2026-27 Adopted Budget

Presented to the Board of Trustees
September 9, 2026

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

1919 Spanos Court
Sacramento, CA 95825
www.losrios.edu

LOS RIOS COMMUNITY COLLEGE DISTRICT

ARC AMERICAN RIVER COLLEGE

EST. 1970 COSUMNES RIVER COLLEGE

FOLSOM LAKE COLLEGE

EST. 1916 SACRAMENTO CITY COLLEGE

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Chancellor's Message

Los Rios enters the 2026–27 fiscal year from a position of stability and continued momentum. That position is not accidental. It reflects years of prudent fiscal planning, strong leadership from our Board of Trustees, thoughtful partnership with our collective bargaining partners, and a shared commitment to directing resources where they will have the greatest impact on our students and employees.

The District's strategic enrollment management efforts, prudent budgeting practices, and the resources provided through the State Budget Act allow us to continue making meaningful investments in our employees. Against that backdrop, and consistent with our collective bargaining agreements and longstanding bucket system, the Board approved substantive compensation improvements for both 2025–26 and 2026–27, including ongoing and one-time retroactive salary schedule improvements. These investments recognize that our employees are the foundation of everything we do for students.

Our ability to make sustainable commitments is strengthened by Los Rios' longstanding bucket system. This disciplined approach clearly separates ongoing resources from one-time funds, protects the district from committing temporary dollars to permanent expenses, and allows us to plan responsibly for both immediate priorities and long-term needs. It has proven effective through changing economic conditions and continues to provide a strong foundation for collaborative decision-making.

We are also seeing continued enrollment growth across our colleges. More students are choosing Los Rios reflecting the strength of our programs and the value our colleges provide to the region. Our continued focus on helping students persist, complete their educational goals, and improve their economic mobility is contributing to the District's student success allocation under the Student Centered Funding Formula. Student success is—and always will be—the goal. Although state funding has not fully kept pace with enrollment growth, our strategic enrollment management efforts position the District to benefit from available resources while continuing to meet student and community needs.

This budget also responds to a rapidly shifting federal landscape. New Student Success Block Grant resources will help us ensure that students facing the greatest barriers continue to receive the academic, financial, and personal support they need. The budget also includes one-time resources for Pride Centers at each of our colleges. Los Rios has long been a leader in supporting LGBTQIA+ students, and these funds will help us maintain and expand critical services for a population that is especially vulnerable during this period of uncertainty.

There will always be economic pressures and difficult choices ahead. However, the strength of our fiscal systems, the leadership of our Board, and the partnership we have built with our employee groups allow us to meet those challenges from a position of stability. Together, we will continue aligning our resources with our North Star: changing the lives of the students we serve.

Torence Powell
Chancellor

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 78,000 students enroll in our colleges during our primary terms.

The District's annual budget is an important element in communicating to the District's constituents and one of the most significant responsibilities and requirements for a community college district. The budget outlines the utilization of available financial resources and serves as a planning document for the year.

The budget process for the upcoming fiscal year begins in January with the release of the Governor's proposed budget. The January proposal reflects the Governor's goals and objectives for the coming year and highlights significant issues, policies, and initiatives of the Administration.

For community colleges, the January proposal similarly reflects the Governor's vision for the system by linking funding to initiatives that are a priority for the Governor shaped by input from the Board of Governors' annual budget request.

At the May Revise, the Governor updates his initial proposal to reflect changes in projected revenues. Appropriations may change as the result of dialog with the State's legislative bodies and constituent groups following the January proposal. With the issuance of the May Revise, the legislature begins its final budget process which, by law, requires a budget by June 15th for the Governor to sign by June 30th.

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

STATE BUDGET OVERVIEW

ECONOMIC PROJECTIONS

Economic conditions remain mixed, with moderate growth, a relatively soft labor market, and elevated inflation. U.S. real GDP grew at a 1.5% annualized rate in the second quarter of 2026, while California's unemployment rate was 5.1% in July. The Department of Finance projects California payroll employment to remain essentially flat in 2026.

Executive Summary

California inflation was 3.4% year over year in June 2026 and is projected to remain elevated before moderating in 2027. Inflation, trade and geopolitical uncertainty, and labor market weakness continue to pose risks to economic growth and state revenues.

STATE REVENUE PROJECTIONS

On June 29, 2026, Governor Newsom signed the Budget Act of 2026. The enacted budget reflects state expenditures of $351.7 billion, an increase of about 9.5% from the 2025-26 enacted budget. General fund outlays increased by about 10.1% to $251.5 billion.

State revenues performed better than earlier projections, driven in part by stronger personal income tax collections and gains associated with the stock market and technology sector. While the enacted budget is balanced, longer-term structural concerns remain because expenditures exceed revenues generated for the year and the budget relies on prior-year balances and other budget solutions.

The State's revenue outlook remains sensitive to stock market performance, high-income taxpayer activity, inflation, tariffs, and broader federal and geopolitical uncertainty, reinforcing the need for a cautious approach to ongoing expenditures.

PROPOSITION 98 PROJECTIONS

The Proposition 98 minimum guarantee for K-14 education is estimated at approximately $128.1 billion in 2026-27, with community colleges projected to receive about $14.6 billion.

The budget increases the community college share of Proposition 98 from approximately 10.9% to 11.1%, addressing the impact of excluding Transitional Kindergarten expansion costs from the traditional split. This change provides approximately $217.7 million in additional ongoing funding for community colleges statewide.

The budget also fully repays the $408.4 million community college apportionment deferral from 2025-26 and creates an approximately $4.0 billion Proposition 98 settle-up obligation for 2025–26. The Proposition 98 reserve is projected at approximately $9.2 billion, providing additional protection against future revenue declines.

CALIFORNIA COMMUNITY COLLEGES PROPOSALS

The enacted State budget for California Community Colleges focuses on maintaining base funding stability and continued investment in priorities aimed at achieving Vision 2030 and Roadmap goals. The budget includes $291.9 million for a 2.87% cost-of-living adjustment (COLA) to the Student Centered Funding Formula (SCFF), $159.7 million for an additional 1.44% discretionary COLA, $31 million for a 2.87% COLA for certain categorical programs and the Adult Education program, $153.1 million across the 2025-26 and 2026-27 budget years to support a combined 2.5% systemwide enrollment growth ($55.3 million for an additional 1% growth in 2025-26 and $97.8 million for 1.5% growth in 2026-27), and $47.7 million to modify the SCFF formula to fund credit FTES at the higher of the three-year average or the amount reported in the current year. One-time funding is primarily focused on implementation of the initiatives under the Vision 2030, supports for students, and collaborative pathways.

REVENUE ASSUMPTIONS FOR LOS RIOS

Under the SCFF, a district's FTES allocation is based on funded full-time equivalent students (FTES). The enacted 2026-27 State Budget increased statewide growth capacity for 2025-26, resulting in 0.73% growth authority for Los Rios, up from the initial projection of 0.24%. Because any remaining statewide growth funding is distributed proportionally to districts whose FTES increases exceed their calculated growth authority, the District estimates that Los Rios will ultimately receive funding for approximately 1.69% growth in 2025-26. While this exceeds the District's growth authority, it remains well below actual enrollment growth and the District's funding need. The District estimates approximately $34.3 million of 2025-26 growth will remain unfunded.

FTES that remains unfunded after the statewide growth allocation process does not generate current-year apportionment and is not added to the District's funded FTES base for the next year, creating an ongoing structural funding impact. For 2026-27, the State Budget provides 1.5% systemwide growth funding, with Los Rios receiving growth authority of only 1.1%. This limited authority restricts the District's ability to generate additional apportionment despite continued increases in student demand.

Los Rios is expected to receive a higher percentage of statewide growth authority in 2027-28 because the statewide growth formula places significant weight on prior unfunded growth. However, a higher growth authority percentage does not necessarily result in a higher amount of funded growth, as the actual funding available depends on the level of systemwide growth funding provided in the State Budget. Because the methodology uses data with a two-year lag, the District's substantial 2025-26 unfunded growth will not be reflected in the growth authority calculation until 2027-28, and the substantial unfunded growth anticipated for 2026-27 will not be reflected until 2028-29. As a result, the District may be required to absorb the cost of serving these additional students for multiple years without corresponding state funding, depending on the level of statewide growth funding provided in future State Budgets.

Los Rios's budget process uses three potential revenue assumptions. The revenue assumptions have a base level expenditure plan (X budget), at which Los Rios operates. The Y and Z budgets are improved based upon projections. Los Rios has authority to operate at the Z budget level. For the 2026-27 fiscal year, the X budget projects no change in 2025-26 full-time equivalents students (FTES), which is our more conservative estimate. The Y budget anticipates 2% growth, with the Z budget at 4% growth. Because of the limited growth authority, the total computational revenue in each scenario has been adjusted to reflect potential unfunded FTES. The District is currently operating at the X budget level.

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 78,000 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.

<u>2026-27 Strategies</u>
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

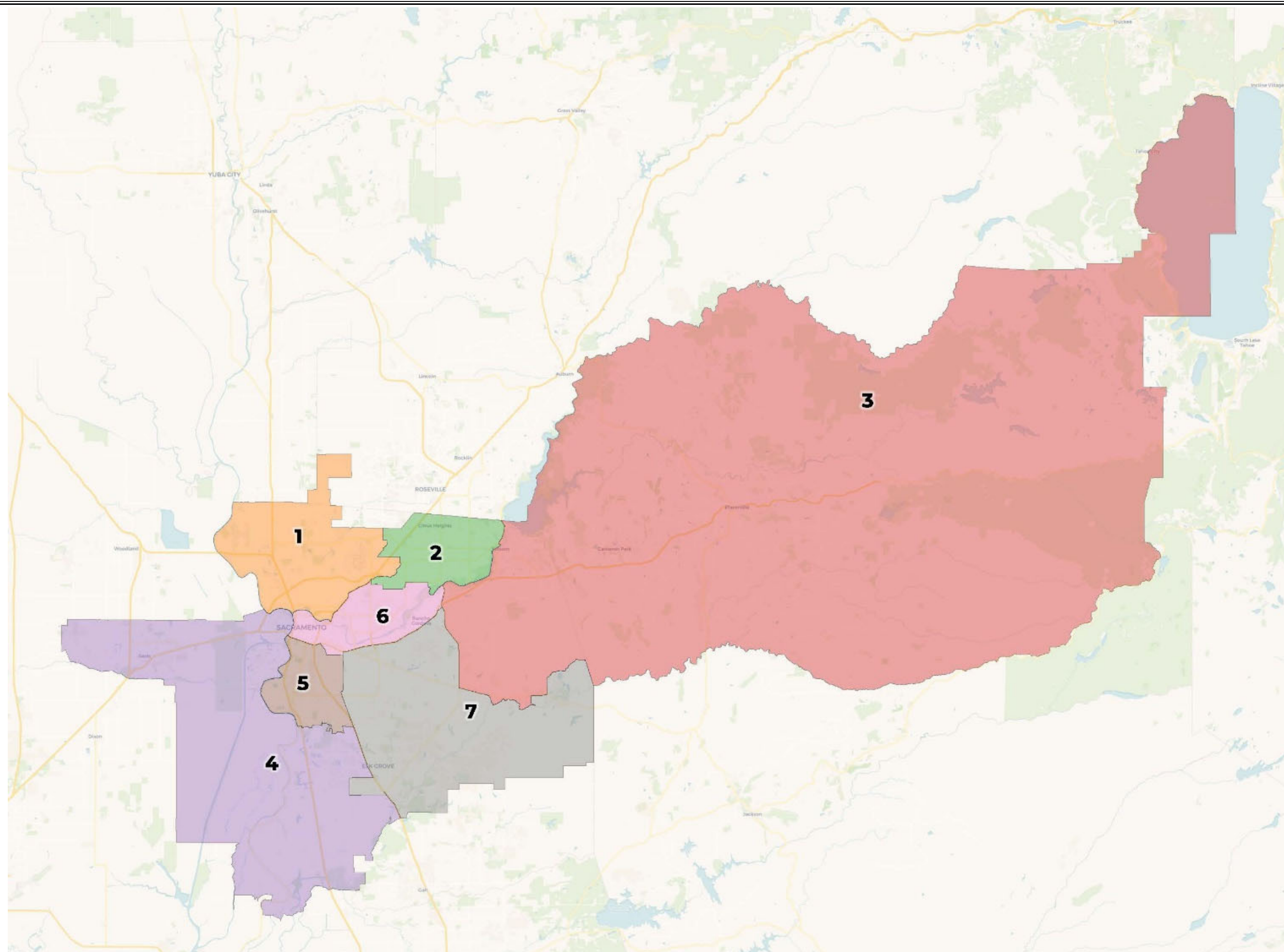
The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board 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 July, 2026, the Los Rios Board of Trustees appointed Torence Powell, Ed.D., to be the next Chancellor of the Los Rios Community College District. Dr. Powell replaced Brian King, who retired in June 2026 after nearly 14 years as Los Rios Chancellor. Dr. Powell, who previously served in various capacities in Los Rios before serving 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 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-time part-time employees.

Board of Trustees

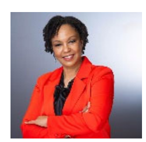


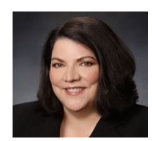

Dustin Johnson
Area 1

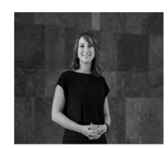

Robert Jones
Area 2


John Knight
Area 3

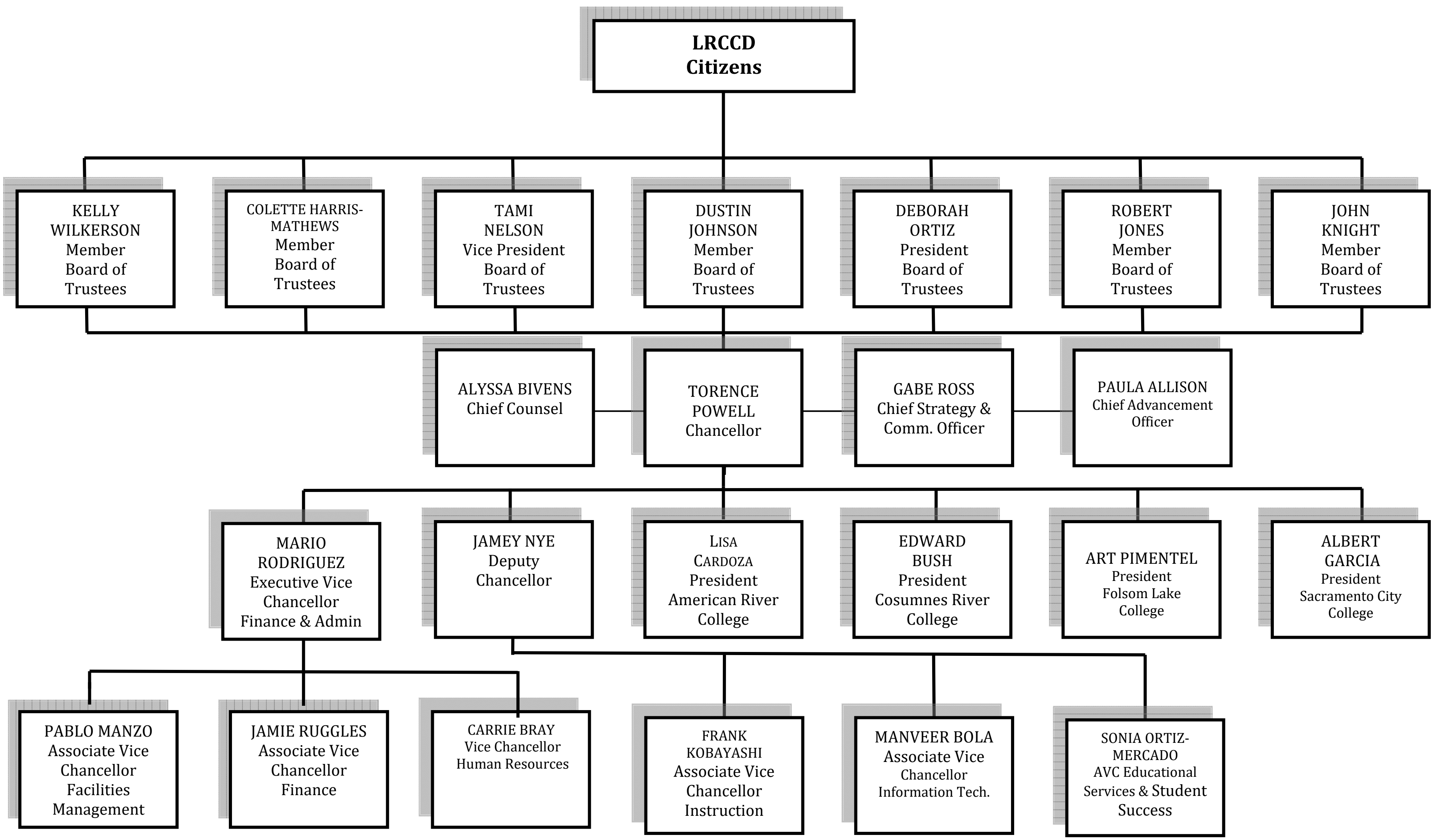

Kelly Wilkerson
Area 4


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	**Budget Development** – Based upon Governor's January proposal.
May 11 - June 4	**Budget Refinement** - For preparation of the District's Tentative 2026-27 Budget based upon the Governor's May Revise.
June 10	**Governing Board Meeting –** 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 Colleges Chancellor's Office, uses the Business-Type Activity (BTA) model for financial statement reporting. The BTA model is defined in the Governmental Accounting Standards 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 devises 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 2025-26 with $191.7 million in funding, well in excess of the total OPEB liability of $148.9 million. The total OPEB liability is measured at June 30, 2025, 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 ACTUAL EXPENDITURES & 2026-27 ADOPTED BUDGET– DISTRICT FUNDS

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

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. The District issued the sixth and final series, Series F, for $10 million in June 2025 for a total Measure M issuance of $475 million at June 30, 2026. 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, 2027 of $27.6 million and $46.7 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 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 $762,945 for 2026-27 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 $32.1 million on June 30, 2027, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION		2026-2027		
	2025-2026 ACTUAL	**TENTATIVE BUDGET**	**BUDGET MODIFICATIONS**	**ADOPTED BUDGET**
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	$ 76,944,707	$ 76,944,707	$ 1,226,519	$ 78,171,226
Committed	104,212,388	7,957,388	99,809,538	107,766,926
Restricted	29,500,117	1,309,304	27,916,046	29,225,350
Total Beginning Fund Balance	210,657,212	86,211,399	128,952,103	215,163,502
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	263,450,767	281,334,545	9,468,633	290,803,178
New Faculty Funding	3,712,115	3,872,107	-	3,872,107
COLA (2025-26 2.30%, 2026-27 4.31%)	9,526,849	18,774,077	141,042	18,915,119
Growth	17,825,563	4,055,029	2,153,119	6,208,148
Local Property Taxes	128,578,692	134,848,852	(6,270,160)	128,578,692
Enrollment Fees, $46/unit	19,481,578	19,410,034	71,544	19,481,578
Total Base Allocation, COLA & Growth	442,575,563	462,294,644	5,564,178	467,858,822
Lottery Funds	8,838,441	10,005,448	94,825	10,100,273
Other General Purpose, Including Interfund Transfers	85,890,579	61,365,225	(904,736)	60,460,489
Restricted/Special Programs Revenue	134,470,995	111,440,706	68,587,551	180,028,257
Total Revenue	671,775,578	645,106,023	73,341,818	718,447,841
TOTAL REVENUE AND BEGINNING FUND BALANCE	$ 882,432,790	$ 731,317,422	$ 202,293,921	$ 933,611,343
EXPENDITURES/APPROPRIATIONS				
Academic Salaries	$ 231,555,905	$ 222,783,389	$ 33,518,791	$ 256,302,180
Classified Salaries	141,030,261	140,305,299	33,809,290	174,114,589
Employee Benefits	143,142,376	153,216,796	38,304,842	191,521,638
Books, Supplies & Materials	14,270,119	6,062,214	37,666,195	43,728,409
Other Operating Expenses	82,693,550	88,157,589	44,027,499	132,185,088
Capital Outlay	6,655,148	1,421,250	11,159,405	12,580,655
Interfund Transfers/Other Outgo	47,921,930	28,841,345	4,868,390	33,709,735
Total Expenditures/Appropriations & Interfund Transfers	667,269,289	640,787,882	203,354,412	844,142,294
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	$ 78,171,226	$ 76,944,707	$ 1,226,519	$ 78,171,226
Committed	107,766,926	7,957,388	(285,462)	7,671,926
Restricted	29,225,350	5,627,445	(2,001,548)	3,625,897
Total Ending Fund Balance	215,163,502	90,529,540	(1,060,491)	89,469,049
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 882,432,790	$ 731,317,422	$ 202,293,921	$ 933,611,343

LOS RIOS COMMUNITY COLLEGE DISTRICT
INSTRUCTIONALLY- RELATED ACTIVITIES
(Sub-Fund of the General Fund)
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	2026-2027 TENTATIVE BUDGET	2026-2027 BUDGET MODIFICATIONS	2026-2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	$ 5,622,570	$ 223,302	$ 5,731,608	$ 5,954,910
Total Beginning Fund Balance	5,622,570	223,302	5,731,608	5,954,910
REVENUE:				
Local - Other	2,114,845	1,763,395	-	1,763,395
INTERFUND TRANSFERS:				
General Fund	197,579	10,000	415,893	425,893
Capital Outlay	103,000	-	-	-
Bookstore	190,984	-	-	-
Total Revenue and Transfers	2,606,408	1,773,395	415,893	2,189,288
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 8,228,978	$ 1,996,697	$ 6,147,501	$ 8,144,198
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	$ 1,045	$ 1,045	$ -	$ 1,045
Classified Salaries	178,155	145,063	-	145,063
Employee Benefits	8,253	7,447	-	7,447
Books, Supplies & Materials	536,184	477,553	3,000	480,553
Other Operating Expenses	1,503,190	1,120,136	416,684	1,536,820
Capital Outlay	756	756	-	756
Payments to Students	30,431	21,395	-	21,395
INTERFUND TRANSFERS OUT:				
General Fund	16,054	-	-	-
Total Expenditures/Appropriations & Interfund Transfers	2,274,068	1,773,395	419,684	2,193,079
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	5,954,910	223,302	5,727,817	5,951,119
Total Ending Fund Balance	5,954,910	223,302	5,727,817	5,951,119
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 8,228,978	$ 1,996,697	$ 6,147,501	$ 8,144,198

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	2026-2027 TENTATIVE BUDGET	2026-2027 BUDGET MODIFICATIONS	2026-2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	$ 347,147	$ 272,237	$ 152,846	$ 425,083
Total Beginning Fund Balance	347,147	272,237	152,846	425,083
REVENUE:				
Federal:				
Child Care Food Program	85,382	80,000	5,382	85,382
Child Care Access Means Parents in School	207,486	-	-	-
Total Federal Revenue	292,868	80,000	5,382	85,382
State:				
Apportionment	2,137,513	2,137,513	-	2,137,513
Child Care Food Program	3,970	5,012	-	5,012
Other	292,881	218,848	1,200,632	1,419,480
Total State Revenue	2,434,364	2,361,373	1,200,632	3,562,005
Local:				
Interest Income & Other	53,850	48,898	-	48,898
Total Local Revenue	53,850	48,898	-	48,898
Total Revenue	2,781,082	2,490,271	1,206,014	3,696,285
INTERFUND TRANSFERS IN:				
General Fund	248,923	1,083,838	-	1,083,838
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 3,377,152	$ 3,846,346	$ 1,358,860	$ 5,205,206
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	$ 1,863,165	$ 2,041,740	$ 108,553	$ 2,150,293
Employee Benefits	951,563	1,087,920	43,961	1,131,881
Books, Supplies and Food	83,061	113,499	109,116	222,615
Other Operating Expenses	54,280	330,950	983,067	1,314,017
Capital Outlay	-	-	7,500	7,500
Total Expenditures/Appropriations	2,952,069	3,574,109	1,252,197	4,826,306
ENDING FUND BALANCE, JUNE 30	425,083	272,237	106,663	378,900
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 3,377,152	$ 3,846,346	$ 1,358,860	$ 5,205,206

LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	2026-2027 TENTATIVE BUDGET	2026-2027 BUDGET MODIFICATIONS	2026-2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	$ 13,300,000	$ 13,300,000	$ -	$ 13,300,000
Committed Funds/Projects in Progress	248,740,882	-	258,387,544	258,387,544
Total Beginning Fund Balance	262,040,882	13,300,000	258,387,544	271,687,544
REVENUE:				
State Capital Outlay Projects	1,490,094	-	81,573,579	81,573,579
Proposition 39 Projects	-	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	2,347,672	-	3,776,293	3,776,293
Interest Income	11,884,305	11,840,473	43,832	11,884,305
Other Local Revenue, including Donations	2,581,286	1,406,305	16,363	1,422,668
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	27,346,332	23,912,559	(3,964,581)	19,947,978
Other District & College Projects	6,762,505	-	2,138,490	2,138,490
Other Funds	1,182,467	1,212,019	(29,552)	1,182,467
Total Revenue and Interfund Transfers	53,594,661	38,371,356	83,829,384	122,200,740
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 315,635,543	$ 51,671,356	$ 342,216,928	$ 393,888,284
EXPENDITURES/APPROPRIATIONS:				
State Capital Outlay Projects	$ 1,490,094	$ -	$ 81,573,579	$ 81,573,579
Proposition 39 Projects	-	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	2,347,672	-	3,776,293	3,776,293
Other Major Construction, including Information Technology	1,027,743	-	24,468,603	24,468,603
Program Development and/or Improvement Projects	10,668,501	25,124,578	112,637,247	137,761,825
College Projects	5,577,736	-	26,085,143	26,085,143
Future Program Improvement Projects	-	13,151,825	92,499,248	105,651,073
College Investments for Future Projects	-	-	901,855	901,855
Other Transfers Out	22,836,253	94,953	-	94,953
Total Expenditures/Appropriations and Interfund Transfers	43,947,999	38,371,356	342,216,928	380,588,284
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	13,300,000	13,300,000	-	13,300,000
Committed Funds/Projects in Progress	258,387,544	-	-	-
Total Ending Fund Balance	271,687,544	13,300,000	-	13,300,000
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 315,635,543	$ 51,671,356	$ 342,216,928	$ 393,888,284

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND PROJECT FUND - MEASURE M
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION		2026-2027		
	2025-2026 ACTUAL	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	$ 49,520,398	$ -	$ 27,590,275	$ 27,590,275
Total Beginning Fund Balance	49,520,398	-	27,590,275	27,590,275
REVENUE:				
Local - Interest Income	1,432,136	2,000,000		2,000,000
Total Revenue	1,432,136	2,000,000	-	2,000,000
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 50,952,534	$ 2,000,000	$ 27,590,275	$ 29,590,275
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	$ 23,314,945	$ 1,940,000	$ 27,590,275	$ 29,530,275
Bond Service Costs	47,314	60,000		60,000
Total Expenditures/Appropriations	23,362,259	2,000,000	27,590,275	29,590,275
ENDING FUND BALANCE, JUNE 30:				
Committed	27,590,275	-	-	-
Total Ending Fund Balance	27,590,275	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 50,952,534	$ 2,000,000	$ 27,590,275	$ 29,590,275

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND INTEREST AND REDEMPTION FUND - MEASURE A
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION		2026-2027		
	2025-2026 ACTUAL	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	$ 16,253,532	$ 16,253,532	$ 11,339,576	$ 27,593,108
Total Beginning Fund Balance	16,253,532	16,253,532	11,339,576	27,593,108
REVENUE:				
Local:				
Property Taxes	26,771,403	26,640,167	-	26,640,167
Interest Income	567,606	543,677	-	543,677
Total Revenue	27,339,009	27,183,844	-	27,183,844
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 43,592,541	$ 43,437,376	$ 11,339,576	$ 54,776,952
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	$ 13,725,000	$ 25,495,000	$ -	$ 25,495,000
Bond Interest Expense	2,274,433	1,686,344	-	1,686,344
Bond Service Costs	-	2,500	-	2,500
Total Expenditures/Appropriations	15,999,433	27,183,844	-	27,183,844
ENDING FUND BALANCE, JUNE 30:				
Restricted	27,593,108	16,253,532	11,339,576	27,593,108
Total Ending Fund Balance	27,593,108	16,253,532	11,339,576	27,593,108
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 43,592,541	$ 43,437,376	$ 11,339,576	$ 54,776,952

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND INTEREST AND REDEMPTION FUND - MEASURE M
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	2026-2027 TENTATIVE BUDGET	2026-2027 BUDGET MODIFICATIONS	2026-2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	$ 46,071,892	$ 46,071,892	$ 607,280	$ 46,679,172
Total Beginning Fund Balance	46,071,892	46,071,892	607,280	46,679,172
REVENUE:				
Local:				
Property Taxes	50,634,841	40,584,962	-	40,584,962
Miscellaneous & Interest Income	1,165,489	828,263	-	828,263
Total Revenue	51,800,330	41,413,225	-	41,413,225
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 97,872,222	$ 87,485,117	$ 607,280	$ 88,092,397
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	$ 40,295,000	$ 31,285,000	$ -	$ 31,285,000
Bond Interest Expense	10,898,050	10,125,225	-	10,125,225
Bond Service Costs	-	3,000	-	3,000
Total Expenditures/Appropriations	51,193,050	41,413,225	-	41,413,225
ENDING FUND BALANCE, JUNE 30:				
Restricted	46,679,172	46,071,892	607,280	46,679,172
Total Ending Fund Balance	46,679,172	46,071,892	607,280	46,679,172
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 97,872,222	$ 87,485,117	$ 607,280	$ 88,092,397

LOS RIOS COMMUNITY COLLEGE DISTRICT
OTHER DEBT SERVICE FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	2026-2027 TENTATIVE BUDGET	2026-2027 BUDGET MODIFICATIONS	2026-2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	$ 59,944	$ 59,944	$ -	$ 59,944
Total Beginning Fund Balance	59,944	59,944	-	59,944
REVENUE:				
Local - Interest Income	1,182,467	1,212,019	(29,552)	1,182,467
Total Revenue	1,182,467	1,212,019	(29,552)	1,182,467
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 1,242,411	$ 1,271,963	$ (29,552)	$ 1,242,411
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	$ 1,182,467	$ 1,212,019	$ (29,552)	$ 1,182,467
Total Interfund Transfers	1,182,467	1,212,019	(29,552)	1,182,467
ENDING FUND BALANCE, JUNE 30:				
Committed	59,944	59,944	-	59,944
Total Ending Fund Balance	59,944	59,944	-	59,944
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	$ 1,242,411	$ 1,271,963	$ (29,552)	$ 1,242,411

LOS RIOS COMMUNITY COLLEGE DISTRICT
SELF-INSURANCE FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	2026-2027 TENTATIVE BUDGET	2026-2027 BUDGET MODIFICATIONS	2026-2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	$ -	$ -	$ -	$ -
Total Beginning Fund Balance	-	-	-	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	6,538,643	5,471,363	1,204,449	6,675,812
Dental Premiums	3,391,201	4,233,712	(70,073)	4,163,639
Interest Income	547,524	658,117	(110,593)	547,524
Total Revenue	10,477,368	10,363,192	1,023,783	11,386,975
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 10,477,368	$ 10,363,192	$ 1,023,783	$ 11,386,975
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	$ 336,203	$ 413,063	$ 7,147	$ 420,210
Insurance Premiums	4,647,062	4,869,500	176,528	5,046,028
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	1,972,585	663,617	782,181	1,445,798
Dental Program	3,391,201	4,233,712	(70,073)	4,163,639
Administrative Costs	130,317	183,300	128,000	311,300
Total Expenditures/Appropriations	10,477,368	10,363,192	1,023,783	11,386,975
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-	-	-
Total Ending Fund Balance	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 10,477,368	$ 10,363,192	$ 1,023,783	$ 11,386,975

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	2026-2027 TENTATIVE BUDGET	2026-2027 BUDGET MODIFICATIONS	2026-2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	$ 1,658,345	$ 1,658,345	$ (1,950,793)	$ (292,448)
Total Beginning Fund Balance	1,658,345	1,658,345	(1,950,793)	(292,448)
LOCAL REVENUE:				
Ticket Sales	4,201,419	3,811,329	1,004,087	4,815,416
Donations	169,297	120,000	-	120,000
Sales	172,221	150,000	-	150,000
Rentals	1,158,841	950,000	-	950,000
Restoration	179,334	140,000	-	140,000
Misc Local	6,949	-	-	-
Total Revenue	5,888,061	5,171,329	1,004,087	6,175,416
INTERFUND TRANSFERS IN:				
General Fund	-	-	700,000	700,000
Total Interfund Transfers	-	-	700,000	700,000
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 7,546,406	$ 6,829,674	$ (246,707)	$ 6,582,968
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	$ 63,656	$ 68,000	$ 5,630	$ 73,630
Employee Benefits	33,387	38,000	834	38,834
Supplies & Materials	134,876	169,648	-	169,648
Other Operating Expenses	7,606,935	5,194,569	997,623	6,192,192
Total Expenditures/Appropriations	7,838,854	5,470,217	1,004,087	6,474,304
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	(292,448)	1,359,457	(1,250,793)	108,664
Total Ending Fund Balance	(292,448)	1,359,457	(1,250,793)	108,664
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 7,546,406	$ 6,829,674	$ (246,706)	$ 6,582,968

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - STUDENT FINANCIAL AID
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	2026-2027 TENTATIVE BUDGET	2026-2027 BUDGET MODIFICATIONS	2026-2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	$ -	$ -	$ -	$ -
REVENUE:				
Federal				
PELL Grants	102,977,065	99,000,000	-	99,000,000
Federal Supplemental Educational Opportunity Grants (SEOG)	2,834,521	3,000,000	-	3,000,000
Direct Loan	21,284,679	25,500,000	-	25,500,000
Other	238,365	201,000	-	201,000
State	34,022,520	32,200,000	-	32,200,000
Total Revenue	161,357,150	159,901,000	-	159,901,000
INTERFUND TRANSFERS IN:				
General Fund	3,160,922	937,500	1,889,955	2,827,455
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 164,518,072	$ 160,838,500	$ 1,889,955	$ 162,728,455
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	$ 164,340,868	$ 160,651,000	$ 1,889,955	$ 162,540,955
Operating Expenses	177,204	187,500	-	187,500
Total Expenditures/Appropriations	164,518,072	160,838,500	1,889,955	162,728,455
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 164,518,072	$ 160,838,500	$ 1,889,955	$ 162,728,455

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - STUDENT ASSOCIATIONS
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	2026-2027 TENTATIVE BUDGET	2026-2027 BUDGET MODIFICATIONS	2026-2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	$ 478,497	$ 66,801	$ 437,739	$ 504,540
Committed	605,947	42,163	415,624	457,787
Total Beginning Fund Balance	1,084,444	108,964	853,363	962,327
LOCAL REVENUE:				
Student Card Sales	48,229	48,228	-	48,228
Student Representation Fees, net of waivers	160,930	108,810	51,190	160,000
Miscellaneous & Interest	17,041	9,257	-	9,257
Total Revenues and Interfund Transfers	226,200	166,295	51,190	217,485
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 1,310,644	$ 275,259	$ 904,553	$ 1,179,812
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	$ 41,452	$ 27,819	$ (25,480)	$ 2,339
Other Operating Expenses	306,865	138,476	74,400	212,876
Total Expenditures/Appropriations and Interfund Transfers	348,317	166,295	48,920	215,215
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	504,540	66,801	437,739	504,540
Committed	457,787	42,163	417,894	460,057
Total Ending Fund Balance	962,327	108,964	855,633	964,597
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 1,310,644	$ 275,259	$ 904,553	$ 1,179,812

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	2026-2027 TENTATIVE BUDGET	2026-2027 BUDGET MODIFICATIONS	2026-2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	$ 727,158	$ 736,158	$ 17,787	$ 753,945
Total Beginning Fund Balance	727,158	736,158	17,787	753,945
LOCAL REVENUE:				
Miscellaneous and Interest Income	27,799	15,000	-	15,000
Total Revenue	27,799	15,000	-	15,000
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 754,957	$ 751,158	$ 17,787	$ 768,945
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	$ -	$ 1,000	$ -	$ 1,000
Scholarships & Loans	866	5,000	-	5,000
General Fund	146	-	-	-
Total Appropriations/ Interfund Transfers	1,012	6,000	-	6,000
ENDING FUND BALANCE, JUNE 30:				
Committed	753,945	745,158	17,787	762,945
Total Ending Fund Balance	753,945	745,158	17,787	762,945
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 754,957	$ 751,158	$ 17,787	$ 768,945

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - FOUNDATION
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	FY2027 TENTATIVE BUDGET	FY2027 BUDGET MODIFICATIONS	FY2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	$ 3,783,805	$3,893,555	$ 407,303	$ 4,300,858
Committed	28,945,867	24,785,617	9,184,209	33,969,826
Total Beginning Fund Balance	32,729,672	28,679,172	9,591,512	38,270,684
REVENUE:				
Local:				
Donations	6,872,543	4,337,000	308,000	4,645,000
In-Kind Donations	2,886,409	2,790,000	-	2,790,000
Investment Income (includes unrealized gains and/or losses)	3,529,725	2,003,000	-	2,003,000
Total Revenue	13,288,677	9,130,000	308,000	9,438,000
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 46,018,349	$ 37,809,172	$ 9,899,512	$ 47,708,684
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	$ 4,861,256	$ 14,238,000	$ (1,450,777)	$ 12,787,223
In-Kind Contributions	2,886,409	2,790,000	-	2,790,000
Total Expenditures/Appropriations	7,747,665	17,028,000	(1,450,777)	15,577,223
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	4,300,858	2,323,005	693,609	3,016,614
Committed	33,969,826	18,458,167	10,656,680	29,114,847
Total Ending Fund Balance	38,270,684	20,781,172	11,350,289	32,131,461
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 46,018,349	$ 37,809,172	$ 9,899,512	$ 47,708,684

LOS RIOS COMMUNITY COLLEGE DISTRICT
RETIREE BENEFIT FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

DESCRIPTION	2025-2026 ACTUAL	2026-2027 TENTATIVE BUDGET	2026-2027 BUDGET MODIFICATIONS	2026-2027 ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	$ 11,096,858	$ 10,919,096	$ (49,190)	$ 10,869,906
Total Beginning Fund Balance	11,096,858	10,919,096	(49,190)	10,869,906
REVENUE:				
Local - Interest Income	405,147	454,337	(49,190)	405,147
Total Revenue and Interfund Transfers	405,147	454,337	(49,190)	405,147
TOTAL REVENUE & BEGINNING FUND BALANCE	$ 11,502,005	$ 11,373,433	$ (98,380)	$ 11,275,053
INTERFUND TRANSFERS OUT:				
General Fund	$ 632,099	$ 81,086	$ 258,178	$ 339,264
Total Interfund Transfers	632,099	81,086	258,178	339,264
ENDING FUND BALANCE, JUNE 30:				
Committed	10,869,906	11,292,347	(356,558)	10,935,789
Total Ending Fund Balance	10,869,906	11,292,347	(356,558)	10,935,789
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	$ 11,502,005	$ 11,373,433	$ (98,380)	$ 11,275,053

General Fund Financial Data Summary

<u>REVENUE AND EXPENDITURE CLASSIFICATIONS</u>

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:

<u>Revenue Classifications</u>

A. Base, COLA & Growth (Access)
B. Federal
C. State
D. Local
E. Other Financing Sources

<u>Expenditure Classifications</u>

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:

<u>UNRESTRICTED REVENUE SUMMARY</u>

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 65% of total General Fund revenues and approximately 87% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Education Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly $467.9 million will be received from these sources in 2026-27. The Z budget TCR level is $25.3 million higher than the 2025-26's $442.6 million.

B. Federal Revenues

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

C. State Revenues

Unrestricted State revenues account for approximately 7% 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 $50.3 million, a slight decrease 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 $19.7 million for 2026-27, a slight decrease from the 2025-26 final budget.

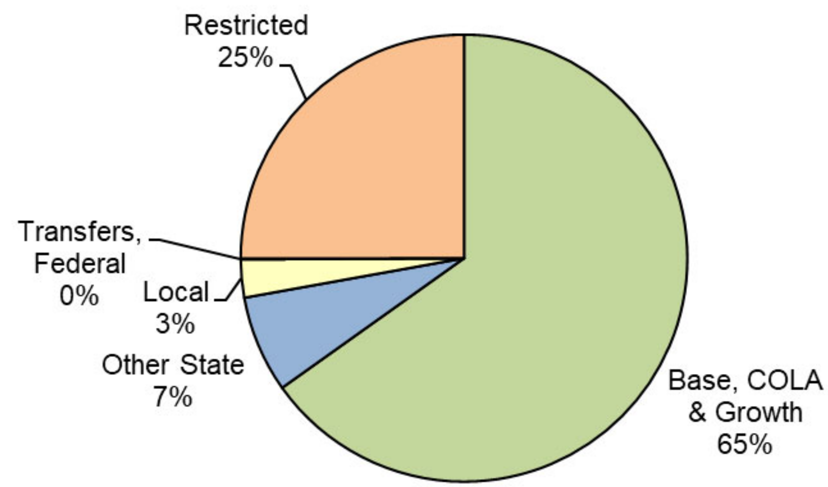
E. Other Financing Sources
Other financing sources represent less than 1% of total General Fund revenue and includes transfers into the General Fund from other District funds. The amount for 2026-27 is $445,436.

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 $14.8 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 improvements such as step and class changes and fringe benefit increases, the calculation may result in a retroactive salary payment. Consistent with the comparability of restricted revenues between the current and budget year, the comparison of appropriations by account classification are affected by the difference in restricted revenues and the XYZ appropriations. The following information is inclusive of both unrestricted and restricted appropriations.

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At adopted budget, $246.1 million is appropriated for academic salaries. This is 31% 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 $165.0 million. This accounts for 21% of the District’s General Fund expenditures.

C. Employee Benefits

Employee benefits, object code series 3000, represent all expenditures for the employer’s share of contributions to retirement plans, as well as costs for health and welfare benefits for current employees and their dependents. The budget projects $184.5 million will be expended on employee benefits in 2026-27, accounting for 23% 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, 2027 there will be an increase of $49/month for the medical plan selected by most employees. These rates are effective through December 31, 2027.

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	$1,648/month average *(Kaiser HDHP)**
Dental Insurance	$ 120.00/month *(projected)*
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 $43.8 million will be expended in 2026-27 on supplies and materials, 6% 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 2026-27, comparisons across the two years are difficult.

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At adopted, approximately $133.2 million is budgeted, representing 17% 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 adopted budget, approximately $11.6 million is appropriated for Capital Outlay, 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 adopted budget, it is projected that $11.4 million will be transferred in 2026-27, 1% of the total General Fund expenditures.

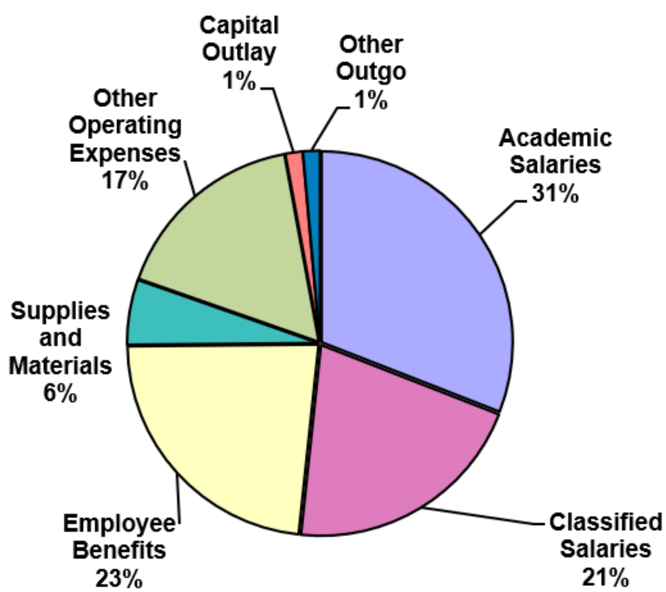
H. Program and Other Improvements

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

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 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

	Actual 2025-2026	Adopted Budget Z Budget Maximum Funding 2026-2027
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	$ 76,944,707	$ 78,171,226
Committed	104,212,388	107,766,926
Restricted	29,500,117	29,225,350
Total Beginning Fund Balance	210,657,212	215,163,502
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment and Education Protection Account (EPA) Funds	263,450,767	290,803,178
New Faculty Funding	3,712,115	3,872,107
COLA (2025-26 2.30%, 2026-27 4.31%)	9,526,849	18,915,119
Growth	52,080,386	55,652,365
Potential Unfunded Growth	(34,254,823)	(49,444,217)
Local Property Taxes	128,578,692	128,578,692
Enrollment Fees, $46/unit	19,481,578	19,481,578
Total Apportionment, Property Taxes & Enrollment Fees	442,575,563	467,858,822
Federal:		
Veteran's Education	26,976	27,000
Total Federal	26,976	27,000
State:		
Lottery Funds	8,838,441	10,100,273
Apprenticeship Programs	7,553,048	6,094,610
Part-Time Faculty Compensation	15,432,886	14,659,033
Other, including Mandated Costs Block Grant	19,139,150	19,490,746
Total State	50,963,525	50,344,662
Local:		
Non-Resident/International Student Tuition	3,982,245	3,984,661
Interest income	11,332,315	11,312,942
Community Services	1,400,387	1,176,007
Student Fees & Fines	772,484	492,500
Other, including Interest & Enrollment Fee 2%	2,863,364	2,777,554
Total Local	20,350,795	19,743,664
OTHER:		
Interfund Transfers In	23,365,352	434,217
Donations/Other	22,372	11,219
Total Interfund Transfers/Donations/Other	23,387,724	445,436
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	$ 537,304,583	$ 538,419,584

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

	Actual 2025-2026	Adopted Budget Z Budget Maximum Funding 2026-2027
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	$ 5,308,358	$ 5,350,000
Health Services Fee	2,099,991	2,200,000
Total Restricted	$ 7,408,349	$ 7,550,000
SPECIAL PROGRAMS:		
Federal:		
Asian American & Native American Pacific Islander Serving Institutions	$ 519,014	$ 143,101
Department of Rehabilitation -Workability III and College to Career	510,139	518,685
Federal Work-Study Program	1,668,620	1,707,673
Hispanic Serving Institutions	1,438,611	344,179
Perkins	3,976,053	3,860,830
Prison Reentry and Education Program Expansion Project	383,783	-
Refugee Career Pathways	380,013	361,858
Strengthening Institutions Programs	213,838	69,657
Temporary Assistance for Needy Families	337,156	640,596
TRIO Cluster	2,992,767	2,331,652
US DOE Connect Minority Community	89,826	-
Vocational and Applied Technology Education Act	104,822	99,581
Other Federal	144,904	38,173
Total Federal	$ 12,759,546	$ 10,115,985

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

	Actual 2025-2026	Adopted Budget Z Budget Maximum Funding 2026-2027
State:		
Asian American, Native Hawaiian, and Pacific Islander Student Achievement Program	$ 871,952	$ 1,197,660
Awards for Innovation in Higher Education	-	488,797
Basic Needs	3,311,500	4,657,562
Board financial assistance program (BFAP)	3,215,464	3,264,270
CA Dream Act Application Emergency Aid (CADAA)	516,600	36,675
CA Dream Resource Center Emergency Funds	7,834	599,607
CA Opportunity Youth Apprenticeship	213,376	-
CA Youth Leadership Corps	39,829	66,171
California Apprenticeship Initiative	1,301,038	474,069
California College Promise	3,285,571	3,482,470
California Work Opportunity & Responsibility to Kids (CalWORKs)	3,012,774	6,644,220
Certified Healthcare Wellness Coach Grant	162,516	165,650
Chafee Grant	-	418,464
Common Course Numbering Funds	778,418	2,639,494
Cooperative Agency Resource Education	1,590,015	1,741,915
COVID-19 Recovery Block Grant	4,299,689	14,831,821
Credit for Prior Learning	111	199,889
Culturally Responsive Pedagogy & Practices	164,960	201,739
Disabled Students Program & Services	7,105,202	10,222,061
Dream Resource Liaison Support Allocation	398,234	1,003,992
Economic development	2,947,986	6,431,429
Equal employment opportunity	70,959	667,788
Equitable Placement and Completion	617,828	651,232
ERiCA Apprenticeship Recruitment Across the Trades	25,931	174,069
Extended Opportunity Program & Services	7,771,338	8,573,158

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

	Actual 2025-2026	Adopted Budget Z Budget Maximum Funding 2026-2027
State Continued:		
Financial Aid Technology	181,624	164,488
Foster Care Education	220,042	207,397
Guided Pathways	351,410	445,138
Homeless and Housing Insecurity Program	645,396	4,872,535
ICT/Digital Media Regional Director	302,234	-
Information Technology and Cybersecurity	45,868	1,106,317
Inmate Education Pilot Program / Incarcerated Students Reentry	869,736	2,729,011
Innovation and Effectiveness Grant	362,369	292,472
LGBTQ+ Funding	338,628	1,196,270
Lottery (Restricted, Proposition 20)	3,926,252	4,465,384
Mathematics, Engineering, Science Achievement (MESA)	1,945,813	1,491,920
Mental Health Services	2,158,964	1,544,602
Middle College High School Grant (MCHS)	105,150	207,676
Native American Student Support and Success Program (NASSSP)	1,149,460	3,088,039
NEXTUP	1,890,349	1,196,229
Nursing Education	1,170,081	1,522,646
POST Train the Supervisor	75,653	-
Puente Project	163,528	820,379
Sacramento K-16 Collaborative	4,982,194	6,153,432
State Instructional Equipment Funds (SIEF)	1,419,791	3,135,572
State on-behalf pymts CalSTRS	1,665,347	-
Strong Workforce Program	12,905,705	11,755,018
Student Equity and Achievement Program	24,612,331	30,284,783
Student Retention & Enrollment	1,856,142	2,548,046
Student Support Block Grant	121,888	2,500,739
Student Transfer Achievement Reform Act	792,425	521,750
Umoja Campus Programs	292,029	591,458
Veterans Resource Center	674,108	528,443
Workforce Development	150,000	-
Zero Textbook Cost Degree Program	1,397,623	2,414,415
Other State	264,395	844,743
Total State	$ 108,745,660	$ 155,463,104

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

	Actual 2025-2026	Adopted Budget Z Budget Maximum Funding 2026-2027
Local:		
Training Source Contracts	$ 1,584,355	$ 3,143,243
Foundation Grants & Gifts	3,064,371	2,532,118
Center of Excellence (COE) Program Income	8,501	150,943
Sacramento K-16 JPA	-	150,000
Sutter Nursing Program	7,689	223,514
Other Local	892,525	699,350
Total Local	$ 5,557,441	$ 6,899,168
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	134,470,995	180,028,257
TOTAL GENERAL FUND REVENUE AND TRANSFERS	671,775,578	718,447,841
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	**$ 882,432,790**	**$ 933,611,343**

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ACTUAL EXPENDITURES
2026-2027 ADOPTED BUDGET (X, Y, Z)

		Actual 2025-2026	Adopted Budget Z Budget Maximum Funding 2026-2027
APPROPRIATIONS:			
1000	Academic Salaries	$215,362,140	$246,079,393
2000	Classified Salaries	135,396,513	165,048,124
3000	Employee Benefits	139,575,801	184,488,839
4000	Books, Supplies & Materials	14,270,119	43,827,064
5000	Other Operating Expenses	82,693,550	133,228,039
6000	Capital Outlay	6,655,148	11,618,929
7000	Other Outgo:		
	Interfund Transfers:		
	Capital Outlay Projects Fund	15,600,923	446,909
	Other Funds	13,813,093	10,923,267
TOTAL EXPENDITURES/APPROPRIATIONS & TRANSFERS		$623,367,287	795,660,564
	Program and Other Improvements		
	Minimum (X Budget)	30,753,152	33,568,515
	Mid-range Funding-Incremental Increase (Y Budget)	11,613,687	12,765,666
	Maximum Funding-Incremental Increase (Z Budget)	1,535,162	2,147,549
	Total Program & Other Improvements	43,902,001	48,481,730
ENDING FUND BALANCE, June 30			
9700	Uncommitted	78,171,226	78,171,226
9700	Committed	107,766,926	7,671,926
9700	Restricted	29,225,350	3,625,897
TOTAL ENDING FUND BALANCE		215,163,502	89,469,049
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE		**$ 882,432,790**	**$ 933,611,343**

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

DESCRIPTION	2025-2026 ACTUAL	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	$ 263,450,766	$290,803,178	$ 290,803,178	$ 290,803,178
Budget Adjustments:				
COLA (2025-26 2.30%, 2026-27 4.31%)	9,526,849	18,915,119	18,915,119	18,915,119
Growth	52,080,386	38,979,053	45,060,711	55,652,365
Potential Unfunded Growth	(34,254,823)	(32,770,905)	(38,852,563)	(49,444,217)
Total Additional Funding	**27,352,412**	**25,123,267**	**25,123,267**	**25,123,267**
New Faculty Funding (includes 2015-16 funding)	3,712,115	3,872,107	3,872,107	3,872,107
TOTAL BASE ALLOCATION, COLA & GROWTH	**$294,515,293**	**$319,798,552**	**$319,798,552**	**$319,798,552**

	Actual	2026-2027 X LEVEL	2026-2027 Y LEVEL	2026-2027 Z LEVEL
FTES GOALS:				
FTES Credit	49,534	49,534	50,525	51,516
Other FTES *(Special Admit; Incarcerated)*	3,039	3,039	3,100	3,161
FTES Non-Credit	32	32	32	33
FTES Total	52,605	52,605	53,657	54,710
3 Year Average FTES Credit Base	43,038	43,347	43,347	43,347
Funded & Projected FTES Growth	771	485	485	485
Funded & Projected FTES Other & Non-Credit	2,203	2,973	2,973	2,973
Total Funded & Projected Funded FTES	46,012	46,805	46,805	46,805
Unfunded FTES	6,285	5,801	6,877	8,752

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET (X, Y, Z)

DESCRIPTION	2025-2026 ACTUAL	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	$ 78,171,226	$ 78,171,226	$ 78,171,226
Committed	104,212,388	107,766,926	107,766,926	107,766,926
Restricted	29,500,117	29,225,350	29,225,350	29,225,350
Total Beginning Fund Balance	210,657,212	215,163,502	215,163,502	215,163,502
REVENUES:				
Apportionment & Education Protection Account (EPA)	263,450,766	290,803,178	290,803,178	290,803,178
New Faculty Funding	3,712,115	3,872,107	3,872,107	3,872,107
COLA (2025-26 2.30%, 2026-27 4.31%)	9,526,849	18,915,119	18,915,119	18,915,119
Growth	52,080,386	38,979,053	45,060,711	55,652,365
Potential Unfunded Growth	(34,254,823)	(32,770,905)	(38,852,563)	(49,444,217)
Enrollment Fee and Property Taxes	148,060,270	148,060,270	148,060,270	148,060,270
Base Allocation, COLA & Growth (SB361)	442,575,563	467,858,822	467,858,822	467,858,822
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to $190/FTES (Z Budget)	2,938,441	-	2,052,724	4,200,273
Total Lottery Revenue	8,838,441	5,900,000	7,952,724	10,100,273
Non-Resident/International Student Tuition	3,982,245	3,984,661	3,984,661	3,984,661
Part-Time Faculty Compensation/New Faculty Hires	15,432,886	14,659,033	14,659,033	14,659,033
Community Services	1,400,387	1,176,007	1,176,007	1,176,007
Other Income, including Interfund Transfers	65,075,061	29,927,846	40,640,788	40,640,788
Total Other General Purpose	85,890,579	49,747,547	60,460,489	60,460,489
Total General Purpose Revenue	537,304,583	523,506,369	536,272,035	538,419,584
Special Program Revenue	134,470,995	180,028,257	180,028,257	180,028,257
Total Revenue	671,775,578	703,534,626	716,300,292	718,447,841
TOTAL REVENUE AND BEGINNING FUND BALANCE	$ 882,432,790	$ 918,698,128	$ 931,463,794	$ 933,611,343
EXPENDITURES/APPROPRIATIONS:				
Operational Level	$ 623,367,287	$ 795,660,564	$ 795,660,564	$ 795,660,564
Program and Salary Improvement	43,902,001	33,568,515	46,334,181	48,481,730
Total Expenditures/Appropriations	667,269,288	829,229,079	841,994,745	844,142,294
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	78,171,226	78,171,226	78,171,226	78,171,226
Committed	107,766,926	7,671,926	7,671,926	7,671,926
Restricted	29,225,350	3,625,897	3,625,897	3,625,897
Total Ending Fund Balance	215,163,502	89,469,049	89,469,049	89,469,049
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	$ 882,432,790	$ 918,698,128	$ 931,463,794	$ 933,611,343

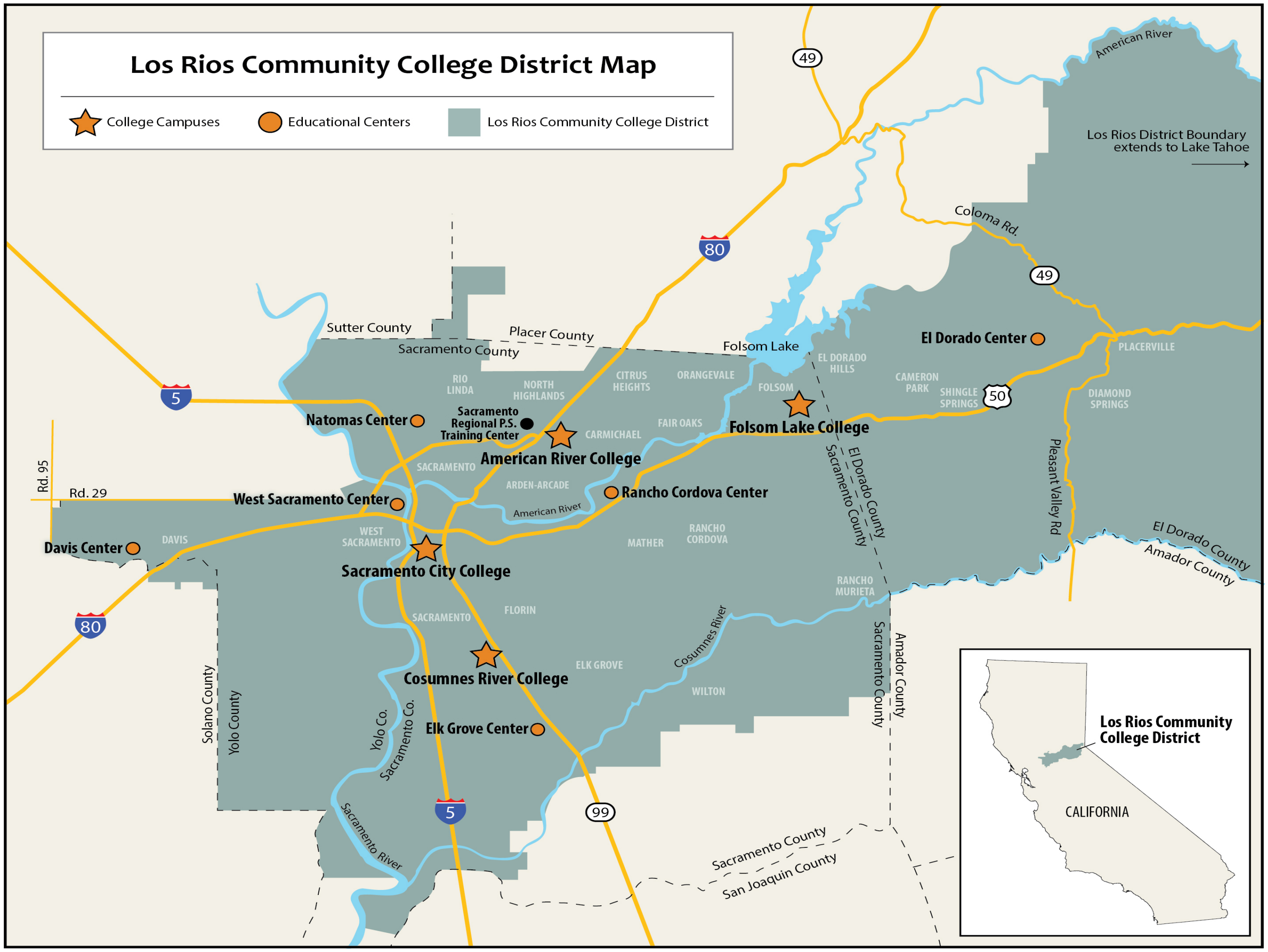
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2025-2026 ACTUAL REVENUES AND EXPENDITURES
2026-2027 ADOPTED BUDGET

	Full-Time Equivalent (FTE)			
	ACTUAL 2025-2026	ADOPTED BUDGET 2026-2027	ACTUAL 2025-2026	ADOPTED BUDGET MAXIMUM FUNDING (Z Budget) 2026-2027
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			$ 76,944,707	$ 78,171,226
Committed			104,212,388	107,766,926
Restricted			29,500,117	29,225,350
TOTAL BEGINNING FUND BALANCE			210,657,212	215,163,502
REVENUE:				
General Purpose Revenue			537,304,583	538,419,584
Restricted/Special Programs Revenue			134,470,995	180,028,257
TOTAL REVENUE			671,775,578	718,447,841
TOTAL REVENUE AND BEGINNING FUND BALANCE			$ 882,432,790	$ 933,611,343
APPROPRIATIONS:				
American River College	1,020.85	1,022.46	148,827,571	190,114,031
Cosumnes River College	608.64	605.82	76,059,617	98,806,174
Folsom Lake College	398.46	401.39	56,089,642	65,879,171
Sacramento City College	811.44	815.26	106,073,187	135,713,536
District Office	104.30	104.30	14,626,541	17,361,968
District Support	406.54	391.29	265,592,732	336,267,414
TOTAL EXPENDITURES/APPROPRIATIONS	3,350.23	3,340.52	667,269,289	844,142,294
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			78,171,226	78,171,226
Committed			107,766,926	7,671,926
Restricted			29,225,350	3,625,897
TOTAL ENDING FUND BALANCE			215,163,502	89,469,049
TOTAL EXPENDITURES/APPROPRIATIONS AND ENDING FUND BALANCE			$ 882,432,790	$ 933,611,343

General Fund Detail

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

The information compares full-time equivalent position information as well as expenditures for the 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 & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	ADMINISTRATORS				
011A, 041X	Administration	44.84	44.84	10,137,647	11,081,497
011B	Instructional Support Services	51.05	51.05	10,633,879	11,236,947
011C	Student Support Services	19.30	19.30	3,548,595	3,967,124
011E	EOPS Administration	0.75	0.75	145,911	159,570
024x-039x	Outreach Centers	6.00	6.00	1,153,041	1,283,021
061A	Community Services Programs	0.15	0.15	52,384	48,409
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	122.09	122.09	25,671,457	27,516,568
	INSTRUCTIONAL				
012A,E	Regular Faculty, excl Outreach & Allied Health	762.99	783.50	110,656,532	97,271,626
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	488.57	467.16	7,417,834	30,239,752
024B-039B	Outreach Center Instructional	129.36	129.36	9,184,263	8,357,491
	Total Instructional excluding Allied Health	1,380.92	1,380.02	127,258,628	135,868,869
012C	Regular Faculty, Allied Health	50.30	52.80	5,149,793	6,273,238
012D	Part-Time Faculty, Allied Health	26.92	24.32	1,528,299	1,829,541
	Total Allied Health	77.22	77.12	6,678,092	8,102,779
012J	Instructional Coordinator	9.70	10.70	1,152,532	1,345,057
012K	Instructional Work Experience Coordinator	1.80	1.80	238,063	268,056
	Total Instructional, Fall & Spring	1,469.64	1,469.64	135,327,315	145,584,761
012Q	Summer Instruction	183.71	183.71	11,827,782	12,164,950
012S	Substitute Instruction	9.00	9.00	144,243	320,956
012T	Adjunct Office Hours			4,855,767	4,859,407
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional	1,662.35	1,662.35	152,155,108	161,980,074
	LIBRARIANS				
014B	Librarian/Audio Visual	23.00	24.00	2,391,832	3,034,324
014C	Library - Adjunct/Overload	6.40	5.40	631,736	535,211
	Total Librarians	29.40	29.40	3,023,568	3,569,535
	INSTRUCTIONAL SUPPORT SERVICES				
013H	Academic Program Coordinators	18.20	21.10	1,830,563	2,540,886
013K	Adjunct Professional Development			333,433	
014D	Instructional Development Coordinators	12.80	12.80	1,630,329	1,694,641
031A	SRPSTC Coordinators	3.00	4.00	403,613	396,015
036A	Fire Training Coordinator	1.00	1.00	30,279	90,735
	Total Instructional Support Services	35.00	38.90	4,228,218	4,722,277

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	FACULTY STIPENDS				
013J	Faculty Evaluation			34,700	30,800
013M	Department Chair Release Time/Stipends	41.01	40.91	5,062,070	3,397,806
013N	Performing Arts Stipends			487,639	561,544
013O	Athletic Stipends			628,309	674,390
013Q	Stipend Online Foundations			72,180	250,000
	Total Faculty Stipends	41.01	40.91	6,284,898	4,914,540
	FACULTY RELEASE/REASSIGNMENT				
013A,B	Staff Development, Type A & B	7.10	7.10	444,919	867,911
013D	Retraining - Type E	1.00	1.00		122,241
013G	Collective Bargaining	4.00	4.00	720,315	488,964
013L	President's/Chancellor's Release Time	5.00	5.00	414,815	611,205
013P	Puente Program	0.40	0.40	27,577	48,896
	Total Other Certificated	17.50	17.50	1,607,625	2,139,217
	ACADEMIC SENATE				
013I	Reassigned Time, Conference & Travel	10.00	10.00	1,407,061	1,286,509
	Total Academic Senate	10.00	10.00	1,407,061	1,286,509
	STUDENT SERVICES, FACULTY				
015A	Counseling	71.17	71.17	7,914,657	9,256,133
015E	Health Services	5.00	6.00	585,776	756,693
015F	Health Services Adjunct/Overload	2.48	1.48	98,750	198,763
015H	Transfer Services - TOP Contract			32,526	93,946
	Total Student Services, Faculty	78.65	78.65	8,631,709	10,305,535
	EOPS/MESA - DISTRICT CONTRIBUTION				
016A,B,F	Coordinators	6.00	6.00	677,810	812,558
016A,B,F	Fringe Benefits			270,446	293,229
	Total EOPS and MESA District Contribution	6.00	6.00	948,256	1,105,787

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	CLASSIFIED STAFF				
021A, 039C	Administration	180.11	180.11	15,206,351	17,630,372
021B,G,P	Instructional Support	208.13	209.17	15,055,907	16,536,512
021C	Student Services Support	162.29	167.21	12,294,547	14,195,733
021D	Community Relations	17.83	17.83	1,970,405	2,049,060
021E	Custodial	94.05	94.05	6,414,640	6,876,467
021F	Maintenance and Operations-General	101.98	101.98	8,843,881	9,753,938
021H,L,M	Information Technology (IT) & Telecommunications	75.98	75.98	10,070,751	11,366,981
021Q	Collective Bargaining Release/Reassignment	1.00	1.00	74,380	101,783
021W	Classified Staff Development (PFE)	1.23	1.23		73,007
021Y	PDF Positions - Bank	10.00	3.00		466,253
024x-039x	Classified Outreach Centers	39.00	40.00	2,531,397	2,990,965
041X	Printing/Operational	3.42	3.42	271,199	977,733
061C	Community Service	3.00	3.00	425,606	423,615
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	898.02	897.98	73,159,064	82,652,419
	APPRENTICESHIP PROGRAMS				
	Operational Costs/Fixed Costs	1.00	1.00	465,444	311,887
	Instructional/Administrative Costs			9,126,026	9,830,135
	Total Apprenticeship Programs	1.00	1.00	9,591,470	10,142,022
	OUTREACH CENTERS				
	Instructional Contracts			3,294,578	2,581,354
	Operational Costs			410,676	558,009
	Fixed Costs			1,423,427	895,065
	Telecommunications & IT			5,946	3,000
024x-039x	Total Outreach Centers			5,134,627	4,037,428
	COLLEGE DISCRETIONARY FUNDS				
041A,E,F,G, J	Block Grant, Including Outreach Centers			6,973,766	8,297,279
	Total College Discretionary Funds			6,973,766	8,297,279

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	OTHER OPERATIONAL FUNDS				
041H	Operational Expense Allocation			2,165,653	6,306,046
041X	Other Operational Funds			1,179,087	1,066,051
	Total Other Operational Funds			3,344,739	7,372,097
	Total Discretionary Funds			10,318,505	15,669,376
	COLLEGE RELATED ACTIVITIES				
042B	LRC - LCS/Media Operations	0.50	0.50	34,787	101,005
042C	Education Initiative			123,934	161,582
042D	Tutorial Centers			58,484	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			3,349	54,051
042H	Bus Rental			754,494	607,601
042C,I	Other Operational Augmentations			176,874	183,072
042J,K	Math, Engineering, Science Achieve (MESA) Program			42	43,560
042L	Enrollment Fees - Operational Costs			2,851,241	615,999
042P	Postage			54,452	77,000
042Q	Foreign Study			4,408	4,600
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	4,092,063	1,991,907
	TELECOMMUNICATIONS ACTIVITIES				
043F	Telecommunications/Data Transmission Lines			1,336,150	1,275,663
	Total Telecommunications Activities			1,336,150	1,275,663
	INFORMATION TECHNOLOGY				
044D,E,F,G,H,I	Operational Maintenance			14,263,322	4,652,862
	Total Information Technology Operational			14,263,322	4,652,862

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FTE FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	FACILITIES MANAGEMENT				
045B	Operational Expenses			1,681,435	897,416
045D	Resource Conservation Management			63,352	63,353
045H	Major Maintenance Allocation			966,147	584,270
062A,X	Campus-Funded FM Projects			(156,483)	
	Total Facilities Management Operational			2,554,451	1,545,039
	INSTITUTIONAL SUPPORT COSTS				
046A	Audit and Legal Expenses			1,330,043	3,174,850
046C	Facility Rentals			248,505	287,226
046F	American Disability Act (ADA) Accommodation			171,374	210,852
046G	Marketing			247,270	480,110
046H	Recruitment			218,113	103,064
046J	Conference and Travel			139,111	145,800
046K	Special Activities			105,797	83,908
046L	District-Wide Dues			554,900	520,500
046N	Trustee Expenses			173,375	195,234
046P	Student Trustee			19,538	23,443
046Q	Student Access Card			48,227	56,469
046R	Bookstore			97,000	300,000
046S	Employee Educational Reimbursements			54,129	60,000
	Total Institutional Support Costs			3,407,383	5,641,456
	OTHER ALLOCATIONS				
047B,S,F	Program Development Funds			2,857,460	361,939
047C	Staff Development	1.50	1.50	50,440	76,853
047D	Staff Development - Ed Initiative			5,088	171,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	250,261	218,340
053C	PDF Non-Instr Equipment				426,965
	Total Other Allocations	2.50	2.50	3,163,249	1,255,097
	PARTNERSHIP FOR EXCELLENCE (PFE)				
050B,C,D	PFE Projects (current year)			708,755	977,692
051C	PFE Prior Year Carryover			1,154,810	2,212,053
051E	PFE Classified Staff Development Carryover			38,278	125,716
	Total Partnership for Excellence			1,901,843	3,315,461

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	COMMUNITY SERVICE				
061E,F,G, S	Program & Operational Costs			922,397	712,620
	Total Community Service			922,397	712,620
	OTHER SERVICES				
	FRINGE BENEFITS				
071A,B	Employer Benefit Costs			132,504,090	141,694,995
071C	Type C Benefit Costs			570,396	140,000
071F	Allocated Benefits Contra Account			(23,121,028)	(18,843,563)
071S	Benefits Contra - Adjunct Medical				(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			4,472,902	4,402,073
	Net Fringe Benefits			114,426,360	126,821,355
	INSURANCE				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			5,920,619	6,288,612
072C	Safety Program			429,284	668,369
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			6,349,903	6,992,981
	UTILITIES				
073A	Electricity			6,463,523	5,845,065
073B	Gas			1,669,344	2,238,807
073D	Water/Garbage			1,134,042	878,000
073E	Sewer			750,881	684,000
073F	Allocated to Auxiliaries - Contra Account				(245,000)
073G	Honeywell Energy Management System			271,596	271,596
073H,J	Toxic Waste Removal/Dump Fees/Permits			288,672	185,375
073K	Utilities - Ethan Way			46,567	56,800
073M	Utilities - Watertower			93,723	101,100
073O,P	Utilities			82,377	77,965
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			10,800,726	10,318,708

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	GRANT MATCHING FUNDS				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,296,458	1,000,000
	Total Grant & Financial Aid Cash Match			1,308,458	1,012,000
	BUDGET SAVINGS/COST RECOVERY				
079A	Estimated Cost Recovery/Budget Savings			71,963	
079C,091B, 096A	Vacation Expense, Over/Under			1,785,467	340,000
079J, 079B	Cost Recoveries (including Indirect)			(3,222,122)	(619,066)
079L	Cost Recoveries (including indirect) Split			(140,168)	(300,000)
079M	Training Source Cost Recovery			(757,625)	(89,000)
	Total Budget Savings/Cost Recovery			(2,262,485)	(668,066)
	REBUDGETS AND OTHER CARRYOVERS				
101A	General Purpose			15,194,744	50,810,863
101B	Facilities Management			548,027	770,928
101C	Staff Development Carryover (Type A/B)	2.95	2.29		438,144
101D	Information Technology			396,397	3,838,251
101E,F	College Discretionary Funds			3,884,165	23,488,174
101G,H	Program Development Funds			3,579,657	14,193,760
101J	SBA PY Match			231,942	430,784
101K	FinAld Carryover			197,555	211,435
101L	Staff Development			100,370	570,052
101T	Government Training Academy			63,286	372,094
	Total Rebudgets and Other Carryovers	2.95	2.29	24,196,141	95,124,485
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	**2,906.97**	**2,910.07**	**488,621,527**	**590,032,854**

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	DISTRICT PROGRAM DEVELOPMENT FUNDS				
	X BUDGET MINIMUM FUNDING LEVEL				
	COLA			4,774,523	18,915,119
	Mandated Costs Current Year - Block Grant			26,343	
	Funding for New Faculty Positions			2,176,006	
	X Budget Growth			18,716,787	6,208,148
	Appropriations Above Established Base Levels			2,739,493	6,125,248
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			30,753,152	33,568,515
	Y BUDGET MID - RANGE FUNDING LEVEL				
	Incremental Funds:				
	Interest Income			10,218,702	10,712,942
	Lottery Funds			1,394,985	2,052,724
085x	Increase Above X Budget			11,613,687	12,765,666
	Total Y Budget Funding Level			42,366,839	46,334,181
	Z BUDGET MAXIMUM FUNDING LEVEL				
	Incremental Funds:				
	Lottery Funds			1,535,162	2,147,549
087x	Increase Above Y Budget			1,535,162	2,147,549
	Total Program Development & Other Improvements, Z Budget Funding Level			43,902,001	48,481,730
	TOTAL GENERAL PURPOSE FUNDS	**2,906.97**	**2,910.07**	**532,523,529**	**638,514,584**

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	RESTRICTED FUNDS				
	PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE				
608x	Parking & Transit Services	40.68	41.68	5,301,527	5,350,000
609A	Health Services Fee	4.50	4.50	1,971,062	8,815,931
	Total Parking & Health Services	45.18	46.18	7,272,589	14,165,931
	SPECIAL PROGRAMS FEDERAL				
	All Special Programs Federal	37.93	33.43	12,759,544	10,115,985
	Total Federal	37.93	33.43	12,759,544	10,115,985
	SPECIAL PROGRAMS STATE				
	All Special Programs State	360.15	350.84	109,171,946	166,677,801
	Total State	360.15	350.84	109,171,946	166,677,801
	SPECIAL PROGRAMS LOCAL				
	All Special Programs Local			5,541,682	14,667,993
	Total Local			5,541,682	14,667,993
	TOTAL SPECIAL PROGRAMS	**398.08**	**384.27**	**127,473,171**	**191,461,779**
	TOTAL RESTRICTED FUNDS	**443.26**	**430.45**	**134,745,760**	**205,627,710**
	TOTAL GENERAL FUND BUDGET	**3,350.23**	**3,340.52**	**667,269,289**	**844,142,294**

AMERICAN RIVER COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	ADMINISTRATORS				
011A, 041X	Administration	5.00	5.00	1,093,279	1,266,448
011B	Instructional Support Services	14.95	14.95	3,097,313	3,198,472
011C	Student Support Services	5.30	5.30	954,490	1,083,545
031A	SRPSTC Dean	1.00	1.00	238,879	227,043
037A	Natomas Center	1.00	1.00	207,982	220,408
039A	Training Source Director	1.00	1.00	138,824	185,184
061A	Community Services Programs	0.05	0.05	16,616	15,441
	Total Administrators	28.30	28.30	5,747,384	6,196,541
	INSTRUCTIONAL				
012A,E	Regular Faculty, excl Outreach & Allied Health	269.46	294.82	39,689,931	36,081,566
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	171.81	144.55	2,788,963	12,520,791
	Total Main Campus Instructional	441.27	439.37	42,478,894	48,602,357
030B	Instructional Staff				
031B	SRPSTC Faculty	16.38	16.38	723,139	1,088,049
034B	McClellan Center Faculty	2.40	2.40	255,101	154,422
036B	Fire Training Program Faculty	2.52	2.52	158,806	162,145
037B	Natomas Center Faculty	22.88	22.88	1,803,296	1,472,162
	Total Outreach Instructional	44.18	44.18	2,940,343	2,876,778
012C	Regular Faculty, Allied Health	20.10	22.00	2,028,215	2,589,745
012D	Part-Time Faculty, Allied Health	11.90	10.90	596,913	965,632
	Total Allied Health	32.00	32.90	2,625,128	3,555,377
012J	Instructional Coordinator	3.70	4.70	390,988	538,677
012K	Instructional Work Experience Coordinator	1.00	1.00	135,946	148,295
	Total Instructional, Fall & Spring	522.15	522.15	48,571,299	55,721,484
012Q	Summer Instruction	65.27	65.27	4,174,982	4,322,063
012S	Substitute Instruction	3.60	3.60	49,529	128,381
012T	Adjunct Office Hours			1,787,125	1,882,624
	Total Instructional	591.02	591.02	54,582,935	62,054,552
	LIBRARIANS				
014B	Librarian/Audio Visual	7.00	7.00	777,989	863,173
014C	Library - Adjunct/Overload	1.60	1.60	90,467	133,803
	Total Librarians	8.60	8.60	868,456	996,976

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	INSTRUCTIONAL SUPPORT SERVICES				
013H	Academic Program Coordinators	6.20	7.10	673,010	846,220
014D	Instructional Development Coordinators	2.60	2.60	350,985	373,694
031A	SRPSTC Coordinators	3.00	4.00	403,613	396,015
036A	Fire Training Coordinator	1.00	1.00	30,279	90,735
	Total Instructional Support Services	12.80	14.70	1,457,887	1,706,664
	FACULTY STIPENDS				
013J	Faculty Evaluation			12,950	9,800
013M	Department Chair Release Time/Stipends	13.44	13.44	1,626,763	1,243,650
013N	Performing Arts Stipends			110,817	168,793
013O	Athletic Stipends			211,570	235,069
013Q	Stipend Online Foundations			22,842	70,000
	Total Faculty Stipends	13.44	13.44	1,984,942	1,727,312
	FACULTY RELEASE/REASSIGNMENT				
013A,B	Staff Development, Type A & B	2.68	2.68	124,846	327,606
013L	President's/Chancellor's Release Time	1.00	1.00	40,212	122,241
	Total Other Certificated	3.68	3.68	165,058	449,847
	ACADEMIC SENATE				
013I	Reassigned Time, Conference & Travel	2.40	2.40	328,932	293,376
	Total Academic Senate	2.40	2.40	328,932	293,376
	STUDENT SERVICES, FACULTY				
015A	Counseling	25.84	25.84	3,103,627	3,601,591
015E	Health Services	1.00	2.00	140,160	239,030
015F	Health Services Adjunct/Overload	1.16	0.16		92,970
013P	Puente Program	0.20	0.20		24,448
	Total Student Services, Faculty	28.20	28.20	3,243,787	3,958,039
	EOPS/MESA - DISTRICT CONTRIBUTION				
016A,B,F	Coordinators	2.00	2.00	152,702	255,920
016A,B,F	Fringe Benefits			60,928	80,279
	Total EOPS and MESA District Contribution	2.00	2.00	213,630	336,199

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	CLASSIFIED STAFF				
021A, 039C	Administration	23.93	23.93	1,831,573	2,087,246
021B,G,P	Instructional Support	80.05	79.91	5,727,179	6,227,506
021C	Student Services Support	37.35	39.18	2,725,231	3,271,309
021E	Custodial	28.65	28.65	2,027,693	2,086,525
021F	Maintenance and Operations-General	7.55	7.55	546,758	522,902
021H,L,M	Information Technology (IT) & Telecommunications	11.50	11.50	1,413,307	1,592,597
031C	Sacramento Regional Public Safety Training Center	6.20	6.20	363,481	461,719
034C	McClellan Center	2.92	2.92	133,311	174,292
037C	Natomas Center	7.72	8.72	518,331	693,620
041X	Printing/Operational	2.42	2.42	183,829	883,388
061C	Community Service	0.11	0.11	21,212	21,338
	Total Classified Staff	208.40	211.09	15,491,904	18,022,442
	APPRENTICESHIP PROGRAMS				
	ELEVATOR CONTRACTS & ADMIN				
023E,F	Fixed Costs			181,814	
	Total Elevator Contracts & Admin			181,814	
	CARPENTERS APPRENTICESHIP				
024E	Operational Cost	1.00	1.00	278,998	263,105
024F	Fixed Costs			4,443,871	8,444,335
024G	District Indirect			267,438	396,021
	Total Carpenters Apprenticeship	1.00	1.00	4,990,307	9,103,461
	SHEET METAL APPRENTICESHIP				
025E	Operational Costs			22,793	6,720
025F	Fixed Costs			547,036	187,383
	Total Sheet Metal Apprenticeship			569,829	194,103
	ELECTRICIAN APPRENTICESHIP				
027E	Operational Costs			40,916	10,638
027F	Fixed Costs			981,977	296,627
	Total Electrician Apprenticeship			1,022,893	307,265
	IRONWORKERS APPRENTICESHIP				
028E	Operational Costs			47,481	21,929
028F	Total Electrician Apprenticeship			1,165,202	637,036
	Total Ironworkers Apprenticeship			1,212,683	658,965
	PLUMBING & PIPE FITTING APPRENTICESHIP				
029E	Operational Costs			75,256	9,495
029F	Ironworkers Contract & Admin			1,806,126	264,754
	Total Plumbring & Pipe Apprenticeship			1,881,382	274,249

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	OUTREACH CENTERS OPERATIONAL				
	SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER				
031F	Fixed Costs			111,275	70,000
031G,H	Telecommunications			5,946	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			250,727	66,065
031K	Instructional Costs-Sac Police			615,081	625,128
031L	Instructional Costs-Sac Sheriff			753,698	653,264
031N-Z	Instructional Costs-Other Contracts				(29,908)
036G-Q	Instructional Costs-Fire Training Program			1,925,800	1,332,870
	Total Sacramento Regional Public Safety Training Center			3,662,525	2,720,419
	MCCLELLAN CENTER				
034F	Fixed Costs			18,080	18,500
	Total McClellan Center			18,080	18,500
	NATOMAS CENTER				
037F	Fixed Costs			196,687	180,000
	Total Natomas Center			196,687	180,000
	TRAINING SOURCE/GOVERNMENT TRAINING ACADEMY				
039C,E	Operational Costs			43,635	67,400
039F	Fixed Costs				22,500
				43,635	89,900
	COLLEGE DISCRETIONARY FUNDS				
041A,E,F,G, J	Block Grant, Including Outreach Centers			2,548,030	2,454,987
	Total College Discretionary Funds			2,548,030	2,454,987
	OTHER OPERATIONAL FUNDS				
041X	Other Operational Funds			643,447	483,187
	Total Other Operational Funds			643,447	483,187
	Total Discretionary Funds			3,191,477	2,938,174

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	COLLEGE RELATED ACTIVITIES				
042C	Education Initiative			92,320	43,952
042D	Tutorial Centers				38,000
042H	Bus Rental			193,572	195,923
042C,I	Other Operational Augmentations				27,488
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			29,457	29,540
042Q	Foreign Study			4,408	4,100
	Total College Related Activities			319,757	353,523
	INSTITUTIONAL SUPPORT COSTS				
046F	American Disability Act (ADA) Accommodation			88,600	78,852
046J	Conference and Travel			10,200	10,200
046K	Special Activities			1,836	6,400
	Total Institutional Support Costs			100,636	95,452
	OTHER ALLOCATIONS				
047B,S,F	Program Development Funds			13,750	24,000
047C	Staff Development	0.50	0.50	15,975	30,340
047D	Staff Development - Ed Initiative				88,421
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	220,745	218,340
053C	PDF Non-Instr Equipment				426,494
	Total Other Allocations	1.50	1.50	250,471	787,595
	PARTNERSHIP FOR EXCELLENCE (PFE)				
051C	PFE Prior Year Carryover			805,446	887,131
051E	PFE Classified Staff Development Carryover			6,332	26,750
	Total Partnership for Excellence			811,777	913,881

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	COMMUNITY SERVICE				
061E,F,G, S	Program & Operational Costs			128,152	
	Total Community Service			128,152	
	UTILITIES				
073A	Electricity			1,762,206	1,928,565
073B	Gas			703,746	699,136
073D	Water/Garbage			165,387	170,500
073E	Sewer			295,783	262,000
073F	Allocated to Auxiliaries - Contra Account				(42,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			36,599	49,160
073O,P	Utilities			9,456	4,000
	Total Utilities			2,973,177	3,071,361
	REBUDGETS AND OTHER CARRYOVERS				
101C	Staff Development Carryover (Type A/B)	0.26	0.21		32,928
101E,F	College Discretionary Funds			2,792,855	7,040,224
101G,H	Program Development Funds			203,031	2,714,668
101L	Staff Development			47,649	146,577
101T	Government Training Academy			63,286	372,094
	Total Rebudgets and Other Carryovers	0.26	0.21	3,106,821	10,306,491
	TOTAL GENERAL PURPOSE FUNDS	**901.60**	**906.14**	**108,747,019**	**127,755,286**

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	RESTRICTED FUNDS				
	PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE				
608x	Parking & Transit Services	0.30	0.30	457,186	25,486
	Total Parking & Health Services	0.30	0.30	457,186	25,486
	SPECIAL PROGRAMS FEDERAL				
	All Special Programs Federal	15.80	14.00	4,961,804	4,447,330
	Total Federal	15.80	14.00	4,961,804	4,447,330
	SPECIAL PROGRAMS STATE				
	All Special Programs State	103.15	102.02	32,889,779	50,895,746
	Total State	103.15	102.02	32,889,779	50,895,746
	SPECIAL PROGRAMS LOCAL				
	All Special Programs Local			1,771,783	6,990,183
	Total Local			1,771,783	6,990,183
	TOTAL SPECIAL PROGRAMS	**118.95**	**116.02**	**39,623,366**	**62,333,259**
	TOTAL RESTRICTED FUNDS	**119.25**	**116.32**	**40,080,552**	**62,358,745**
	TOTAL GENERAL FUND BUDGET	**1,020.85**	**1,022.46**	**148,827,570**	**190,114,031**

Cosumnes River College

COSUMNES
RIVER COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	ADMINISTRATORS				
011A, 041X	Administration	2.95	2.95	756,929	805,312
011B	Instructional Support Services	11.00	11.00	2,303,123	2,435,065
011C	Student Support Services	3.00	3.00	628,601	651,229
011E	EOPS Administration	0.75	0.75	145,911	159,570
032A	Elk Grove Center Administrative	1.00	1.00	218,169	231,888
061A	Community Services Programs	0.05	0.05	18,385	16,576
	Total Administrators	18.75	18.75	4,071,118	4,299,640
	INSTRUCTIONAL				
012A,E	Regular Faculty, excl Outreach & Allied Health	164.07	162.07	24,254,662	20,244,388
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	128.07	130.07	1,380,554	7,134,048
	Total Main Campus Instructional	292.14	292.14	25,635,215	27,378,436
032B	Elk Grove Center Faculty	20.88	20.88	2,214,092	1,343,476
	Total Outreach Instructional	20.88	20.88	2,214,092	1,343,476
012C	Regular Faculty, Allied Health	2.40	2.40	277,250	299,260
012D	Part-Time Faculty, Allied Health	3.64	3.64	284,722	234,209
	Total Allied Health	6.04	6.04	561,972	533,469
012J	Instructional Coordinator	1.00	1.00	94,297	100,409
012K	Instructional Work Experience Coordinator				
	Total Instructional, Fall & Spring	320.06	320.06	28,505,576	29,355,790
012Q	Summer Instruction	40.01	40.01	2,340,015	2,649,391
012S	Substitute Instruction	1.50	1.50	19,871	53,493
012T	Adjunct Office Hours			1,059,595	741,952
	Total Instructional	361.57	361.57	31,925,057	32,800,626
	LIBRARIANS				
014B	Librarian/Audio Visual	4.00	5.00	340,569	620,559
014C	Library - Adjunct/Overload	1.60	0.60	195,093	133,803
	Total Librarians	5.60	5.60	535,662	754,362
	INSTRUCTIONAL SUPPORT SERVICES				
013H	Academic Program Coordinators	2.40	2.80	156,378	290,785
014D	Instructional Development Coordinators	1.60	1.60	271,956	208,353
	Total Instructional Support Services	4.00	4.40	428,335	499,138
	FACULTY STIPENDS				
013J	Faculty Evaluation			7,750	7,000
013M	Department Chair Release Time/Stipends	8.82	8.82	1,154,227	658,302
013N	Performing Arts Stipends			130,407	130,636
013O	Athletic Stipends			117,520	133,166
013Q	Stipend Online Foundations			19,187	40,000
	Total Faculty Stipends	8.82	8.82	1,429,091	969,104

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	FACULTY RELEASE/REASSIGNMENT				
013A,B	Staff Development, Type A & B	1.63	1.63	102,758	199,253
013L	President's/Chancellor's Release Time	1.00	1.00	119,043	122,241
	Total Other Certificated	2.63	2.63	221,801	321,494
	ACADEMIC SENATE				
013I	Reassigned Time, Conference & Travel	2.20	2.20	287,975	288,957
	Total Academic Senate	2.20	2.20	287,975	288,957
	STUDENT SERVICES, FACULTY				
015A	Counseling	15.38	15.38	1,549,104	1,889,947
015E	Health Services	1.00	1.00	157,788	153,912
015F	Health Services Adjunct/Overload	1.16	1.16	58,483	92,970
	Total Student Services, Faculty	17.54	17.54	1,765,375	2,136,829
	EOPS/MESA - DISTRICT CONTRIBUTION				
016A,B,F	Coordinators	1.00	1.00	139,884	147,277
016A,B,F	Fringe Benefits			55,814	55,813
	Total EOPS and MESA District Contribution	1.00	1.00	195,697	203,090
	CLASSIFIED STAFF				
021A, 039C	Administration	15.12	15.12	1,259,474	1,355,954
021B,G,P	Instructional Support	36.71	36.71	2,565,422	2,791,831
021C	Student Services Support	17.28	17.53	1,359,198	1,459,392
021E	Custodial	18.40	18.40	1,302,801	1,368,366
021F	Maintenance and Operations-General	4.80	4.80	397,153	421,110
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	1,280,807	1,441,013
032C	Elk Grove Center	7.50	7.50	521,420	535,479
061C	Community Service	2.55	2.55	351,171	351,123
	Total Classified Staff	114.03	114.28	9,037,448	9,724,268

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	OUTREACH CENTERS				
	ELK GROVE CENTER				
032F	Fixed Costs			208,759	45,000
	Total Elk Grove Center			208,759	45,000
	COLLEGE DISCRETIONARY FUNDS				
041A,E,F,G, J	Block Grant			1,551,988	2,118,428
	Total College Discretionary Funds			1,551,988	2,118,428
	OTHER OPERATIONAL FUNDS				
041X	Other Operational Funds			20,796	
	Total Other Operational Funds			20,796	
	Total Discretionary Funds			1,572,784	2,118,428
	COLLEGE RELATED ACTIVITIES				
042C	Education Initiative			31,614	19,266
042D	Tutorial Centers			26,573	26,500
042H	Bus Rental			122,890	114,961
042J,K	Math, Engineering, Science Achieve (MESA) Program			42	14,520
042L	Enrollment Fees - Operational Costs				13,099
	Total College Related Activities			181,119	188,346
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals				3,000
046J	Conference and Travel			14,007	10,200
046K	Special Activities			3,233	4,000
	Total Institutional Support Costs			17,240	17,200
	OTHER ALLOCATIONS				
047B,S,F	Program Development Funds			16,250	33,000
047C	Staff Development	0.50	0.50		12,761
047D	Staff Development - Ed Initiative				28,000
	Total Other Allocations	0.50	0.50	16,250	73,761

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	PARTNERSHIP FOR EXCELLENCE (PFE)				
050B,C,D	PFE Projects (current year)			230,054	278,641
051C	PFE Prior Year Carryover			18,924	744,071
051E	PFE Classified Staff Development Carryover			6,216	14,770
	Total Partnership for Excellence			255,194	1,037,482
	COMMUNITY SERVICE				
061E,F,G, S	Program & Operational Costs			427,564	674,908
	Total Community Service			427,564	674,908
	UTILITIES				
073A	Electricity			1,192,861	1,080,000
073B	Gas			355,183	728,871
073D	Water/Garbage			374,094	254,000
073E	Sewer			92,105	119,000
073F	Allocated to Auxiliaries - Contra Account				(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			112,390	34,500
073O,P	Utilities			4,700	9,000
	Total Utilities			2,131,334	2,200,371
	REBUDGETS AND OTHER CARRYOVERS				
101C	Staff Development Carryover (Type A/B)	0.90	0.90		141,794
101E,F	College Discretionary Funds			17,487	5,890,892
101G,H	Program Development Funds			79,862	1,728,709
101L	Staff Development			42,437	95,526
	Total Rebudgets and Other Carryovers	0.90	0.90	139,787	7,856,921
	TOTAL GENERAL PURPOSE FUNDS	**537.54**	**538.19**	**54,847,588**	**66,209,925**

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	RESTRICTED FUNDS				
	PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE				
608x	Parking & Transit Services	0.20	0.20	637,653	22,138
	Total Parking & Health Services	0.20	0.20	637,653	22,138
	SPECIAL PROGRAMS FEDERAL				
	All Special Programs Federal	8.89	6.69	3,153,967	2,140,702
	Total Federal	8.89	6.69	3,153,967	2,140,702
	SPECIAL PROGRAMS STATE				
	All Special Programs State	62.01	60.74	16,920,399	26,181,474
	Total State	62.01	60.74	16,920,399	26,181,474
	SPECIAL PROGRAMS LOCAL				
	All Special Programs Local			500,010	4,251,935
	Total Local			500,010	4,251,935
	TOTAL SPECIAL PROGRAMS	**70.90**	**67.43**	**20,574,376**	**32,574,111**
	TOTAL RESTRICTED FUNDS	**71.10**	**67.63**	**21,212,029**	**32,596,249**
	TOTAL GENERAL FUND BUDGET	**608.64**	**605.82**	**76,059,617**	**98,806,174**

Folsom Lake College

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	ADMINISTRATORS				
011A, 041X	Administration	3.00	3.00	757,542	810,001
011B	Instructional Support Services	6.00	6.00	1,238,050	1,314,510
011C	Student Support Services	2.00	2.00	371,391	413,329
037A	Rancho Cordova Center	1.00	1.00	201,630	231,806
	Total Administrators	12.00	12.00	2,568,614	2,769,646
	INSTRUCTIONAL				
012A,E	Regular Faculty including Outreach, excluding Allied Health	100.00	98.70	15,962,051	13,101,994
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	69.21	70.51	1,153,883	3,958,276
037B	Rancho Cordova Faculty	34.03	34.03	1,421,769	2,189,583
012C	Regular Faculty, Allied Health	2.00	2.00	103,308	196,917
012K	Instructional Work Experience Coordinator	0.80	0.80	102,117	119,761
	Total Instructional, Fall & Spring	206.04	206.04	18,743,129	19,566,531
012Q	Summer Instruction	25.76	25.76	1,609,817	1,705,781
012S	Substitute Instruction	1.00	1.00	10,486	35,663
012T	Adjunct Office Hours			653,302	431,360
	Total Instructional	232.80	232.80	21,016,733	21,739,335
	LIBRARIANS				
014B	Librarian/Audio Visual	5.00	5.00	541,362	639,620
014C	Library - Adjunct/Overload	0.60	0.60	109,026	50,176
	Total Librarians	5.60	5.60	650,388	689,796
	INSTRUCTIONAL SUPPORT SERVICES				
013H	Academic Program Coordinators	3.00	4.20	323,432	543,424
014D	Instructional Development Coordinators	2.60	2.60	320,416	390,621
	Total Instructional Support Services	5.60	6.80	643,847	934,045
	FACULTY STIPENDS				
013J	Faculty Evaluation			5,550	7,000
013M	Department Chair Release Time/Stipends	7.90	7.80	965,705	564,029
013N	Performing Arts Stipends			174,887	126,070
013O	Athletic Stipends			110,141	114,444
013Q	Stipend Online Foundations			7,309	65,000
	Total Faculty Stipends	7.90	7.80	1,263,592	876,543
	FACULTY RELEASE/REASSIGNMENT				
013A,B	Staff Development, Type A & B	0.65	0.65	33,879	79,457
013L	President's/Chancellor's Release Time	1.00	1.00	55,645	122,241
	Total Other Certificated	1.65	1.65	89,524	201,698

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	ACADEMIC SENATE				
013I	Reassigned Time, Conference & Travel	2.20	2.20	262,118	268,930
	Total Academic Senate	2.20	2.20	262,118	268,930
	STUDENT SERVICES, FACULTY				
015A	Counseling	10.49	10.49	1,210,077	1,337,765
015E	Health Services	1.00	1.00	105,729	113,483
015F	Health Services Adjunct/Overload			3,283	
	Total Student Services, Faculty	11.49	11.49	1,319,090	1,451,248
	EOPS/MESA - DISTRICT CONTRIBUTION				
016A,B,F	Coordinators	1.00	1.00	138,962	144,832
016A,B,F	Fringe Benefits			55,446	55,256
	Total EOPS and MESA District Contribution	1.00	1.00	194,407	200,088
	CLASSIFIED STAFF				
021A, 039C	Administration	18.60	18.60	1,531,749	1,680,906
021B,G,P	Instructional Support	30.00	31.00	2,154,844	2,508,286
021C	Student Services Support	7.15	8.15	500,083	673,164
021E	Custodial	18.00	18.00	1,202,783	1,305,470
021F	Maintenance and Operations-General	3.00	3.00	282,583	296,263
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	629,918	681,051
041X	Printing/Operational	1.00	1.00	87,369	94,345
	Total Classified Staff	81.75	83.75	6,389,329	7,239,485
	OUTREACH CENTERS				
	RANCHO CORDOVA CENTER				
037F	Fixed Costs			125,106	68,000
	Total Rancho Cordova Center			125,106	68,000
	COLLEGE DISCRETIONARY FUNDS				
041A,E,F,G, J	Block Grant			819,601	1,277,939
	Total College Discretionary Funds			819,601	1,277,939
	OTHER OPERATIONAL FUNDS				
041X	Other Operational Funds			283,087	51,822
	Total Other Operational Funds			283,087	51,822
	Total Discretionary Funds			1,102,688	1,329,761

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	COLLEGE RELATED ACTIVITIES				
042C	Education Initiative				98,364
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			73,065	77,344
042C,I	Other Operational Augmentations			1,177	24,429
042L	Enrollment Fees - Operational Costs				3,220
	Total College Related Activities			84,242	213,357
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals			18,468	26,367
046F	American Disability Act (ADA) Accommodation			21,946	55,000
046J	Conference and Travel			6,600	10,200
046K	Special Activities			16,237	4,000
	Total Institutional Support Costs			63,251	95,567
	OTHER ALLOCATIONS				
047B,S,F	Program Development Funds			1,500	3,000
047C	Staff Development			377	5,947
047D	Staff Development - Ed Initiative			70	47,597
053C	PDF Non-Instr Equipment				471
	Total Other Allocations			1,947	57,015
	PARTNERSHIP FOR EXCELLENCE (PFE)				
050B,C,D	PFE Projects (current year)				161,212
051C	PFE Prior Year Carryover			204,176	92,653
051E	PFE Classified Staff Development Carryover			620	8,869
	Total Partnership for Excellence			204,796	262,734
	COMMUNITY SERVICE				
061E,F,G, S	Program & Operational Costs			253,192	
	Total Community Service			253,192	

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	UTILITIES				
073A	Electricity			1,782,990	1,270,500
073B	Gas			334,587	355,200
073D	Water/Garbage			217,820	113,000
073E	Sewer			60,600	11,500
073F	Allocated to Auxiliaries (Contra)				(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			36,690	23,000
073O,P	Utilities				475
	Total Utilities			2,432,688	1,620,675
	REBUDGETS AND OTHER CARRYOVERS				
101C	Staff Development Carryover (Type A/B)	0.66	0.51		79,719
101E,F	College Discretionary Funds			693,962	1,118,158
101G,H	Program Development Funds			17,034	1,684,705
101L	Staff Development			4,350	59,349
	Total Rebudgets and Other Carryovers	0.66	0.51	715,346	2,941,931
	TOTAL GENERAL PURPOSE FUNDS	**362.65**	**365.60**	**39,380,898**	**42,959,854**

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	RESTRICTED FUNDS				
	PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE				
608x	Parking & Transit Services	0.10	0.10	384,023	8,923
	Total Parking & Health Services	0.10	0.10	384,023	8,923
	SPECIAL PROGRAMS FEDERAL				
	All Special Programs Federal	2.78	1.78	1,457,718	935,683
	Total Federal	2.78	1.78	1,457,718	935,683
	SPECIAL PROGRAMS STATE				
	All Special Programs State	32.93	33.91	12,159,411	21,467,402
	Total State	32.93	33.91	12,159,411	21,467,402
	SPECIAL PROGRAMS LOCAL				
	All Special Programs Local			2,707,592	507,309
	Total Local			2,707,592	507,309
	TOTAL SPECIAL PROGRAMS	**35.71**	**35.69**	**16,324,721**	**22,910,394**
	TOTAL RESTRICTED FUNDS	**35.81**	**35.79**	**16,708,744**	**22,919,317**
	TOTAL GENERAL FUND BUDGET	**398.46**	**401.39**	**56,089,642**	**65,879,171**

Sacramento City College

SACRAMENTO CITY COLLEGE

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LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	ADMINISTRATORS				
011A, 041X	Administration	2.95	2.95	778,514	819,788
011B	Instructional Support Services	16.00	16.00	3,105,374	3,354,102
011C	Student Support Services	4.00	4.00	828,329	865,765
030A	West Sacramento Center	0.50	0.50	73,778	93,346
033A	Davis Center	0.50	0.50	73,778	93,346
061A	Community Services Programs	0.05	0.05	17,383	16,392
	Total Administrators	24.00	24.00	4,877,156	5,242,739
	INSTRUCTIONAL				
012A,E	Regular Faculty, excl Outreach & Allied Health	229.46	227.91	30,749,887	27,843,678
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	119.48	122.03	2,094,434	6,626,637
	Total Main Campus Instructional	348.94	349.94	32,844,322	34,470,315
030B	West Sacramento Center Faculty	16.46	16.46	1,405,204	1,059,082
033B	Davis Center Faculty	13.81	13.81	1,202,855	888,572
	Total Outreach Instructional	30.27	30.27	2,608,059	1,947,654
012C	Regular Faculty, Allied Health	25.80	26.40	2,741,021	3,187,316
012D	Part-Time Faculty, Allied Health	11.38	9.78	646,663	629,700
	Total Allied Health	37.18	36.18	3,387,684	3,817,016
012J	Instructional Coordinator	5.00	5.00	667,247	705,971
	Total Instructional, Fall & Spring	421.39	421.39	39,507,311	40,940,956
012Q	Summer Instruction	52.67	52.67	3,702,969	3,487,715
012S	Substitute Instruction	2.90	2.90	64,357	103,419
012T	Adjunct Office Hours			1,355,746	1,803,471
	Total Instructional	476.96	476.96	44,630,383	46,335,561
	LIBRARIANS				
014B	Librarian/Audio Visual	7.00	7.00	731,912	910,972
014C	Library - Adjunct/Overload	2.60	2.60	237,150	217,429
	Total Librarians	9.60	9.60	969,062	1,128,401
	INSTRUCTIONAL SUPPORT SERVICES				
013H	Academic Program Coordinators	6.60	7.00	677,743	860,457
014D	Instructional Development Coordinators	3.00	3.00	282,266	388,341
	Total Instructional Support Services	9.60	10.00	960,009	1,248,798

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	FACULTY STIPENDS				
013J	Faculty Evaluation			8,450	7,000
013M	Department Chair Release Time/Stipends	10.85	10.85	1,315,375	931,825
013N	Performing Arts Stipends			71,528	136,045
013O	Athletic Stipends			189,078	191,711
013Q	Stipend Online Foundations			22,842	75,000
	Total Faculty Stipends	10.85	10.85	1,607,273	1,341,581
	FACULTY RELEASE/REASSIGNMENT				
013A,B	Staff Development, Type A & B	2.14	2.14	183,437	261,595
013L	President's/Chancellor's Release Time	1.00	1.00	135,343	122,241
013P	Puente Program	0.20	0.20	27,577	24,448
	Total Other Certificated	3.34	3.34	346,357	408,284
	ACADEMIC SENATE				
013I	Reassigned Time, Conference & Travel	2.40	2.40	346,649	293,377
	Total Academic Senate	2.40	2.40	346,649	293,377
	STUDENT SERVICES, FACULTY				
015A	Counseling	19.46	19.46	2,051,849	2,426,830
015E	Health Services	2.00	2.00	182,099	250,268
015F	Health Services Adjunct/Overload	0.16	0.16	36,985	12,823
	Total Student Services, Faculty	21.62	21.62	2,270,932	2,689,921
	EOPS/MESA - DISTRICT CONTRIBUTION				
016A,B,F	Coordinators	2.00	2.00	246,262	264,529
016A,B,F	Fringe Benefits			98,259	101,881
	Total EOPS and MESA District Contribution	2.00	2.00	344,521	366,410

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	CLASSIFIED STAFF				
021A, 039C	Administration	20.19	20.19	1,548,024	2,001,575
021B,G,P	Instructional Support	59.41	59.59	4,418,747	4,834,305
021C	Student Services Support	34.86	36.94	2,818,795	3,283,282
021D	Community Relations	1.00	1.00	50,072	80,512
021E	Custodial	29.00	29.00	1,881,363	2,116,106
021F	Maintenance and Operations-General	5.83	5.83	512,102	520,668
021H,L,M	Information Technology (IT) & Telecommunications	5.00	5.00	848,725	896,113
030C	West Sacramento Center	6.83	6.83	453,951	505,293
033C	Davis Center	7.83	7.83	540,904	620,562
061C	Community Service	0.34	0.34	53,223	51,154
	Total Classified Staff	170.29	172.55	13,125,905	14,909,570
	OUTREACH CENTERS				
	WEST SACRAMENTO				
030E	Operational Costs			27,810	45,414
030F,H	Fixed Costs			177,667	133,500
	Total West Sacramento Center			205,477	178,914
	DAVIS CENTER				
033E	Operational Costs			71,793	49,174
033F	Fixed Costs			335,126	291,500
	Total Davis Center			406,919	340,674

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	COLLEGE DISCRETIONARY FUNDS				
041A,E,F,G, J	Block Grant, Including Outreach Centers			2,054,146	2,445,925
	Total College Discretionary Funds			2,054,146	2,445,925
	OTHER OPERATIONAL FUNDS				
041X	Other Operational Funds			229,615	36,153
	Total Other Operational Funds			229,615	36,153
	Total Discretionary Funds			2,283,761	2,482,078
	COLLEGE RELATED ACTIVITIES				
042D	Tutorial Centers			31,911	33,000
042H	Bus Rental			364,966	219,373
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			30,219	24,640
	Total College Related Activities			427,097	291,533
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals			230,037	257,859
046F	American Disability Act (ADA) Accommodation			8,473	16,000
046J	Conference and Travel			6,600	10,200
046K	Special Activities				4,000
	Total Institutional Support Costs			245,110	288,059
	OTHER ALLOCATIONS				
047B,S,F	Program Development Funds			24,098	36,000
047C	Staff Development	0.50	0.50	32,826	24,375
047D	Staff Development - Ed Initiative			5,018	6,982
	Total Other Allocations	0.50	0.50	61,942	67,357

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	PARTNERSHIP FOR EXCELLENCE (PFE)				
050B,C,D	PFE Projects (current year)			478,701	452,272
051C	PFE Prior Year Carryover			94,450	242,530
051E	PFE Classified Staff Development Carryover			13,800	19,894
	Total Partnership for Excellence			586,950	714,696
	COMMUNITY SERVICE				
061E,F,G, S	Program & Operational Costs			113,489	37,712
	Total Community Service			113,489	37,712
	UTILITIES				
073A	Electricity			1,553,072	1,397,000
073B	Gas			273,974	435,000
073D	Water/Garbage			345,857	303,000
073E	Sewer			288,883	287,000
073F	Allocated to Auxiliaries - Contra Account				(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			54,428	54,215
073O,P	Utilities			61,763	60,340
	Total Utilities			2,577,976	2,511,555
	GRANT MATCHING FUNDS				
074H	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
	REBUDGETS AND OTHER CARRYOVERS				
101C	Staff Development Carryover (Type A/B)	1.13	0.67		183,703
101E,F	College Discretionary Funds			379,861	9,438,900
101G,H	Program Development Funds			50,817	2,493,811
101L	Staff Development				6,651
	Total Rebudgets and Other Carryovers	1.13	0.67	430,678	12,123,065
	TOTAL GENERAL PURPOSE FUNDS	**732.29**	**734.49**	**76,829,646**	**93,012,285**

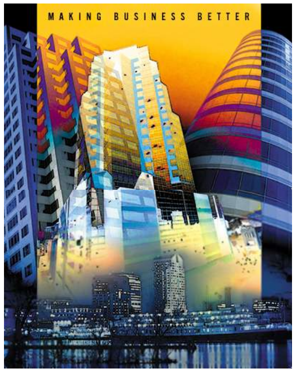
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	RESTRICTED FUNDS				
	PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE				
608x	Parking & Transit Services	0.30	0.30	559,833	33,970
	Total Parking & Health Services	0.30	0.30	559,833	33,970
	SPECIAL PROGRAMS FEDERAL				
	All Special Programs Federal	9.93	10.43	3,176,555	2,472,328
	Total Federal	9.93	10.43	3,176,555	2,472,328
	SPECIAL PROGRAMS STATE				
	All Special Programs State	68.92	70.04	24,975,041	37,610,197
	Total State	68.92	70.04	24,975,041	37,610,197
	SPECIAL PROGRAMS LOCAL				
	All Programs Local			532,112	2,584,756
	Total Local			532,112	2,584,756
	TOTAL SPECIAL PROGRAMS	**78.85**	**80.47**	**28,683,708**	**42,667,281**
	TOTAL RESTRICTED FUNDS	**79.15**	**80.77**	**29,243,541**	**42,701,251**
	TOTAL GENERAL FUND BUDGET	**811.44**	**815.26**	**106,073,187**	**135,713,536**

District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	ADMINISTRATORS				
011A, 041X	Administration	19.44	19.44	4,256,840	4,677,106
011B	Instructional Support Services	3.10	3.10	890,019	934,798
	Total Administrators	22.54	22.54	5,146,860	5,611,904
	CLASSIFIED STAFF				
021A, 039C	Administration	79.35	79.35	7,260,290	8,277,616
021B,G,P	Instructional Support	1.96	1.96	189,715	174,584
021C	Student Services Support	0.45	0.45	52,392	55,328
	Total Classified Staff	81.76	81.76	7,502,396	8,507,528
	OPERATIONAL EXPENSES				
041H	Operational Expense Allocation			1,602,154	2,145,617
041X	Other Operational Funds			1,617	2,389
	Total Other Operational Funds			1,603,771	2,148,006
	INSTITUTIONAL SUPPORT COSTS				
046J	Conference and Travel			75,304	78,600
046R	Bookstore				300,000
	Total Institutional Support Costs			75,304	378,600
	OTHER ALLOCATIONS				
047B,S,F	Program Development Funds			13,194	144,387
047C	Staff Development			1,262	3,430
	Total Other Allocations			14,456	147,817

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FTE FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	PARTNERSHIP FOR EXCELLENCE (PFE)				
051E	PFE Classified Staff Development Carryover			13,203	14,433
	Total Partnership for Excellence			13,203	14,433
	UTILITIES				
073A	Electricity			112,205	110,000
073B	Gas			1,854	10,000
073D	Water/Garbage			6,313	9,000
073E	Sewer			13,511	4,500
	Total Utilities			133,884	133,500
	REBUDGETS AND OTHER CARRYOVERS				
101A	General Purpose			70,735	8,451
101G,H	Program Development Funds			60,000	149,780
101L	Staff Development			5,933	261,949
	Total Rebudgets and Other Carryovers			136,668	420,180
	TOTAL GENERAL FUND BUDGET	**104.30**	**104.30**	**14,626,541**	**17,361,968**
	TOTAL GENERAL FUND BUDGET	**104.30**	**104.30**	**14,626,541**	**17,361,968**

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FTE FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	ADMINISTRATORS				
011A, 041X	Administration	11.50	11.50	2,494,542	2,702,842
011C	Student Support Services	5.00	5.00	765,783	953,256
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	16.50	16.50	3,260,325	3,396,098
	INSTRUCTIONAL				
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional				(950,000)
	INSTRUCTIONAL SUPPORT SERVICES				
013K	Adjunct Professional Development			333,433	
014D	Instructional Development Coordinators	3.00	3.00	404,707	333,632
	Total Instructional Support Services	3.00	3.00	738,140	333,632
	FACULTY RELEASE/REASSIGNMENT				
013D	Retraining - Type E	1.00	1.00		122,241
013G	Collective Bargaining	4.00	4.00	720,315	488,964
013L	President's/Chancellor's Release Time	1.00	1.00	64,571	122,241
	Total Other Certificated	6.00	6.00	784,886	733,446
	ACADEMIC SENATE				
013I	Reassigned Time, Conference & Travel	0.80	0.80	181,387	141,869
	Total Academic Senate	0.80	0.80	181,387	141,869
	STUDENT SERVICES, FACULTY				
015H	Transfer Services - TOP Contract			32,526	93,946
	Total Student Services, Faculty			32,526	93,946
	CLASSIFIED STAFF				
021A, 039C	Administration	22.92	22.92	1,775,242	2,227,075
021C	Student Services Support	65.20	64.96	4,838,849	5,453,258
021D	Community Relations	16.83	16.83	1,920,332	1,968,548
021F	Maintenance and Operations-General	80.80	80.80	7,105,286	7,992,995
021H,L,M	Information Technology (IT) & Telecommunications	43.81	43.81	5,897,994	6,756,207
021Q	Collective Bargaining Release/Reassignment	1.00	1.00	74,380	101,783
021W	Classified Staff Development (PFE)	1.23	1.23		73,007
021Y	PDF Positions - Bank	10.00	3.00		466,253
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	241.79	234.55	21,612,082	24,249,126

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	OTHER OPERATIONAL FUNDS				
041H	Operational Expense Allocation			563,499	4,160,429
041X	Other Operational Funds			525	492,500
	Total Other Operational Funds			564,024	4,652,929
	COLLEGE RELATED ACTIVITIES				
042B	LRC - LCS/Media Operations	0.50	0.50	34,787	101,005
042F	Financial Aid Administrative Costs			3,349	54,051
042C,I	Other Operational Augmentations			175,697	131,155
042L	Enrollment Fees - Operational Costs			2,791,565	545,500
042P	Postage			54,452	77,000
042Q	Foreign Study				500
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	3,079,849	945,148
	TELECOMMUNICATIONS ACTIVITIES				
043F	Telecommunications/Data Transmission Lines			1,336,150	1,275,663
	Total Telecommunications Activities			1,336,150	1,275,663
	INFORMATION TECHNOLOGY				
044D,E,F,G,H,I	Operational Maintenance			14,263,322	4,652,862
	Total Information Technology Operational			14,263,322	4,652,862

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	FACILITIES MANAGEMENT				
045B	Operational Expenses			1,681,435	897,416
045D	Resource Conservation Management			63,352	63,353
045H	Major Maintenance Allocation			966,147	584,270
	Total Facilities Management Operational			2,710,935	1,545,039
	INSTITUTIONAL SUPPORT COSTS				
046A	Audit and Legal Expenses			1,330,043	3,174,850
046F	American Disability Act (ADA) Accommodation			52,356	61,000
046G	Marketing			247,270	480,110
046H	Recruitment			218,113	103,064
046J	Conference and Travel			26,400	26,400
046K	Special Activities			84,492	65,508
046L	District-Wide Dues			554,900	520,500
046N	Trustee Expenses			173,375	195,234
046P	Student Trustee			19,538	23,443
046Q	Student Access Card			48,227	56,469
046R	Bookstore			97,000	
046S	Employee Educational Reimbursements			54,129	60,000
	Total Institutional Support Costs			2,905,842	4,766,578
	OTHER ALLOCATIONS				
047B,S,F	Program Development Funds			2,788,667	121,552
062A,X	Campus-Funded FM Projects			(156,483)	
	Total Other Allocations			2,632,184	121,552
	PARTNERSHIP FOR EXCELLENCE (PFE)				
050B,C,D	PFE Projects (current year)				85,567
051C	PFE Prior Year Carryover			31,814	245,668
051E	PFE Classified Staff Development Carryover			(1,892)	41,000
	Total Partnership for Excellence			29,922	372,235

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	FRINGE BENEFITS				
071A,B	Employer Benefit Costs			132,504,090	141,694,995
071C	Type C Benefit Costs			570,396	140,000
071F	Allocated Benefits Contra Account			(23,121,028)	(18,843,563)
071S	Benefits Contra - Adjunct Medical				(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			4,472,902	4,402,073
	Net Fringe Benefits			114,426,360	126,821,355
	INSURANCE				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			5,920,619	6,288,612
072C	Safety Program			429,284	668,369
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			6,349,903	6,992,981
	UTILITIES				
073A	Electricity			60,189	59,000
073B	Gas				10,600
073D	Water/Garbage			24,570	28,500
073G	Honeywell Energy Management System			271,596	271,596
073H,J	Toxic Waste Removal/Dump Fees/Permits			48,565	24,500
073K	Utilities - Ethan Way			46,567	56,800
073M	Utilities - Watertower			93,723	101,100
073O,P	Utilities			6,458	4,150
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			551,667	781,246

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	GRANT MATCHING FUNDS				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,296,458	1,000,000
	Total Grant & Financial Aid Cash Match			1,296,458	1,000,000
	BUDGET SAVINGS/COST RECOVERY				
079A	Estimated Cost Recovery/Budget Savings			71,963	
079C,091B, 096A	Vacation Expense, Over/Under			1,785,467	340,000
079J, 079B	Cost Recoveries (including Indirect)			(3,222,122)	(619,066)
079L	Cost Recoveries (including indirect) Split			(140,168)	(300,000)
079M	Training Source Cost Recovery			(757,625)	(89,000)
	Total Budget Savings/Cost Recovery			(2,262,485)	(668,066)
	REBUDGETS AND OTHER CARRYOVERS				
101A	General Purpose			15,153,524	50,802,412
101B	Facilities Management			548,027	770,928
101D	Information Technology			396,397	3,838,251
101G,H	Program Development Funds			3,168,912	5,422,087
101J	SBA PY Match			231,942	430,784
101K	FinAId Carryover			197,555	211,435
	Total Rebudgets and Other Carryovers			19,696,357	61,475,897
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	**268.59**	**261.35**	**194,189,836**	**242,733,536**

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE) FY2026	FULL-TIME EQUIVALENT (FTE) FY2027	EXPENDITURES FY2026	APPROPRIATIONS FY2027
	DISTRICT PROGRAM DEVELOPMENT FUNDS				
	X BUDGET MINIMUM FUNDING LEVEL				
	COLA			4,774,523	18,915,119
	Mandated Costs Current Year - Block Grant			26,343	
	Funding for New Faculty Positions			2,176,006	
	X Budget Growth			18,716,787	6,208,148
	Appropriations Above Established Base Levels			2,739,493	6,125,248
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			30,753,152	33,568,515
	Y BUDGET MID - RANGE FUNDING LEVEL				
	Incremental Funds:				
	Interest Income			10,218,702	10,712,942
	Lottery Funds			1,394,985	2,052,724
085x	Increase Above X Budget			11,613,687	12,765,666
	Total Y Budget Funding Level			42,366,839	46,334,181
	Z BUDGET MAXIMUM FUNDING LEVEL				
	Incremental Funds:				
	Lottery Funds			1,535,162	2,147,549
087x	Increase Above Y Budget			1,535,162	2,147,549
	Total Program Development & Other Improvements, Z Budget Funding Level			43,902,001	48,481,730
	TOTAL GENERAL PURPOSE FUNDS	**268.59**	**261.35**	**238,091,837**	**291,215,266**

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2025-2026 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2026-2027 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2026	FY2027	FY2026	FY2027
	RESTRICTED FUNDS				
	PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE				
608x	Parking & Transit Services	39.78	40.78	3,262,832	5,259,483
609A	Health Services Fee	4.50	4.50	1,971,062	8,815,931
	Total Parking & Health Services	44.28	45.28	5,233,894	14,075,414
	SPECIAL PROGRAMS FEDERAL				
3xx	Other Federal	0.53	0.53	9,500	119,942
	Total Federal	0.53	0.53	9,500	119,942
	SPECIAL PROGRAMS STATE				
	All Special Programs State	93.14	84.13	22,227,316	30,522,982
	Total State	93.14	84.13	22,227,316	30,522,982
	SPECIAL PROGRAMS LOCAL				
	All Special Programs Local			30,185	333,810
	Total Local			30,185	333,810
	TOTAL SPECIAL PROGRAMS	**93.67**	**84.66**	**22,267,000**	**30,976,734**
	TOTAL RESTRICTED FUNDS	**137.95**	**129.94**	**27,500,894**	**45,052,148**
	TOTAL GENERAL FUND BUDGET	**406.54**	**391.29**	**265,592,732**	**336,267,414**

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 14.5% of revenues—but also closely aligns with the state's recommendation, with an unrestricted general fund balance of 14.3% of unrestricted expenditures. Outlined below is a summary of all the projected fund balances for the District's various fund activities:

	General Fund	Instruction-ally Related Fund	Child Develop-ment 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, 2026	$215,163,502	$5,954,910	$425,083	$271,687,544	$27,590,275	$74,272,280	$59,944	<$292,448>	$962,327	$753,945	$38,270,684	$10,869,906
Projected Uncommitted Fund Balance	$78,171,226	$5,951,119	$378,900	$13,300,000				$108,664	$504,540		$ 3,016,614	
Committed Fund Balance	7,671,926						$59,944		460,057	$762,945	29,114,847	$10,935,789
Restricted Fund Balance	3,625,897					$74,272,280						
Total Projected Fund Balance – June 30, 2027	$89,469,049	$5,951,119	$378,900	$13,300,000	$0	$74,272,280	$59,944	$108,664	$964,597	$762,945	$32,131,461	$10,935,789

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

District:
Los Rios Community College District

Total Risk Score, All Areas 6.1% *

	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.

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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 portiong 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

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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
Section Score (8.0% maximum):	*1.0%*

Self-assessment notes:

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

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Los Rios Community College District

Total Risk Score, All Areas — 6.1%

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 yaer-end close?	yes
Section Score (9.8% maximum):	*0.0%*

Self-assessment notes:

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District:

Los Rios Community College District

Total Risk Score, All Areas 6.1%

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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Total Risk Score, All Areas 6.1%

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%*

Self-assessment notes:

The District extended negotiations with LRCFT. No significant fiscal impacts are expected as a result of this extension.

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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)?	yes
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

Section Score (4.1% maximum): *0.0%*

Self-assessment notes:

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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
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
7.3 Has the district decreased deficit spending over the past two fiscal years?	n/a
Section Score (2.7% maximum):	*0.0%*

Self-assessment notes:

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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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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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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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Total Risk Score, All Areas — 6.1%

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.

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Total Risk Score, All Areas 6.1%

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 CCCCO?	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:

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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

Section Score (3.7% maximum): *0.0%*

Self-assessment notes:

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Total Risk Score, All Areas 6.1%

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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14.7 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?	yes
14.8 Does the district have processes and procedures to discourage and detect fraud?	yes
14.9 Does the district maintain an independent fraud reporting hotline or other reporting service(s)?	yes
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
14.11 Does the district have an internal audit department or dedicated staff?	yes
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

Section Score (14.5% maximum): *0.0%*

Self-assessment notes:

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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?	no
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):	*1.0%*

Self-assessment notes:

Dr. Torence Powell was appointed as the tenth chancellor of the Los Rios Community College District in July 2026.

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Multiyear Projections

16.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards, including CCCCO 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.

Fiscal Health Risk Analysis

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ASSISTANCE

District:

Los Rios Community College District

Total Risk Score, All Areas

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?

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?

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?

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?

Section Score (3.7% maximum):

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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: