	2,000,743	0.83	1,544,452	0.81	2,104,590	0.40		1049%
Total Program and Other Improvements	28,857,444	0.00	22,758,614	0.00	19,900,032	0.00	20,147,472	0.00	34,229,782	0.00		-16%
Ending Fund Balance, June 30:												
Uncommitted	21,432,062		21,432,062		16,786,205		13,713,528		12,886,241			
Committed	4,686,917		36,536,917		32,883,156		42,153,581		34,502,125			
Total Ending Fund Balance	26,118,979		57,968,979		49,669,361		55,867,109		47,388,366			
Total Appropriations/Expenditures/Ending Fund Balance	433,308,925	2,748.11	407,305,799	2,766.84	401,477,508	2,746.15	377,067,844	2,735.23	374,711,661	2,720.69		16% 1%



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 7.4% and an uncommitted fund balance (general fund only) of 5.7%. 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
Beginning Fund Balance – July 1, 2019	<u>\$66,351,745</u>	<u>\$4,059,740</u>	<u>\$249,996</u>	<u>\$121,131,590</u>	<u>\$141,318,387</u>	<u>\$33,709,437</u>	<u>\$27,553</u>	<u>\$9,869,944</u>	<u>\$916,680</u>	<u>\$1,544,354</u>	<u>\$15,368,886</u>	<u>\$734,237</u>	<u>\$12,932,722</u>
Projected Uncommitted Fund Balance	\$21,432,062	\$4,059,740	\$249,996	\$13,300,000				\$908,833	\$343,067		\$1,301,284		
Committed Fund Balance	4,686,917						\$27,553	8,961,111	573,613	\$1,544,354	8,767,857	734,237	13,107,722
Restricted Fund Balance	4,596,992					\$33,709,437							
Total Projected Fund Balance – June 30, 2020	<u>\$30,715,971</u>	<u>\$4,059,740</u>	<u>\$249,996</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$33,709,437</u>	<u>\$27,553</u>	<u>\$9,869,944</u>	<u>\$916,680</u>	<u>\$1,544,354</u>	<u>\$10,069,141</u>	<u>\$734,237</u>	<u>\$13,107,722</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 is out of stability and the Davis Center is in the second year of stability. 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

	2018-19 Reported FTES	2018-19 Basic Allocation
American River College	19,993	\$5,223,684
Cosumnes River College	10,071	4,570,724
Folsom Lake College	6,194	3,917,761
Sacramento City College	14,658	4,570,724
Natomas Center*	1,168	1,305,921
Elk Grove Center*	1,211	1,305,921
El Dorado Center*	1,013	1,305,921
Rancho Cordova Center*	1,143	1,305,921
Davis Center*	978	1,305,921
West Sacramento Center*	1,060	1,305,921
Total Basic Allocation	50,916	\$26,184,419

* 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 2019-20, 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 62% of the overall compensation costs of operating the District. Therefore, LRCFT receives nearly 62% of 80% of the new revenues identified above. This methodology is applied to each unit's proportionate share to determine available revenues for distribution to its members.

Before growth funds are distributed, the costs of additional positions to achieve and maintain student growth are deducted. These include additional instructional, counseling and classified staff. Then the total available is distributed based upon the proportionate share and the costs specific to each unit are deducted from its share of the resources. For example, all related compensation costs, including step and increment increases, health and welfare costs, and other compensation costs are deducted from the available resources.

Once these ongoing expenditures are deducted, the remaining revenue is distributed to the employees in the form of a final compensation adjustment for the fiscal year. In order to ensure that compensation monies are not committed before the money is earned, the District balances its available revenues, ongoing costs, and annual compensation adjustments at the end of the year in the form of a retroactive salary adjustment.

This methodology ensures that the District does not over expend its available revenues as 80% of its budget is committed to salaries and benefits. Further, it ensures equity between the bargaining units and individual employees of the District. The process also assists with the District's financial stability by not over expending a major component of the cost to operate the District. It also allows each individual unit some flexibility in the way their members are compensated. For example, faculty wishing to adjust their salary schedule may have a different structure than one of the classified bargaining units; therefore, each individual unit's retroactive salary adjustment at the end of the year may differ.

It is important to note that the compensation formula includes a provision known as the "trombone clause" whereby a reduction in base funding is applied following the 80/20 split. The compensation calculation for 2011-12 included 80% of the base reduction. However, the District did not need to reduce its salary schedules or enact any other measures impacting regular staff by sustaining compensation with one-time funds until continuing resources offset the reduction as well as cost increases in the intervening years.

While this methodology ensures equity in distribution of 80% of our resources, it limits the District's operating revenue on an annual basis to 20%. It also limits growth in the District's ending reserve, although reserves exceed the minimum thresholds recommended by the Chancellor's Office and required by Board Policy.

PROGRAM DEVELOPMENT FUNDS

Program Development Funds (PDF) refers to the 20% of new funds available after distribution of the 80% Bucket revenues. This 20% of new revenues is used to fund increases in operational costs, including utilities, some new classified positions, all new management positions, increased costs for supplies and materials, as well as program improvement costs. To administer the 20% PDF,



Funding Methodology

priorities are established and the District Budget Committee reviews the recommendations. Formulas are used for many of the allocations of PDF. Below is a summary of the formulas/ allocations used for the distribution of Program Development Funds.

College Discretionary Funds

A major area of PDF is support for the colleges' operational costs. A formula is used to distribute continuing operational funds to the colleges. The allocation is referred to as the College Discretionary Funds or CDF. Although the components of the formula are linked to select areas of operating the colleges, there is no restriction regarding how each college uses or allocates its CDF. In other words, the colleges are not required to use funds generated from the square footage component to support facility related costs.

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

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

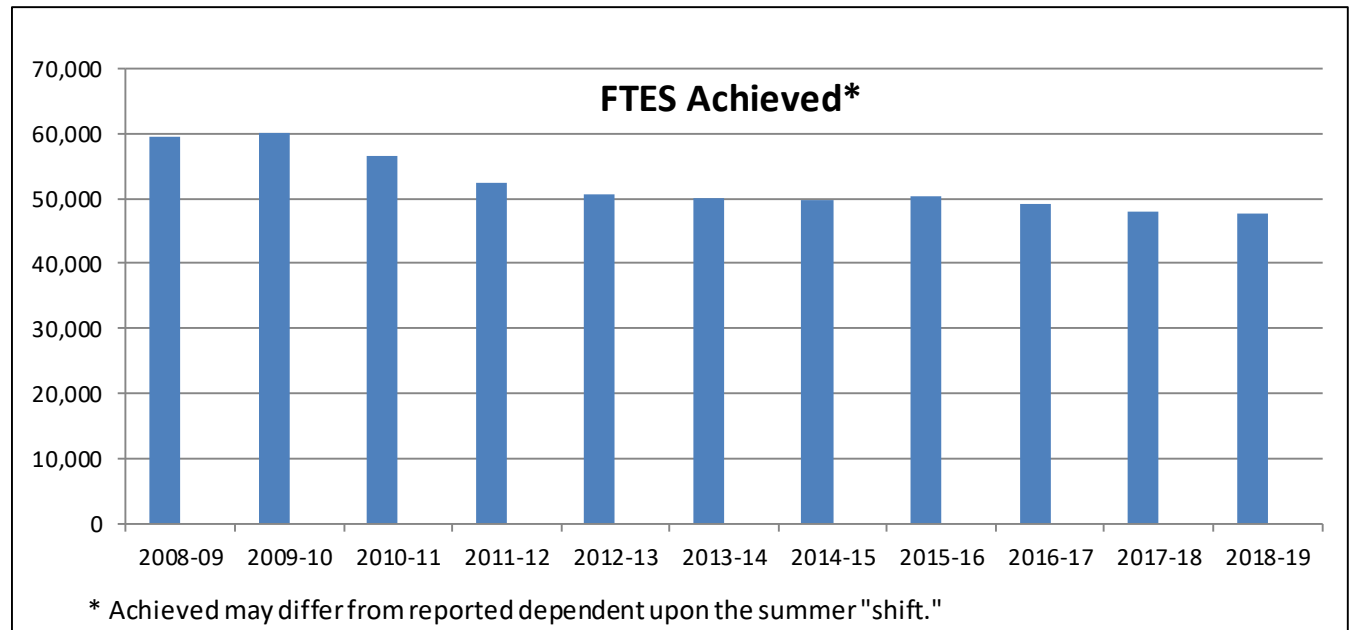
Over the past three decades, California community colleges have experienced over a 102% increase in enrollment. The trend during that period was fairly constant increases except when enrollment fee

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	47,703	-0.30%



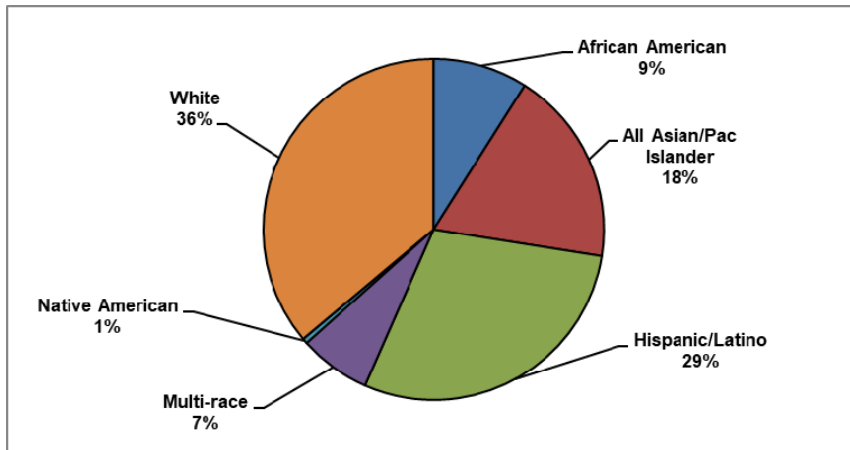


Student Enrollment

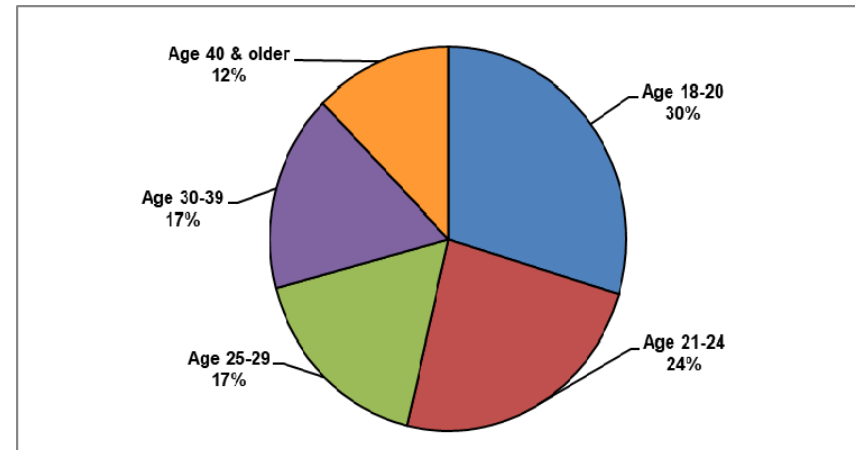
STUDENT POPULATION

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.

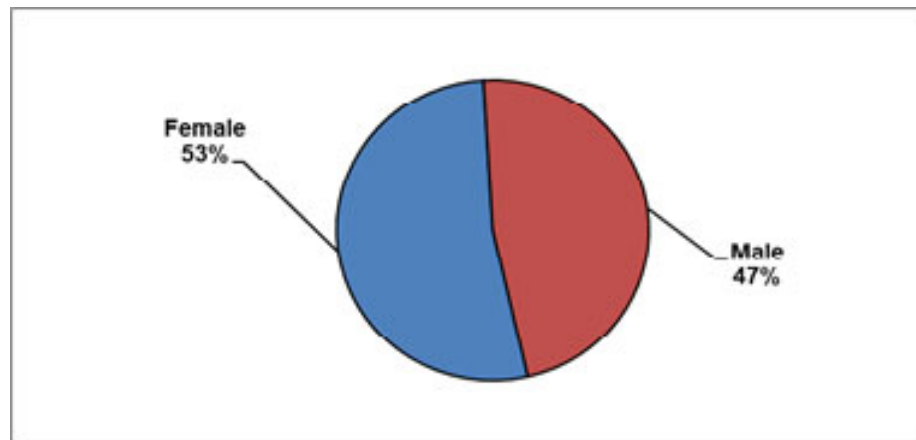
Ethnicity:



Age:



Gender:





Student Achievement

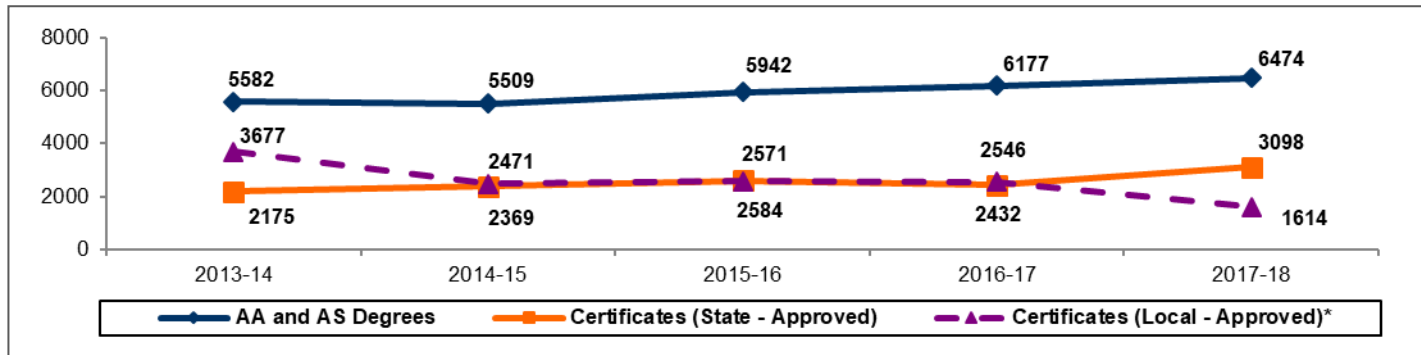
The District is proud of its academic success both in general education and vocational programs. As shown in the previous section, we serve a diverse student population. Many students come to our colleges under-prepared in Math or English or with language barriers that require coursework in Math, English,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



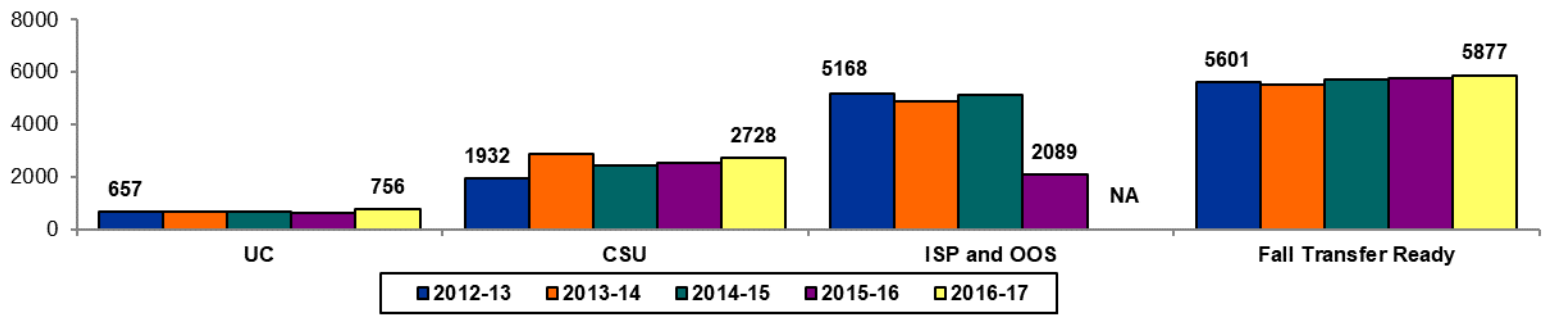
Student Achievement

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:

Fiscal Year	Deficit Factor	Deficit Amount
2005-06, 2006-07, None		
2007-08	0.33%	\$(827,752)
2008-09	1.20%	\$(3,087,612)
2009-10	None	
2010-11	0.32%	\$(830,040)
2011-12	1.94%	\$(4,625,749)
2012-13	0.19%	\$(467,234)
2013-14	0.45%	\$(1,257,118)
2014-15, 2015-16, 2016-17, 2017-18, None		
2018-19	0.15%	\$(481,418)



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.

Historical Property Tax Receipts (\$ in Thousands)					
County	2018-19	2017-18	2016-17	2015-16	2014-15
El Dorado	\$14,401	\$13,765	\$13,569	\$11,445	\$10,910
Placer	5,477	5,080	138	45	38
Sacramento	63,554	59,288	55,539	49,325	42,627
Solano	15	14	13	12	10
Yolo	8,295	8,169	7,586	5,987	4,844
Total	\$91,742	\$86,316	\$76,845	\$66,814	\$58,429

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 property in the District has increased by 138% from 2001-02.

	Assessed Value	Year to Year % Change	% Change from 2001-02
2018-19	\$195,607,823,849	7%	138%
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' capacity is over \$4.8 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 (the Plan), 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 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 the passage of Measure A, 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.

Financings to Date		
Series	Issue Date	Amount
Series A Bonds	Aug 1, 2002	\$27,500,000
Series B Bonds	Apr 1, 2004	\$65,000,000
Series C Bonds	Jul 25, 2006	\$70,000,000
Series D Bonds	Aug 4, 2009	\$55,000,000
Series E Bonds	Jun 27, 2013	\$20,000,000
Series F Bonds	Feb 8, 2018	\$27,500,000
Remaining Authorization		\$0

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

The Measure A Tax Rate Statement projected tax rates per \$100,000 of assessed value with the highest estimated tax rate at



Capital Facilities Program

\$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.

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 occurred on 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	\$80,000,000
Remaining Authorization		\$140,000,000

STATE BONDS

The California electorate has periodically approved propositions to issue bonds for educational facilities. During the economic crisis, there were several years without a new authorization. Many projects under Measure A and M anticipated partial state funding. The lack of State funds means that the District may not be able to complete all of the planned projects. In November 2016, voters passed Proposition 51, a \$9 billion bond authorization for K-14. Prior to 2019-20, the Governor had not authorized all requested projects and was reluctant to issue new debt and only proposed projects encompassing health and safety needs. However, the 2019-20 budget did include capital outlay funding from Proposition 51, including 4 projects for our District. The following table lists the District's authorized funding from State capital outlay bonds for facilities over the past 17 fiscal year, including the 4 projects authorized in the 2019-20 State budget.

Year	College	Project	Amount (in Millions)
2003-04	ARC	Learning Resource Center (LRC)	\$ 9.07
2003-04	ARC	Allied Health Modernization	2.01
2003-04	CRC	Instruction and LRC Building	6.75
2003-04	SCC	Technology Building Modernization	1.56
2003-04	EDC	New Instructional Facilities	6.21
2003-04	FLC	Phase 1C	10.75
2004-05	ARC	Fine Arts Modernization	3.55
2004-05	CRC	Science Building Modernization	2.52
2004-05	SCC	Cosmetology/Graphics Arts Modernization	1.10
2005-06	FLC	Fine Arts Instructional Building	11.43
2005-06	SCC	North Gym Modernization	3.00
2005-06	CRC	Police/Printing Modernization	1.99
2006-07		Multiple projects plans and working 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
2014-15	SCC	Davis Center Phase 2 - Drawings	0.21
2019-20	ARC	Technology Building Modernization	29.96
2019-20	FLC	Instructional Buildings Phase 2.1	31.74
2019-20	ARC	Natomas Center Phases 2 and 3	27.81
2019-20	CRC	Elk Grove Center Phase 2	8.95
Total			\$ 220.51



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.

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, voters approved Measure M, a second general obligation bond authorization of \$475 million. On June 26, 2019, the District issued the fourth series 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 \$106.85 million of outstanding 2008 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.

GO Bond Outstanding Debt			
Measure	Series	Issued	Balance
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
M	D	2019	80,000,000
Total			\$ 476,190,000

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



LRCCD Debt Obligations

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

2002 Measure A			
Fiscal	Principal	Interest	Total
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
Total	\$ 167,565,000	\$ 43,611,338	\$ 211,176,338

2008 Measure M			
Fiscal	Principal	Interest	Total
2020	\$ 5,625,000	\$ 11,350,235	\$ 16,975,235
2021	27,325,000	11,916,450	39,241,450
2022	24,075,000	10,887,925	34,962,925
2023	4,725,000	10,297,425	15,022,425
2024	5,375,000	10,078,925	15,453,925
2025-2029	63,785,000	43,131,600	106,916,600
2030-2034	94,720,000	25,051,738	119,771,738
2035-2039	55,240,000	8,599,750	63,839,750
2040-2044	22,075,000	2,695,600	24,770,600
2045	5,680,000	85,200	5,765,200
Total	\$ 308,625,000	\$ 134,094,847	\$ 442,719,847

LEASES

Capital leases relate to the cost of leased facilities and/or equipment where title passes to the District upon expiration of the lease. The District rarely utilizes a capital lease and only when it is financially advantageous to do so.

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



Fiscal Self-Assessment Checklist

CALIFORNIA COMMUNITY COLLEGES SOUND FISCAL MANAGEMENT SELF-ASSESSMENT CHECKLIST

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

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

1. Deficit Spending - Is this area acceptable? Yes

Is the district spending within their revenue budget in the current year? *Yes. In the current year reserves should not be required to support the operations of the District. The District also has reserves in its Capital Outlay project fund that could be drawn upon if necessary.*

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

Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions? *N/A*

Are district revenue estimates based upon past history? *Yes, revenues are conservatively estimated using historical results as well as simulations and projections from the CCCCCO.*

Does the district automatically build in growth revenue estimates? *Yes using CCCCCO projections. However recognizing that growth funds must be earned, the District does not commit on-going costs against growth funds until it is sufficiently assured of those revenues.*

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

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

Is the fund balance increasing due to on-going revenue increases and/or expenditure reductions? *Los Rios' unrestricted general fund ending balance was 17.6% of expenditures 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 was 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 2018-19, the District's unrestricted general fund salary and benefit expenditures were 89% excluding other outgo (transfers). That is 60 point increase over 2017-18. Excluding temporary classified salaries and including transfers out yields a result of 84%. 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. Vice Chancellor of Finance & Administration Mario Rodriquez (formerly the Associate Vice Chancellor of Finance) replaced Deputy Chancellor Theresa Matista when she retired in August 2019. 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*

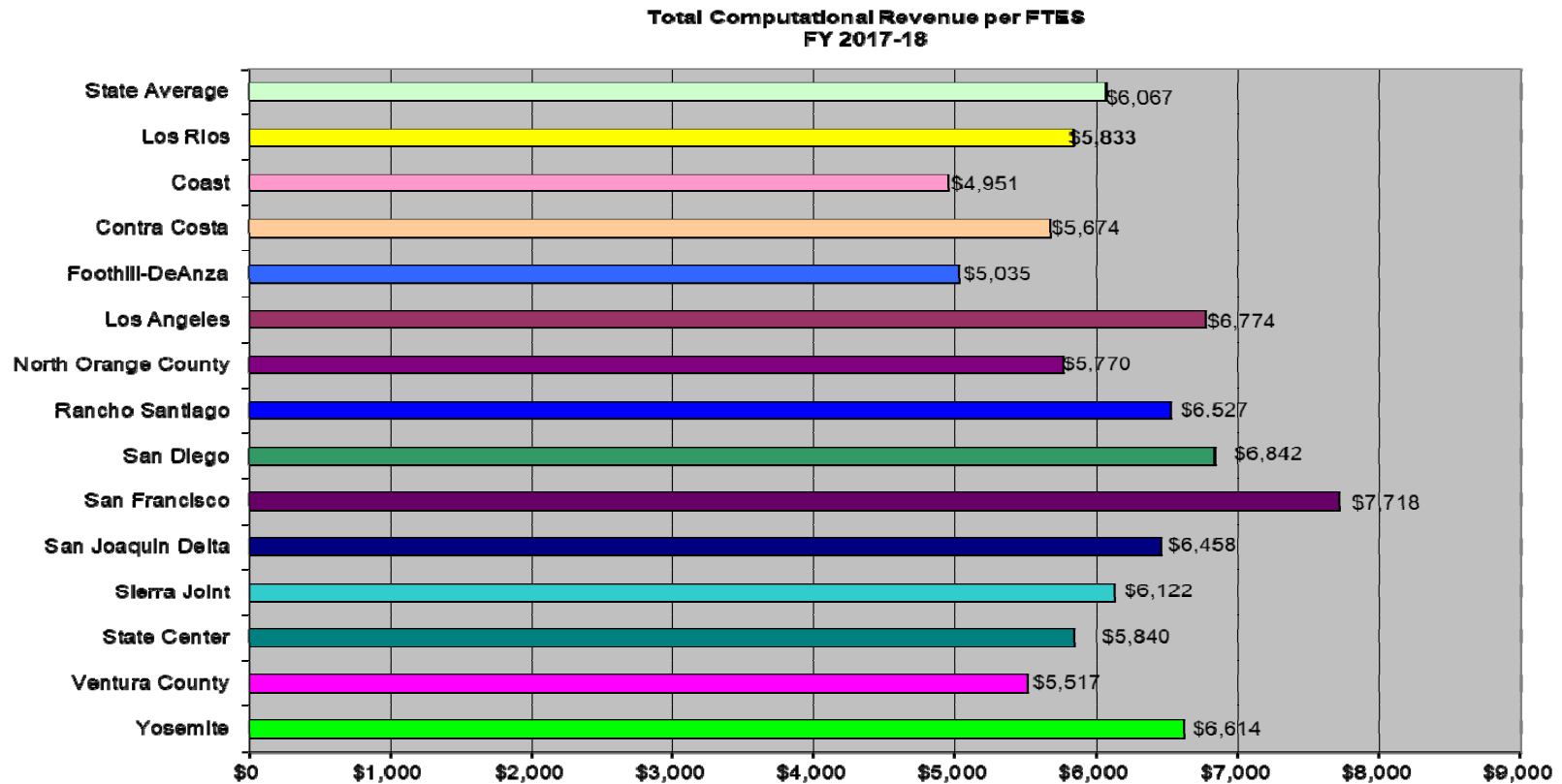
Has the district met the requirements of the 50 percent law? *Yes, for 2016-17 the District was at 52.41% and 52.40% for 2017-18.*

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.*



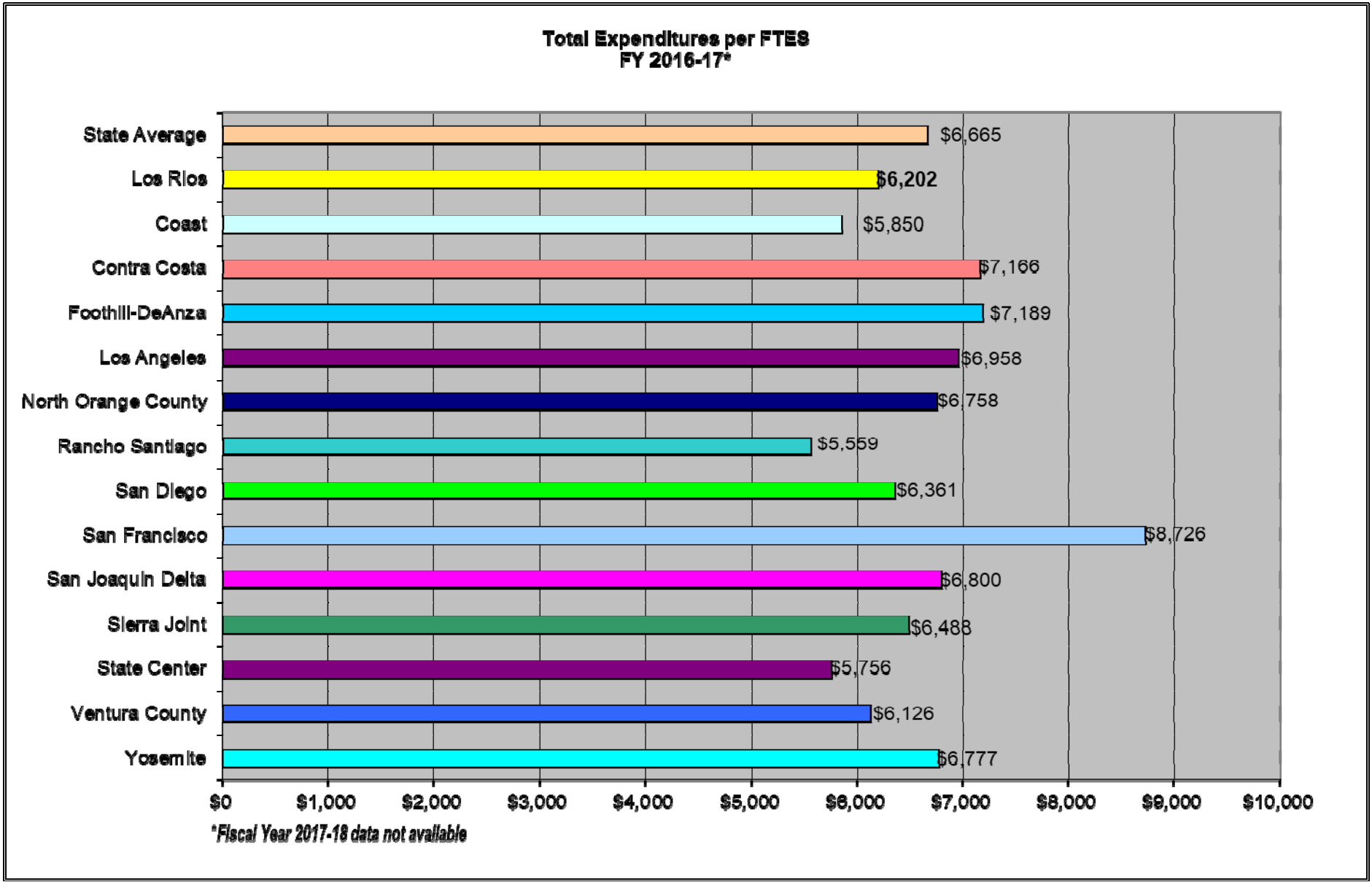
Comparative Analysis

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.



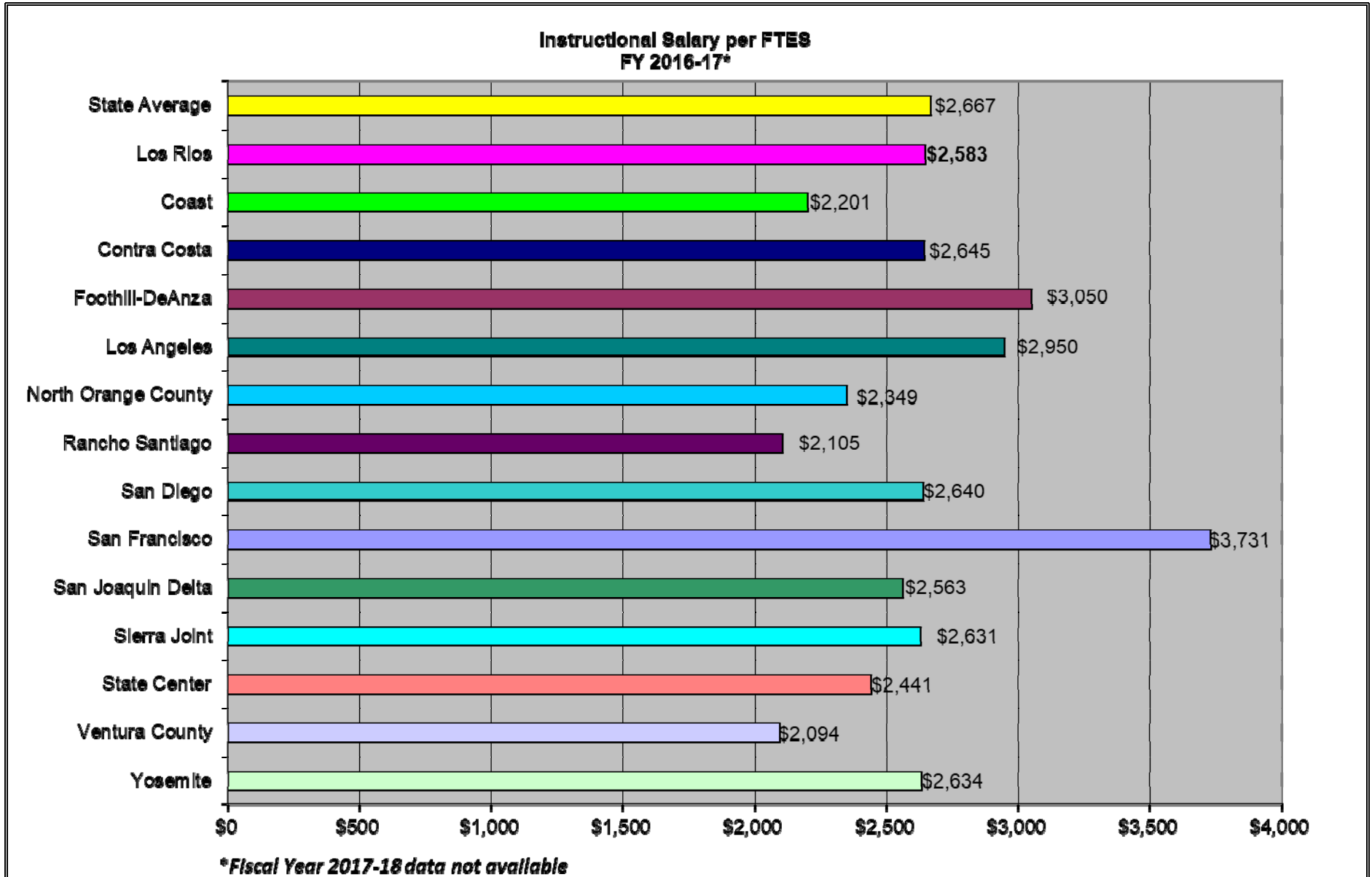


Comparative Analysis



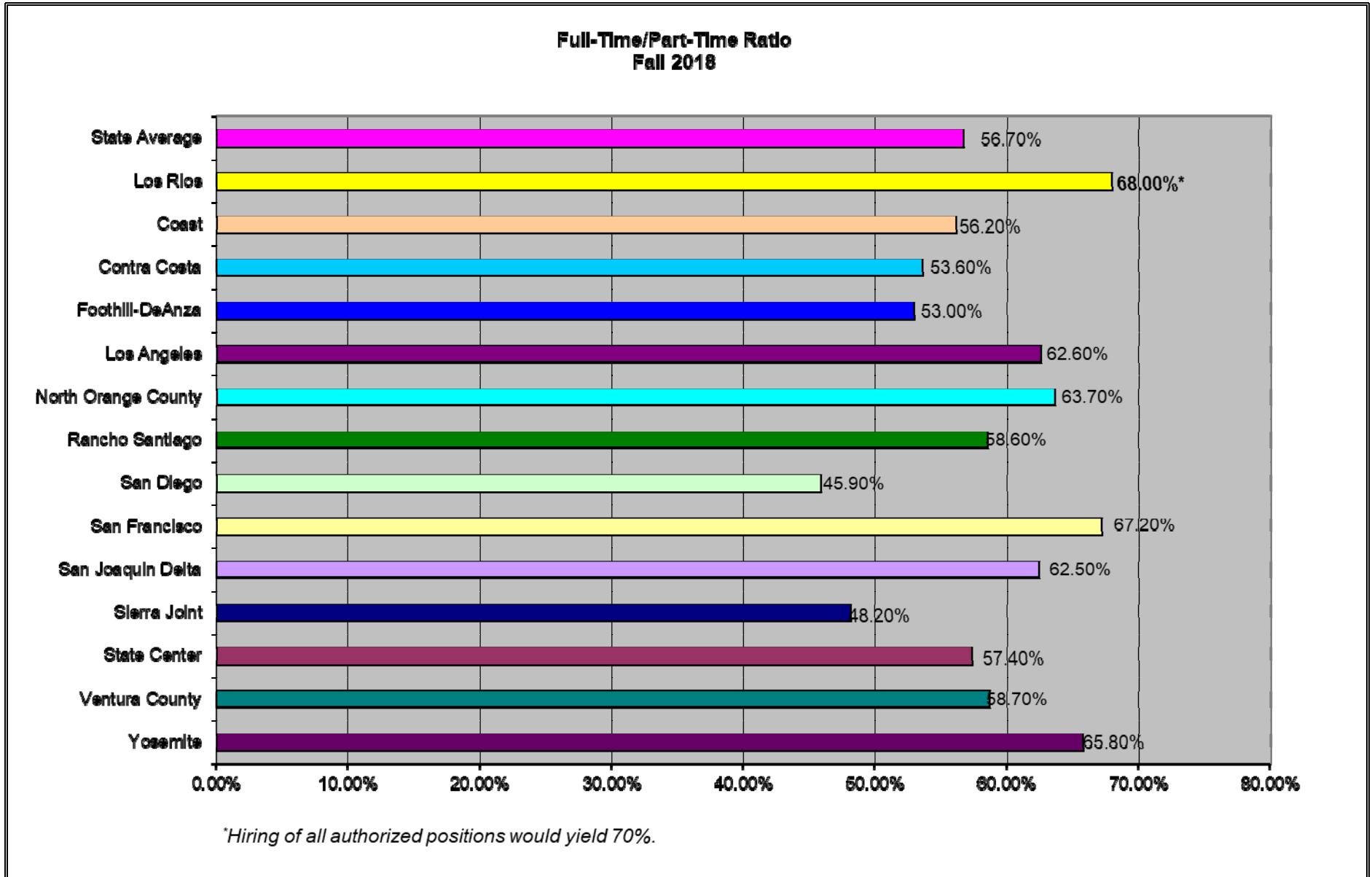


Comparative Analysis



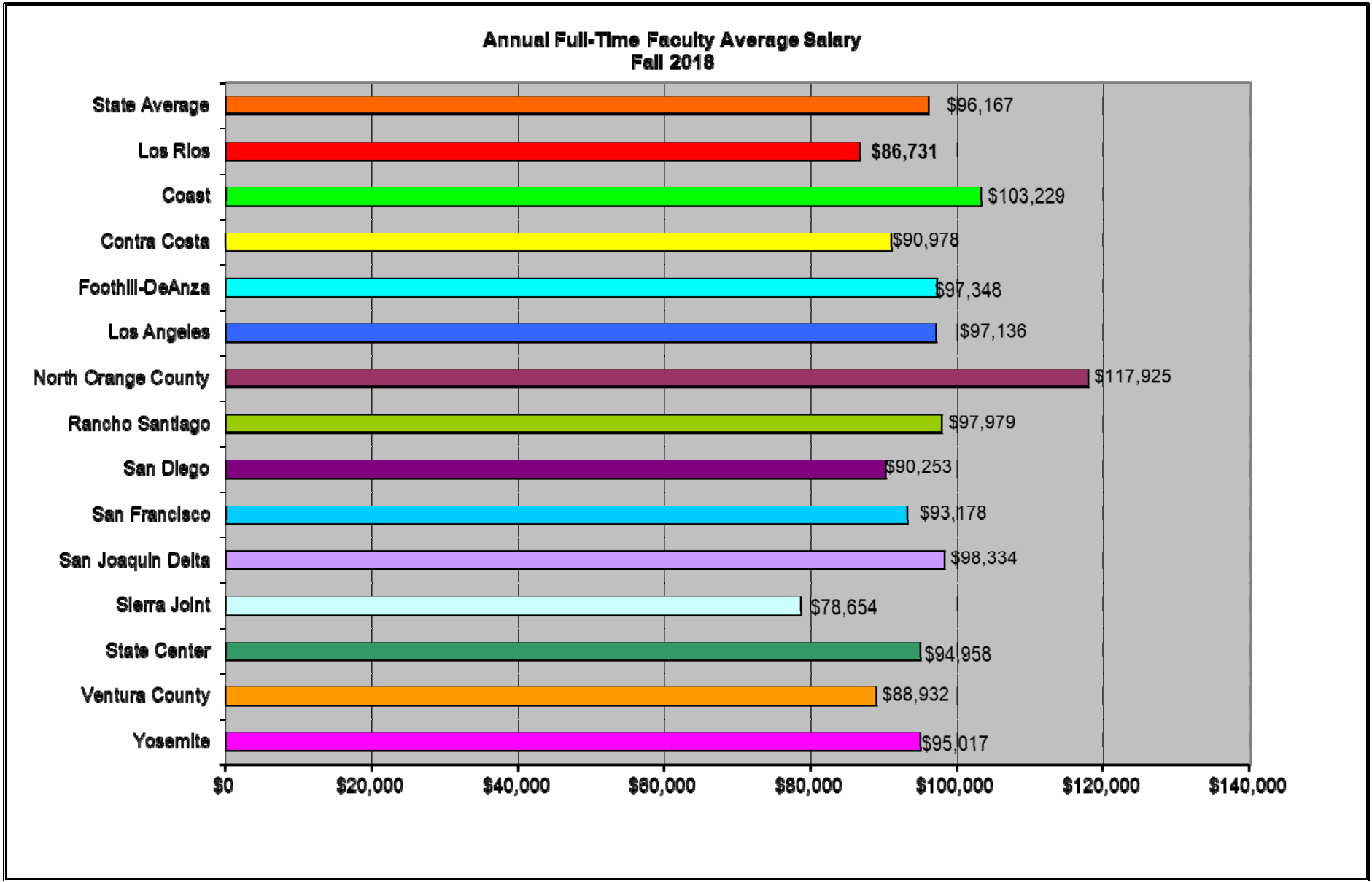


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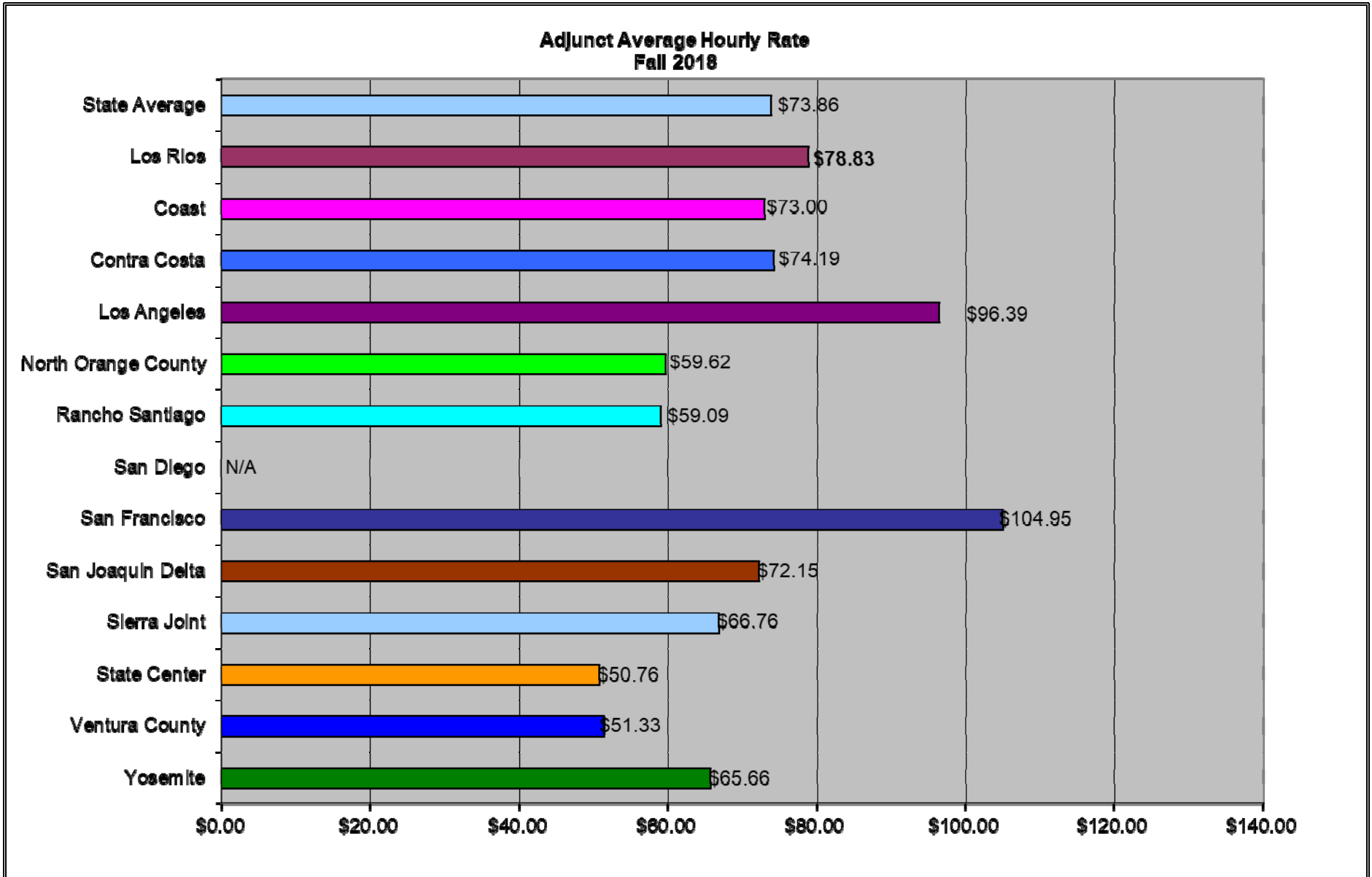


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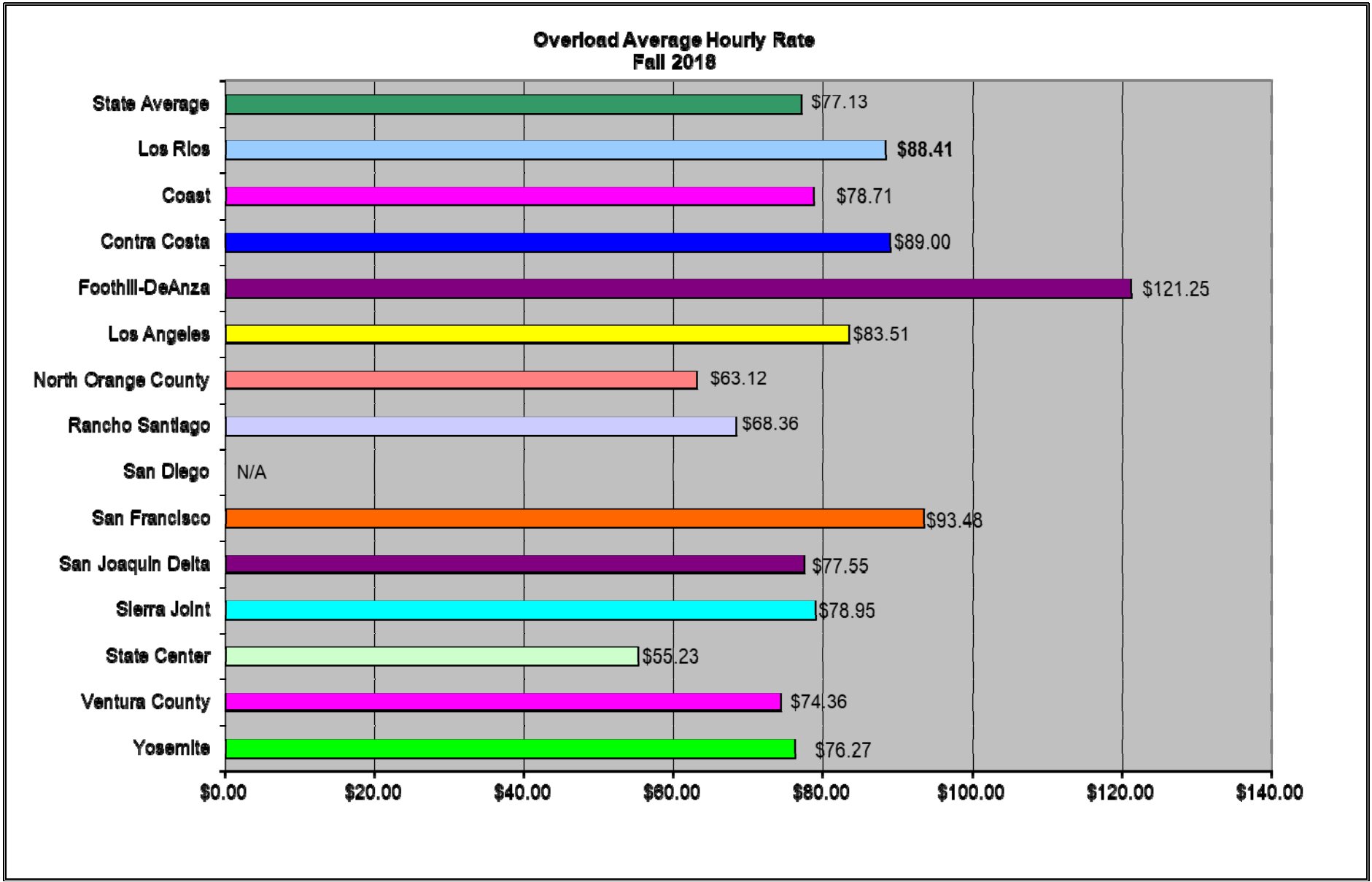


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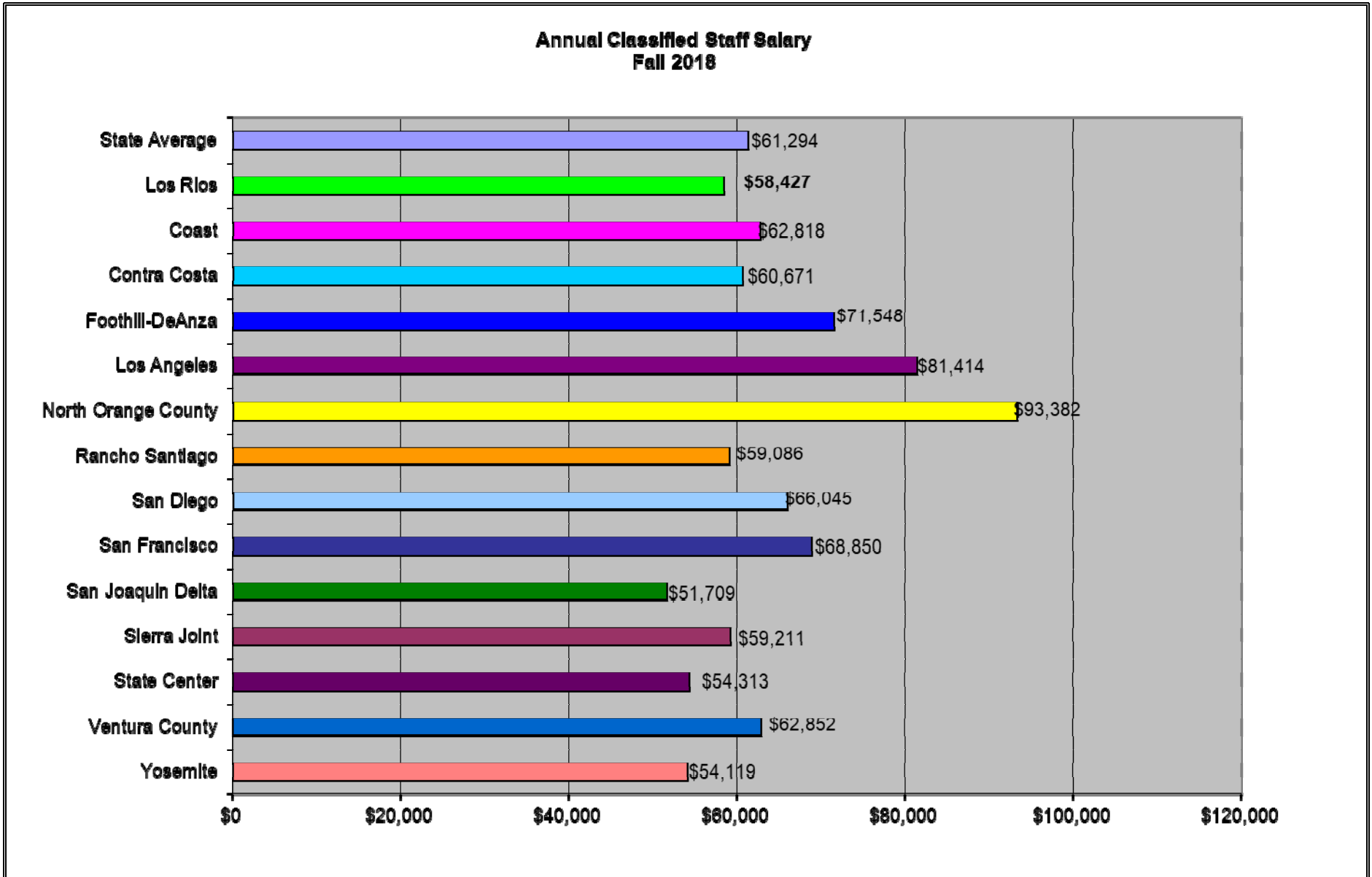


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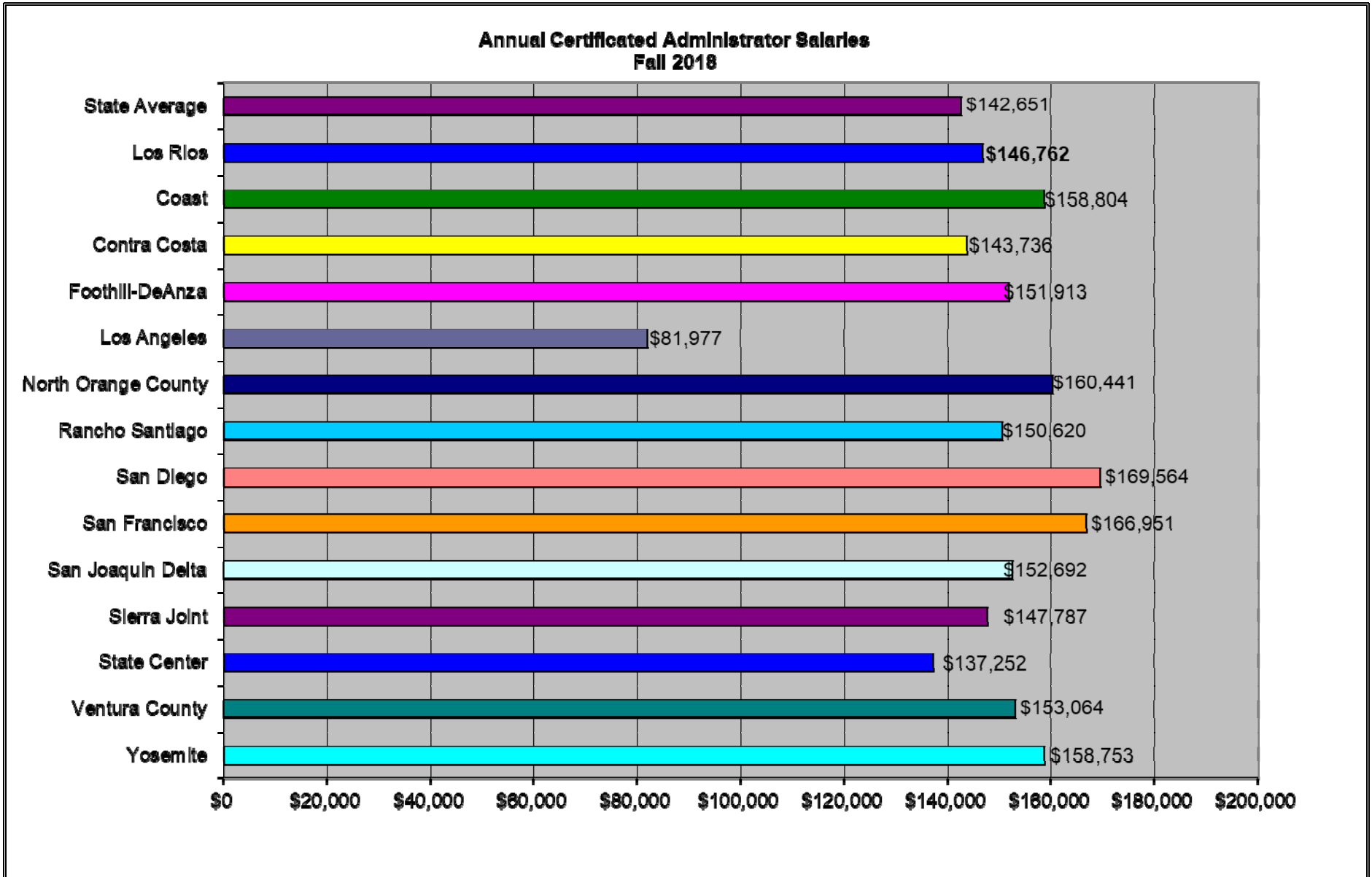


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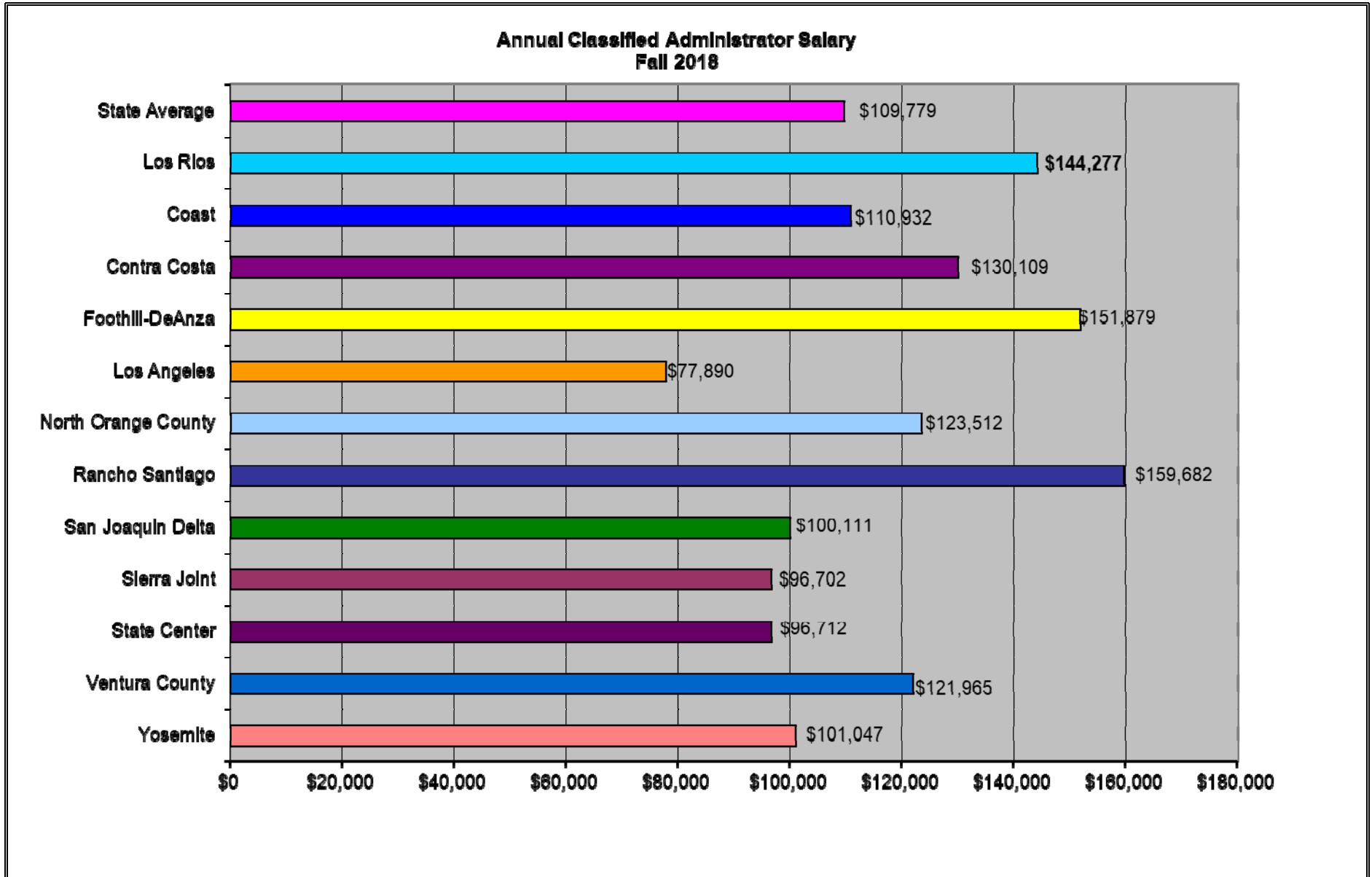


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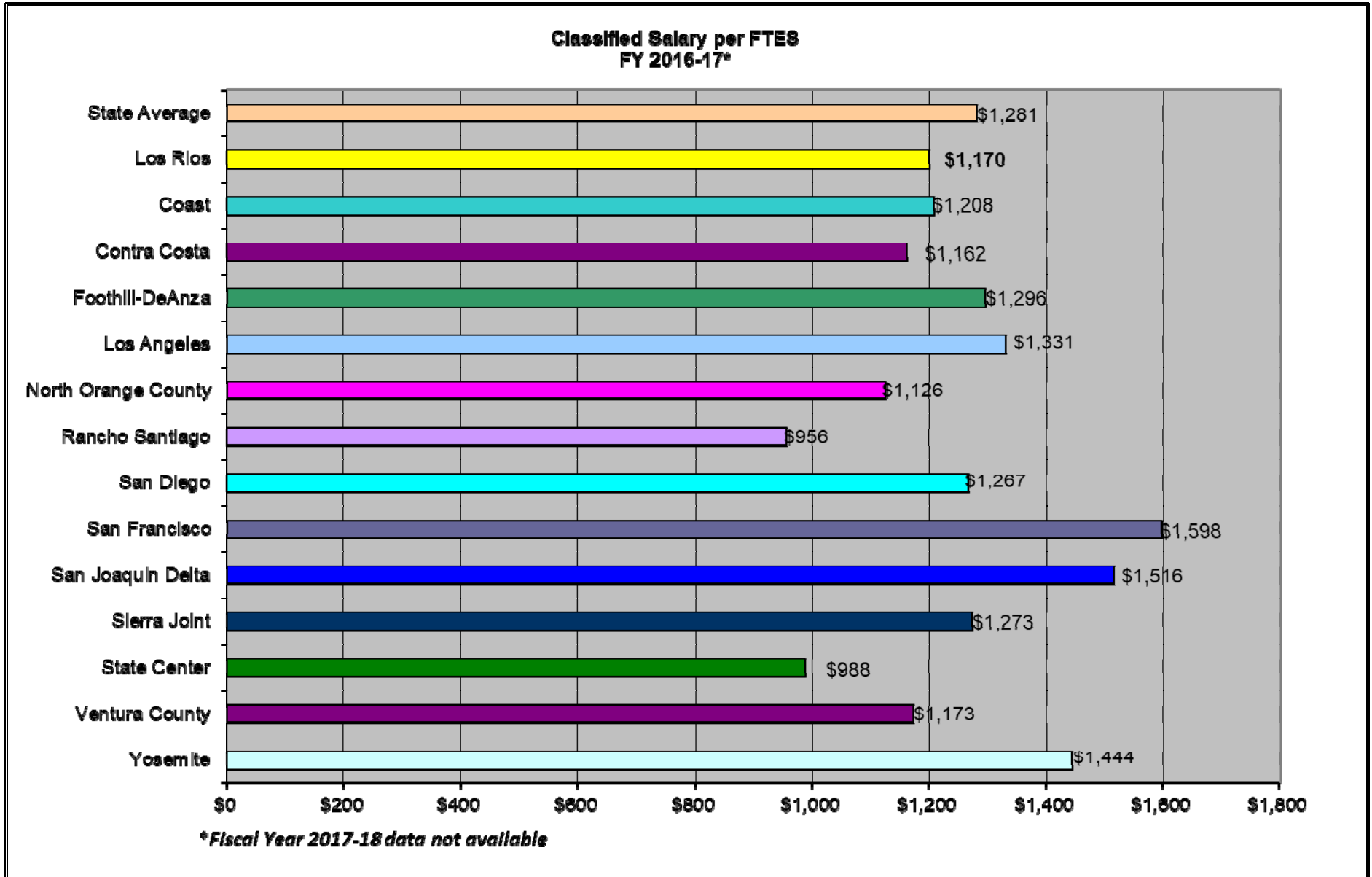


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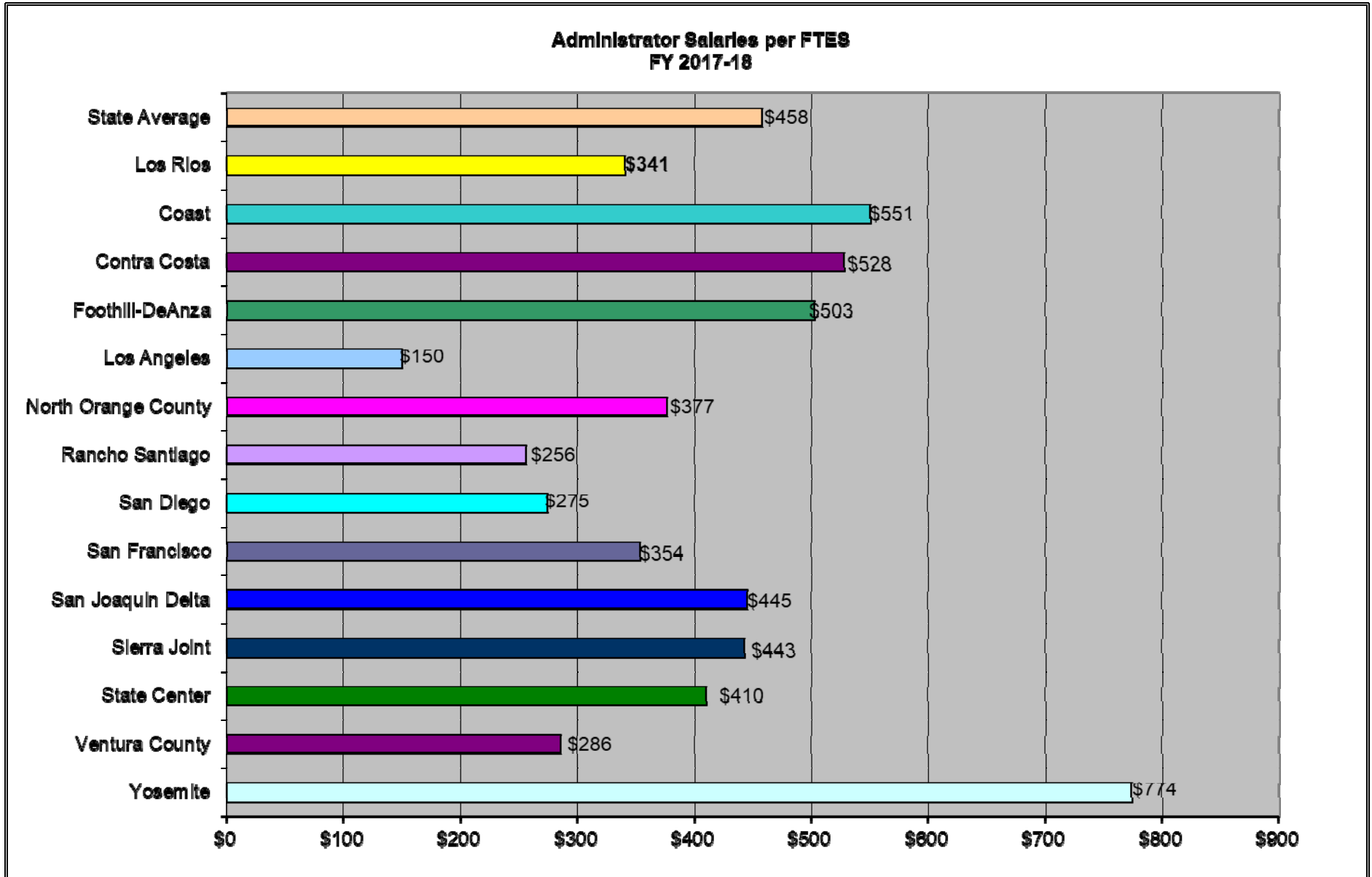


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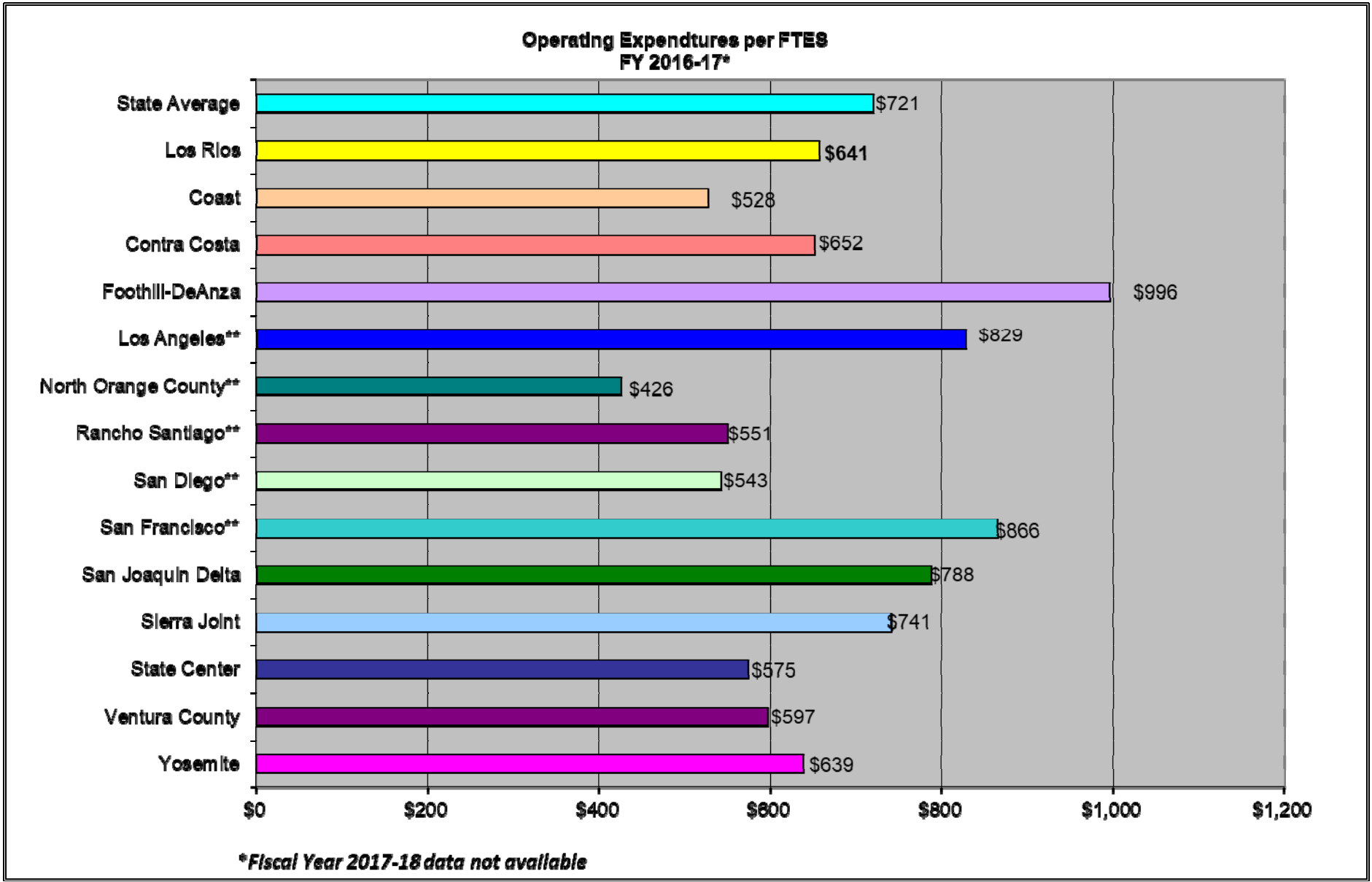


Comparative Analysis





Comparative Analysis





Glossary of Finance Terms

Account

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

Account Code or Budget Number

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

Annual Financial and Budget Report (CCFS 311)

Legally prescribed report submitted to the CCCCCO by October 10th for the fiscal year ended June 30th. Both actual revenue and expenditures for the year ended and budget for the current year are reported. The 50% law report, Lottery Expenditures, Expenditures by Activity, and summarized balance sheet and fund balance information is also reported. During the year, revenue and expenditure information is submitted on a quarterly basis (311Q).

Annual Financial Statements and Supplemental Information

As legally prescribed, annually an external audit must be performed of all district funds and the report presented to the governing board no later than December 31st for the fiscal year ended June 30th.

Apportionments

Federal or state taxes allocated to support government activities.

Apportionment Attendance Report (CCFS 320)

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

Appropriations

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

Assessed Value

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

Basic Allocation

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

Block Grant

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

Board of Governors' Grants (BOGG Waivers)

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

Bond Debt Limit

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

Bonded Indebtedness

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

Budget

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



Glossary of Finance Terms

Capital Outlay

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

Certificates of Participation (COP)

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

Academic Personnel

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

Classified Personnel

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

Computational Revenue

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

Community Services

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

Consumer Price Index (CPI)

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

Cost of Living Adjustment (COLA)

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

Costs, direct

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

Costs, indirect

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

Deficits

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

Education Protection Account (EPA)

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

Employee Benefits

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



Glossary of Finance Terms

Employee Benefits (continued)

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

Encumbrances

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

Enrollment

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

Equalization

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

Expenditures

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

Faculty Obligation Number (FON)

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

Fifty Percent Law

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent Student (FTES)

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

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

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

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

Unfunded FTES-the difference between actual FTES and funded FTES.



Glossary of Finance Terms

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

Over Cap-a term used to describe unfunded FTES.

Fund Balance

The net of a fund’s assets and liabilities.

Governmental Funds

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

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

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

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

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

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

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

General Ledger

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

General Obligations Bond (G.O. Bonds)

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

General Purpose Tax Rate

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

General Reserve

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

Headcount

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

Lottery

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

Mandated Costs

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



Glossary of Finance Terms

Noncredit FTES

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

Non-Resident Tuition

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

Productivity

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

Program Based Funding

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

Proposition 13 (1978)

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

Proposition 20 (2000)

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

Proposition 30 (2012)

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

Proposition 39 (2002)

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

Proposition 98 (1988)

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

Public Employees' Retirement System (PERS)

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

Reserves

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

Revenues

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



Glossary of Finance Terms

Secured Property

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

Secured Roll

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

Stability Funds

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

State Apportionment

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

State Teachers' Retirement System (STRS)

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

Student Contact Hour

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

Subventions

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

Taxonomy of Program / Activity Codes

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

Tax Rate

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

Tax Rate Limit

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

Tax Revenue Anticipation Notes

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

Unsecured Property

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

Unsecured Roll

That portion of assessed property that is moveable.

Warrant

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