

2026-27 Tentative Budget

**Presented to the Board of Trustees
June 10, 2026**

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

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COSUMNES
RIVER COLLEGE





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Chancellor's Message

The Governor's May Revision presents a more favorable fiscal outlook than many anticipated at the beginning of the year. Stronger-than-expected state revenues have improved California's budget picture and resulted in additional investments for public education, including California Community Colleges. While state leaders continue to caution that much of this improvement is tied to volatile revenue sources, the May Revision provides greater funding stability and planning certainty for districts throughout the state.

For Los Rios, the most significant impact is the proposed increase in the Student-Centered Funding Formula Cost-of-Living Adjustment (COLA) from 2.41% to 4.31%, along with continued enrollment growth funding and additional flexible resources to support students. These investments help offset rising operating costs, strengthen our ability to invest in student success, and provide greater flexibility as we continue serving a growing number of students across our colleges and educational centers.

The May Revision also includes several policy proposals that could have long-term implications for community colleges, including a new statewide paid pregnancy disability leave benefit for employees. While the goals of supporting employees and expanding workplace benefits are important, districts will continue evaluating the fiscal and operational impacts of these proposals as the state budget process moves forward. As with any significant policy change, Los Rios will continue monitoring the final budget agreement and related legislation to better understand the long-term effects on operations and resources.

Fortunately, Los Rios enters this period from a position of strength. Through years of thoughtful planning, prudent financial management, and responsible stewardship of public resources, the district has maintained strong reserves, managed uncertainty effectively, and

positioned itself to respond to changing economic conditions. This success is made possible by the strong leadership of our Board of Trustees, collaborative relationships with our labor partners, and a shared commitment to balancing today's priorities with the district's long-term financial health. Together, these efforts have allowed us to remain focused on our mission while continuing to invest in students, employees, facilities, technology, and educational programs.

Our enrollment continues to grow, student outcomes are improving, and demand for our programs remains strong throughout the region. These trends reflect the dedication of our faculty, staff, and administrators, who work every day to support student success and strengthen our communities.

That same commitment to collaboration, planning, and long-term sustainability is reflected in our innovative Bucket System for employee compensation. The Bucket System provides a transparent framework for allocating new revenues in a way that supports employees while preserving the district's fiscal stability. By balancing investments in compensation with other operational needs and obligations, the system helps ensure that Los Rios can continue delivering on its commitments to both employees and students for years to come.

As we prepare for the 2026-27 fiscal year, Los Rios remains financially stable, strategically focused, and well positioned for the future. While we will continue monitoring the final state budget and any related policy changes, we are confident in our ability to navigate future challenges while continuing to expand opportunity and support success for the students and communities we serve.





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 65,000 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.



Executive Summary

STATE BUDGET OVERVIEW

ECONOMIC PROJECTIONS

The 2026-27 California May Revision projects a weaker near-term economic outlook, despite stronger-than-expected performance in 2025. U.S. real GDP is projected to grow 2.1% in 2026, but growth is expected to slow during the year as higher energy prices, tariff-related costs, and continued uncertainty reduce consumer purchasing power and business investment.

For California, the key concern is slower income and job growth. Personal income growth is projected to slow to 4.1% in 2026, while nonfarm payroll employment is projected to be essentially flat. California inflation is projected to rise to 4.1% in 2026, which may weaken consumer demand and place additional pressure on state revenues.

REVENUE PROJECTIONS

On May 14, 2026, Governor Newsom released his May Revision budget proposal for the 2026-27 fiscal year, which reflects state expenditures of \$349.9 billion, an increase of about 8.8% from the 2025-26 enacted budget. General fund outlays increased by about 8% to \$246.6 billion.

The May Revision reflects a stronger revenue outlook than January, with estimated General Fund revenues from the “Big Three” sources, personal income tax, corporation tax, and sales and use tax, \$16.5 billion higher over the three-year budget window. Most of that increase is from personal income tax, driven largely by stronger capital gains-related receipts in 2025.

The state’s revenue outlook remains sensitive to stock market performance, high-income taxpayer activity, inflation, interest rates, tariffs, and broader federal and geopolitical uncertainty. These conditions support a cautious budget approach and reinforce the need to avoid overcommitting ongoing resources based on short-term revenue improvements.

PROPOSITION 98 PROJECTIONS

The Proposition 98 guarantee for K-14 education is projected at approximately \$127.1 billion in 2026-27, reflecting a 1.3% increase from the January proposal due to improved revenue assumptions. Community colleges are projected to receive approximately \$14.3 billion in Proposition 98 funding.

The Governor’s budget proposal continues to prioritize maintaining ongoing educational programs while repaying prior funding deferrals. The budget includes full repayment of the \$408.4 million community college apportionment deferral from 2025-26, improving cash flow stability for districts statewide.

Although the Proposition 98 outlook improved relative to earlier projections, the state’s education reserve balances remain significantly reduced following recent budget actions. As a result, future Proposition 98 funding levels remain highly sensitive to economic performance and state revenue collections.



Executive Summary

CALIFORNIA COMMUNITY COLLEGES PROPOSALS

For the California Community Colleges, the 2026-27 May Revision provides a 4.31% COLA (\$438 million) for the Student-Centered Funding Formula (SCFF), which includes the statutory COLA plus an additional discretionary augmentation associated with Assembly Bill 65, which provides employees with up to 14 weeks of paid pregnancy disability leave. The May Revision also maintains the Governor's Budget proposal to fund an additional 1% enrollment growth in 2025-26, along with \$33.9 million to fund 0.5% growth in 2026-27.

Other notable items in the May Revision include a 2.87% COLA for select categorical programs and one-time investments of \$120.7 million for deferred maintenance projects, \$100.6 million for a Student Support Block Grant, and \$100 million to expand K-12 college and career pathway partnerships.

IMPLICATIONS FOR LOS RIOS

The May Revision includes enrollment growth funding; however, the District's projected enrollment growth continues to exceed its funded allocation, resulting in significant FTES remaining unfunded in 2026-27.

While the May Revision does not include the ongoing deferred maintenance funding requested by the community college system, it does maintain the January proposal of \$120.7 million one-time for deferred maintenance and special repair projects. Based on prior statewide allocation methodologies, Los Rios is estimated to receive approximately \$4 million for deferred maintenance projects.

The May Revision also includes \$100.6 million one-time for a Student Support Block Grant to provide flexible funding to districts. This represents an additional installment following the \$60 million provided in 2025-26. Los Rios is expected to receive approximately \$4.4 million and will have until June 30, 2030, to expend the funds.

REVENUE ASSUMPTIONS

The District's budget process uses three potential revenue assumptions. The X budget reflects the District's base expenditure plan and assumes no enrollment growth, which is the more conservative estimate. The Y budget assumes 2% growth, while the Z budget assumes 4% growth. The District budgets at the Z budget level.

Under the SCFF, a district's FTES allocation is determined by funded FTES rather than the total number of students served. The May Revision includes only 0.5% systemwide enrollment growth funding for 2026-27. Although Los Rios is expected to receive an above-average share of the statewide growth allocation due to enrollment declines at other districts, projected enrollment growth still exceeds the District's funded allocation, which will result in some FTES remaining unfunded in 2026-27.

Any FTES above the funding cap will not generate apportionment revenue and, under SCFF rules, will not be included in the District's funded three-year FTES average used in future calculations, resulting in an ongoing structural revenue loss. As a result, the computational revenue assumptions for all three budgets are adjusted to account for this potential unfunded growth.



Historical Overview

The Los Rios Community College District was formed in 1965, 61 years ago, because 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.

With over 69,000 students enrolled during our Fall 2025 semester, the District is the second-largest community college district 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.

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

In the Spring of 2022, members of the Chancellor's Cabinet, which includes leadership representatives from all constituency groups in Los Rios, voted to reaffirm the five strategic goal areas from our 2016-2021 Strategic Plan. Following the reaffirmation and during the 2023-24 academic year, faculty staff and students at each college reviewed and updated the college's strategies for each goal area. Additionally, the District Research Council, with representatives from each college, came together to develop measurable metrics (Indicators of Achievement) for each goal area. For the current plan, which guides the District through 2026-27, the planning process involved looking at where we are and where we want to be as a community college district. The 2026-27 Strategic Plan provides a thoughtful vision of the future of Los Rios. The vision centers on promoting student access and equitable achievement through several initiatives that will be measured toward specific goals for improvements.

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, Socio-economic 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.

2026-27 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

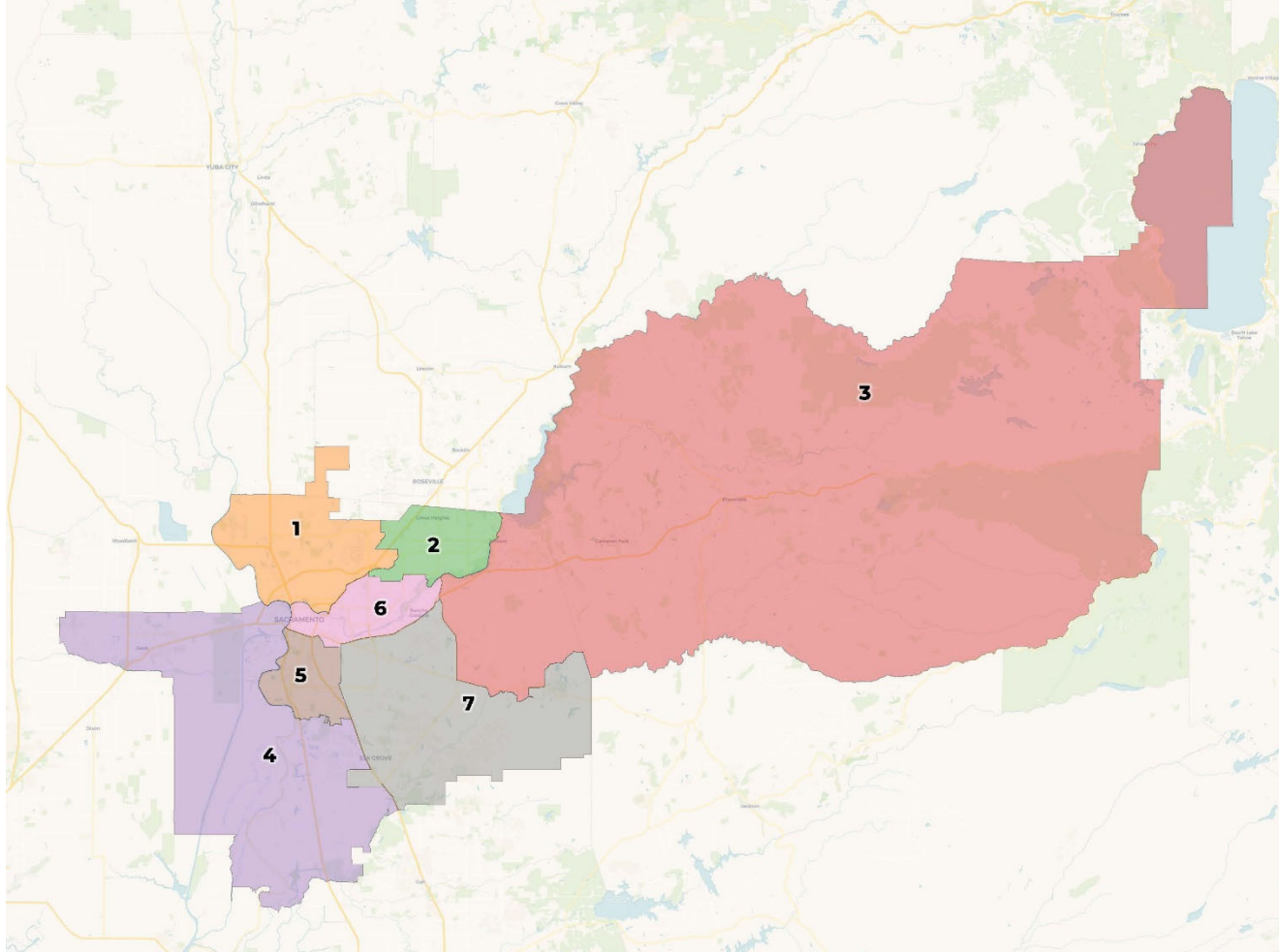
The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board 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.

In January, 2026, the Los Rios Board of Trustees selected Torence Powell, Ed.D., to be the next Chancellor of the Los Rios Community College District. Dr. Powell replaced Brian King, who will retire in June 2026 after nearly 14 years as Los Rios Chancellor. Dr. Powell, who previously served as the President/Superintendent of Napa Valley College, was selected from a nationwide search and is known, among other accomplishments, for building strong relationships with regional employers. The budget is a reflection of the budget priorities set in place by the Los Rios Board and Chancellor.

As Chancellor, Dr. Powell's primary responsibilities will 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 2,500 certificated and over 1,600 classified full-and part-time employees.

Board of Trustees



Dustin Johnson
Area 1



Robert Jones
Area 2



John Knight
Area 3



Kelly Wilkerson
Area 4



Colette Harris-Mathews
Area 5



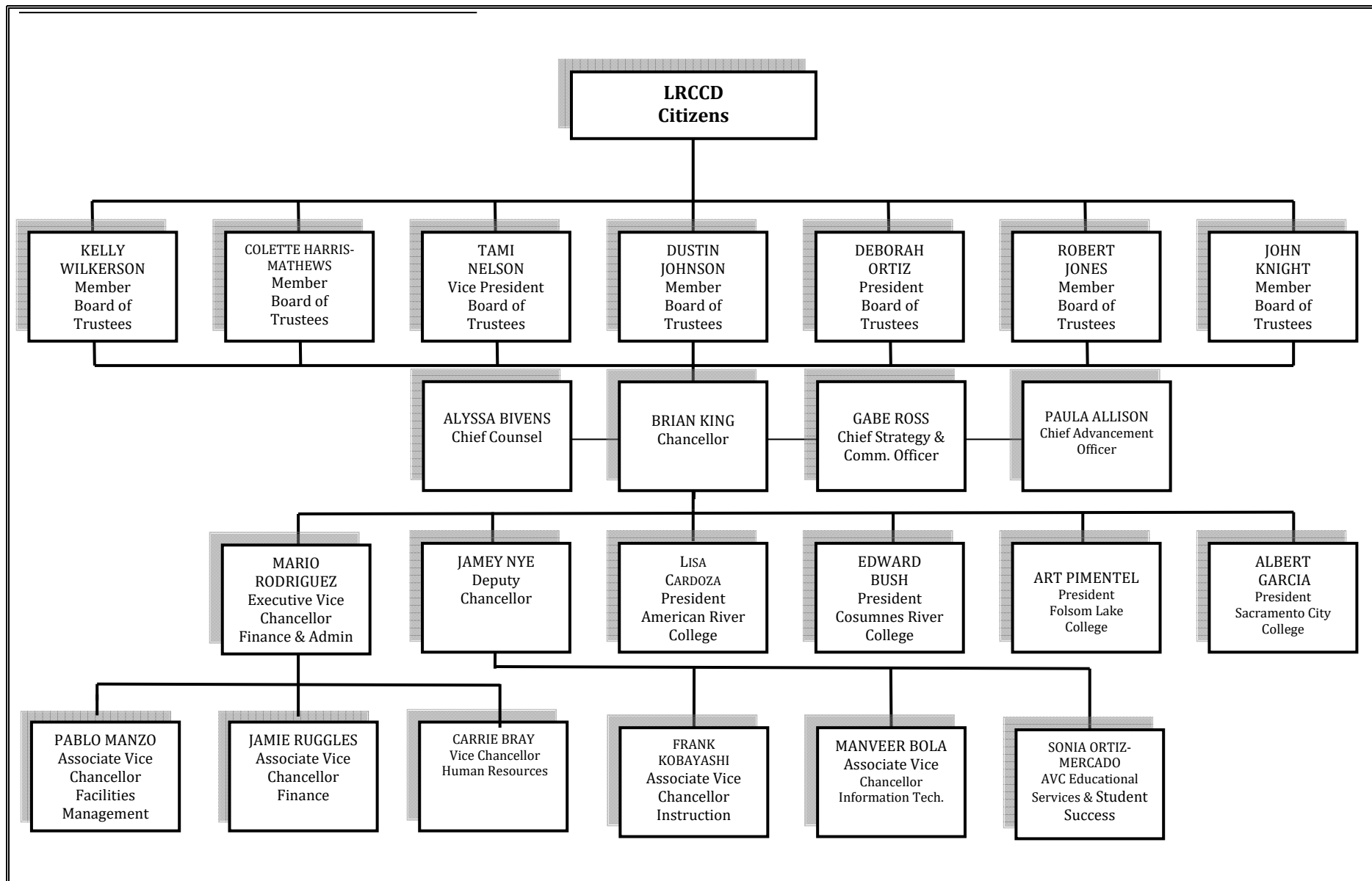
Deborah Ortiz
Area 6



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 9, 2026. 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 2026-27 budget:

January 10 - May 8	<u>Budget Development</u> – Based upon Governor's January proposal.
May 11 - June 4	<u>Budget Refinement</u> - For preparation of the District's Tentative 2026-27 Budget based upon the Governor's May Revise.
June 10	<u>Governing Board Meeting</u> – Update/review of tentative budget proposed for adoption. Adoption of 2026-2027 tentative budgets.

September 1

Newspaper Publication - 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 4

Public Accountability - Proposed budget available for public inspection.

September 9

Public Hearing - The Governing Board shall hold a public hearing on the budget at which time any changes proposed shall be presented.

September 9

Governing Board Meeting

A) Update/review of 2026-2027 budget proposed for adoption. Update/review of 2025-2026 financial status.

B) The Governing Board adoption of the 2026-2027 budget. (On or before September 15).

**On or before
September 30**

Transmittal to State Chancellor's Office and

County - 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.

November/December

Governing Board Meeting - Governing Board review of 2026-2027 District Program Development Funds.

January/February

Governing Board Meeting - Budget Modification (Revision #1).

June 2027

Governing Board Meeting - 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 2026-27, 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 Fund: Utilized to account for revenues and expenditures for the District's Measure M General Obligation Bond Program. 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 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.

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.



Summary of District Funds

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.

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 has recently updated its recommendation, suggesting that community college districts maintain a General Fund reserve equivalent to at least two months of total operating expenditures. 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 2024-25 with \$174.5 million in funding, well in excess of the total OPEB liability of \$140.7 million. The total OPEB liability is measured at June 30, 2024, using assumptions of bi-annual increases of 9.0% and annual investment returns of 5.75%. 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 over-funding. 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

2025-26 REVISED BUDGET & 2026-27 TENTATIVE BUDGET- DISTRICT FUNDS

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 2025-26 or 2026-27 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 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.

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 projected uncommitted fund balance for this fund is \$13.3 million for 2025-26.

Bond Project Fund: The Bond Project Fund accounts for projects funded through the District's General Obligation Bond Authorization – Measure M (\$475 million). Under Measure M, the District issued the fifth series, Series E, for \$130 million on June 16, 2021 for a total Measure M issuance of \$465 million at June 30, 2025. Interest income on unspent bond proceeds is recorded in this fund. Measure A (\$265 million) has been fully issued and expended.

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. The projected ending fund balance at June 30, 2026 of \$16.3 million and \$46.1 million for Measure A and Measure M, respectively, 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.

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



Summary of District Funds

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/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. In March 2022, VenueTech Management Group, Inc. was selected to assume management of Harris Center for the Arts day-to-day operations and performance programming. The District is working closely with VenueTech to transition to the new operating structure.

Fiduciary Fund - Student Financial Aid: This fund is utilized to account for Federal and State financial programs for students. The District projects nearly \$160.0 million in financial aid received for students in 2026-27 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, various fundraising events, and interest income. Expenditures provide

support and materials for the Student Association programs to operate.

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 \$736,158 for 2025-26 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 has a projected ending balance of \$28.7 million on June 30, 2026, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 76,944,707	\$ 76,944,707	\$ -	\$ -
Committed	104,212,388	7,957,388		
Restricted	29,500,117	1,309,304		
Total Beginning Fund Balance	210,657,212	86,211,399	-	-
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	259,951,548	281,334,545		
New Faculty Funding	3,712,115	3,872,107		
COLA (2025-26 2.30%, 2026-27 4.31%)	9,526,840	18,774,077		
Growth	11,856,157	4,055,029		
Local Property Taxes	134,848,852	134,848,852		
Enrollment Fees, \$46/unit	19,410,034	19,410,034		
Total Base Allocation, COLA & Growth	439,305,546	462,294,644	-	-
Lottery Funds	8,830,147	10,005,448		
Other General Purpose	85,196,226	61,365,225		
Restricted/Special Programs Revenue	236,079,139	111,440,706		
Total Revenue	769,411,058	645,106,023	-	-
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 980,068,270	\$ 731,317,422	\$ -	\$ -
APPROPRIATIONS				
Academic Salaries	\$ 239,846,655	\$ 222,783,389	\$ -	\$ -
Classified Salaries	161,565,019	140,305,299		
Employee Benefits	199,024,257	153,216,796		
Books, Supplies & Materials	46,510,953	6,062,214		
Other Operating Expenses	175,292,529	88,157,589		
Capital Outlay	16,565,845	1,421,250		
Interfund Transfers/Other Outgo	55,051,613	28,841,345		
Total Appropriations & Interfund Transfers	893,856,871	640,787,882	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	76,944,707	76,944,707		
Committed	7,957,388	7,957,388		
Restricted	1,309,304	5,627,445		
Total Ending Fund Balance	\$ 86,211,399	90,529,540	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 980,068,270	\$ 731,317,422	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
INSTRUCTIONALLY- RELATED ACTIVITIES
(Sub-Fund of the General Fund)
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 5,622,570	\$ 223,302	\$ -	\$ -
Total Beginning Fund Balance	5,622,570	223,302	-	-
REVENUE:				
Local - Other	2,999,555	1,763,395		
INTERFUND TRANSFERS:				
General Fund	138,084	10,000		
Total Revenue and Transfers	3,137,639	1,773,395	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 8,760,209	\$ 1,996,697	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 12,152	\$ 1,045	\$ -	\$ -
Classified Salaries	326,943	145,063		
Employee Benefits	19,608	7,447		
Books, Supplies & Materials	4,526,346	477,553		
Other Operating Expenses	3,377,741	1,120,136		
Capital Outlay	178,737	756		
Payments to Students	70,043	21,395		
INTERFUND TRANSFERS OUT:				
General Fund	19,039	-		
Financial Aid Fund	6,298	-		
Total Appropriations & Interfund Transfers	8,536,907	1,773,395	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	223,302	223,302		
Total Ending Fund Balance	223,302	223,302	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 8,760,209	\$ 1,996,697	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 347,147	\$ 272,237		
Total Beginning Fund Balance	347,147	272,237	-	-
REVENUE:				
Federal:				
Child Care Food Program	80,000	80,000		
Child Care Access Means Parents in School	39,328	-	-	
Total Federal Revenue	119,328	80,000	-	-
State:				
Apportionment	2,137,513	2,137,513		
Child Care Food Program	5,012	5,012		
Other	1,310,050	218,848		
Total State Revenue	3,452,575	2,361,373	-	-
Local:				
Interest Income & Other	57,153	48,898		
Total Local Revenue	57,153	48,898	-	-
Total Revenue	3,629,056	2,490,271	-	-
INTERFUND TRANSFERS IN:				
General Fund	714,095	1,083,838		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 4,690,298	\$ 3,846,346	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 2,507,199	\$ 2,041,740		
Employee Benefits	1,358,688	1,087,920		
Books, Supplies and Food	213,889	113,499		
Other Operating Expenses	338,285	330,950		
Total Appropriations	4,418,061	3,574,109	-	-
ENDING FUND BALANCE, JUNE 30	272,237	272,237		
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 4,690,298	\$ 3,846,346	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 13,300,000	\$ 13,300,000	\$ -	\$ -
Committed Funds/Projects in Progress	248,740,882	-		
Total Beginning Fund Balance	262,040,882	13,300,000	-	-
REVENUE:				
State Capital Outlay Projects	81,693,644	-		
Proposition 39 Projects	274,960	-		
State Scheduled Maintenance and Special Repairs (SMSR)	6,107,994	-		
Interest Income	11,840,473	11,840,473		
Other Local Revenue, including Donations	2,345,705	1,406,305		
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	32,724,923	23,912,559		
Other District & College Projects	5,775,136	-		
Other Funds	1,212,019	1,212,019		
Total Revenue and Interfund Transfers	141,974,854	38,371,356	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 404,015,736	\$ 51,671,356	\$ -	\$ -
APPROPRIATIONS:				
State Capital Outlay Projects	\$ 81,693,644	\$ -	\$ -	\$ -
Proposition 39 Projects	274,960	-		
State Scheduled Maintenance and Special Repairs (SMSR)	6,107,994	-		
Other Major Construction, including Information Technology	95,721,649	-		
Program Development and/or Improvement Projects	87,003,136	25,124,578		
College Projects	29,793,229	-		
Future Program Improvement Projects	65,931,603	13,151,825		
College Investments for Future Projects	874,855	-		
Other Transfers Out	23,314,666	94,953		
Total Appropriations and Interfund Transfers	390,715,736	38,371,356	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	13,300,000	13,300,000		
Total Ending Fund Balance	13,300,000	13,300,000	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 404,015,736	\$ 51,671,356	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND PROJECT FUND - MEASURE M
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 49,520,398	\$ -	\$ -	\$ -
Total Beginning Fund Balance	49,520,398	-	-	-
REVENUE:				
Local - Interest Income	2,000,000	2,000,000		
Total Revenue	2,000,000	2,000,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 51,520,398	\$ 2,000,000	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 51,520,398	\$ 1,940,000	\$ -	\$ -
Bond Service Costs	-	60,000		
Total Appropriations	51,520,398	2,000,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-	-	-
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 51,520,398	\$ 2,000,000	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND INTEREST AND REDEMPTION FUND - MEASURE A
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 16,253,532	\$ 16,253,532	\$ -	\$ -
Total Beginning Fund Balance	16,253,532	16,253,532	-	-
REVENUE:				
Local:				
Property Taxes	15,971,145	26,640,167		
Interest Income	325,941	543,677		
Total Revenue	16,297,086	27,183,844	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 32,550,618	\$ 43,437,376	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 13,725,000	\$ 25,495,000	\$ -	\$ -
Bond Interest Expense	2,569,586	1,686,344		
Bond Service Costs	2,500	2,500		
Total Appropriations	16,297,086	27,183,844	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	16,253,532	16,253,532		
Total Ending Fund Balance	16,253,532	16,253,532	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 32,550,618	\$ 43,437,376	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND INTEREST AND REDEMPTION FUND - MEASURE M
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 46,071,892	\$ 46,071,892	\$ -	\$ -
Total Beginning Fund Balance	46,071,892	46,071,892	-	-
REVENUE:				
Local:				
Property Taxes	49,915,293	40,584,962		
Miscellaneous & Interest Income	1,018,678	828,263		
Total Revenue	50,933,971	41,413,225	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 97,005,863	\$ 87,485,117	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 40,295,000	\$ 31,285,000	\$ -	\$ -
Bond Interest Expense	10,635,971	10,125,225		
Bond Service Costs	3,000	3,000		
Total Appropriations	50,933,971	41,413,225	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	46,071,892	46,071,892		
Total Ending Fund Balance	46,071,892	46,071,892	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 97,005,863	\$ 87,485,117	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
OTHER DEBT SERVICE FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 59,944	\$ 59,944	\$ -	\$ -
Total Beginning Fund Balance	59,944	59,944	-	-
REVENUE:				
Local - Interest Income	1,212,019	1,212,019		
Total Revenue	1,212,019	1,212,019	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,271,963	\$ 1,271,963	\$ -	\$ -
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 1,212,019	\$ 1,212,019	\$ -	\$ -
Total Interfund Transfers	1,212,019	1,212,019	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	59,944	59,944		
Total Ending Fund Balance	59,944	59,944	-	-
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 1,271,963	\$ 1,271,963	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
SELF-INSURANCE FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	-	-	-	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	6,571,363	5,471,363		
Dental Premiums	4,233,712	4,233,712		
Interest Income	658,117	658,117		
Total Revenue	11,463,192	10,363,192	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 11,463,192	\$ 10,363,192	\$ -	\$ -
APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 417,783	\$ 413,063	\$ -	\$ -
Insurance Premiums	4,741,435	4,869,500		
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	1,734,962	663,617		
Dental Program	4,233,712	4,233,712		
Administrative Costs	335,300	183,300		
Total Appropriations	11,463,192	10,363,192	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-		
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 11,463,192	\$ 10,363,192	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 1,658,345	\$ 1,658,345	\$ -	\$ -
Total Beginning Fund Balance	1,658,345	1,658,345	-	-
LOCAL REVENUE:				
Ticket Sales	3,699,119	3,811,329		
Donations	95,240	120,000		
Sales	147,481	150,000		
Rentals	950,483	950,000		
Restoration	139,656	140,000		
Misc Local	4,840	-		
Total Revenue	5,036,819	5,171,329	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,695,164	\$ 6,829,674	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 60,000	\$ 68,000	\$ -	\$ -
Employee Benefits	35,850	38,000		
Supplies & Materials	174,488	169,648		
Other Operating Expenses	5,065,369	5,194,569		
Total Appropriations	5,335,707	5,470,217	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,359,457	1,359,457		
Total Ending Fund Balance	1,359,457	1,359,457	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,695,164	\$ 6,829,674	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - STUDENT FINANCIAL AID
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	99,000,000	99,000,000		
Federal Supplemental Educational Opportunity Grants (SEOG)	2,657,129	3,000,000		
Direct Loan	24,800,000	25,500,000		
Other	220,000	201,000		
State	34,694,778	32,200,000		
Total Revenue	161,371,907	159,901,000	-	-
INTERFUND TRANSFERS IN:				
General Fund	4,737,788	937,500		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 166,109,695	\$ 160,838,500	\$ -	\$ -
APPROPRIATIONS:				
Student Financial Aid	\$ 165,943,624	\$ 160,651,000	\$ -	\$ -
Operating Expenses	166,071	187,500		
Total Appropriations	166,109,695	160,838,500	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 166,109,695	\$ 160,838,500	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - STUDENT ASSOCIATIONS
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 478,497	\$ 66,801	\$ -	\$ -
Committed	605,947	42,163		
Total Beginning Fund Balance	1,084,444	108,964	-	-
LOCAL REVENUE:				
Student Card Sales	54,827	48,228		
Student Representation Fees, net of waivers	136,907	108,810		
Miscellaneous & Interest	12,002	9,257		
Total Revenues and Interfund Transfers	203,736	166,295	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,288,180	\$ 275,259	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 550,235	\$ 27,819	\$ -	\$ -
Other Operating Expenses	628,481	138,476		
Scholarships/Awards	500	-		
Total Appropriations and Interfund Transfers	1,179,216	166,295	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	66,801	66,801		
Committed	42,163	42,163		
Total Ending Fund Balance	108,964	108,964	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,288,180	\$ 275,259	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 727,158	\$ 736,158	\$ -	\$ -
Total Beginning Fund Balance	727,158	736,158	-	-
LOCAL REVENUE:				
Miscellaneous and Interest Income	15,000	15,000		
Total Revenue	15,000	15,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 742,158	\$ 751,158	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 1,000	\$ 1,000	\$ -	\$ -
Scholarships & Loans	5,000	5,000		
ENDING FUND BALANCE, JUNE 30:				
Committed	736,158	745,158		
Total Ending Fund Balance	736,158	745,158	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 742,158	\$ 751,158	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - FOUNDATION
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	FY2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 3,783,805	\$3,893,555	\$ -	\$ -
Committed	28,945,867	24,785,617		
Total Beginning Fund Balance	32,729,672	28,679,172	-	-
REVENUE:				
Local:				
Donations	5,151,500	4,337,000		
In-Kind Donations	2,697,000	2,790,000		
Investment Income (includes unrealized gains and/or losses)	1,095,000	2,003,000		
Total Revenue	8,943,500	9,130,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 41,673,172	\$ 37,809,172	\$ -	\$ -
APPROPRIATIONS:				
Auxiliary Activities	\$ 10,297,000	\$ 14,238,000	\$ -	\$ -
In-Kind Contributions	2,697,000	2,790,000		
Total Appropriations	12,994,000	17,028,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	3,893,555	2,323,005		
Committed	24,785,617	18,458,167		
Total Ending Fund Balance	28,679,172	20,781,172	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 41,673,172	\$ 37,809,172	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
RETIREE BENEFIT FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

DESCRIPTION	2025-2026 REVISED BUDGET	2026-2027		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 11,096,858	\$ 10,919,096	\$ -	\$ -
Total Beginning Fund Balance	11,096,858	10,919,096	-	-
REVENUE:				
Local - Interest Income	454,337	454,337		
Total Revenue and Interfund Transfers	454,337	454,337	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 11,551,195	\$ 11,373,433	\$ -	\$ -
INTERFUND TRANSFERS OUT:				
General Fund	\$ 632,099	\$ 81,086	\$ -	\$ -
Total Interfund Transfers	632,099	81,086	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	10,919,096	11,292,347		
Total Ending Fund Balance	10,919,096	11,292,347	-	-
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 11,551,195	\$ 11,373,433	\$ -	\$ -



General Fund Financial Data Summary

REVENUE AND EXPENDITURE CLASSIFICATIONS

For 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 2026-27 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 72% of total General Fund revenues and approximately 87% 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 \$462.3 million will be received from these sources in 2026-27. The Z budget TCR level is \$23.0 million higher than the 2025-26's \$439.3 million.

B. Federal Revenues

Unrestricted federal revenue represents a small percentage of the total General Fund revenue. The District's General Fund Federal revenues are for administrative costs for Veteran's education and are projected at \$25,000 for 2026-27.

C. State Revenues

Unrestricted State revenues account for approximately 8% 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 2026-27 are \$48.6 million, an increase from the 2025-26 final budget.

D. Local Revenues

Local revenues, excluding enrollment fees, account for approximately 3% of the total General Fund budget. Primary sources of local revenue include non-resident and international student tuition, interest income, community services fees, facility rentals, and student fees and fines.



General Fund Financial Data Summary

These sources along with other miscellaneous local revenue accounts total \$22.5 million for 2026-27, a slight decrease from the 2025-26 final budget.

E. Other Financing Sources

Other financing sources represent less than 1% of total General Fund revenue and includes transfers into the General Fund from other District funds. The amount for 2026-27 is \$187,258.

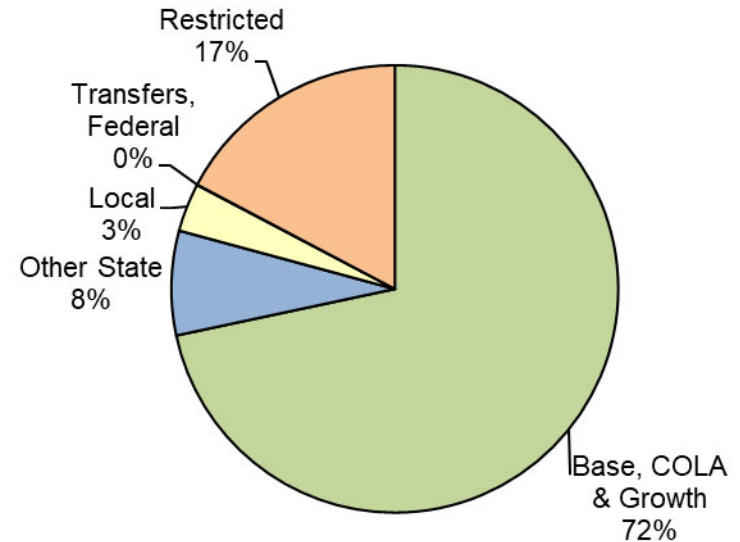
F. Restricted Revenues

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.

Restricted State revenue 2026-27 budget includes \$4.4 million in one-time funding of the California Community College COVID-19 Recovery Block Grant. The funds are intended to be used on activities that directly support community college students and mitigate learning losses related to the impacts of the COVID-19 pandemic.

2026-27 GENERAL FUND BUDGET BY REVENUE SOURCE



APPROPRIATIONS SUMMARY

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



General Fund Financial Data Summary

improvements such as step and class changes and fringe benefit increases, the calculation may result in a retroactive salary payment. Consistent with the comparability of restricted revenues between the current and budget year, the comparison of appropriations by account classification are affected by the difference in restricted revenues and the XYZ appropriations. The following information is inclusive of both unrestricted and restricted appropriations.

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At tentative budget, \$208.6 million is appropriated for academic salaries. This is 36% of the total appropriations.

A consideration in the budget process is the “50% Law” requiring at least 50% of the current expense of education be for salaries and benefits of classroom instructors. The District reported instructional salaries and benefit costs at 50.26% of the total current expense of education for 2024-25. The 2025-26 report, to be filed in October 2026, is projected to be approximately the same.

B. Classified Salaries

Classified Salaries reflect 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. 2026-27 appropriations for classified salaries are \$126.1 million. This accounts for 22% 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 \$146.0 million will be expended on employee benefits in 2026-27, accounting for 25% of the 2026-27 budget. Employee benefits are generally segregated into two primary categories: 1) health and welfare benefits; 2) retirement benefits.

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

Each employee group's compensation formula includes a provision to fund increases in the District's contribution toward medical and 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. Effective January 1, 2026 there was an increase of \$142/month for the medical plan selected by most employees. The 2025-2026 rates are effective through December 31, 2026.

All employee groups have a term life insurance benefit of \$50,000. The total cost of the benefit is \$4.25 per employee per month in 2026-27. 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



General Fund Financial Data Summary

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 2026-27 premiums for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

Health Insurance	\$1,551.88/month average (<i>Kaiser HDHP</i>)*
Dental Insurance	\$ 122.00/month (<i>projected</i>)
Life Insurance	\$ 4.25/month
Long Term Disability	\$.21/\$100 of covered payroll
Workers' Compensation	.35%

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

Statutory Benefits

STRS	19.10%
PERS	26.40%
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 \$6.1 million will be expended in 2026-27 on

supplies and materials, 1% of the 2026-27 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 2025-26, comparisons across the two years are difficult.

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At tentative, approximately \$84.6 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 for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$5,000 for capital outlay items. At tentative budget, approximately \$460,000 is appropriated for Capital Outlay, less than 1% of the total General Fund expenditures. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At tentative budget, it is projected that \$4.9 million will be transferred in 2026-27, nearly 1% of the total General Fund expenditures.



General Fund Financial Data Summary

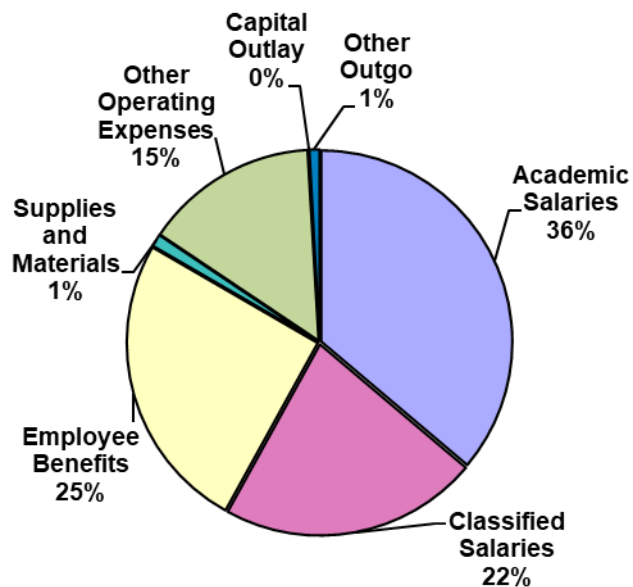
H. Program and Other Improvements

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.

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

These funds represent revenues received from local activities, such as gate receipts, as well as the 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.

2026-27 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2025-2026	Tentative Budget Z Budget Maximum Funding 2026-2027
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 76,944,707	\$ 76,944,707
Committed	104,212,388	7,957,388
Restricted	29,500,117	1,309,304
Total Beginning Fund Balance	<u>210,657,212</u>	<u>86,211,399</u>
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment and Education Protection Account (EPA) Funds	259,951,548	281,334,545
New Faculty Funding	3,712,115	3,872,107
COLA (2025-26 2.30%, 2026-27 4.31%)	9,526,840	18,774,077
Growth	47,235,812	52,387,967
Potential Unfunded Growth	(35,379,655)	(48,332,938)
Local Property Taxes	134,848,852	134,848,852
Enrollment Fees, \$46/unit	19,410,034	19,410,034
Total Apportionment, Property Taxes & Enrollment Fees	<u>439,305,546</u>	<u>462,294,644</u>
Federal:		
Veteran's Education	25,000	25,000
Total Federal	<u>25,000</u>	<u>25,000</u>
State:		
Lottery Funds	8,830,147	10,005,448
Apprenticeship Programs	6,094,610	6,094,610
Part-Time Faculty Compensation	16,809,544	16,809,544
Other, including Mandated Costs Block Grant	15,713,181	15,713,181
Total State	<u>47,447,482</u>	<u>48,622,783</u>
Local:		
Non-Resident/International Student Tuition	4,565,716	4,565,716
Interest income	13,445,819	13,445,819
Community Services	1,277,454	1,217,178
Student Fees & Fines	492,500	492,500
Other, including Interest & Enrollment Fee 2%	2,814,418	2,814,419
Total Local	<u>22,595,907</u>	<u>22,535,632</u>
OTHER:		
Interfund Transfers In	23,946,765	176,039
Donations/Other	11,219	11,219
Total Interfund Transfers/Donations/Other	<u>23,957,984</u>	<u>187,258</u>
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	<u>\$ 533,331,919</u>	<u>\$ 533,665,317</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2025-2026	Tentative Budget Z Budget Maximum Funding 2026-2027
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 5,000,000	\$ 5,000,000
Health Services Fee	2,200,000	1,000,000
Total Restricted	\$ 7,200,000	\$ 6,000,000
SPECIAL PROGRAMS:		
Federal:		
Asian American & Native American Pacific Islander Serving Institutions	\$ 662,114	\$ 288,387
Department of Rehabilitation -Workability III and College to Career	533,185	518,685
Federal Work Study	1,811,766	1,707,673
Hispanic-Serving Institutions Program	1,782,791	642,434
Other Federal	183,080	92,360
Perkins	3,994,029	3,843,002
Prison Reentry and Education Program Expansion Project	383,783	-
Refugee Career Pathways	741,870	470,622
Strengthening Institutions Programs	283,495	102,877
Temporary Assistance for Needy Families	337,156	640,596
Trio	5,428,008	3,328,339
US DOE Connect Minority Community	183,950	-
Vocational and Applied Technology Education Act	104,822	99,581
Total Federal	\$ 16,430,049	\$ 11,734,556

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2025-2026	Tentative Budget Z Budget Maximum Funding 2026-2027
State:		
AB1840 Classified Professional Development	\$ 160,333	\$ -
Asian American, Native Hawaiian, and Pacific Islander Student Achievement Program	1,515,745	502,148
Awards for Innovation in Higher Education	488,797	-
Basic Needs	6,001,904	1,848,085
Board financial assistance program (BFAP)	3,211,464	3,050,890
CA Dream Act Application Emergency Aid (CADAA)	553,275	-
CA Dream Resource Center Emergency Funds	607,441	-
CA Opportunity Youth Apprenticeship	263,328	-
CA Youth Leadership Corps	106,000	-
California Apprenticeship Initiative	1,775,107	-
California College Promise	3,578,083	2,897,448
California Work Opportunity & Responsibility to Kids (CalWORKs)	5,425,801	4,192,230
Certified Healthcare Wellness Coach Grant	378,165	-
Common Course Numbering Funds	3,417,915	-
Cooperative Agency Resource Education	1,975,505	1,356,425
COVID-19 Block Grant (State Portion)	19,052,560	4,362,296
Credit for Prior Learning	200,000	189,930
Culturally Responsive Pedagogy & Practices	366,699	-
Disabled Students Program & Services	10,622,287	6,704,977
Dream Resource Liaison Support Allocation	942,156	460,070
Economic development	9,536,592	5,788,742
Equal employment opportunity	594,535	131,944
Equitable Placement and Completion	1,269,059	-
ERiCA Apprenticeship Recruitment Across the Trades	200,000	16,464
Extended Opportunity Program & Services	9,602,981	6,741,516

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2025-2026	Tentative Budget Z Budget Maximum Funding 2026-2027
State Continued:		
Financial Aid Technology	181,624	164,488
Foster Care Education	220,926	207,397
Guided Pathways	796,549	-
Homeless and Housing Insecurity Program	5,517,931	-
ICT/Digital Media Regional Director	440,650	-
Information Technology and Cybersecurity	977,185	-
Inmate Education Pilot Program / Incarcerated Students Reentry	3,547,073	127,162
Innovation and Effectiveness Grant	654,842	-
LGBTQ+ Funding	1,534,897	445,547
Lottery (Restricted, Proposition 20)	3,649,286	4,318,141
Mathematics, Engineering, Science Achievement (MESA)	4,564,065	1,120,000
Mental Health Services	2,249,920	1,366,050
Middle College High School Grant (MCHS)	312,876	-
Native American Student Support and Success Program (NASSSP)	4,237,499	802,718
NEXTUP	2,337,788	1,224,314
Nursing Education	2,400,306	292,420
Other	579,715	-
POST Train the Supervisor	168,621	-
Puente Project	883,908	-
Sacramento K-16 Collaborative	10,653,370	340,909
State Instructional Equipment Funds (SIEF)	4,555,367	-
Strong Workforce Program	23,987,962	21,291,743
Student Equity and Achievement Program	32,677,244	21,108,877
Student Retention & Enrollment	2,473,864	1,930,324
Student Support Block Grant	2,622,625	-
Student Transfer Achievement Reform Act	1,314,176	-
Transfer and Articulation - Ethnic Studies	42,137	-
Umoja Campus Programs	803,163	-
Veterans Resource Center	1,031,893	528,443
Workforce Development	150,000	-
Zero Textbook Cost Degree Program	3,812,033	86,134
Total State	\$ 201,225,227	\$ 93,597,832

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2025-2026	Tentative Budget Z Budget Maximum Funding 2026-2027
Local:		
Training Source Contracts	\$ 4,666,810	\$ 108,318
Foundation Grants & Gifts	4,887,337	-
Center of Excellence (COE) Program Income	150,944	-
Sutter Nursing Program	231,203	-
Other Local	1,287,569	-
Total Local	\$ 11,223,863	\$ 108,318
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	236,079,139	111,440,706
TOTAL GENERAL FUND REVENUE AND TRANSFERS	769,411,058	645,106,023
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 980,068,270	\$ 731,317,422

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET (X, Y, Z)

	Revised Budget Z Budget Maximum Funding 2025-2026	Tentative Budget Z Budget Maximum Funding 2026-2027
APPROPRIATIONS:		
1000 Academic Salaries	\$223,260,392	\$208,589,142
2000 Classified Salaries	159,882,862	126,111,053
3000 Employee Benefits	198,588,358	146,034,272
4000 Books, Supplies & Materials	47,185,884	6,062,214
5000 Other Operating Expenses	170,923,474	84,632,825
6000 Capital Outlay	15,816,270	459,524
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	16,852,672	-
Other Funds	16,551,554	4,928,786
TOTAL APPROPRIATIONS & TRANSFERS	\$849,061,466	576,817,816
Program and Other Improvements		
Minimum (X Budget)	29,019,439	47,018,799
Mid-range Funding-Incremental		
Increase (Y Budget)	14,240,804	14,898,543
Maximum Funding-Incremental		
Increase (Z Budget)	1,535,162	2,052,724
Total Program & Other Improvements	44,795,405	63,970,066
ENDING FUND BALANCE, June 30		
9700 Uncommitted	76,944,707	76,944,707
9700 Committed	7,957,388	7,957,388
9700 Restricted	1,309,304	5,627,445
TOTAL ENDING FUND BALANCE	86,211,399	90,529,540
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 980,068,270	\$ 731,317,422

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2026-2027 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2025-2026 REVISED Z BUDGET MAXIMUM FUNDING	2026-2027 X BUDGET MINIMUM FUNDING	2026-2027 Y BUDGET MID-RANGE FUNDING	2026-2027 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 259,951,548	\$281,334,545	\$ 281,334,545	\$ 281,334,545
Budget Adjustments:				
COLA (2025-26 2.30%, 2026-27 4.31%)	9,526,840	18,774,077	18,774,077	18,774,077
Growth	47,235,812	40,323,122	46,355,544	52,387,967
Potential Unfunded Growth	(35,379,655)	(36,268,093)	(42,300,515)	(48,332,938)
Total Additional Funding	21,382,997	22,829,106	22,829,106	22,829,106
New Faculty Funding (includes 2015-16 funding)	3,712,115	3,872,107	3,872,107	3,872,107
TOTAL BASE ALLOCATION, COLA & GROWTH	\$285,046,660	\$308,035,758	\$308,035,758	\$308,035,758
	2025-2026 Projected	2026-2027 X LEVEL	2026-2027 Y LEVEL	2026-2027 Z LEVEL
FTES GOALS:				
FTES Credit	48,864	48,864	49,841	50,818
Other FTES (<i>Special Admit; Incarcerated</i>)	3,208	3,208	3,272	3,337
FTES Non-Credit	30	30	31	31
FTES Total	52,102	52,102	53,144	54,186
3 Year Average FTES Credit Base	43,343	43,343	43,343	43,343
Funded FTES Credit Growth	315	80	80	80
Funded FTES Other & Non-Credit	2,202	2,517	2,517	2,517
Total Funded FTES	45,860	45,940	45,940	45,940
Unfunded FTES Credit	6,242	6,162	7,204	8,246

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET (X, Y, Z)

DESCRIPTION	2025-2026 REVISED Z BUDGET MAXIMUM	2026-2027 X BUDGET MINIMUM FUNDING	2026-2027 Y BUDGET MID-RANGE FUNDING	2026-2027 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 76,944,707	\$ 76,944,707	\$ 76,944,707	\$ 76,944,707
Committed	104,212,388	7,957,388	7,957,388	7,957,388
Restricted	29,500,117	1,309,304	1,309,304	1,309,304
Total Beginning Fund Balance	210,657,212	86,211,399	86,211,399	86,211,399
REVENUES:				
Apportionment & Educational Protection Account (EPA)	259,951,548	281,334,545	281,334,545	281,334,545
New Faculty Funding	3,712,115	3,872,107	3,872,107	3,872,107
COLA (2025-26 2.30%, 2026-27 4.31%)	9,526,840	18,774,077	18,774,077	18,774,077
Growth	47,235,812	40,323,122	46,355,544	52,387,967
Potential Unfunded Growth	(35,379,655)	(36,268,093)	(42,300,515)	(48,332,938)
Enrollment Fee and Property Taxes	154,258,886	154,258,886	154,258,886	154,258,886
Base Allocation, COLA & Growth (SB361)	439,305,546	462,294,644	462,294,644	462,294,644
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$190/FTES (Z Budget)	2,930,147	-	2,052,724	4,105,448
Total Lottery Revenue	8,830,147	5,900,000	7,952,724	10,005,448
Non-Resident/International Student Tuition	4,565,716	4,565,716	4,565,716	4,565,716
Part-Time Faculty Compensation/New Faculty Hires	16,809,544	16,809,544	16,809,544	16,809,544
Community Services	1,277,454	1,217,178	1,217,178	1,217,178
Other Income, including Interfund Transfers	62,543,512	25,926,968	38,772,787	38,772,787
Total Other General Purpose	85,196,226	48,519,406	61,365,225	61,365,225
Total General Purpose Revenue	533,331,919	516,714,050	531,612,593	533,665,317
Special Program Revenue	236,079,139	111,440,706	111,440,706	111,440,706
Total Revenue	769,411,058	628,154,756	643,053,299	645,106,023
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 980,068,270	\$ 714,366,155	\$ 729,264,698	\$ 731,317,422
APPROPRIATIONS:				
Operational Level	\$ 849,061,466	\$ 576,817,816	\$ 576,817,816	\$ 576,817,816
Program and Salary Improvement	44,795,405	47,018,799	61,917,342	63,970,066
Total Appropriations	893,856,871	623,836,615	638,735,158	640,787,882
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	76,944,707	76,944,707	76,944,707	76,944,707
Committed	7,957,388	7,957,388	7,957,388	7,957,388
Restricted	1,309,304	5,627,445	5,627,445	5,627,445
Total Ending Fund Balance	86,211,399	90,529,540	90,529,540	90,529,540
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 980,068,270	\$ 714,366,155	\$ 729,264,698	\$ 731,317,422

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2025-2026 ADOPTED BUDGET, AS REVISED
2026-2027 TENTATIVE BUDGET

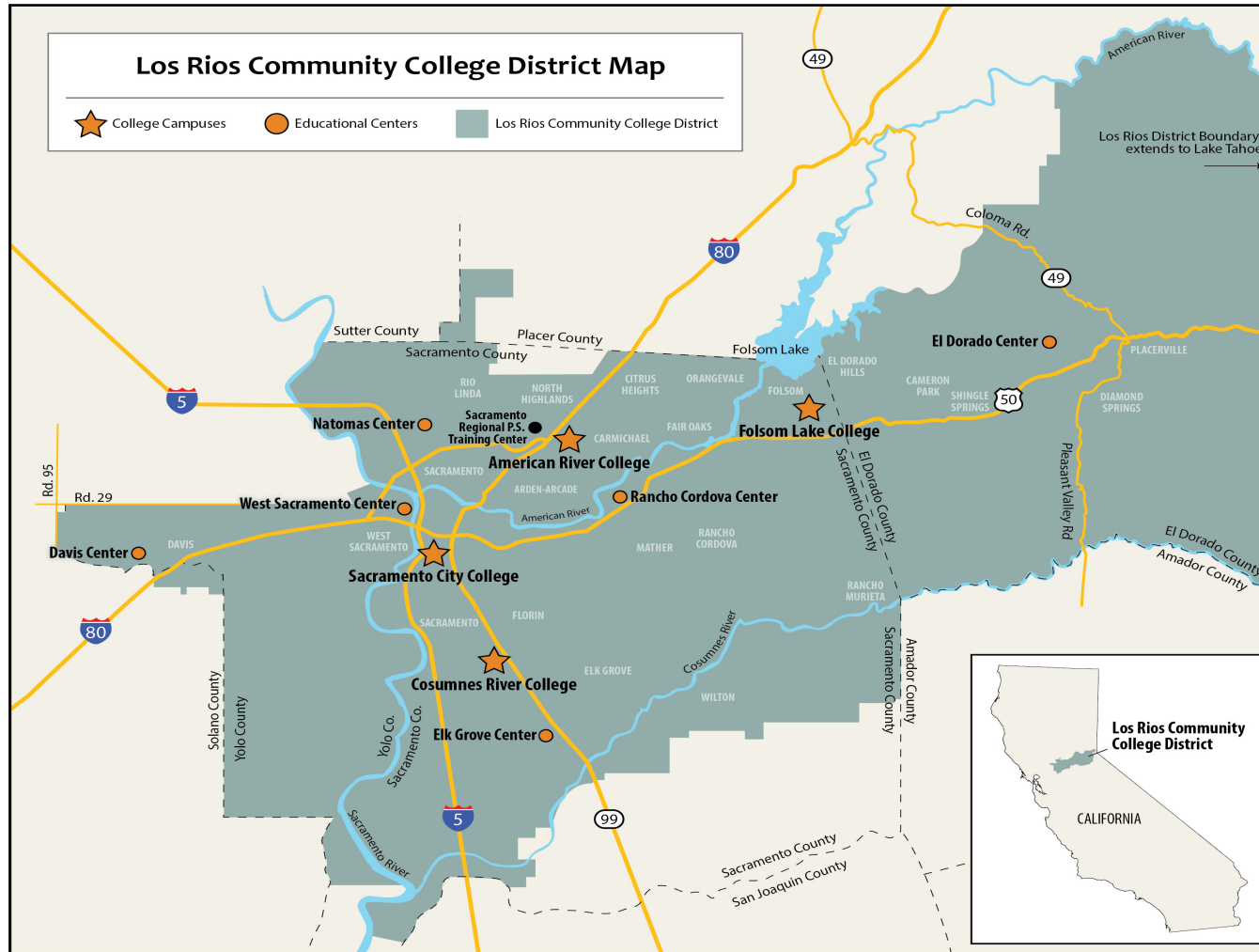
	Full-Time Equivalent (FTE)			TENTATIVE BUDGET MAXIMUM FUNDING (Z Budget)
	BUDGET REVISED 2025-2026	TENTATIVE BUDGET 2026-2027	Z BUDGET REVISED 2025-2026	2026-2027
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 76,944,707	\$ 76,944,707
Committed			104,212,388	7,957,388
Restricted			29,500,117	1,309,304
TOTAL BEGINNING FUND BALANCE			210,657,212	86,211,399
REVENUE:				
General Purpose Revenue			533,331,919	533,665,317
Restricted/Special Programs Revenue			236,079,139	111,440,706
TOTAL REVENUE			769,411,058	645,106,023
TOTAL REVENUE AND BEGINNING FUND BALANCE			\$ 980,068,270	\$ 731,317,422
APPROPRIATIONS:				
American River College	1,020.85	1,023.25	202,051,720	141,060,702
Cosumnes River College	608.64	610.97	106,812,792	72,657,591
Folsom Lake College	398.46	397.98	72,598,381	49,097,378
Sacramento City College	811.44	811.84	147,816,677	98,177,014
District Office	104.30	104.30	16,613,066	15,094,391
District Support	406.54	403.79	347,964,235	264,700,806
TOTAL APPROPRIATIONS	3,350.23	3,352.13	893,856,871	640,787,882
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			76,944,707	76,944,707
Committed			7,957,388	7,957,388
Restricted			1,309,304	5,627,445
TOTAL ENDING FUND BALANCE			86,211,399	90,529,540
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE			\$ 980,068,270	\$ 731,317,422



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 2025-26 year and appropriations for the 2026-27 year. These schedules are shown by the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>ADMINISTRATORS</u>				
011A	Administration	43.84	43.84	10,177,098	10,370,076
011B	Instructional Support Services	51.05	51.05	10,559,596	10,745,769
011C	Student Support Services	19.30	19.30	3,679,056	3,747,329
011E	EOPS Administration	0.75	0.75	144,985	154,286
024x-039x	Outreach Centers	6.00	6.00	1,239,999	1,251,686
061A	Community Services Programs	0.15	0.15	46,113	46,915
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	121.09	121.09	25,586,847	26,056,061
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	762.99	762.00	92,430,875	91,689,178
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	488.57	488.56	28,765,473	30,634,978
024B-039B	Outreach Center Instructional	129.36	129.36	8,067,486	8,074,866
	Total Instructional excluding Allied Health	1,380.92	1,379.92	129,263,834	130,399,022
012C	Regular Faculty, Allied Health	50.30	50.80	5,694,319	5,868,432
012D	Part-Time Faculty, Allied Health	26.92	26.42	1,678,966	1,896,775
	Total Allied Health	77.22	77.22	7,373,285	7,765,207
012J	Instructional Coordinator	9.70	10.70	1,180,361	1,289,661
012K	Instructional Work Experience Coordinator	1.80	1.80	254,178	256,188
	Total Instructional, Fall & Spring	1,469.64	1,469.64	138,071,658	139,710,078
012Q	Summer Instruction	183.71	183.71	11,753,573	11,753,573
012S	Substitute Instruction	9.00	9.00	310,099	310,100
012T	Adjunct Office Hours			4,642,631	4,642,631
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(950,000)	(950,000)
	Total Instructional	1,662.35	1,662.35	153,827,961	155,466,382
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	23.00	23.00	2,814,170	2,823,474
014C	Library - Adjunct/Overload	6.40	6.40	517,111	517,111
	Total Librarians	29.40	29.40	3,331,281	3,340,585
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	18.20	21.10	2,308,024	2,500,496
014D	Instructional Development Coordinators	12.80	12.80	1,669,260	1,627,279
031A	SRPSTC Coordinators	3.00	4.00	262,112	382,621
036A	Fire Training Coordinator	1.00	1.00	94,613	87,666
	Total Instructional Support Services	35.00	38.90	4,334,009	4,598,062

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			32,648	32,648
013M	Department Chair Release Time/Stipends	41.01	41.01	3,330,958	3,310,328
013N	Performing Arts Stipends			542,553	542,553
013O	Athletic Stipends			651,582	651,582
013Q	Stipend Online Foundations			265,000	250,000
	Total Faculty Stipends	41.01	41.01	4,822,741	4,787,111
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	838,557	838,558
013D	Retraining - Type E	1.00	1.00	118,107	118,107
013G	Collective Bargaining	4.00	4.00	472,427	472,428
013L	President's/Chancellor's Release Time	5.00	5.00	590,535	590,535
013P	Puente Program	0.40	0.40	47,242	47,242
	Total Other Certificated	17.50	17.50	2,066,868	2,066,870
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	1,255,169	1,245,164
	Total Academic Senate	10.00	10.00	1,255,169	1,245,164
	<u>STUDENT SERVICES. FACULTY</u>				
015A	Counseling	71.17	71.17	8,764,052	8,877,630
015E	Health Services	5.00	6.00	607,594	724,820
015F	Health Services Adjunct/Overload	2.48	2.48	192,039	192,041
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty	78.65	79.65	9,657,631	9,888,437
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	6.00	6.00	766,399	778,554
016A,B,F	Fringe Benefits			277,411	293,229
	Total EOPS and MESA District Contribution	6.00	6.00	1,043,810	1,071,783

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	180.11	180.11	16,736,094	16,930,040
021B,G,P	Instructional Support	208.13	208.00	15,603,044	15,761,370
021C	Student Services Support	162.99	164.83	12,965,611	13,397,622
021D	Community Relations	17.83	17.83	1,956,948	1,942,143
021E	Custodial	94.05	94.05	6,612,121	6,772,256
021F	Maintenance and Operations-General	101.98	101.98	9,468,430	9,606,129
021H,L,M	Information Technology (IT) & Telecommunications	75.98	75.98	10,719,966	10,852,863
021Q	Collective Bargaining Release/Reassignment	1.00	1.00	48,000	97,400
021W	Classified Staff Development (PFE)	1.23	1.23	77,492	70,740
021Y	PDF Positions - Bank	10.00	9.00	1,144,408	1,182,915
024x-039x	Classified Outreach Centers	39.00	39.00	2,781,575	2,865,368
041X	Printing/Operational	4.42	4.42	670,506	778,345
061C	Community Service	3.00	3.00	390,631	408,843
022G	Classified - Vacancy Factor			(790,000)	(790,000)
	Total Classified Staff	899.72	900.43	78,384,826	79,876,034
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	1.00	1.00	421,554	308,785
	Instructional/Administrative Costs			8,010,325	7,998,364
	Total Apprenticeship Programs	1.00	1.00	8,431,879	8,307,149
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,581,354	2,581,354
	Operational Costs			405,332	551,962
	Fixed Costs			883,111	695,065
	Telecommunications & IT			3,000	3,000
024x-039x	Total Outreach Centers			3,872,797	3,831,381
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G, J	Block Grant, Including Outreach Centers			9,100,923	8,342,707
	Total College Discretionary Funds			9,100,923	8,342,707

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			6,161,489	4,882,548
041X	Other Operational Funds			1,540,877	492,500
	Total Other Operational Funds			7,702,366	5,375,048
	Total Discretionary Funds			16,803,289	13,717,755
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	95,600	98,926
042C	Education Initiative			266,080	86,280
042D	Tutorial Centers			71,000	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			20,331	54,051
042H	Bus Rental			897,008	465,087
042I	Other Operational Augmentations			193,072	183,072
042J,K	Math, Engineering, Science Achieve (MESA) Program			43,560	43,560
042L	Enrollment Fees - Operational Costs			615,999	615,999
042P	Postage			77,000	77,000
042Q	Foreign Study			5,163	7,000
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	2,330,750	1,774,412
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications/Data Transmission Lines			542,200	542,200
	Total Telecommunications Activities			542,200	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044D,E,F,G,H,I	Operational Maintenance			17,579,082	5,556,211
	Total Information Technology Operational			17,579,082	5,556,211

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,947,461	835,314
045D	Resource Conservation Management			63,353	63,353
045H	Major Maintenance Allocation			965,319	552,000
062A,X	Campus-Funded FM Projects			(155,762)	
	Total Facilities Management Operational			2,820,371	1,450,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,447,750	1,130,500
046C	Facility Rentals			287,226	287,226
046F	American Disability Act (ADA) Accommodation			210,852	210,852
046G	Marketing			393,690	333,690
046H	Recruitment			231,176	90,000
046J	Conference and Travel			145,800	145,800
046K	Special Activities			132,037	68,500
046L	District-Wide Dues			562,500	520,500
046N	Trustee Expenses			209,836	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046R	Bookstore			397,000	300,000
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			4,157,779	3,422,214
	<u>OTHER ALLOCATIONS</u>				
047B,S,F	Program Development Funds			11,723,348	114,000
047C	Staff Development	1.50	1.50	190,000	75,000
047D	Staff Development - Ed Initiative			151,088	25,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	200,208	212,271
053C	PDF Non-Instr Equipment			427,435	
	Total Other Allocations	2.50	2.50	12,692,079	426,271
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			1,063,259	1,652,104
051C	PFE Prior Year Carryover			2,508,611	
051E	PFE Classified Staff Development Carryover			125,718	
	Total Partnership for Excellence			3,697,588	1,652,104

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
061E,F,G, S	<u>COMMUNITY SERVICE</u>				
	Program & Operational Costs			840,710	761,420
	Total Community Service			840,710	761,420
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			139,317,474	139,115,443
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(18,852,042)	(19,304,257)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(556,650)	(556,650)
071W	Retirees Health Benefits			4,819,249	4,410,137
	Net Fringe Benefits			124,852,531	123,789,173
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			6,184,163	5,084,163
072C	Safety Program			732,548	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			6,952,711	5,205,163
	<u>UTILITIES</u>				
073A	Electricity			5,845,065	5,845,065
073B	Gas			2,438,807	2,438,807
073D	Water/Garbage			878,000	878,000
073E	Sewer			684,000	684,000
073F	Allocated to Auxiliaries - Contra Account			(245,000)	(245,000)
073G	Honeywell Energy Management System			271,596	271,596
073H,J	Toxic Waste Removal/Dump Fees/Permits			185,375	185,375
073K	Utilities - Ethan Way			56,800	56,800
073M	Utilities - Watertower			101,100	101,100
073O,P	Utilities			77,965	77,965
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			10,518,708	10,518,708

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,000,000	1,000,000
	Total Grant & Financial Aid Cash Match			1,012,000	1,012,000
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(697,563)	(89,000)
079P	FM - COPFD Contrs			10,526	
	Total Budget Savings/Cost Recovery			(1,266,103)	(668,066)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			50,917,392	
101B	Facilities Management			653,304	
101C	Staff Development Carryover (Type A/B)	2.95		464,455	
101D	Information Technology			600,989	
101E,F	College Discretionary Funds			22,776,229	
101G	Program Development Funds			7,345,776	
101J	SBA PY Match			426,202	
101K	FinAid Carryover			337,200	
101L	Staff Development			530,540	
101T	Government Training Academy			589,913	
	Total Rebudgets and Other Carryovers	2.95		84,642,000	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,907.67	2,910.33	584,791,514	469,695,251

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
082x	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			4,449,837	18,774,077
	Mandated Costs Current Year - Block Grant			26,343	
	Funding for New Faculty Positions			2,176,006	
	X Budget Growth			47,235,812	40,323,122
	Potential Unfunded Growth			(35,379,655)	(36,268,093)
	Appropriations Above Established Base Levels			8,191,096	21,869,693
	Lottery Funds			2,320,000	2,320,000
	Total X Budget Funding Level			29,019,439	47,018,799
085x	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Y Budget Potential Unfunded Growth				(6,032,419)
	Growth - 80%				4,825,935
	Growth - 20%				1,206,484
	Interest Income			12,845,819	12,845,819
	Lottery Funds			1,394,985	2,052,724
	Increase Above X Budget			14,240,804	14,898,543
	Total Y Budget Funding Level			43,260,243	61,917,342
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
087x	Incremental Funds:				
	Z Budget Potential Unfunded Growth				(6,032,423)
	Growth - 80%				4,825,938
	Growth - 20%				1,206,485
	Lottery Funds			1,535,162	2,052,724
	Increase Above Y Budget			1,535,162	2,052,724
	Total Program Development & Other Improvements, Z Budget Funding Level			44,795,405	63,970,066
	TOTAL GENERAL PURPOSE FUNDS	2,907.67	2,910.33	629,586,919	533,665,317

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	40.68	40.68	5,000,000	5,000,000
	Health Services Fee	4.50	4.50	10,803,155	1,000,000
	Total Parking & Health Services	45.18	45.18	15,803,155	6,000,000
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	42.72	40.42	16,430,049	11,734,556
	Total Federal	42.72	40.42	16,430,049	11,734,556
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	354.66	356.20	212,909,818	89,279,691
	Total State	354.66	356.20	212,909,818	89,279,691
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			19,126,930	108,318
	Total Local			19,126,930	108,318
	TOTAL SPECIAL PROGRAMS	397.38	396.62	248,466,797	101,122,565
	TOTAL RESTRICTED FUNDS	442.56	441.80	264,269,952	107,122,565
	TOTAL GENERAL FUND BUDGET	3,350.23	3,352.13	893,856,871	640,787,882



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>ADMINISTRATORS</u>				
011A	Administration	4.00	4.00	955,169	978,330
011B	Instructional Support Services	14.95	14.95	3,039,996	3,060,739
011C	Student Support Services	5.30	5.30	1,005,778	1,036,483
031A	SRPSTC Dean	1.00	1.00	213,006	217,266
037A	Natomas Center	1.00	1.00	206,782	210,917
039A	Training Source Director	1.00	1.00	179,064	178,838
061A	Community Services Programs	0.05	0.05	14,834	14,930
	Total Administrators	27.30	27.30	5,614,629	5,697,503
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	269.46	286.12	33,878,847	34,019,676
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	171.81	153.15	8,997,536	12,631,338
	Total Main Campus Instructional	441.27	439.27	42,876,383	46,651,014
030B	Instructional Staff				
031B	SRPSTC Faculty	16.38	16.38	1,043,873	1,051,254
034B	McClellan Center Faculty	2.40	2.40	149,200	149,200
036B	Fire Training Program Faculty	2.52	2.52	156,661	156,661
037B	Natomas Center Faculty	22.88	22.88	1,422,378	1,422,378
	Total Outreach Instructional	44.18	44.18	2,772,112	2,779,493
012C	Regular Faculty, Allied Health	20.10	20.60	2,278,359	2,376,583
012D	Part-Time Faculty, Allied Health	11.90	12.40	743,408	1,025,195
	Total Allied Health	32.00	33.00	3,021,767	3,401,778
012J	Instructional Coordinator	3.70	4.70	423,742	516,833
012K	Instructional Work Experience Coordinator	1.00	1.00	140,714	141,830
	Total Instructional, Fall & Spring	522.15	522.15	49,234,718	53,490,948
012Q	Summer Instruction	65.27	65.27	4,175,906	4,175,906
012S	Substitute Instruction	3.60	3.60	124,039	124,039
012T	Adjunct Office Hours			1,798,640	1,798,640
	Total Instructional	591.02	591.02	55,333,303	59,589,533
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.00	7.00	818,855	829,390
014C	Library - Adjunct/Overload	1.60	1.60	129,278	129,278
	Total Librarians	8.60	8.60	948,133	958,668

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.20	7.10	767,936	850,432
014D	Instructional Development Coordinators	2.60	2.60	348,693	358,978
031A	SRPSTC Coordinators	3.00	4.00	262,112	382,621
036A	Fire Training Coordinator	1.00	1.00	94,613	87,666
	Total Instructional Support Services	12.80	14.70	1,473,354	1,679,697
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			10,388	10,388
013M	Department Chair Release Time/Stipends	13.44	13.44	1,201,395	1,208,240
013N	Performing Arts Stipends			163,085	163,085
013O	Athletic Stipends			227,119	227,119
013Q	Stipend Online Foundations			74,200	70,000
	Total Faculty Stipends	13.44	13.44	1,676,187	1,678,832
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	316,526	316,527
013L	President's/Chancellor's Release Time	1.00	1.00	118,107	118,107
	Total Other Certificated	3.68	3.68	434,633	434,634
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	283,456	283,454
	Total Academic Senate	2.40	2.40	283,456	283,454
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	25.84	25.84	3,297,382	3,451,524
015E	Health Services	1.00	2.00	139,599	229,496
015F	Health Services Adjunct/Overload	1.16	1.16	89,825	89,826
013P	Puente Program	0.20	0.20	23,621	23,621
	Total Student Services, Faculty	28.20	29.20	3,550,427	3,794,467
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	244,849	244,849
016A,B,F	Fringe Benefits			74,548	80,279
	Total EOPS and MESA District Contribution	2.00	2.00	319,397	325,128

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	23.93	23.93	1,979,517	1,969,917
021B,G,P	Instructional Support	80.05	79.91	5,857,837	5,949,677
021C	Student Services Support	37.35	39.18	2,983,135	3,177,677
021E	Custodial	28.65	28.65	2,026,865	2,065,774
021F	Maintenance and Operations-General	7.55	7.55	551,352	569,462
021H,L,M	Information Technology (IT) & Telecommunications	11.50	11.50	1,495,876	1,515,713
031C	Sacramento Regional Public Safety Training Center	6.20	6.20	427,132	441,835
034C	McClellan Center	2.92	2.92	167,392	166,786
037C	Natomas Center	7.72	7.72	596,097	614,119
041X	Printing/Operational	3.42	3.42	559,297	636,241
061C	Community Service	0.11	0.11	18,572	20,745
	Total Classified Staff	209.40	211.09	16,663,072	17,127,946
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>ELEVATOR CONTRACTS & ADMIN</u>				
023E,F	Fixed Costs			192,951	
	Total Elevator Contracts & Admin			192,951	
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Cost	1.00	1.00	277,209	260,003
024F	Fixed Costs			5,066,082	6,612,564
024G	District Indirect			267,121	396,021
	Total Carpenters Apprenticeship	1.00	1.00	5,610,412	7,268,588
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs			18,735	6,720
025F	Fixed Costs			468,947	187,383
	Total Sheet Metal Apprenticeship			487,682	194,103
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs			37,352	10,638
027F	Fixed Costs			896,452	296,627
	Total Electrician Apprenticeship			933,804	307,265
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs			41,706	21,929
028F	Total Electrician Apprenticeship			768,638	637,036
	Total Ironworkers Apprenticeship			810,344	658,965
	<u>PLUMBING & PIPE FITTING APPRENTICESHIP</u>				
029E	Operational Costs			46,552	9,495
029F	Ironworkers Contract & Admin			617,255	264,754
	Total Plumbing & Pipe Apprenticeship			663,807	274,249

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		FY2026	FY2027	FY2026	FY2027
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			70,000	70,000
031G,H	Telecommunications			3,000	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			254,111	66,065
031K	Instructional Costs-Sac Police			625,128	625,128
031L	Instructional Costs-Sac Sheriff			653,264	653,264
031N-Z	Instructional Costs-Other Contracts			11,382	11,382
036G-Q	Instructional Costs-Fire Training Program			1,291,580	1,291,580
	Total Sacramento Regional Public Safety Training Center			2,908,465	2,720,419
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			18,500	18,500
	Total McClellan Center			18,500	18,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			180,000	180,000
	Total Natomas Center			180,000	180,000
	<u>TRAINING SOURCE/GOVERNMENT TRAINING ACADEMY</u>				
039C,E	Operational Costs			67,400	67,400
039F	Fixed Costs			22,500	22,500
				89,900	89,900
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G, J	Block Grant, Including Outreach Centers			2,857,917	2,648,397
	Total College Discretionary Funds			2,857,917	2,648,397
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			1,173,250	
	Total Other Operational Funds			1,173,250	
	Total Discretionary Funds			4,031,167	2,648,397

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			88,872	47,400
042D	Tutorial Centers			38,000	38,000
042H	Bus Rental			230,279	159,216
042I	Other Operational Augmentations			27,488	27,488
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			29,540	29,540
042Q	Foreign Study			5,163	6,500
	Total College Related Activities			433,862	322,664
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			78,852	78,852
046J	Conference and Travel			10,200	10,200
046K	Special Activities			5,837	4,000
	Total Institutional Support Costs			94,889	93,052
	<u>OTHER ALLOCATIONS</u>				
047B,S,F	Program Development Funds			2,235,701	24,000
047C	Staff Development	0.50	0.50	29,488	29,488
047D	Staff Development - Ed Initiative			78,421	10,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	200,208	212,271
053C	PDF Non-Instr Equipment			426,494	
	Total Other Allocations	1.50	1.50	2,970,312	275,759
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				674,412
051C	PFE Prior Year Carryover			1,018,164	
051E	PFE Classified Staff Development Carryover			27,150	
	Total Partnership for Excellence			1,045,314	674,412

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
061E,F,G, S	<u>COMMUNITY SERVICE</u>				
	Program & Operational Costs			23,110	
	Total Community Service			23,110	
	<u>UTILITIES</u>				
073A	Electricity			1,928,565	1,928,565
073B	Gas			699,136	699,136
073D	Water/Garbage			170,500	170,500
073E	Sewer			262,000	262,000
073F	Allocated to Auxiliaries - Contra Account			(42,000)	(42,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			49,160	49,160
073O,P	Utilities			4,000	4,000
	Total Utilities			3,071,361	3,071,361
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.26		40,805	
101E,F	College Discretionary Funds			7,767,042	
101G	Program Development Funds			693,998	
101L	Staff Development			180,714	
101T	Government Training Academy			589,913	
	Total Rebudgets and Other Carryovers	0.26		9,272,472	
	TOTAL GENERAL PURPOSE FUNDS	901.60	905.93	119,134,943	110,367,496

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.30	0.30	33,515	25,486
	Total Parking & Health Services	0.30	0.30	33,515	25,486
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	18.39	18.49	7,244,605	5,312,740
	Total Federal	18.39	18.49	7,244,605	5,312,740
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	100.56	98.53	66,765,276	25,246,662
	Total State	100.56	98.53	66,765,276	25,246,662
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			8,873,381	108,318
	Total Local			8,873,381	108,318
	TOTAL SPECIAL PROGRAMS	118.95	117.02	82,883,262	30,667,720
	TOTAL RESTRICTED FUNDS	119.25	117.32	82,916,777	30,693,206
	TOTAL GENERAL FUND BUDGET	1,020.85	1,023.25	202,051,720	141,060,702



Cosumnes River College



COSUMNES
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LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	758,303	770,963
011B	Instructional Support Services	11.00	11.00	2,279,827	2,329,591
011C	Student Support Services	3.00	3.00	624,879	632,056
011E	EOPS Administration	0.75	0.75	144,985	154,286
032A	Elk Grove Center Administrative	1.00	1.00	218,173	221,691
061A	Community Services Programs	0.05	0.05	15,882	16,082
	Total Administrators	18.75	18.75	4,042,049	4,124,669
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	164.07	155.70	19,342,559	18,841,145
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	128.07	136.44	7,966,429	7,287,647
	Total Main Campus Instructional	292.14	292.14	27,308,988	26,128,792
032B	Elk Grove Center Faculty	20.88	20.88	1,298,044	1,298,044
	Total Outreach Instructional	20.88	20.88	1,298,044	1,298,044
012C	Regular Faculty, Allied Health	2.40	2.40	278,348	287,206
012D	Part-Time Faculty, Allied Health	3.64	3.64	226,288	226,288
	Total Allied Health	6.04	6.04	504,636	513,494
012J	Instructional Coordinator	1.00	1.00	93,097	97,013
	Total Instructional, Fall & Spring	320.06	320.06	29,204,765	28,037,343
012Q	Summer Instruction	40.01	40.01	2,559,798	2,559,798
012S	Substitute Instruction	1.50	1.50	51,683	51,684
012T	Adjunct Office Hours			708,854	708,854
	Total Instructional	361.57	361.57	32,525,100	31,357,679
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.00	5.00	504,061	593,534
014C	Library - Adjunct/Overload	1.60	1.60	129,278	129,278
	Total Librarians	5.60	6.60	633,339	722,812
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.80	264,822	278,092
014D	Instructional Development Coordinators	1.60	1.60	201,580	198,891
	Total Instructional Support Services	4.00	4.40	466,402	476,983
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,420	7,420
013M	Department Chair Release Time/Stipends	8.82	8.82	644,772	641,952
013N	Performing Arts Stipends			126,218	126,218
013O	Athletic Stipends			128,662	128,662
013Q	Stipend Online Foundations			42,400	40,000
	Total Faculty Stipends	8.82	8.82	949,472	944,252

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	192,514	192,514
013L	President's/Chancellor's Release Time	1.00	1.00	118,107	118,107
	Total Other Certificated	2.63	2.63	310,621	310,621
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	279,863	279,861
	Total Academic Senate	2.20	2.20	279,863	279,861
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	15.38	15.38	1,865,266	1,815,402
015E	Health Services	1.00	1.00	146,291	146,291
015F	Health Services Adjunct/Overload	1.16	1.16	89,825	89,826
	Total Student Services, Faculty	17.54	17.54	2,101,382	2,051,519
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	139,881	139,881
016A,B,F	Fringe Benefits			53,825	55,813
	Total EOPS and MESA District Contribution	1.00	1.00	193,706	195,694
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	15.12	15.12	1,278,035	1,298,994
021B,G,P	Instructional Support	36.71	36.71	2,612,480	2,693,549
021C	Student Services Support	17.28	17.28	1,368,600	1,394,974
021E	Custodial	18.40	18.40	1,325,369	1,338,910
021F	Maintenance and Operations-General	4.80	4.80	397,242	406,590
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	1,365,111	1,376,653
032C	Elk Grove Center	7.50	7.50	519,058	538,891
061C	Community Service	2.55	2.55	324,567	338,366
	Total Classified Staff	114.03	114.03	9,190,462	9,386,927

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
032F	<u>OUTREACH CENTERS</u>				
	<u>ELK GROVE CENTER</u>				
	Fixed Costs			45,000	45,000
	Total Elk Grove Center			45,000	45,000
041A,E,F,G, J	<u>COLLEGE DISCRETIONARY FUNDS</u>				
	Block Grant			2,047,928	2,021,428
	Total College Discretionary Funds			2,047,928	2,021,428
041X	<u>OTHER OPERATIONAL FUNDS</u>				
	Other Operational Funds			7,964	
	Total Other Operational Funds			7,964	
	Total Discretionary Funds			2,055,892	2,021,428
042C	<u>COLLEGE RELATED ACTIVITIES</u>				
	Education Initiative			25,440	25,440
	Tutorial Centers				26,500
042H	Bus Rental			150,875	86,976
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			13,099	13,099
	Total College Related Activities			203,934	166,535
046C	<u>INSTITUTIONAL SUPPORT COSTS</u>				
	Facility Rentals			3,000	3,000
	Conference and Travel			10,200	10,200
046J	Special Activities			4,000	4,000
046K	Total Institutional Support Costs			17,200	17,200
047B,S,F	<u>OTHER ALLOCATIONS</u>				
	Program Development Funds			1,292,975	33,000
	Staff Development	0.50	0.50	12,410	12,410
047D	Staff Development - Ed Initiative			24,000	4,000
053C	PDF Non-Instr Equipment			470	
	Total Other Allocations	0.50	0.50	1,329,855	49,410

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			278,641	278,641
051C	PFE Prior Year Carryover			713,937	
051E	PFE Classified Staff Development Carryover			14,876	
	Total Partnership for Excellence			1,007,454	278,641
	<u>COMMUNITY SERVICE</u>				
061E,F,G, S	Program & Operational Costs			705,083	674,908
	Total Community Service			705,083	674,908
	<u>UTILITIES</u>				
073A	Electricity			1,080,000	1,080,000
073B	Gas			728,871	728,871
073D	Water/Garbage			254,000	254,000
073E	Sewer			119,000	119,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			34,500	34,500
073O,P	Utilities			9,000	9,000
	Total Utilities			2,200,371	2,200,371
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.90		141,795	
101E,F	College Discretionary Funds			5,415,231	
101G	Program Development Funds			532,095	
101L	Staff Development			125,553	
	Total Rebudgets and Other Carryovers	0.90		6,214,674	
	TOTAL GENERAL PURPOSE FUNDS	537.54	538.04	64,471,859	55,304,510

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.20	0.20	20,767	22,138
	Total Parking & Health Services	0.20	0.20	20,767	22,138
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	9.89	9.69	3,727,594	2,854,850
	Total Federal	9.89	9.69	3,727,594	2,854,850
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	61.01	63.04	33,839,082	14,476,093
	Total State	61.01	63.04	33,839,082	14,476,093
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			4,753,490	
	Total Local			4,753,490	
	TOTAL SPECIAL PROGRAMS	70.90	72.73	42,320,166	17,330,943
	TOTAL RESTRICTED FUNDS	71.10	72.93	42,340,933	17,353,081
	TOTAL GENERAL FUND BUDGET	608.64	610.97	106,812,792	72,657,591



Folsom Lake College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>ADMINISTRATORS</u>				
011A	Administration	3.00	3.00	748,880	774,972
011B	Instructional Support Services	6.00	6.00	1,220,404	1,257,692
011C	Student Support Services	2.00	2.00	387,862	395,531
037A	Rancho Cordova Center	1.00	1.00	221,612	221,612
	Total Administrators	12.00	12.00	2,578,758	2,649,807
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	100.00	97.70	12,361,355	12,411,417
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	69.21	71.51	4,339,355	3,974,680
037B	Rancho Cordova Faculty	34.03	34.03	2,115,538	2,115,539
012C	Regular Faculty, Allied Health	2.00	2.00	182,875	190,257
	Part-Time Faculty, Allied Health				
012K	Instructional Work Experience Coordinator	0.80	0.80	113,464	114,358
	Total Instructional, Fall & Spring	206.04	206.04	19,112,587	18,806,251
012Q	Summer Instruction	25.76	25.76	1,648,097	1,648,097
012S	Substitute Instruction	1.00	1.00	34,456	34,456
012T	Adjunct Office Hours			412,118	412,118
	Total Instructional	232.80	232.80	21,207,258	20,900,922
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	4.00	629,597	528,357
014C	Library - Adjunct/Overload	0.60	0.60	48,479	48,479
	Total Librarians	5.60	4.60	678,076	576,836
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	3.00	4.20	438,323	524,319
014D	Instructional Development Coordinators	2.60	2.60	369,925	374,512
	Total Instructional Support Services	5.60	6.80	808,248	898,831
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,420	7,420
013M	Department Chair Release Time/Stipends	7.90	7.90	568,190	555,299
013N	Performing Arts Stipends			121,806	121,806
013O	Athletic Stipends			110,573	110,573
013Q	Stipend Online Foundations			68,900	65,000
	Total Faculty Stipends	7.90	7.90	876,889	860,098
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	76,769	76,769
013L	President's/Chancellor's Release Time	1.00	1.00	118,107	118,107
	Total Other Certificated	1.65	1.65	194,876	194,876

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
013I	<u>ACADEMIC SENATE</u>				
	Reassigned Time, Conference & Travel	2.20	2.20	259,835	259,834
	Total Academic Senate	2.20	2.20	259,835	259,834
015A 015E	<u>STUDENT SERVICES, FACULTY</u>				
	Counseling	10.49	10.49	1,238,357	1,282,859
	Health Services	1.00	1.00	87,747	109,645
	Total Student Services, Faculty	11.49	11.49	1,326,104	1,392,504
016A,B,F 016A,B,F	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
	Coordinators	1.00	1.00	137,368	138,484
	Fringe Benefits			52,858	55,256
	Total EOPS and MESA District Contribution	1.00	1.00	190,226	193,740
021A, 039C 021B,G,P 021C 021E 021F 021H,L,M 041X	<u>CLASSIFIED STAFF</u>				
	Administration	18.60	18.60	1,568,333	1,601,804
	Instructional Support	30.00	30.00	2,354,739	2,332,284
	Student Services Support	7.15	7.15	517,787	563,183
	Custodial	18.00	18.00	1,203,896	1,274,797
	Maintenance and Operations-General	3.00	3.00	284,724	287,624
	Information Technology (IT) & Telecommunications	4.00	4.00	631,703	643,420
	Printing/Operational	1.00	1.00	111,209	142,104
	Total Classified Staff	81.75	81.75	6,672,391	6,845,216
037F	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
	Fixed Costs			68,000	68,000
	Total Rancho Cordova Center			68,000	68,000
041A,E,F,G, J	<u>COLLEGE DISCRETIONARY FUNDS</u>				
	Block Grant			1,407,406	1,220,910
	Total College Discretionary Funds			1,407,406	1,220,910
041X	<u>OTHER OPERATIONAL FUNDS</u>				
	Other Operational Funds			96,368	
	Total Other Operational Funds			96,368	
	Total Discretionary Funds			1,503,774	1,220,910

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			84,924	13,440
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			76,173	74,236
042I	Other Operational Augmentations			24,429	24,429
042L	Enrollment Fees - Operational Costs			3,220	3,220
	Total College Related Activities			198,746	125,325
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			26,367	26,367
046F	American Disability Act (ADA) Accommodation			55,000	55,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			20,700	4,000
	Total Institutional Support Costs			112,267	95,567
	<u>OTHER ALLOCATIONS</u>				
047B,S,F	Program Development Funds			861,098	3,000
047C	Staff Development			5,947	5,947
047D	Staff Development - Ed Initiative			42,667	5,000
053C	PDF Non-Instr Equipment			471	
	Total Other Allocations			910,183	13,947
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			161,212	161,212
051C	PFE Prior Year Carryover			135,618	
051E	PFE Classified Staff Development Carryover			8,635	
	Total Partnership for Excellence			305,465	161,212
	<u>COMMUNITY SERVICE</u>				
061E,F,G, S	Program & Operational Costs			48,800	48,800
	Total Community Service			48,800	48,800

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>UTILITIES</u>				
073A	Electricity			1,270,500	1,270,500
073B	Gas			355,200	355,200
073D	Water/Garbage			113,000	113,000
073E	Sewer			11,500	11,500
073F	Allocated to Auxiliaries (Contra)			(153,000)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			23,000	23,000
073O,P	Utilities			475	475
	Total Utilities			1,620,675	1,620,675
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.66		103,352	
101E,F	College Discretionary Funds			1,173,856	
101G	Program Development Funds			842,141	
101L	Staff Development			58,128	
	Total Rebudgets and Other Carryovers	0.66		2,177,477	
	TOTAL GENERAL PURPOSE FUNDS	362.65	362.19	41,738,048	38,127,100

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.10	0.10	8,370	8,923
	Total Parking & Health Services	0.10	0.10	8,370	8,923
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	2.78	1.78	1,521,015	948,515
	Total Federal	2.78	1.78	1,521,015	948,515
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	32.93	33.91	27,123,551	10,012,840
	Total State	32.93	33.91	27,123,551	10,012,840
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			2,207,397	
	Total Local			2,207,397	
	TOTAL SPECIAL PROGRAMS	35.71	35.69	30,851,963	10,961,355
	TOTAL RESTRICTED FUNDS	35.81	35.79	30,860,333	10,970,278
	TOTAL GENERAL FUND BUDGET	398.46	397.98	72,598,381	49,097,378



Sacramento City College



SACRAMENTO
CITY
COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	775,827	784,487
011B	Instructional Support Services	16.00	16.00	3,145,851	3,203,413
011C	Student Support Services	4.00	4.00	815,563	828,102
030A	West Sacramento Center	0.50	0.50	100,681	100,681
033A	Davis Center	0.50	0.50	100,681	100,681
061A	Community Services Programs	0.05	0.05	15,397	15,903
	Total Administrators	24.00	24.00	4,954,000	5,033,267
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	229.46	222.48	26,848,114	26,416,940
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	119.48	127.46	7,462,153	6,741,313
	Total Main Campus Instructional	348.94	349.94	34,310,267	33,158,253
030B	West Sacramento Center Faculty	16.46	16.46	1,023,267	1,023,267
033B	Davis Center Faculty	13.81	13.81	858,525	858,523
	Total Outreach Instructional	30.27	30.27	1,881,792	1,881,790
012C	Regular Faculty, Allied Health	25.80	25.80	2,954,737	3,014,386
012D	Part-Time Faculty, Allied Health	11.38	10.38	709,270	645,292
	Total Allied Health	37.18	36.18	3,664,007	3,659,678
012J	Instructional Coordinator	5.00	5.00	663,522	675,815
	Total Instructional, Fall & Spring	421.39	421.39	40,519,588	39,375,536
012Q	Summer Instruction	52.67	52.67	3,369,772	3,369,772
012S	Substitute Instruction	2.90	2.90	99,921	99,921
012T	Adjunct Office Hours			1,723,019	1,723,019
	Total Instructional	476.96	476.96	45,712,300	44,568,248
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.00	7.00	861,657	872,193
014C	Library - Adjunct/Overload	2.60	2.60	210,076	210,076
	Total Librarians	9.60	9.60	1,071,733	1,082,269
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.60	7.00	836,943	847,653
014D	Instructional Development Coordinators	3.00	3.00	368,813	373,275
	Total Instructional Support Services	9.60	10.00	1,205,756	1,220,928

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,420	7,420
013M	Department Chair Release Time/Stipends	10.85	10.85	916,601	904,837
013N	Performing Arts Stipends			131,444	131,444
013O	Athletic Stipends			185,228	185,228
013Q	Stipend Online Foundations			79,500	75,000
	Total Faculty Stipends	10.85	10.85	1,320,193	1,303,929
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	252,748	252,748
013L	President's/Chancellor's Release Time	1.00	1.00	118,107	118,107
013P	Puente Program	0.20	0.20	23,621	23,621
	Total Other Certificated	3.34	3.34	394,476	394,476
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	283,456	283,455
	Total Academic Senate	2.40	2.40	283,456	283,455
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	19.46	19.46	2,363,047	2,327,845
015E	Health Services	2.00	2.00	233,957	239,388
015F	Health Services Adjunct/Overload	0.16	0.16	12,389	12,389
	Total Student Services, Faculty	21.62	21.62	2,609,393	2,579,622
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	244,301	255,340
016A,B,F	Fringe Benefits			96,180	101,881
	Total EOPS and MESA District Contribution	2.00	2.00	340,481	357,221

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	20.19	20.19	1,930,889	1,906,446
021B,G,P	Instructional Support	59.41	59.42	4,581,661	4,618,794
021C	Student Services Support	34.86	34.86	2,906,751	2,930,163
021D	Community Relations	1.00	1.00	69,022	77,045
021E	Custodial	29.00	29.00	2,055,991	2,092,775
021F	Maintenance and Operations-General	5.83	5.83	501,094	503,248
021H,L,M	Information Technology (IT) & Telecommunications	5.00	5.00	843,814	849,537
030C	West Sacramento Center	6.83	6.83	486,156	508,632
033C	Davis Center	7.83	7.83	585,740	595,105
061C	Community Service	0.34	0.34	47,492	49,732
	Total Classified Staff	170.29	170.30	14,008,610	14,131,477
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			30,811	45,414
030F,H	Fixed Costs			133,500	133,500
	Total West Sacramento Center			164,311	178,914
	<u>DAVIS CENTER</u>				
033E	Operational Costs			40,000	43,127
033F	Fixed Costs			91,500	91,500
	Total Davis Center			131,500	134,627

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
041A,E,F,G, J	COLLEGE DISCRETIONARY FUNDS				
	Block Grant, Including Outreach Centers			2,787,672	2,451,972
	Total College Discretionary Funds			2,787,672	2,451,972
041X	OTHER OPERATIONAL FUNDS				
	Other Operational Funds			195,428	
	Total Other Operational Funds			195,428	
	Total Discretionary Funds			2,983,100	2,451,972
	COLLEGE RELATED ACTIVITIES				
042D	Tutorial Centers			33,000	33,000
042H	Bus Rental			439,681	144,659
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			24,640	24,640
	Total College Related Activities			511,841	216,819
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals			257,859	257,859
046F	American Disability Act (ADA) Accommodation			16,000	16,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			288,059	288,059
	OTHER ALLOCATIONS				
047B,S,F	Program Development Funds			1,658,226	36,000
047C	Staff Development	0.50	0.50	38,725	23,725
047D	Staff Development - Ed Initiative			6,000	6,000
	Total Other Allocations	0.50	0.50	1,702,951	65,725

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

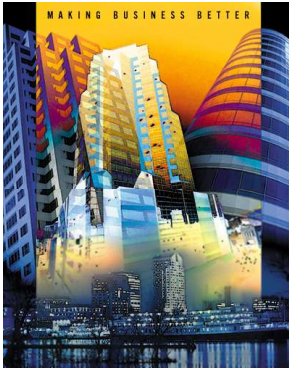
BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			452,272	452,272
051C	PFE Prior Year Carryover			363,409	
051E	PFE Classified Staff Development Carryover			19,854	
	Total Partnership for Excellence			835,535	452,272
	<u>COMMUNITY SERVICE</u>				
061E,F,G, S	Program & Operational Costs			63,717	37,712
	Total Community Service			63,717	37,712
	<u>UTILITIES</u>				
073A	Electricity			1,397,000	1,397,000
073B	Gas			635,000	635,000
073D	Water/Garbage			303,000	303,000
073E	Sewer			287,000	287,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			54,215	54,215
073O,P	Utilities			60,340	60,340
	Total Utilities			2,711,555	2,711,555
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	1.13		178,503	
101E,F	College Discretionary Funds			8,420,100	
101G	Program Development Funds			904,402	
101L	Staff Development			432	
	Total Rebudgets and Other Carryovers	1.13		9,503,437	
	TOTAL GENERAL PURPOSE FUNDS	732.29	731.57	90,808,404	77,504,547

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.30	0.30	31,867	33,970
	Total Parking & Health Services	0.30	0.30	31,867	33,970
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	10.93	9.93	3,721,219	2,639,745
	Total Federal	10.93	9.93	3,721,219	2,639,745
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	67.92	70.04	50,318,020	17,998,752
	Total State	67.92	70.04	50,318,020	17,998,752
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Programs Local			2,937,167	
	Total Local			2,937,167	
	TOTAL SPECIAL PROGRAMS	78.85	79.97	56,976,406	20,638,497
	TOTAL RESTRICTED FUNDS	79.15	80.27	57,008,273	20,672,467
	TOTAL GENERAL FUND BUDGET	811.44	811.84	147,816,677	98,177,014

District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>ADMINISTRATORS</u>				
011A	Administration	19.44	19.44	4,415,770	4,474,871
011B	Instructional Support Services	3.10	3.10	873,518	894,334
	Total Administrators	22.54	22.54	5,289,288	5,369,205
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	79.35	79.35	7,830,333	7,970,625
021B,G,P	Instructional Support	1.96	1.96	196,327	167,066
021C	Student Services Support	0.45	0.45	52,393	52,946
	Total Classified Staff	81.76	81.76	8,079,053	8,190,637
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			2,200,293	1,012,419
041X	Other Operational Funds			2,606	
	Total Other Operational Funds			2,202,899	1,012,419
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			85,200	85,200
046R	Bookstore			300,000	300,000
	Total Institutional Support Costs			385,200	385,200
	<u>OTHER ALLOCATIONS</u>				
047C	Staff Development			103,430	3,430
	Total Other Allocations			103,430	3,430

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Classified Staff Development Carryover			14,203	
	Total Partnership for Excellence			14,203	
073A 073B 073D 073E	<u>UTILITIES</u>				
	Electricity			110,000	110,000
	Gas			10,000	10,000
	Water/Garbage			9,000	9,000
	Sewer			4,500	4,500
	Total Utilities			133,500	133,500
101G 101L	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
	Program Development Funds			239,780	
	Staff Development			165,713	
	Total Rebudgets and Other Carryovers			405,493	
	TOTAL GENERAL FUND BUDGET	104.30	104.30	16,613,066	15,094,391
	TOTAL GENERAL FUND BUDGET	104.30	104.30	16,613,066	15,094,391

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>ADMINISTRATORS</u>				
011A	Administration	11.50	11.50	2,523,149	2,586,453
011C	Student Support Services	5.00	5.00	844,974	855,157
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	16.50	16.50	3,108,123	3,181,610
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(950,000)	(950,000)
	Total Instructional			(950,000)	(950,000)
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
014D	Instructional Development Coordinators	3.00	3.00	380,249	321,623
	Total Instructional Support Services	3.00	3.00	380,249	321,623
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00	118,107	118,107
013G	Collective Bargaining	4.00	4.00	472,427	472,428
013L	President's/Chancellor's Release Time	1.00	1.00	118,107	118,107
	Total Other Certificated	6.00	6.00	708,641	708,642
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	148,559	138,560
	Total Academic Senate	0.80	0.80	148,559	138,560
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty			93,946	93,946
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	22.92	22.92	2,148,987	2,182,254
021C	Student Services Support	65.90	65.91	5,136,945	5,278,679
021D	Community Relations	16.83	16.83	1,887,926	1,865,098
021F	Maintenance and Operations-General	80.80	80.80	7,734,018	7,839,205
021H,L,M	Information Technology (IT) & Telecommunications	43.81	43.81	6,383,462	6,467,540
021Q	Collective Bargaining Release/Reassignment	1.00	1.00	48,000	97,400
021W	Classified Staff Development (PFE)	1.23	1.23	77,492	70,740
021Y	PDF Positions - Bank	10.00	9.00	1,144,408	1,182,915
022G	Classified - Vacancy Factor			(790,000)	(790,000)
	Total Classified Staff	242.49	241.50	23,771,238	24,193,831

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			3,961,196	3,870,129
041X	Other Operational Funds			65,261	492,500
	Total Other Operational Funds			4,026,457	4,362,629
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	95,600	98,926
042C	Education Initiative			66,844	
042F	Financial Aid Administrative Costs			20,331	54,051
042I	Other Operational Augmentations			141,155	131,155
042L	Enrollment Fees - Operational Costs			545,500	545,500
042P	Postage			77,000	77,000
042Q	Foreign Study				500
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	982,367	943,069
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications/Data Transmission Lines			542,200	542,200
	Total Telecommunications Activities			542,200	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044D,E,F,G,H,I	Operational Maintenance			17,579,082	5,556,211
	Total Information Technology Operational			17,579,082	5,556,211

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,947,461	835,314
045D	Resource Conservation Management			63,353	63,353
045H	Major Maintenance Allocation			965,319	552,000
	Total Facilities Management Operational			2,976,133	1,450,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,447,750	1,130,500
046F	American Disability Act (ADA) Accommodation			61,000	61,000
046G	Marketing			393,690	333,690
046H	Recruitment			231,176	90,000
046J	Conference and Travel			19,800	19,800
046K	Special Activities			97,500	52,500
046L	District-Wide Dues			562,500	520,500
046N	Trustee Expenses			209,836	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046R	Bookstore			97,000	
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			3,260,164	2,543,136
	<u>OTHER ALLOCATIONS</u>				
047B,S,F	Program Development Funds			5,675,348	18,000
062A,X	Campus-Funded FM Projects			(155,762)	
	Total Other Allocations			5,519,586	18,000
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			171,134	85,567
051C	PFE Prior Year Carryover			277,483	
051E	PFE Classified Staff Development Carryover			41,000	
	Total Partnership for Excellence			489,617	85,567

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			139,317,474	139,115,443
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(18,852,042)	(19,304,257)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(556,650)	(556,650)
071W	Retirees Health Benefits			4,819,249	4,410,137
	Net Fringe Benefits			124,852,531	123,789,173
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			6,184,163	5,084,163
072C	Safety Program			732,548	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			6,952,711	5,205,163
	<u>UTILITIES</u>				
073A	Electricity			59,000	59,000
073B	Gas			10,600	10,600
073D	Water/Garbage			28,500	28,500
073G	Honeywell Energy Management System			271,596	271,596
073H,J	Toxic Waste Removal/Dump Fees/Permits			24,500	24,500
073K	Utilities - Ethan Way			56,800	56,800
073M	Utilities - Watertower			101,100	101,100
073O,P	Utilities			4,150	4,150
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			781,246	781,246

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,000,000	1,000,000
	Total Grant & Financial Aid Cash Match			1,000,000	1,000,000
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(697,563)	(89,000)
079P	FM - COPFD Contras			10,526	
	Total Budget Savings/Cost Recovery			(1,266,103)	(668,066)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			50,917,392	
101B	Facilities Management			653,304	
101D	Information Technology			600,989	
101G	Program Development Funds			4,133,360	
101J	SBA PY Match			426,202	
101K	FinAid Carryover			337,200	
	Total Rebudgets and Other Carryovers			57,068,447	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	269.29	268.30	252,025,194	173,297,207

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
082x	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			4,449,837	18,774,077
	Mandated Costs Current Year - Block Grant			26,343	
	Funding for New Faculty Positions			2,176,006	
	X Budget Growth			47,235,812	40,323,122
	Potential Unfunded Growth			(35,379,655)	(36,268,093)
	Appropriations Above Established Base Levels			8,191,096	21,869,693
	Lottery Funds			2,320,000	2,320,000
	Total X Budget Funding Level			29,019,439	47,018,799
	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Y Budget Potential Unfunded Growth				(6,032,419)
	Growth - 80%				4,825,935
	Growth - 20%				1,206,484
085x	Interest Income			12,845,819	12,845,819
	Lottery Funds			1,394,985	2,052,724
	Increase Above X Budget			14,240,804	14,898,543
	Total Y Budget Funding Level			43,260,243	61,917,342
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
087x	Incremental Funds:				
	Z Budget Potential Unfunded Growth				(6,032,423)
	Growth - 80%				4,825,938
	Growth - 20%				1,206,485
	Lottery Funds			1,535,162	2,052,724
	Increase Above Y Budget			1,535,162	2,052,724
	Total Program Development & Other Improvements, Z Budget Funding Level			44,795,405	63,970,066
	TOTAL GENERAL PURPOSE FUNDS	269.29	268.30	296,820,599	237,267,273

2025-2026 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	39.78	39.78	4,905,481	4,909,483
	Health Services Fee	4.50	4.50	10,803,155	1,000,000
	Total Parking & Health Services	44.28	44.28	15,708,636	5,909,483
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	Other Federal	0.73	0.53	215,616	(21,294)
	Total Federal	0.73	0.53	215,616	(21,294)
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	92.24	90.68	34,863,889	21,545,344
	92.24	90.68	34,863,889	21,545,344	
3xx	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			355,495	
	Total Local			355,495	
	TOTAL SPECIAL PROGRAMS	92.97	91.21	35,435,000	21,524,050
	TOTAL RESTRICTED FUNDS	137.25	135.49	51,143,636	27,433,533
	TOTAL GENERAL FUND BUDGET	406.54	403.79	347,964,235	264,700,806

District Reserves – Fund Balances

Fund balances and reserves are often desirable to fund future program commitments and potential economic uncertainties. The California Community Colleges Chancellor's Office has recently updated its recommendation, suggesting that community college districts maintain a General Fund reserve equivalent to at least two months of total operating expenditures. Los Rios policies require the General Fund to hold an uncommitted reserve of at least 5% of revenues.

The District's ending balance not only meets this requirement—with a total uncommitted fund balance, including instructionally related funds, amounting to 14.4% of revenues—but also closely aligns with the state's recommendation, with an unrestricted general fund balance of 13.3% of unrestricted expenditures. 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 (Measure M)	Bond Interest & Redemption Fund (Measures A & M)	Other Debt Service Fund	Enterprise/Regional Performing Arts Center Funds	Fiduciary/Student Association Fund	Scholarship & Loan Fund	Foundation Fund	Retiree Benefits Fund
Beginning Fund Balance – July 1, 2025	<u>\$210,657,212</u>	<u>\$5,622,570</u>	<u>\$347,147</u>	<u>\$262,040,882</u>	<u>\$49,520,398</u>	<u>\$62,325,424</u>	<u>\$59,944</u>	<u>\$1,658,345</u>	<u>\$1,084,444</u>	<u>\$ 727,158</u>	<u>\$32,729,672</u>	<u>\$11,096,858</u>
Projected Uncommitted Fund Balance	\$76,944,707	\$223,302	\$272,237	\$13,300,000				\$1,359,457	\$66,801		\$ 3,893,555	
Committed Fund Balance	7,957,388						\$59,944		42,163	\$736,158	24,785,617	\$10,919,096
Restricted Fund Balance	1,309,304					\$62,325,424						
Total Projected Fund Balance – June 30, 2026	<u>\$86,211,399</u>	<u>\$223,302</u>	<u>\$272,237</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$62,325,424</u>	<u>\$59,944</u>	<u>\$1,359,457</u>	<u>\$108,964</u>	<u>\$736,158</u>	<u>\$28,679,172</u>	<u>\$10,919,096</u>

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios Community College District



Total Risk Score, All Areas

5.1%*

Response

Annual Independent Audit Report

1.1 Has the independent audit report for the most recent fiscal year been completed and presented to the board by the statutory timeline of December 31? (Extensions of the timeline granted by the Chancellor's Office should be explained.)

yes

1.2 Were the district's most recent and prior two independent audits reports free of material findings of weakness?

yes

1.3 Has the district corrected all audit findings from the recent and prior two audits?

n/a

1.4 Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health (e.g., material apportionment or internal control findings)?

n/a

Section Score (0.5% maximum):

0.0%

Self-assessment notes:

* The Fiscal Crisis Management Assistance Team (FCMAT) developed the Fiscal Health Risk Analysis as a tool to help evaluate community college's fiscal health and risk of insolvency in the current and two subsequent fiscal years. A score of 40% or more is considered high risk; a score of 25%-39% is considered moderate risk; a score of 24% or lower is considered low risk.

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios Community College District



Total Risk Score, All Areas **5.1%**

Budget Development and Adoption

2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, clearly articulated, and aligned with the signed state budget and the Student-Centered Funding Formula (SCFF)?	no
2.2 Does the district use a budget development method other than a prior-year rollover budget, and if so, is there a procedure to evaluate prior year and future expenses (nonfixed expenditures, supplies, adjunct and other hourly positions) and removal of one-time revenues and expenses?	yes
2.3 Does the district use position control data for budget development?	yes
2.4 Does the district coordinate program review as part of the budget development process and include input from faculty/staff, administrators, the governing board, and the budget committee in accordance with a documented planning model?	yes
2.5 Does the budget development process include an explanation of the calculation of the SCFF (base full time equivalent students [FTES], supplemental low income and student success portion of the funding) with reasonable assumptions?	yes
2.6 Does the district budget and expend restricted funds as authorized by the funding source before expending unrestricted funds?	yes
2.7 Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds to assess their congruence with the institution's strategic plan and the potential multiyear impact on the district's unrestricted general fund?	yes
2.8 Are expected revenues (not based on actuals) more than or equal to expected expenditures (not based on actuals) in the district's adopted budget (budget is not dependent on carryover funds to be balanced)?	yes
2.9 Has the district refrained from using negative or contra expenditure accounts (excluding appropriate abatements in accordance with the Budget and Accounting Manual [BAM]) in its budget?	yes

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



**FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM**

District:

Los Rios Community College District

Total Risk Score, All Areas	5.1%
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2.10 Does the district have a board-adopted budget calendar that includes statutory due/closing dates (accounts receivable, accounts payable, closing of purchase orders, journal entries, etc.), major budget development tasks and deadlines, and the staff member/department responsible for completing them?	yes
--	-----

2.11 Did the district close its books with the county office of education on time?	yes
--	-----

<i>Section Score (8.0% maximum):</i>	<i>1.0%</i>
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Self-assessment notes:

The District does not do a formal multi-year budget projection, but we have projections for extraordinary costs such as for pension rate increases.

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas **5.1%**

Budget Monitoring and Updates

- | | |
|--|-----|
| 3.1 Are actual revenues and expenditures consistent with the most current budget projection of each major object code? | yes |
| 3.2 Are revenue and expenditure budget revisions posted at least quarterly in the financial system? | yes |
| 3.3 Are quarterly financial status reports, 311Q, submitted to the board quarterly with a clearly written summary of the report, budget assumptions and budget revisions? | yes |
| 3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs before the next financial reporting period? | yes |
| 3.5 Has the district addressed any budget-related deficiencies identified in the most recent ACCJC Annual Fiscal Report? | n/a |
| 3.6 If a college in the district has been notified that it is on enhanced monitoring or watch-list status based on the college's ACCJC Annual Fiscal Report, have the district and college(s) created a written plan to address the issues of concern identified by the ACCJC? | n/a |
| 3.7 Does the district's enterprise software system include hard budget blocks that prevent the processing of requisitions or purchase orders when the budget is insufficient to support the expenditure? | yes |
| 3.8 Does the district encumber and adjust encumbrances for salaries and benefits? | yes |
| 3.9 Are all balance sheet accounts in the general ledger reconciled each quarter, at a minimum, and at year-end close? | yes |

Section Score (9.8% maximum):

0.0%

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas **5.1%**

Cash Management

- | | |
|---|-----|
| 4.1 Does the district balance all cash and investment accounts with bank statements monthly? | yes |
| 4.2 Are outstanding amounts in the cash and investment account reconciliations less than one year old, or if older, have a resolution? | yes |
| 4.3 Are accounts held by the county treasurer reconciled and balanced with the district's and county office of education's reports monthly? | yes |
| 4.4 Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known? | yes |
| 4.5 If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year? | yes |
| 4.6 Does the district have sufficient cash resources in its other funds to support its current and projected obligations in those funds? | yes |
| 4.7 If interfund borrowing is occurring, does the district comply with Object Code 7300 requirements in the BAM? | yes |
| 4.8 If the district is managing cash in any funds through external borrowing, such as a TRANS, has the district provided a written plan for repayment attributable to the same year the funds were borrowed? | yes |

Section Score (8.6% maximum):

0.0%

Self-assessment notes:

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Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios Community College District



Total Risk Score, All Areas	5.1%
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Collective Bargaining Agreements

- | | |
|--|-----|
| 5.1 Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections by conducting a pre-settlement analysis and identifying ongoing revenue sources or expenditure reductions to support the agreement? | yes |
| 5.2 In the current and prior two years has the district settled all new employee compensation costs (salary, benefits, load factoring, etc.) in the bargaining agreements at or under the funded cost of living adjustment (COLA)? | yes |
| 5.3 If settlements have not been reached in the past two years, has the district identified resources to cover the estimated costs of district proposals? | n/a |
| 5.4 Has the district's board of governors approved and certified collective bargaining agreements with all its bargaining units for the current and the prior two years? | no |
| 5.5 Has the district conducted a faculty release and reassign time analysis in the last two years and determined how it may impact the overall cost to the district as it relates to collective bargaining? | yes |

Section Score (4.9% maximum):	1.0%
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Self-assessment notes:

The District extended negotiations with SEIU and LRCFT. No significant fiscal impacts are expected as a result of these extensions.

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Total Risk Score, All Areas	5.1%
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Intrafund and Interfund Transfers

- | | |
|--|-----|
| 6.1 Does the district have a board-approved plan to eliminate, reduce or control intrafund transfers from the general fund unrestricted subfund to the general fund restricted subfund? | yes |
| 6.2 Does the board approve any intrafund or interfund transfers (contributions/encroachments) from or to the unrestricted general fund prior to occurrence? | yes |
| 6.3 If the district has deficit spending in funds other than the unrestricted general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to any resulting negative fund balance (e.g., interfund transfers)? | n/a |
| 6.4 If any interfund transfers were required for other funds in either of the prior two fiscal years, and the need is recurring in the current year, did the district budget for them at reasonable levels? | yes |

<i>Section Score (4.1% maximum):</i>	<i>0.0%</i>
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Self-assessment notes:

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Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas	5.1%
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Deficit Spending

7.1 Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.) If no, has the board approved and implemented a plan to reduce and/or eliminate deficit spending?	yes
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7.2 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency?	n/a
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7.3 Has the district decreased deficit spending over the past two fiscal years?	n/a
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<i>Section Score (2.7% maximum):</i>	<i>0.0%</i>
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Self-assessment notes:

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Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios Community College District

FCMAT

**FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM**

Total Risk Score, All Areas

5.1%

Employee Benefits

- | | |
|---|-----|
| 8.1 Has the district completed an actuarial valuation in accordance with Governmental Accounting Standards Board (GASB) requirements to determine its unfunded liability for other post-employment benefits (OPEB)? | yes |
| 8.2 Is the district funding a board-adopted plan to fund its projected liabilities for retiree health benefits? | yes |
| 8.3 Is the district funding a board-adopted plan to fund its projected employer contributions to CalSTRS and CalPERS? | yes |
| 8.4 Is the district following a board-adopted policy to limit faculty banked hours? | yes |
| 8.5 Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents? | yes |
| 8.6 Does the district track, reconcile and report employees' compensated leave balances on the balance sheet? | yes |

Section Score (4.1% maximum):

0.0%

Self-assessment notes:

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District:

Los Rios Community College District



FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Total Risk Score, All Areas

5.1%

Enrollment and Attendance

- | | |
|---|-----|
| 9.1 Has the district's enrollment been increasing or remained stable for the current and two prior years? | yes |
| 9.2 Does the district monitor and analyze enrollment, weekly student contact hours (WSCH) and full-time equivalent students (FTES) data at least monthly through the second reporting period (P2)? | yes |
| 9.3 Does the district track historical WSCH and FTES data to establish future trends? | yes |
| 9.4 Do colleges within a multi-college district maintain a record of WSCH or FTES that is reconciled monthly at the college and district levels at least through the second reporting period? | yes |
| 9.5 Are the district's enrollment projections and assumptions based on historical data, demographic trend analysis, high school enrollments, community participation rates and other industry standards, in addition to any board policies that limit enrollment? | yes |
| 9.6 Do the institutional research staff and business/fiscal staff work together to develop enrollment and FTES predictions? | yes |
| 9.7 Do the colleges' comprehensive enrollment plans set goals for the funding elements in the SCFF? | yes |
| 9.8 Does the comprehensive enrollment plan establish academic productivity goals? | yes |

Section Score (7.1% maximum):

0.0%

Self-assessment notes:

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District:

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Total Risk Score, All Areas

5.1%

Facilities

10.1 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	yes
10.2 Does the district properly track and account for facility-related projects?	yes
10.3 Does the district use lecture classrooms for at least 48 or 53 hours per 70-hour week as defined by the Board of Governors (BOG) policy on Utilization and Space Standards?	yes
10.4 Does the district use laboratory classrooms for at least 27.5 hours per 70-hour week as defined by the BOG policy on Utilization and Space Standards?	yes
10.5 Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?	yes
10.6 Has a quantitative Facilities Condition Index assessment been conducted sometime in the last three years through the Foundation for California Community Colleges?	yes
10.7 Does the district follow a five-year scheduled maintenance plan?	yes
10.8 If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?	yes
10.9 If the district has passed a Proposition 39 general obligation bond or a parcel tax and it has received any legal challenges or program audit findings concerning the use of those funds, has it resolved those complaints and/or findings?	n/a
10.10 Does the district have a long-range facilities master plan that reflects its current and projected facility needs and aligns with the five-year capital outlay plan?	yes
10.11 Is the district following an Americans with Disabilities Act (ADA) transition plan that was developed within the past 5 to 10 years?	yes

Section Score (0.8% maximum):

0.0%

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District:

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Total Risk Score, All Areas

5.1%

Fund Balance and Reserve for Economic Uncertainty

In this section, all questions refer to the Unrestricted General Fund (URGF).

- | | |
|---|-----|
| 11.1 Has the district adopted policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association, which they have followed? | no |
| 11.2 Did the district's adopted budgets for the subsequent two years include at least two months of operating expenditures in the Reserve for Economic Uncertainty? | yes |
| 11.3 Does the district have at least a minimum of two months of general fund operating expenditures or revenues in the Reserve for Economic Uncertainty in its budget projections for the two subsequent years? | yes |
| 11.4 If the district's budget projections for the subsequent two years do not include at least a minimum of two months of general fund operating expenditures or revenues in the Reserve for Economic Uncertainty, does the district's multiyear fiscal plan include a board-approved plan to restore at least the Reserve for Economic Uncertainty to at least a minimum of general fund operating expenditures or revenues? | n/a |
| 11.5 Is the district's projected unrestricted general fund ending balance stable or increasing in the two subsequent fiscal years? | yes |
| 11.6 If the district has unfunded or contingent liabilities or one-time costs other than post-employment benefits, does the unrestricted general fund balance include sufficient reserves above the recommended minimum reserve level of two months of operating expenditures? | yes |

Section Score (5.7% maximum):

2.0%

Self-assessment notes:

The District has historically maintained sufficient unrestricted reserves with a minimum of two months of general fund operating expenditures and revenues, but the District has not updated policy to the new suggested Budgetary Best Practices published by the Government Finance Officers Association.

Fiscal Health Assessment

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District:

Los Rios Community College District



Total Risk Score, All Areas	5.1%
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General Fund - Current Year

12.1 Does the district ensure that one-time revenues do not pay for ongoing expenditures?	yes
12.2 Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits, instructional service agreement, backfill of categorical to employee compensation, and pay as you go retiree health benefit expenses at or below 85% for the three prior years as reported by the CCCCCO?	yes
12.3 Is the district in compliance with the Fifty Percent Law (Education Code Section 84362) for the last three years?	yes
12.4 Is the district at or above its Full-Time Obligation Number (FON)? If the district is over its FON, is it within 3% of the published FON?	yes
12.5 Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds?	yes
12.6 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	yes
12.7 Does the district consistently account for all program costs, including maximum allowable indirect costs, for each restricted resource?	yes

Section Score (5.5% maximum):

0.0%

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas	5.1%
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Information Systems and Data Management

13.1 Does the district use a human resources system and position control system that is integrated with the financial reporting system?	yes
13.2 Does the district have an emergency data recovery systems?	yes
13.3 Are enrollment class schedule software and budget development systems integrated?	yes
13.4 Does the district conduct regularly scheduled evaluation tests of the security measures that protect student and employee personal information?	yes
13.5 Does the district use reports from its management information systems to validate the supplemental and success outcomes funded in the SCFF?	yes

<i>Section Score (3.7% maximum):</i>	<i>0.0%</i>
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Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios Community College District

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Total Risk Score, All Areas

5.1%

Internal Controls and Fraud Prevention

14.1 Does the district have controls that limit access to and include multiple levels of authorizations within its financial system?	yes
14.2 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually?	yes
14.3 Is there a desk manual that segregates duties in the following areas, and are staff supervised and monitored accordingly?	
a. Accounts payable	yes
b. Accounts receivable	yes
c. Cash management	yes
d. Budget monitoring and review	yes
e. Purchasing and contracts	yes
f. Payroll	yes
g. Human resources	yes
h. Associated student body	yes
i. Warehouse and receiving	yes
14.4 Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?	yes
14.5 Does the district review and clear prior year accruals by October 31?	yes
14.6 Does the district reconcile all suspense accounts, including salaries and benefits, at least each quarter and at the close of the fiscal year?	yes

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Total Risk Score, All Areas	5.1%
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14.7 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?	yes
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14.8 Does the district have processes and procedures to discourage and detect fraud?	yes
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14.9 Does the district maintain an independent fraud reporting hotline or other reporting service(s)?	yes
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14.10 14.10 Does the district have a process for collecting and following up on reports of possible fraud (such as an anonymous fraud reporting hotline)?	yes
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14.11 Does the district have an internal audit department or dedicated staff?	yes
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14.12 Does the district limit the issuance of Cal-Cards (credit cards) and have procedures in place for appropriate use (e.g., allowable expenses, daily limit, etc.)?	yes
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<i>Section Score (14.5% maximum):</i>	<i>0.0%</i>
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Self-assessment notes:

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Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

5.1%

Leadership and Stability

- | | |
|--|-----|
| 15.1 Does the district have a chief business official (CBO) who has been with the district as CBO for more than two years? | yes |
| 15.2 Does the district have a chief executive officer (CEO) who has been with the district as CEO for more than two years? | yes |
| 15.3 Does the CEO meet on a scheduled and regular basis with all members of their administrative cabinet? | yes |
| 15.4 Is training on the financial procedure manual, budget, and procurement development provided to district, college and department administrators who are responsible for budget management? | yes |
| 15.5 Does the governing board follow an approved schedule to review and revise policies and administrative regulations? | yes |
| 15.6 Are newly adopted or revised board policies and administrative regulations formally implemented, communicated and available to staff? | yes |
| 15.7 Do all board members attend training on the budget and governance at least every two years? | yes |
| 15.8 Is the CEO's evaluation performed according to the terms of the contract? | yes |

Section Score (6.5% maximum):

0.0%

Self-assessment notes:

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District:

Los Rios Community College District



Total Risk Score, All Areas

5.1%

Multiyear Projections

- | | |
|---|-----|
| 16.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards, including CCCCCO and ACCJC? | no |
| 16.2 Did the district include the calculation of SCFF breakdown (base FTES, supplemental low income, and student success portions) with multiyear considerations to help calculate its multiyear projections? | n/a |
| 16.3 Does the district use its most current multiyear projection when making financial decisions? | n/a |

Section Score (3.1% maximum):

1.0%

Self-assessment notes:

As the District begins to develop a more formal multi-year budgeting projection, we will be able to better answer multi-year questions in this section.

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District:

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Total Risk Score, All Areas	5.1%
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Non-Voter-Approved Debt and Risk Management

17.1 Are the sources of repayment for non-voter-approved debt (such as certificates of participation (COPs), bridge financing, bond anticipation notes [BANS] and tax revenue anticipation notes [TRANS]) predictable and stable, and not from the unrestricted general fund?	n/a
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17.2 If the district has issued non-voter-approved debt, has its credit rating remained stable or improved during the current and two prior fiscal years?	n/a
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17.3 If the district is self-insured, does the district have a recent (every two years) actuarial study and a plan to pay for any unfunded liabilities?	n/a
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17.4 If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, TRANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues?	n/a
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<i>Section Score (3.7% maximum):</i>	<i>0.0%</i>
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Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios Community College District



Total Risk Score, All Areas

5.1%

Position Control

- | | |
|---|-----|
| 18.1 Does the district use a documented position control system that ties all positions and costs data to eliminate disparities between human resources, payroll, and budget? | yes |
| 18.2 Does the district analyze and adjust permanent staffing based on enrollment? | yes |
| 18.3 Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and quarterly reporting periods? | yes |
| 18.4 Does the governing board approve all new positions and extra assignments with a budget source identified before positions are posted? | yes |
| 18.5 Is the approval of hiring staff using categorical or other restricted dollars subject to adequate program funding? | yes |
| 18.6 Are there standing meetings for managers and staff responsible for the district's human resources, payroll and budget functions to discuss and improve processes? | yes |

Section Score (6.7% maximum):

0.0%

Self-assessment notes: