

2020-21 Tentative Budget

Presented to the Board of Trustees
June 10, 2020

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

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Chancellor's Message

As our state, nation, and world face the largest health and economic crises of most of our lifetimes, we are forced to prepare for a budget year even worse than the depths of the Great Recession. The COVID-19 crisis has led to catastrophic impacts to just about every sector of the state's economy, which directly impacts the amount of tax revenue available to allocate in the state budget. As a result, Governor Newsom's 2020-21 May Revise budget proposal doesn't resemble the initial budget proposal he laid out in January. The state now projects it will need to cover a \$54 billion budget deficit in the coming year, a number that is staggering but which also could worsen as statewide revenues are updated in the months to come.

For California's community colleges, this new reality has resulted in a 10% reduction to the new Student-Centered Funding Formula (SCFF), the primary funding source for our district. For Los Rios, this means a \$32 million reduction in ongoing general fund revenue. Categorical programs like the Student Equity and Achievement Program (15% cut resulting in a \$2 million ongoing reduction) and the Strong Workforce Program (50% cut resulting in a \$4 million ongoing reduction), which we rely on to deliver quality services to students, have also been slashed. In addition, the May Revise proposes \$51 million in "deferrals" for community colleges, meaning we simply won't get the money we are owed until well into the new year.

The May Revise also includes a "trigger" that would reduce the level of cuts necessary should congress pass a second federal stimulus package that provides more resources for states. At the time this budget book was published, there did not appear to be a path forward in Washington for the White House and Congress to agree on a second stimulus package.

The federal government did pass the Coronavirus, Aid, Relief and Economic Security (CARES) Act, providing one-time resources to states and directly to districts like ours. Half of those resources were for direct allocation to students and the other half was needed to cover the significant costs of our immediate shift to remote operations and online instruction starting in the Spring. Unfortunately, CARES Act funding is not a viable solution to our short- and long-term budget issues.

The good news, if there is any, is that Los Rios is in the best possible position to weather this storm. Our fiscal prudence over a long period of time, led by our Board of Trustees and championed by our labor partners, will allow us to minimize the impacts of the proposed cash deferrals and minimize our need to secure loans to meet our financial obligations. We are fortunate to be better situated than most in these uncertain times.

But make no mistake, challenging decisions lie ahead for our district. We are an organization made up of people, and there is simply no way to make \$38 million in reductions without impacting our employees and the students we serve. We remain committed to doing everything possible to protect our full-time employees and minimize the impact on part-time employees, and to working closely with our labor partners to follow our agreed upon contracts and ensure that we are working collaboratively to get through this crisis. Above it all, we must and will continue to put our students – particularly those in need – at the center of our budget discussions.

As always, the May Revise is just a "proposal," and reflects the best thinking of the Governor and his office based on facts available at the time of its publishing. Even in a "normal" year, significant negotiations would take place between the Governor and the legislature before the final budget is adopted by the end of June. This year, it is safe to assume that those discussions will be more volatile than usual. Already at the time of this publication, the legislature is proposing a plan that would essentially "kick the can down the road" by closing nearly the entire budget deficit through massive deferrals, with the hopes that the federal government will provide additional resources. For planning purposes, Los Rios – and every community college in the state – has always based its budget on the Governor's May Revise and this year is no different in that regard.

I remain incredibly proud of the thoughtful and courageous work of our Board of Trustees, district, and labor leaders and the collective spirit of collaboration and creativity that we share in tackling these historic dynamics. Together, we will get through this crisis and continue to deliver exceptional educational opportunities to the students of our region.



Executive Summary

INTRODUCTION

The Los Rios Community College District is a two-year public college district that serves the greater Sacramento region totaling over two million residents. Los Rios comprises four separately accredited colleges: American River, Cosumnes River, Folsom Lake and Sacramento City serving students at their main campuses as well as education centers in Davis, Elk Grove, Natomas, Placerville, Rancho Cordova and West Sacramento. The colleges offer AA/AS degrees, certificates and transfer education opportunities. The District's 2,400 square mile service area includes Sacramento County, most of El Dorado County and parts of Yolo, Placer and Solano counties. Over 70,000 students enroll in our colleges during our primary terms.

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

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

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

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

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

STATE BUDGET OVERVIEW

At the time of the Governor's Budget release in early January, there was little concern about COVID-19 and its impacts to our public health and economy. The Governor's Budget projected a modest 3.4% growth in state revenues and a corresponding 2.9% increase to Proposition 98. In light of this growth, the Governor proposed a budget with a 2.29% cost-of-living-adjustment (COLA) to the Student Centered Funding Formula (SCFF) and various categorical programs, \$43 million in apprenticeship programs, and created new programs to support student basic needs, provide legal services for immigrants at our campuses, and support campus dream centers.

Economic Projections

Over the next four months, the state's economy was severely impacted by the shelter in place orders, and corresponding reductions were seen in projections of state revenues and



Executive Summary

Proposition 98. The May Revision anticipates the state's unemployment rate to peak between 25% and 30% over the next fiscal year. This level of unemployment would be the highest in modern record and would dwarf unemployment levels seen during the Great Recession.

Revenue Projections

The State's revenue projections were also significantly impacted, and are projected to decline 11% from \$146 billion at 2019-20 Budget Act to \$129.6 billion at the 2020-21 May Revision. State revenues are expected to take the better part of the next decade to begin to reach levels seen in 2018-19, according to forecasts from the Department of Finance. These revenue estimates have a direct impact on Proposition 98, which is projected to decline 13% from \$81.1 billion at 2019-20 Budget Act to \$70.5 billion at the 2020-21 May Revision. These reductions are some of the steepest declines in the history of Proposition 98.

California Community Colleges Proposals

The May Revision reduces Student Centered Funding Formula support by roughly 10% (including the elimination of a planned COLA), reduces the Strong Workforce Program by 55%, reduces five categorical programs, each by 15%, and reduces the Adult Education program by 10%. The Governor rescinds all of his January proposals for new, ongoing Proposition 98 spending except \$10 million for immigrant legal services. In addition, the May Revision eliminates all one-time California Community College funding proposed in January and shifts June apportionment payments for 2019-20 (\$330 million) and 2020-21 (\$662 million) to the following fiscal years. Further, the May Revision redirects funds previously designated for a long-term buydown of pension liabilities, and instead uses them to reduce local/college employer pension contributions in 2020-21 and 2021-22 by approximately 2% in each year. Finally, the May Revision includes 15 additional capital outlay projects funded through Proposition 51.



Executive Summary

Proposed 2019-20 Changes in CCC Proposition 98 Funding

2020-21 (In Millions)			
	Governor's Budget	May Revision	Change
Ongoing			
COLA for apportionments ^a	\$167	— ^b	-\$167
Enrollment growth ^c	32	— ^b	-32
Apprenticeship instructional hours	28	— ^b	-28
COLA for select student support programs ^d	22	—	-22
California Apprenticeship Initiative	15	— ^b	-15
Food pantries	11	—	-11
Immigrant legal services	10	\$10	—
Dreamer resource liaisons	6	—	-6
Instructional materials for dual enrollment students	5	—	-5
Apportionments	—	-593 ^b	-593
Apportionments deferral ^e	—	-332	-332
CCC Strong Workforce Program	—	-136 ^b	-136
K-12 Strong Workforce Program	—	-79 ^b	-79
Student Equity and Achievement Program	—	-69 ^b	-69
Adult Education Program	—	-54 ^b	-54
System Support program	—	-19 ^b	-19
Part-time faculty programs	—	-7 ^b	-7
Calbright College	—	-3 ^b	-3
Academic Senate	—	— ^{b,f}	— ^f
Subtotals	\$296	-\$1,282	-\$1,578
One Time			
Work-based learning initiative	\$20	— ^b	-\$20
Faculty diversity fellowships	15	—	-15
Part-time faculty office hours	10	—	-10
Zero-Textbook-Cost Degrees	10	—	-10
Deferred maintenance	8	—	-8
Subtotals	\$63	—	-\$63
Other	-\$28	\$7	\$35
Totals	\$330	-\$1,275	-\$1,605

^a The statutory COLA rate was estimated at 2.29 percent in January and revised to 2.31 percent in May. The May Revision withdraws all CCC COLA proposals.

^b The May Revision includes a budget control section that would backfill these reductions if the state receives sufficient additional federal relief funding. The reductions total \$1.2 billion. All but \$20 million is associated with ongoing programs.

^c Enrollment growth was proposed at 0.5 percent in January. The May Revision withdraws that proposal.

^d Applies to the Adult Education Program, apprenticeship programs, CalWORKs student services, campus child care support, Disabled Students Programs and Services, Extended Opportunity Programs and Services, and mandates block grant. Same COLA rate as for apportionments.

^e Amount shown is in addition to \$330 million in payment deferrals that the Governor proposes to initiate in 2019-20. Together, \$662 million in payments would be moved from the April-June period to sometime the following fiscal year.

^f Reduction of \$253,000.

COLA = cost-of-living adjustment and CalWORKs = California Work Opportunity and Responsibility to Kids..



Executive Summary

REVENUE ASSUMPTIONS

X, Y, Z Budgets

The District budget process uses three potential revenue assumptions. The revenue assumptions have a base level expenditure plan (X budget), at which the District operates. The Y and Z budgets are improved based upon projections. The Districts has authority to operate at the Z budget level.

For 2020-21, all three budgets will assume the Student Centered Funding Formula Hold Harmless level of funding at \$297 million, as adjusted by the 8% reduction as proposed in the May Revision. However, since the May Revision assumes no workload reduction, we will likely not be able to absorb the budget reductions with an increase in productivity; therefore, we will be declining in full-time equivalent students. The X budget assumes a 5% decrease in full-time equivalent students, the Y budget assumes a 2.5% decrease in full-time equivalent students, and the Z budget assumes no change in full-time equivalent students served. While the decline will not impact our overall apportionment from the state, it will impact the level of funding we believe will be on-going and will force us to further reduce budgets to ensure our on-going expenditures match our projections of on-going revenues.



Historical Overview

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

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

The District served over 77,000 students in fall 2019. Based upon enrollment, the District is the second largest community college system in California and one of the largest in the nation.

Covering nearly 2,440 square miles, the District operates in five contiguous counties including Sacramento County, El Dorado County, Placer County, Yolo County, and Solano County. It encompasses the Cities of Sacramento, Elk Grove, Davis, Folsom, West Sacramento, Rancho Cordova, Citrus Heights, and various other Sacramento County municipalities.

Enrollment growth has slowed especially in the northern part of the State. The District’s facility plans were based upon projected growth well in excess of 100,000 students. For example, in 2008 the CCCC projected Los Rios’s enrollment for the fall 2017 term would exceed 127,000 students, which is 50,000 more students than we currently service. Significantly lower projections means deferring facility projects planned to meet the much higher projections. That is somewhat fortunate given the current lack of State funding to support facility projects. Since 2002, the District’s facility program has added or modernized over 2.2 million square feet. The program is also replacing and updating infrastructure to ensure the District is ready for the next fifty years.

In recent years the District has undergone a great deal of change. We have experienced shifts in economics, demographics, substantive business process modifications, and changes in ways we deliver educational programming. In light of all this, the Los Rios Community College District is proud of its past and very optimistic about its future.



Values, Vision, Mission and Goals

During the 2015-16 year, students, faculty and staff across the District came together to review and update the Los Rios Community College District Strategic Plan. Originally developed in 1997, the last plan, adopted in January 2011, served as the fourth official strategic plan for the District and many of the goals in that plan were realized. For the fifth plan, which will guide the District through 2020-21, the planning process involved taking a look at where we are and where we want to be as a community college district. The 2016 Strategic Plan provides a thoughtful vision of the future of Los Rios. The vision centers on promoting student success through several initiatives that will be measured toward specific goals for improvements.

The 2020-21 District budgets are developed to reflect the educational programs of the Los Rios Community College District. The programs of the District are consistent with the mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES' MISSION

The mission of the California Community Colleges is to provide high quality, lower division instruction for students who wish to obtain associate degrees, transfer to a baccalaureate institution, or prepare for an occupation as well as the provision of remedial English as a Second Language (ESL) and literacy instruction to all who require those services.

Primary missions of the colleges are to offer academic and vocational education at the lower division level for recent high school graduates and those returning to school; and to advance California's economic growth and global competitiveness through education, training, and

services that contribute to continuous workforce improvement. Essential functions of the colleges include: developmental instruction, English as a second language, adult noncredit instruction, and providing support services that help students to succeed. Fee-based Community Service education is designated as an authorized function.

By law, California Community Colleges are required to admit any resident with a high school diploma or equivalent and may admit anyone who is capable of benefiting from the instruction offered.

LOS RIOS COMMUNITY COLLEGE DISTRICT VISION

Like all plans, a vision builds upon past successes, but it does much more. The Los Rios Community College District coordinates our district and college planning activities by establishing a flexible framework of goals and directions to support innovative planning at each college and unit within the District. The mission and vision for the District are as follows:

MISSION STATEMENT

The Los Rios Colleges provide a vibrant learning environment that empowers all students to achieve their educational and career goals.

VISION STATEMENT

To transform the lives of students and enhance the vitality of our region. In order to achieve its mission, the District has identified and embraced five strategic goals which serve as the guidelines that our colleges, centers, and offices will use in developing their own strategies for achieving our vision.



Values, Vision, Mission and Goals

OUR FIVE STRATEGIC GOALS

1. Establish effective pathways that optimize student access and success.
2. Ensure equitable academic achievement across all racial, ethnic, 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.

2020-21 Strategies

During the coming year, the District will continue to implement the specific strategies in the plan. Part of the implementation process is the identification of resources necessary to support those efforts.



Board of Trustees / Chancellor

GOVERNANCE

The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board positions are assigned to a specific area of the District and trustees are elected by constituents within the local trustee boundary. Members are elected to alternating four year terms and are not subject to term limits.

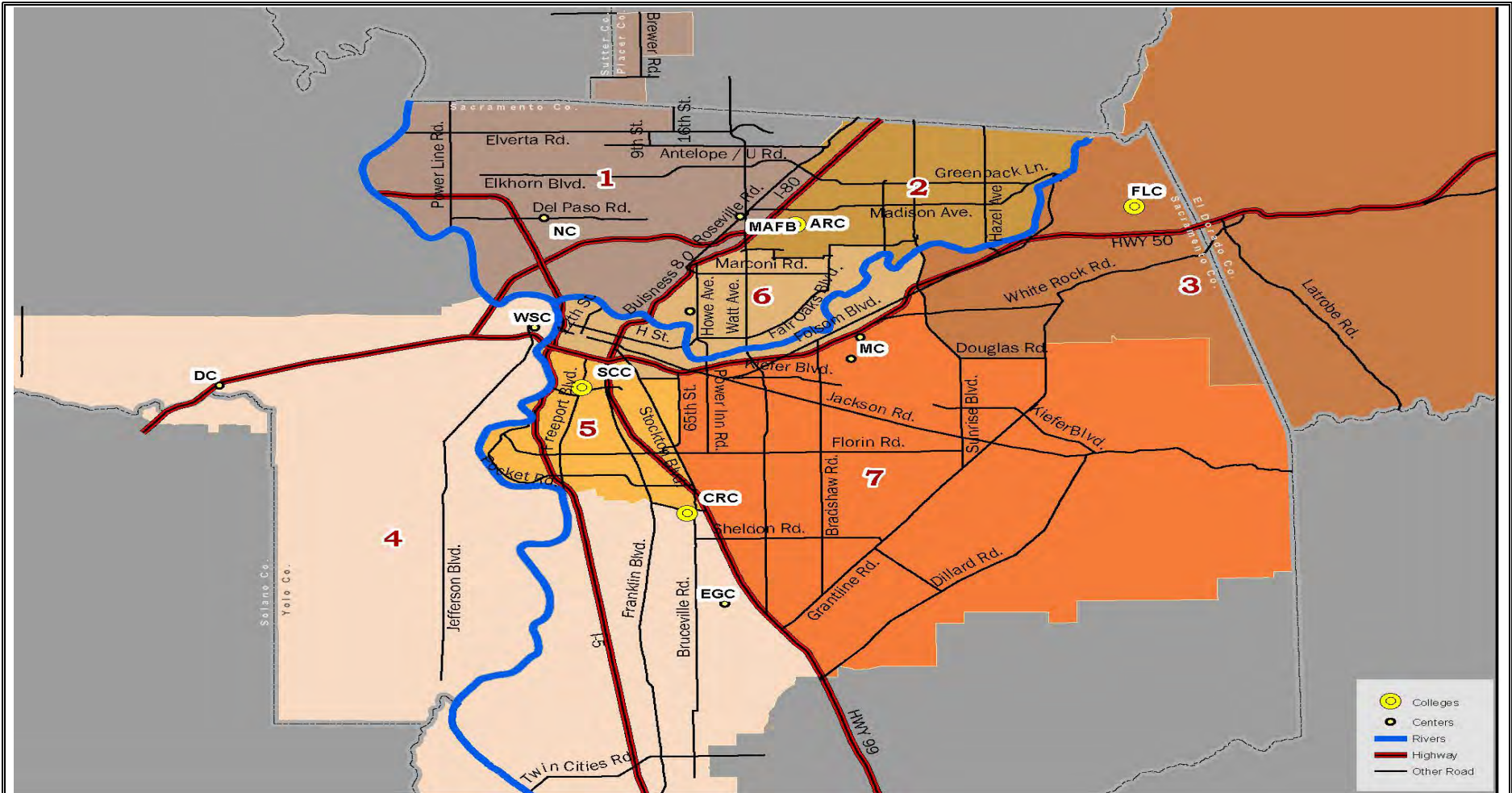
The Los Rios Board of Trustees meets on a monthly basis. Business meetings are conducted the second Wednesday of each month generally in the District Office Board Room located at 1919 Spanos Court, Sacramento, California. Citizens are welcome to attend these public open meetings.

On February 1, 2013, Brian King, Ed.D., became Chancellor of the Los Rios Community College District. Dr. King, who previously served as the President/Superintendent of Cabrillo College in Santa Cruz County, was selected from a nationwide search and is known, among other accomplishments, for building collaborative relationships with K-12 and higher education partners. The budget is a reflection of the budget priorities set in place under Dr. King's leadership.

As Chancellor, Dr. King's primary responsibilities include overseeing the educational and financial programs of the District to ensure compliance with Board adopted policies and State laws and requirements. To this end, he oversees over 2,700 certificated and 2,100 classified full-and part-time employees.



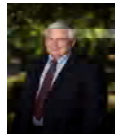
Board of Trustees



Dustin Johnson
Area 1



Robert Jones
Area 2



John Knight
Area 3

Vacant
Area 4



Pamela Haynes
Area 5



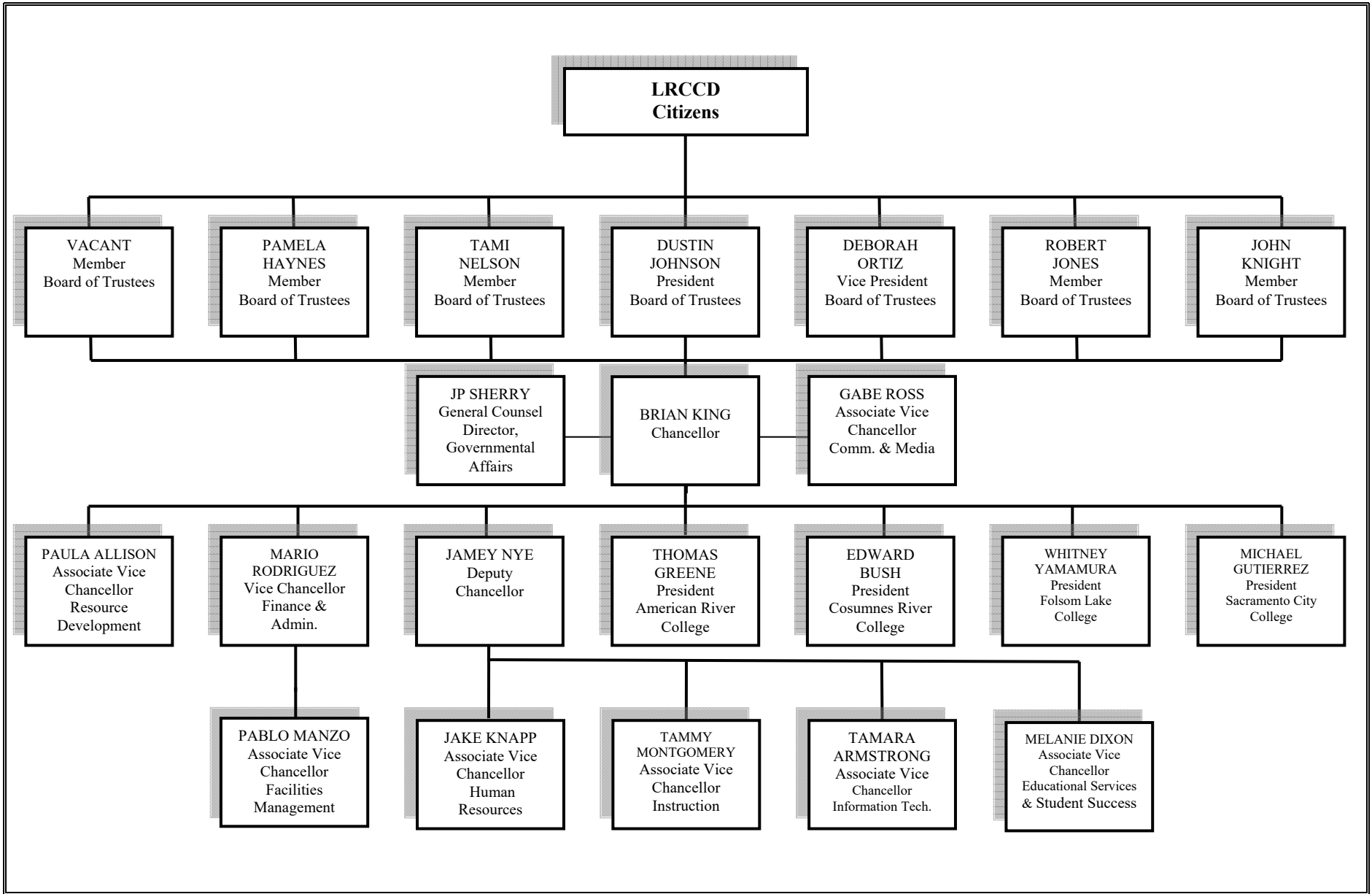
Deborah Ortiz
Area 6



Tami Nelson
Area 7



Organizational Chart





Summary of District Funds

FUND ACCOUNTING

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

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

The District's financial statement reporting is on a full accrual basis. However, certain types of financial reporting, such as depreciation of fixed assets, are reported only in the enterprise funds for the fund statements in this presentation. All other funds are presented using the modified accrual basis. In 2020-21, the District will utilize the following funds to account for its various programs, revenues and expenditures:

General Fund: The primary operating fund of the District. It is used to account for the basic educational programs and ordinary operations of the District including instruction, student services, administration, and maintenance and operations. Restricted programs for similar activities are also recorded in the general fund as are instructionally-related activities, a sub-fund of the General Fund used to account for local revenues and expenditures generated in support of co-curricular activities.

Child Development Fund: Utilized to operate the District's preschool programs, primarily funded by State and Federal contracts and entitlements as well as parent fees.

Capital Projects Fund: Utilized to account for the acquisition and/or construction of major capital facilities in the District and significant capital equipment purchases as well as scheduled maintenance and special repairs projects.

Bond Projects Funds: Utilized to account for revenues and expenditures for the District's Measure A and Measure M General Obligation Bond Programs. Revenues include bond proceeds as well as interest derived from those proceeds before expended. Expenditures are for capital improvements identified in the ballot measures.

Debt Service Fund: Utilized to account for the accumulation of resources for the payment of general long-term debt.

Bond Interest and Redemption Fund: Utilized to account for the receipt and expenditure of property taxes levied for the payment of principal and interest for outstanding general obligation bonds of the District.

Internal Service Fund: Utilized to account for the District's self-insured program, including workers' compensation, dental, property and liability.

Enterprise Funds: Utilized to account for the District's Bookstore and Regional Performing Arts (Harris) Center operations, including revenues and expenses. The enterprise funds operate on a full accrual accounting basis.



Summary of District Funds

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

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

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

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

Retiree Benefits Fund: Utilized to account for monies that have been set-aside for future STRS and PERS increases.

Notes:

Other Post Employment Benefit Trust: Not contained herein but noted, the District has established an irrevocable trust for assets designated for the provision of health benefits for retirees of the District. Per Generally Accepted Accounting Principles, the assets of an irrevocable trust are not reported in the sponsoring entity's financial statements.

Cafeteria operations: The District has food service operations at all four colleges operated by an outside vendor at no cost to the District. Therefore, no financial activity related to food service operations are shown in these statements.

Bookstore operations: Effective June 1, 2020, the District contracted with an outside vendor, Follett Corporation, to operate the District's physical and online bookstores for all four colleges. The 2020-21 tentative budget reflects the planned dissolution of the Bookstore Fund.

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 recommends districts maintain at least 5% of projected total unrestricted expenditures and other outgo in general fund unrestricted fund balance. Districts falling below 5% may be subject to fiscal monitoring by the Chancellor's Office. In addition, District Board Policies require the District maintain a 5% uncommitted contingency reserve. The required amount is based upon total projected unrestricted revenues.

GANN Appropriations Limitation: Under the guidelines set forth by Proposition 111, the annual appropriations limit will not exceed a base year adjusted by the change in population of the City or the County combined with either the change in California per capita personal income or the change in the local assessment roll due to local non-residential construction.

Budget and Accounting Manual (BAM): This manual issued by the System Office carries the force of regulation and prescribes the fund, account, and activity reporting structure for all districts in the State. Financial information contained in this document is presented in compliance with the budget and accounting manual.

Student Attendance Accounting Manual (SAAM): This manual, also issued by the Chancellor's Office and carrying the force of regulation, provides direction for compliance with Education Code and Title 5 regulations for determining student residency and reporting student attendance. As full-time equivalent students (FTES) is the primary determinant for State funding, compliance with the SAAM is critical to ensure accurate attendance and hence financial reporting. Only resident students of the State of California may be claimed for State funding. Non-resident students must pay tuition to cover the cost of education. The determination of non-resident tuition rates is also governed by State regulation.



Summary of District Funds

Collective Bargaining Agreements: The District has four represented employee groups: faculty (LRCFT), classified support (LRCEA), classified maintenance and police (SEIU), and supervisors (LRSA). In addition, two other groups (management and confidential), though not represented, receive compensation improvements consistent with the formula contained in the contracts of the four represented groups. The compensation formula designates eighty percent (80%) of defined new revenues of the District to fund compensation and other improvements. The other twenty percent (20%) is directed to operational costs. These agreements drive a large portion of the budget development in terms of directing where new funds will be committed.

Instructional Staffing: The single largest component of the General Fund budget is instructional staffing. The District closely monitors the allocation and use of instructional staffing and sets a productivity goal (students per class) for each college to try to maximize access for our students while keeping a handle on costs.

Other Staffing: Counselors are staffed per formula at a ratio of one counselor for every nine hundred students (1:900). The staffing level does not consider any funding source other than general purpose. When all funding sources, including categorical, are considered, the actual ratio has historically been around 1:600. Other faculty and new classified and management positions are not driven by an established formula, but have historically tracked to the District's growth. Funds are set-aside in the budget process to accommodate new positions as a result of growth.

Other Post-Employment Benefits (OPEB) and other employment related liabilities of the District: The District provides a fixed monthly amount to eligible retirees toward their healthcare costs and has funded its OPEB obligation since 1986. In 2007-08 the District established the OPEB trust to irrevocably designate assets for funding this benefit. The OPEB trust ended 2018-19 with \$133.0M in funding, well in excess of the total OPEB liability of \$107.1M. The total OPEB liability is measured at June 30, 2017, using assumptions of bi-annual increases of 9.0% and annual investment returns of 5%. The bi-annual increase aligns the timing of any benefit improvements with the actuarial results. The annual budget includes a continuing line item to fund the service cost although that contribution could be suspended given the overfunding. However, by continuing to make contributions, the projections indicate that the OPEB trust could withstand a significant market correction and still be fully funded for its OPEB obligation. The District is also fully funded for the vacation liability accrued to its classified and management employees and the liability for paid leave of faculty under a banked leave program.

Other regulations that govern budget development: Some line items in the budget are due to legislative mandates. For example, Proposition 20 restricted a certain level of lottery funds to be used only for the purchase of instructional/library materials. Most employees are members of either the State Teachers' Retirement System (STRS) or the Public Employees' Retirement System (PERS) and employer contribution rates are established either by statute or through PERS Board action. Sufficient budget must be provided to ensure compliance with recycling laws, emergency preparedness, and other important mandates although no funding is provided by the State to support District efforts.



Summary of District Funds

2019-20 REVISED BUDGET & 2020-21 TENTATIVE BUDGET – DISTRICT FUNDS

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 2019-20 or 2020-21 followed by schedules for each fund showing planned activity.

General Fund: The primary operating fund of the District, General Fund revenues consist of general purpose and restricted. Appropriations cover delivery of the District's instructional program and student services as well as the administrative support for those programs. More detailed information regarding revenues and appropriations is found in the General Fund Summary and Detail as well as Information sections of this book.

Child Development Fund: Utilized to operate the District's preschool programs funded primarily by state and federal contracts as well as fees for childcare programs. During 2009-10, Folsom Lake College discontinued its program. The programs at the other three colleges are accounted for in this fund. The operations are expected to be self-sufficient, with revenues covering the expenditures incurred for the operation of the program. However, state reimbursement rates have lagged relative to costs requiring support by the colleges and District. The fund is budgeted with a projected ending fund balance of \$249,996.

Capital Outlay Projects Fund: Utilized to account for the acquisition and/or construction of major capital facilities in the District as well as much of the District's expenditures for equipment. Major capital facility acquisitions and improvements appropriated in this fund are not funded from the District's Bond proceeds, but rather, State Capital Outlay funds. Equipment expenditures are also primarily from the carryover of State allocations for instructional equipment and library materials.

Other sources are funds designated by the District for capital outlay purposes and transferred from the General fund. Remaining funds from State allocations for plant (scheduled maintenance and special repairs) are deposited in this fund. The District's uncommitted fund balance for this fund is projected to be \$13,300,000.

Bond Projects Funds: The Bond Projects Funds account for projects funded through the District's General Obligation Bond Authorizations – Measure A (\$265 million) and Measure M (\$475 million). Measure A has been fully issued at \$265 million. Under Measure M, the District issued the fourth series, Series D, for \$80M on June 26, 2019 for a total Measure M issuance of \$335M at June 30, 2019. Interest income on unspent bond proceeds is recorded in these funds.

Bond Interest and Redemption Fund: Revenues from tax collections and expenditures from debt service payments for the District's Measure A and Measure M outstanding general obligation bonds are accounted for in this fund. The County Treasurer sets the appropriate tax rate to fund interest payments and principal retirement for the bonds. Since all revenues must be expended for principal and interest, the projected ending fund balance on June 30, 2020 for Measure A of \$17,759,234 and \$15,950,203 for Measure M is restricted for future debt service payments.

Other Debt Service Fund: Utilized to account for the accumulation of funds for long-term debt. The fund currently is used for recording vacation liability and banked leave for faculty.



Summary of District Funds

Internal Service/Self Insurance Fund: The Self Insurance Fund accounts for the District's property, liability, workers' compensation, and dental programs. The General Fund recognizes the expense for these programs and then transfers the funds as revenues to this fund. Interest generated by the fund is another revenue source. The costs of self insurance claims are accounted for as expenditures. In addition, classified salaries dedicated to overseeing the programs and contracted administrative oversight are charged to the fund. Lastly, reinsurance costs above the self-insurance retention levels are accounted for in the fund.

Enterprise/Bookstore Fund: The Bookstore Fund is used to account for the operation of the four college bookstores. Income is derived from the sales of books and other supplies and materials sold by the campus bookstores. Additional income is generated by interest earned on invested funds. Expenditures include the cost of goods sold, classified salaries and benefits of bookstore staff, as well as depreciation on the equipment and facilities. Bookstore revenues primarily cover the cost of operation, as well as provide resources for investment in college programs. The Bookstore Fund fiscal year is May 1st through April 30th.

Enterprise/Regional Performing Arts (Harris) Center Fund: In spring 2011, Folsom Lake College opened its Visual and Performing Arts facility which includes an 847 seat community theater. The theater is used both by the college's instructional program and as a venue for professional performances. The revenues and expenses for the operation of the community theater are recorded in this fund.

Fiduciary Fund - Student Financial Aid: This fund is utilized to account for Federal and State financial programs for students. The District projects nearly \$105.2 million in financial aid received for students in 2020-21 although this amount may increase during the

year. Transfers from the General Fund reflect the District's match for certain programs and State general fund categorical programs that have a financial aid component. The fund is budgeted with a zero fund balance since the District merely acts as a "pass through."

Fiduciary Fund–Student Associations: This fund accounts for official Student Association activities in the District. Revenues are from student card sales, student representation fees (\$1 per student), various fundraising events, and modest interest income. Expenditures relate to providing support and materials for the Student Association programs to operate. The projected ending fund balance for 2019-20 for Student Associations at all four colleges is \$61,374.

Scholarship and Loan Fund: This fund accounts for District administered scholarships and loans. Donations are the major source of revenue and scholarships account for most of the expenditures with the exception of some minimal student loans. The funds projected ending balance of \$1,542,354 for 2019-20 is committed to future scholarship programs and SCC Fine Arts department needs.

Fiduciary Fund – Foundation: In 1998, the District converted its independent Foundation to an auxiliary organization of the District. The Los Rios Foundation operates under auxiliary status authorized by §59257 of the California Code of Regulations. By approving this change in status, the District's Foundation is under the approval of the District's Board of Trustees. The Foundation raises money for various activities, including program endowments, campus physical plant improvements, and scholarship support. The Foundation is projected to have an ending balance of \$10,829,141 on June 30, 2020, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 21,432,062	\$ 21,432,062	\$ -	\$ -
Committed	36,536,917	4,686,917		
Restricted	8,382,766	3,896,531		
Total Beginning Fund Balance	66,351,745	30,015,510	-	-
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	201,624,701	208,714,888		
Base Adjustment		(25,668,873)		
Cost of Living Adjustment (COLA) Net of Shift	6,282,116			
Funding Increase (SCFF increases in FTES, Outcomes & Demographics)	808,071	115,924		
New Faculty Funding	2,963,077	2,726,031		
Local Property Taxes	93,439,296	93,439,296		
Enrollment Fees, 98%: 2019-20 & 2020-21, \$46/unit	17,257,682	17,257,682		
Total Base Allocation, COLA & Growth	322,374,943	296,584,948	-	-
One Time Only Apportionment and Recalculation Funds				
Lottery Funds	7,957,155	6,903,765		
Other General Purpose	41,779,169	40,885,179		
Restricted/Special Programs Revenue	158,814,370	55,559,603		
Total Revenue	530,925,637	399,933,495	-	-
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 597,277,382	\$ 429,949,005	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 168,608,050	\$ 149,256,910	\$ -	\$ -
Classified Salaries	104,147,055	81,980,537		
Employee Benefits	129,269,530	106,918,401		
Books, Supplies & Materials	21,861,056	16,212,666		
Other Operating Expenses	99,686,501	30,987,368		
Capital Outlay	10,893,547	599,121		
Interfund Transfers/Other Outgo	32,796,133	11,536,659		
Total Appropriations and Interfund Transfers	567,261,872	397,491,662	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	21,432,062	21,432,062	\$ -	\$ -
Committed	4,686,917	4,686,917		
Restricted	3,896,531	6,338,364		
Total Ending Fund Balance	30,015,510	32,457,343	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 597,277,382	\$ 429,949,005	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 INSTRUCTIONALLY- RELATED ACTIVITIES
 (Sub-Fund of the General Fund)
 2019-2020 ADOPTED BUDGET, AS REVISED
 2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 4,059,740	\$ 677,031	\$ -	\$ -
Total Beginning Fund Balance	4,059,740	677,031	-	-
REVENUE:				
Local - Other	1,527,572	1,157,510		
INTERFUND TRANSFERS:				
Bookstore Fund	564,228	-		
General Fund	10,000	10,000		
Capital Outlay	41,477	41,477		
Total Revenue and Transfers	2,143,277	1,208,987	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,203,017	\$ 1,886,018	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 4,273	\$ 1,100	\$ -	\$ -
Classified Salaries	253,036	93,900		
Employee Benefits	9,780	4,655		
Books, Supplies & Materials	3,229,574	631,000		
Other Operating Expenses	1,869,199	462,832		
Capital Outlay	103,192	9,000		
Payments to Students	19,462	6,500		
INTERFUND TRANSFERS OUT:				
General Fund	37,470	-		
Total Appropriations and Interfund Transfers	5,525,986	1,208,987	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	677,031	677,031		
Total Ending Fund Balance	677,031	677,031	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,203,017	\$ 1,886,018	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 249,996	\$ 249,996	\$ -	\$ -
Total Beginning Fund Balance	249,996	249,996	-	-
REVENUE:				
Federal:				
Child Care Food Program	117,000	82,400		
Total Federal Revenue	117,000	82,400	-	-
State:				
Apportionment	1,854,827	1,281,776		
Total State Revenue	1,854,827	1,281,776	-	-
Local:				
Interest Income & Other	133,000	69,600		
Total Local Revenue	133,000	69,600	-	-
Total Revenue	2,104,827	1,433,776	-	-
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	941,161	941,161		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 3,295,984	\$ 2,624,933	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 1,803,975	\$ 1,314,204	\$ -	\$ -
Employee Benefits	982,246	946,573		
Books, Supplies and Food	170,768	113,935		
Other Operating Expenses	45,174	225		
Capital Outlay	43,825	-		-
Total Appropriations	3,045,988	2,374,937	-	-
ENDING FUND BALANCE, JUNE 30	249,996	249,996	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 3,295,984	\$ 2,624,933	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 CAPITAL OUTLAY PROJECTS FUND
 2019-2020 ADOPTED BUDGET, AS REVISED
 2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 13,300,000	\$ 13,300,000	\$ -	\$ -
Committed Funds/Projects in Progress	107,831,590	-		
Total Beginning Fund Balance	121,131,590	13,300,000	-	-
REVENUE:				
State Capital Outlay Projects	98,084,000	-		
Proposition 39 Projects	413,806	-		
State Scheduled Maintenance and Special Repairs (SMSR)	3,218,197	-		
Interest Income	2,875,571	2,875,571		
Other Local Revenue, including Donations	618,150	595,942		
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	7,461,869	5,361,623		
Other District & College Projects	2,522,867	1,348,843		
Other Funds	371,200	371,200		
Total Revenue and Interfund Transfers	115,565,660	10,553,179	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 236,697,250	\$ 23,853,179	\$ -	\$ -
APPROPRIATIONS:				
State Capital Outlay Projects	\$ 98,084,000	\$ -	\$ -	\$ -
Proposition 39 Projects	413,806	-		
State Scheduled Maintenance and Special Repairs (SMSR)	3,218,197	-		
Other Major Construction, including Information Technology	4,294,327	-		
Program Development and/or Improvement Projects	50,287,999	5,732,823		
College Projects	13,273,667	-		
Future Program Improvement Projects	42,177,723	4,677,876		
College Investments for Future Projects	1,616,815	6,050		
Other Transfers Out	10,030,716	136,430		
Total Appropriations and Interfund Transfers	223,397,250	10,553,179	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	13,300,000	13,300,000		
Total Ending Fund Balance	13,300,000	13,300,000	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 236,697,250	\$ 23,853,179	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE A
 2019-2020 ADOPTED BUDGET, AS REVISED
 2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 16,626,963	\$ -	\$ -	\$ -
Total Beginning Fund Balance	16,626,963	-	-	-
REVENUE:				
Interest Income	30,000	30,000		
Total Revenue and Other Financing Sources	30,000	30,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 16,656,963	\$ 30,000	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 16,632,723	\$ 10,000	\$ -	\$ -
Bond Service Costs	24,240	20,000		
Total Appropriations	16,656,963	30,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed				
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 16,656,963	\$ 30,000	\$ -	\$ -

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

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE M
 2018-2019 ACTUAL 2019-2020 ADOPTED BUDGET, AS REVISED
 2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 124,566,644	\$ -	\$ -	\$ -
Total Beginning Fund Balance	124,566,644	-	-	-
REVENUE:				
Local - Interest Income	70,000	70,000		
Total Revenue	70,000	70,000		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 124,636,644	\$ 70,000	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 124,618,484	\$ 55,000	\$ -	\$ -
Bond Service Costs	18,160	15,000		
Total Appropriations	124,636,644	70,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed				
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 124,636,644	\$ 70,000	\$ -	\$ -

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

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2019-2020 ADOPTED BUDGET, AS REVISED
 2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 17,759,234	\$ 17,759,234	\$ -	\$ -
Total Beginning Fund Balance	17,759,234	17,759,234	-	-
REVENUE:				
Local:				
Property Taxes	21,843,320	19,448,800		
Interest Income	445,780	396,913		
Total Revenue	22,289,100	19,845,713	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 40,048,334	\$ 37,604,947	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 15,050,000	\$ 13,205,000	\$ -	-
Bond Interest Expense	7,235,050	6,637,713		
Bond Service Costs	4,050	3,000		
Total Appropriations	22,289,100	19,845,713	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	17,759,234	17,759,234		
Total Ending Fund Balance	17,759,234	17,759,234	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 40,048,334	\$ 37,604,947	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2019-2020 ADOPTED BUDGET, AS REVISED
 2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 15,950,203	\$ 15,950,203	\$ -	\$ -
Total Beginning Fund Balance	15,950,203	15,950,203	-	-
REVENUE:				
Local:				
Property Taxes	16,638,769	38,459,072		
Interest Income	339,566	784,878		
Total Revenue	16,978,335	39,243,950	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 32,928,538	\$ 55,194,153	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 5,625,000	\$ 27,325,000	\$ -	\$ -
Bond Interest Expense	11,350,235	11,916,450		
Bond Service Costs	3,100	2,500		
Total Appropriations	16,978,335	39,243,950	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	15,950,203	15,950,203		
Total Ending Fund Balance	15,950,203	15,950,203	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 32,928,538	\$ 55,194,153	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
OTHER DEBT SERVICE FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 27,553	\$ 27,553	\$ -	\$ -
Total Beginning Fund Balance	27,553	27,553	-	-
REVENUE:				
Local - Interest Income	371,200	371,200		
Total Revenue and Interfund Transfers	371,200	371,200	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 398,753	\$ 398,753	\$ -	\$ -
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 371,200	\$ 371,200	\$ -	\$ -
Total Appropriations and Interfund Transfers	371,200	371,200	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	27,553	27,553		
Total Ending Fund Balance	27,553	27,553	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 398,753	\$ 398,753	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2019-2020 ADOPTED BUDGET, AS REVISED
 2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 734,237	\$ 734,237	\$ -	\$ -
Total Beginning Fund Balance	734,237	734,237	-	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	3,411,582	3,411,582		
Dental Premiums	4,412,765	4,412,765		
Interest Income	293,500	130,000		
Total Revenue	8,117,847	7,954,347	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 8,852,084	\$ 8,688,584	\$ -	\$ -
APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 293,501	\$ 285,347	\$ -	\$ -
Insurance Premiums	1,924,700	1,960,700		
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	1,162,581	971,235		
Dental Program	4,412,765	4,412,765		
Administrative Costs	324,300	324,300		
Total Appropriations	8,117,847	7,954,347	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	734,237	734,237		
Total Ending Fund Balance	734,237	734,237	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 8,852,084	\$ 8,688,584	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOOKSTORE FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET ¹	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, MAY 1:				
Uncommitted	\$ 1,152,601	\$ 1,152,601	\$ -	\$ -
Committed	8,026,540	8,026,540		
Total Beginning Fund Balance	9,179,141	9,179,141	-	-
LOCAL REVENUE:				
Bookstore Sales	12,000,000	-		
Interest and Other	220,000	-		
Total Revenue	12,220,000	-	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 21,399,141	\$ 9,179,141	\$ -	\$ -
APPROPRIATIONS:				
Cost of Goods Sold	\$ 8,200,000	\$ -	\$ -	\$ -
Classified Salaries	2,000,000	105,000		
Employee Benefits	680,000	53,000		
Depreciation	110,000	-		
Other Operating Expenses	657,272	12,000		
Total Appropriations	11,647,272	170,000	-	-
INTERFUND TRANSFERS OUT:				
Instructionally-Related Activities	564,228	-		
General Fund	8,500	9,009,141		
Total InterFund Transfers Out	572,728	9,009,141	-	-
Total Appropriations and Transfers	12,220,000	9,179,141	-	-
ENDING FUND BALANCE, APRIL 30:				
Uncommitted	1,152,601	-		
Committed	8,026,540	-		
Total Ending Fund Balance	9,179,141	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 21,399,141	\$ 9,179,141	\$ -	\$ -

¹ Effective June 1, 2020, the District contracted with an outside vendor, Follett Corporation, to operate the District's physical and online bookstores for all four colleges. The 2020-21 tentative budget reflects the planned dissolution of the Bookstore Fund.

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ (265,186)	\$ (265,186)	\$ -	\$ -
Committed	977,178	977,178		
Total Beginning Fund Balance	711,992	711,992	-	-
LOCAL REVENUE:				
Ticket Sales	4,250,000	2,000,000		
Interest and Other	1,500,000	500,000		
Total Revenue	5,750,000	2,500,000	-	-
INTERFUND TRANSFERS IN:				
General Fund	275,651	-		
Total Revenue	275,651	-	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,737,643	\$ 3,211,992	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 1,872,685	\$ 840,000	\$ -	\$ -
Employee Benefits	499,475	335,000		
Other Operating Expenses	3,653,491	1,325,000		
Total Appropriations	6,025,651	2,500,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	(265,186)	(265,186)	\$ -	\$ -
Committed	977,178	977,178		
Total Ending Fund Balance	711,992	711,992	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,737,643	\$ 3,211,992	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2019-2020 ADOPTED BUDGET, AS REVISED
 2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	64,500,000	70,000,000		
Federal Supplemental Educational Opportunity Grants (SEOG)	2,328,776	2,531,266		
Direct Loan	18,000,000	18,500,000		
Other	160,000	160,000		
State	11,214,897	14,000,000		
Total Revenue	96,203,673	105,191,266	-	-
INTERFUND TRANSFERS IN:				
General Fund	4,288,865	791,021		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 100,492,538	\$ 105,982,287	\$ -	\$ -
APPROPRIATIONS:				
Student Financial Aid	\$ 100,346,990	\$ 105,824,083	\$ -	\$ -
Operating Expenses	145,548	158,204		
Total Appropriations	100,492,538	105,982,287	-	-
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 100,492,538	\$ 105,982,287	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2019-2020 ADOPTED BUDGET, AS REVISED
 2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 343,067	\$ 26,161	\$ -	\$ -
Committed	573,613	35,213		
Total Beginning Fund Balance	916,680	61,374	-	-
LOCAL REVENUE:				
Student Card Sales	47,297	47,297		
Student Representation Fees, net of waivers	80,809	86,000		
Miscellaneous & Interest	16,801	10,400		
Total Revenue and Interfund Transfers	144,907	143,697	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,061,587	\$ 205,071	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 482,058	\$ 16,500	\$ -	\$ -
Other Operating Expenses	511,755	119,197		
Scholarships/Awards	6,400	8,000		
Total Appropriations and Interfund Transfers	1,000,213	143,697	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	26,161	26,161		
Committed	35,213	35,213		
Total Ending Fund Balance	61,374	61,374	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,061,587	\$ 205,071	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 1,544,354	\$ 1,542,354	\$ -	\$ -
Total Beginning Fund Balance	1,544,354	1,542,354	-	-
LOCAL REVENUE:				
Miscellaneous and Interest Income	50,000	18,000		
Interfund Transfers				
Total Revenue	50,000	18,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,594,354	\$ 1,560,354	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 1,000	\$ 1,000	\$ -	\$ -
Scholarships & Loans	7,270	8,300		
INTERFUND TRANSFERS OUT:				
General Fund	43,730	8,700		
Total Appropriations	52,000	18,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	1,542,354	1,542,354		
Total Ending Fund Balance	1,542,354	1,542,354	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,594,354	\$ 1,560,354	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2019-2020 ADOPTED BUDGET, AS REVISED
 2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 1,876,429	\$ 1,376,084	\$ -	\$ -
Committed	13,552,457	9,453,057		
Total Beginning Fund Balance	15,428,886	10,829,141	-	-
REVENUE:				
Local:				
Donations	3,112,000	1,774,500		
In-Kind Donations	256,000	235,000		
Investment Income (includes unrealized gains and/or losses)	900,000	910,000		
Total Revenue	4,268,000	2,919,500	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 19,696,886	\$ 13,748,641	\$ -	\$ -
APPROPRIATIONS:				
Auxiliary Activities	\$ 8,611,745	\$ 8,825,000	\$ -	\$ -
In-Kind Contributions	256,000	235,000		
Total Appropriations	8,867,745	9,060,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,376,084	905,909		
Committed	9,453,057	3,782,732		
Total Ending Fund Balance	10,829,141	4,688,641	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 19,696,886	\$ 13,748,641	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 RETIREE BENEFIT FUND
 2019-2020 ADOPTED BUDGET, AS REVISED
 2020-2021 TENTATIVE BUDGET

DESCRIPTION	2019-2020 REVISED BUDGET	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 12,932,722	\$ 13,191,722	\$ -	\$ -
Total Beginning Fund Balance	12,932,722	13,191,722	-	-
REVENUE:				
Local - Interest Income	259,000	264,000		
Total Revenue and Interfund Transfers	259,000	264,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 13,191,722	\$ 13,455,722	\$ -	\$ -
ENDING FUND BALANCE, JUNE 30:				
Committed	\$ 13,191,722	\$ 13,455,722	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 13,191,722	\$ 13,455,722	\$ -	\$ -



General Fund Financial Data Summary

REVENUE AND EXPENDITURE CLASSIFICATIONS

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

Revenue Classifications

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

Expenditure Classifications

- A. Academic Salaries (1000)
- B. Classified Salaries (2000)
- C. Employee Benefits (3000)
- D. Supplies and Materials (4000)
- E. Other Operating Expenses (5000)
- F. Capital Outlay (6000)
- G. Other Outgo (7000)
- H. Program and Other Improvements
- I. Instructionally-Related Activities

Using the above classifications, the 2020-21 General Fund budget for the District is summarized as follows:

UNRESTRICTED REVENUE SUMMARY

A. Base, COLA & Growth

The District's primary operational revenue is calculated using three factors: the amount funded in the prior year (base), cost of living adjustments applied to the base, and growth funds for serving additional students. The total of these three factors is referred to as

"Total Computational Revenue" (TCR) representing nearly 74% of total General Fund revenues and approximately 86% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly \$297 million will be received from these sources in 2020-21. The Z budget TCR level is \$25.8 million lower than the 2019-20's \$322.4 million.

B. Federal Revenues

Unrestricted federal revenue represents a small percentage of the total General Fund revenue. The District's General Fund Federal revenues are for administrative costs for Veteran's education and are projected at \$25,000 for 2020-21.

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 2020-21 are \$28.0 million, \$1.2 million decrease from the 2019-20 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 nearly \$10.6 million for 2020-21, an increase from the \$10.4 million recorded for 2019-20.

E. Other Financing Sources

Other financing sources represent 2.0% of total General Fund revenue and are primarily transfers into the General Fund from other District funds. Transfers are made to the General Fund from the Capital Outlay, Bookstore, and Instructionally Related Activities funds. The amount for 2020-21 is \$9.1 million.

F. Restricted Revenues

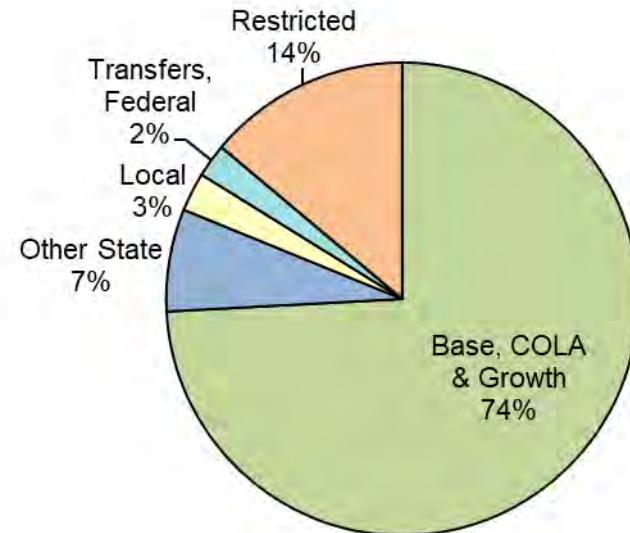
Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as well as revenues derived from parking fees and fines and the health service fee. Parking revenues are restricted solely for the operation, maintenance and expansion of the District's parking lots. Parking revenues for 2020-21, including the assessment for the universal transit pass program, are at \$4.8 million.

Total restricted Federal revenues projected for 2020-21 are \$8.4 million, a decrease of \$38.3 million from 2019-20. A significant source of General Fund restricted Federal revenue is Perkins 1C funding, formerly known as VTEA, which supports vocational programs in the District and accounts for 31% of total Federal restricted funds. Federal Work Study revenues are also in restricted General Fund and are estimated at \$1.9 million for 2020-21. The District also receives Pell Grant and SEOG funds for student financial aid programs. Those federal funds are also restricted and are accounted for in the Student Financial Aid fund.

Restricted State revenues for 2020-21 are estimated at \$39.9 million, a decrease of \$58.1 million from 2019-20. The primary State programs are for the enhancement and expansion of student services at the colleges.

Restricted local revenues projected for 2020-21 will be budgeted when awarded or carried forward from 2019-20. The revenues projected for 2019-20 are \$3.3 million. Restricted local revenues are primarily grants and donations as well as contracts administered by the Training Source.

2020-21 GENERAL FUND BUDGET BY REVENUE SOURCE





General Fund Financial Data Summary

APPROPRIATIONS SUMMARY

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

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

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

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Tentative Budget, \$146.3 million is appropriated for academic salaries. This is 35% of the total appropriations.

A consideration in the budget process is the “50% Law” requiring at least 50% of the current expense of education be for salaries and benefits of classroom instructors. The District reported instructional salaries and benefit costs at 52.17% of the total current expense of

education for 2018-19. The 2019-20 report, to be filed in October 2020, is projected to be approximately the same.

B. Classified Salaries

Classified Salaries reflects appropriations for salaries of employees in positions that do not require minimum qualifications established by the Board of Governors. The 2000 series object codes are used to record classified salaries. 2020-21 appropriations for classified salaries are \$80.3 million. This accounts for 19% of the District’s General Fund expenditures.

C. Employee Benefits

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

The budget projects \$106.7 million will be expended on employee benefits in 2020-21, accounting for 26% of the 2020-21 budget. Employee benefits are generally segregated into two primary categories: 1) health and welfare benefits; 2) retirement benefits.

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



General Fund Financial Data Summary

Each employee group's compensation formula includes a provision to fund increases in the District's contribution toward medical and dental premiums. Employees may choose from multiple plans with the District funding the premium cost up to the level of the district contribution as established between the District and their unit. If an employee selects a plan with a premium higher than the district contribution, the difference is paid by the employee. There is an increase of \$28.62/month in health insurance premiums for 2020-21 for the medical plan selected by most employees.

All employee groups have a term life insurance benefit of \$50,000. The total cost of the benefit is \$6.75 per employee per month in 2020-21. The initial funding of this benefit was shared between the District and the employee groups.

Retirement (pension) benefits are primarily a function of salary and are for employer contributions to either the State Teachers' Retirement System (STRS) for academic personnel or the Public Employees' Retirement System (PERS) for classified personnel. Academic salaries in general are not subject to Social Security. Classified employees are subject to Social Security thereby increasing the percentage of employee benefit costs for classified employees. Both groups are subject to the Medicare portion of Social Security. The District also provides a contribution toward post-retirement health benefits for eligible retired employees. That program is fully funded for past service but requires an annual contribution for active employees.

Following is a summary of the District's 2020-21 premiums for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

Health Insurance	\$1,550.78/month (Kaiser HMO)*
Dental Insurance	\$ 128.00/month (projected)
Life Insurance	\$ 6.75/month
Long Term Disability	\$.228/\$100 of covered payroll
Workers' Compensation	.63%

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

Statutory Benefits

STRS	16.15%
PERS	20.70%
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 \$16.2 million will be expended in 2020-21 on supplies and materials nearly 4% of the 2020-21 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 2019-20, comparisons across the two years are difficult.



General Fund Financial Data Summary

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At tentative, approximately \$59.3 million is budgeted, representing 14% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

F. Capital Outlay

Capital Outlay is used to record amounts paid for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$5,000 for capital outlay items. At tentative budget, approximately \$599,000 is appropriated for Capital Outlay, which is less than 1% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At tentative budget, it is projected that \$4.8 million will be transferred in 2020-21, around 1% of the total General Fund expenditures.

H. Program and Other Improvements

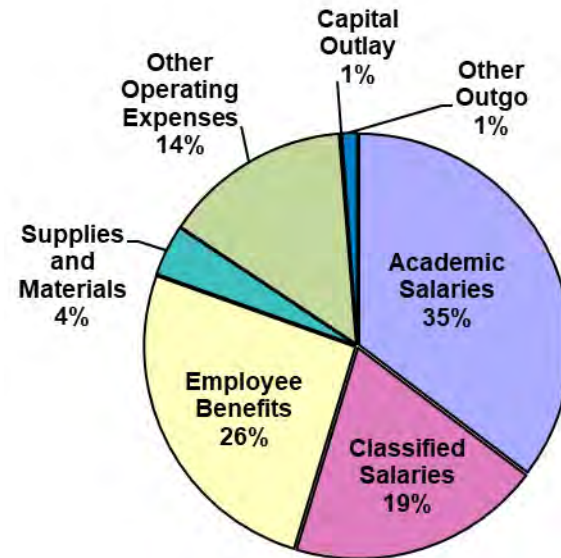
As described earlier, these appropriations are reserved until the end of the fiscal year when revenues can be reasonably determined as

well as the related costs.

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

These funds represent revenues received from local activities, such as gate receipts, as well as the Bookstore and General funds in support of student and instructional programs. These funds are part of the General Fund, but are not included in the above narrative due to the nature and use of the funds.

2020-21 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2019-2020	Tentative Budget Z Budget Maximum Funding 2020-2021
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 21,432,062	\$ 21,432,062
Committed	36,536,917	4,686,917
Restricted	8,382,766	3,896,531
Total Beginning Fund Balance	66,351,745	30,015,510
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	201,624,701	208,714,888
Base Adjustment	-	(25,668,873)
Cost of Living Adjustment (COLA) Net of Shift - 2019-20 3.26%; 2020-21, 0%	6,282,116	-
Funding Increase (SCFF increases in FTES, Outcomes & Demographics)	808,071	115,924
New Faculty Funding	2,963,077	2,726,031
Local Property Taxes	93,439,296	93,439,296
Enrollment Fees, 98%: 2019-20 & 2020-21, \$46/unit	17,257,682	17,257,682
Total Apportionment, Property Taxes & Enrollment Fees	322,374,943	296,584,948
Federal:		
Veteran's Education	25,000	25,000
Total Federal	25,000	25,000
State:		
Lottery Funds (2019-20, \$153/FTES; 2020-21, \$153/FTES)	7,957,155	6,903,765
Apprenticeship Programs	6,094,610	6,094,610
Part-Time Faculty Compensation	1,134,445	960,122
Other, including Mandated Costs Block Grant	14,079,841	14,064,796
Total State	29,266,051	28,023,293
Local:		
Non-Resident/International Student Tuition	4,270,969	4,270,969
Interest income	2,047,000	2,047,000
Community Services	1,195,319	866,841
Student Fees & Fines	1,122,700	640,200
Other, including Interest & Enrollment Fee 2%	1,801,327	2,801,328
Total Local	10,437,315	10,626,338
OTHER:		
Interfund Transfers In	9,997,739	9,104,094
Donations/Other	10,219	10,219
Total Interfund Transfers/Donations/Other	10,007,958	9,114,313
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 372,111,267	\$ 344,373,892

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2019-2020	Tentative Budget Z Budget Maximum Funding 2020-2021
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 7,266,910	\$ 4,833,456
Health Services Fee	<u>3,486,127</u>	<u>2,400,000</u>
Total Restricted	<u>\$ 10,753,037</u>	<u>\$ 7,233,456</u>
 SPECIAL PROGRAMS:		
Federal:		
Perkins 1C	\$ 2,786,808	\$ 2,616,570
Coronavirus Aid, Relief, and Economic Security (CARES) Act Grants	28,083,319	-
Career Technical Education (CTE) Transitions	184,781	175,541
Federal Work Study (FWS)	1,841,107	1,934,309
Temporary Assistance to Needy Families (TANF)	428,739	407,076
Workability III - Department of Rehabilitation (DOR) Cooperative	211,463	211,464
Child Development Training Consortium (CDTC)	71,480	48,532
Foster Care Program	121,194	115,134
US Dept of Labor - Northern California Community Colleges American Apprenticeship Initiative	3,471,402	126,313
Hispanic Serving Institutions (HSI)	2,632,132	349,082
College to Careers (DOR)	250,000	250,000
Foundation for California Community Colleges (FCCC) Fresh Success Employment & Training	117,793	-
US Dept of Education - TRIO Student Support Services & Program Journey	285,175	134,074
US Dept of Education - TRIO Student Support Svcs - Science, Tech, Engineering & Math(STEM)	363,577	90,424
US Dept of Education - TRIO Veterans Project	339,549	112,022
US Dept of Education - TRIO Natomas, San Juan, Twin Rivers	625,551	482,400
US Dept of Education - TRIO Upward Bound (UPBD)	1,737,378	582,282
US Dept of Education - Strengthening Institutions	693,738	487,087
US Dept of Education - Asian & Native American Pacific Islander-Serving Institutions (AANAPISI)	1,584,665	269,203
Open Textbook Pilot Program	164,412	-
Youth Empowerment Strategies For Success (YESS) - Independent Living Program (ILP)	249,662	-
State Trade & Export Promotion Project (STEP)	456,728	-
California Early Childhood Mentor	12,322	-
Open Textbook Pilot Program	<u>10,676</u>	<u>-</u>
Total Federal	<u>\$ 46,723,651</u>	<u>\$ 8,391,513</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2019-2020	Tentative Budget Z Budget Maximum Funding 2020-2021
State:		
Extended Opportunity Programs and Services (EOPS)	\$ 4,287,244	\$ 4,072,199
Cooperative Agencies Resources for Education Programs (CARE)	666,539	617,113
Disabled Student Programs and Services (DSPS)	5,356,276	5,077,680
Student Success and Support Program (SSSP)	1,378,400	-
Student Equity & Achievement Program (SEAP)	20,837,455	12,592,787
Board of Governors Financial Assistance Program Admin Allowance (BFAP)	2,664,756	2,576,802
California Work Opportunity & Responsibility to Kids (CalWORKs)	2,635,015	2,499,962
Basic Skills Initiative (BSI)	2,061,684	-
Hunger Free Campus	630,261	-
Innovation Effectiveness Partnership Initiative (IEPI)	590,000	-
Awards for Innovation in Higher Education	836,957	-
Guided Pathways	2,695,612	229,443
Mathematics, Engineering, Science Achievement (MESA)	70,789	-
Economic Workforce Development (EWD) Center International Trade Development (CITD)	11,971	-
EWD Statewide Centers of Excellence (CTXL) Hub	504,118	318,765
Career Technical Education (CTE) Grants	1,605,891	-
Foster and Kinship Care Education (FKCE)	1,335,542	287,455
Staff Diversity	84,468	-
Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2	471,288	359,532
Deputy Sector Navigator (DSN): Health	822,948	551,600
Lottery (Restricted, Proposition 20)	2,815,708	2,441,833
State Instructional Equipment Funds (SIEF)	943,121	-
California Apprenticeship Initiative New Innovation Grant Program	206,651	126,313
Inmate Education Pilot Program / Incarcerated Students Reentry	340,908	-

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2019-2020	Tentative Budget Z Budget Maximum Funding 2020-2021
State Continued:		
California Wellness Re-Emerging Scholar	200,000	-
Diversity in Engineering	27,255	-
California Prison Industry Authority - Culinary Arts	50,000	-
Middle College High School	100,000	-
Strong Workforce Program (SWP)	22,432,545	4,432,873
Set-Aside Fiscal Agent	7,215,790	-
AB19 California College Promise	3,752,633	3,115,000
Student Case Management / Decreasing The Drop Rate	400,000	-
Projects in Common	408,134	-
Veterans Resource Center	3,668,926	493,435
Campus Safety at Community Colleges	91,185	-
Mental Health Support	641,336	-
Financial Aid - Technology	1,155,540	101,908
California Apprenticeship Initiative (CAI)	489,398	-
CAI New & Innovative Grant Program	679,777	-
CAI Agriculture & Rural Areas	448,650	-
CAI Mainframe & Cybersecurity Apprenticeship	1,000,000	-
STRS On-Behalf Payment	1,126,189	-
AB1840 Classified Prof Development	199,522	-
Other State	59,962	21,375
Total State	\$ 98,000,444	\$ 39,916,075

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2019-2020	Tentative Budget Z Budget Maximum Funding 2020-2021
Local:		
Training Source Contracts	\$ 1,765,276	\$ -
College Futures	300,000	-
Central Valley New Car Dealers Association (CVNCDA)	26,108	-
Ethics Symposium - CRC - Wagenlis	20,617	-
Sacramento Municipal Utilities District (SMUD)	50,279	-
Umoja Small Business Community Program, Student Leadership, Sakhu Learning Community	126,000	-
Mathematics, Engineering, Science Achieve (MESA)/Teichert LRCCD	3,125	-
Foundation Grants & Gifts	238,962	-
Sutter Nursing Program	148,196	-
University of California Davis Programs	6,135	-
Center for International Trade Development (CITD) Program Income	60,218	-
Center of Excellence (COE) Program Income	150,843	-
Statewide Academic Senate	62,043	-
ARC Instructionally Related Trust	37,470	-
SCC Scholarship and Loan	43,730	8,700
Dorothy Rupe Foundation	14,627	-
Sacramento Metropolitan Arts Commission (SMAC) Cultural Arts	6,773	-
Nursing Grants Emergency Funds	17,292	-
Veteran Student Emergency Fund	14,388	-
West Sacramento Promise Program	10,378	9,859
Wellness Program	10,466	-
El Dorado County Veterans Support	28,243	-
Face to Face El Centro	47,000	-
Valley Vision	33,300	-
Sacramento Sheriff Education Services	30,000	-
POST Academy Instructor Certification Course (AICC) Training	26,040	-
NorCal STEP Program Conference	25,000	-
Ford Assets Program	8,289	-
Other Local	26,440	-
Total Local	\$ 3,337,238	\$ 18,559
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	158,814,370	55,559,603
TOTAL GENERAL FUND REVENUE AND TRANSFERS	530,925,637	399,933,495
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 597,277,382	\$ 429,949,005

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET (X, Y, Z)

	Revised Budget Z Budget Maximum Funding 2019-2020	Tentative Budget Z Budget Maximum Funding 2020-2021
APPROPRIATIONS:		
1000 Academic Salaries	\$165,381,032	\$146,357,426
2000 Classified Salaries	102,584,959	80,272,652
3000 Employee Benefits	130,177,687	106,717,649
4000 Books, Supplies & Materials	22,066,056	16,212,666
5000 Other Operating Expenses	98,767,538	59,353,828
6000 Capital Outlay	10,893,547	599,121
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	1,642,547	-
Other Funds	22,811,397	4,826,193
TOTAL APPROPRIATIONS AND TRANSFERS	554,324,763	414,339,535
Program and Other Improvements		
Minimum (X Budget)	8,474,883	(19,448,638)
Mid-range Funding-Incremental		
Increase (Y Budget)	3,433,648	2,098,883
Maximum Funding-Incremental		
Increase (Z Budget)	1,028,578	501,882
Total Program & Other Improvements	12,937,109	(16,847,873)
ENDING FUND BALANCE, June 30		
9700 Uncommitted	21,432,062	21,432,062
9700 Committed	4,686,917	4,686,917
9700 Restricted	3,896,531	6,338,364
TOTAL ENDING FUND BALANCE	30,015,510	32,457,343
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 597,277,382	\$ 429,949,005

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2019-20 REVISED Z BUDGET MAXIMUM FUNDING	2020-2021 X BUDGET MINIMUM FUNDING	2020-2021 Y BUDGET MID-RANGE FUNDING	2020-2021 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue (includes new faculty funding from 2015-16 - \$2.9M)	\$ 312,321,679	319,411,866	\$ 319,411,866	\$ 319,411,866
Hold Harmless Funding Calculation:				
Prior Year Final Revenue	312,321,679	319,411,866	319,411,866	319,411,866
Base Adjustment		(28,567,211)	(27,118,042)	(25,668,873)
Cost of Living Adjustment (2019-20 3.26%, 2020-21 0%)	6,282,116			
Cost of Living Adjustment funded as OTO (2019-20 3.26%, 2020-21 0%)	6,282,116			
Hold Harmless Adjustment (OTO)	5,002,794	(4,079,565)	(4,079,565)	(4,079,565)
Recovery of summer shift (OTO)	(10,476,839)	7,093,827	5,644,659	4,195,490
Hold Harmless Funding	319,411,866	293,858,917	293,858,918	293,858,918
New Faculty Funding	2,963,077	2,726,031	2,726,031	2,726,031
TOTAL BASE ALLOCATION, COLA & GROWTH	322,374,943	296,584,948	296,584,949	296,584,949
	2019-20 Projected	2020-2021 X LEVEL	2020-2021 Y LEVEL	2020-2021 Z LEVEL
FUNDED FTES GOALS:				
FTES Base - 2019-20 and 2020-21 Projected*	47,095	44,740	45,918	47,095
Base FTES	47,095	44,740	45,918	47,095
Achieved FTES	43,882	44,740	45,918	47,095
Stabilization FTES		3,213	3,213	3,213
Shifted FTES	3,213			
FTES Projections (maximum for 2019-20; stability for 2020-21)	47,095	47,953	49,131	50,308

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET (X, Y, Z)

DESCRIPTION	2019-2020 REVISED Z BUDGET MAXIMUM	2020-2021 X BUDGET MINIMUM FUNDING	2020-2021 Y BUDGET MID-RANGE FUNDING	2020-2021 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 21,432,062	\$ 21,432,062	\$ 21,432,062	\$ 21,432,062
Committed	36,536,917	4,686,917	4,686,917	4,686,917
Restricted	8,382,766	3,896,531	3,896,531	3,896,531
Total Beginning Fund Balance	66,351,745	30,015,510	30,015,510	30,015,510
REVENUES:				
Apportionment & Educational Protection Account (EPA), deficated	204,587,778	211,440,919	211,440,919	211,440,919
Base Augmentation		(28,567,211)	(27,118,042)	(25,668,873)
COLA On-Going, 2019-20, 3.26%; 2020-21, 0%	6,282,116			
Funding Increase (SCFF increases in FTES, Outcomes & Demographics)	808,071	3,014,262	1,565,093	115,924
Enrollment Fee and Property Taxes	110,696,978	110,696,978	110,696,978	110,696,978
Base Allocation, COLA & Growth (SB361)	322,374,943	296,584,948	296,584,948	296,584,948
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$153/FTES (Z Budget)	2,057,155		501,883	1,003,765
Total Lottery Revenue	7,957,155	5,900,000	6,401,883	6,903,765
Non-Resident/International Student Tuition	4,270,969	4,270,969	4,270,969	4,270,969
Part-Time Faculty Compensation/New Faculty Hires	1,134,445	960,122	960,122	960,122
Community Services	1,195,319	866,841	866,841	866,841
Other Income, including Interfund Transfers	35,178,436	33,190,247	34,787,247	34,787,247
Total Other General Purpose	41,779,169	39,288,179	40,885,179	40,885,179
Total General Purpose Revenue	372,111,267	341,773,127	343,872,010	344,373,892
Special Program Revenue	158,814,370	55,559,603	55,559,603	55,559,603
Total Revenue	530,925,637	397,332,730	399,431,613	399,933,495
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 597,277,382	\$ 427,348,240	\$ 429,447,123	\$ 429,949,005
APPROPRIATIONS:				
Operational Level	\$ 554,324,763	\$ 414,339,535	\$ 414,339,535	\$ 414,339,535
Program and Salary Improvement	12,937,109	(19,448,638)	(17,349,755)	(16,847,873)
Total Appropriations	567,261,872	394,890,897	396,989,780	397,491,662
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	21,432,062	21,432,062	21,432,062	21,432,062
Committed	4,686,917	4,686,917	4,686,917	4,686,917
Restricted	3,896,531	6,338,364	6,338,364	6,338,364
Total Ending Fund Balance	30,015,510	32,457,343	32,457,343	32,457,343
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 597,277,382	\$ 427,348,240	\$ 429,447,123	\$ 429,949,005

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2019-202 ADOPTED BUDGET, AS REVISED
2020-2021 TENTATIVE BUDGET

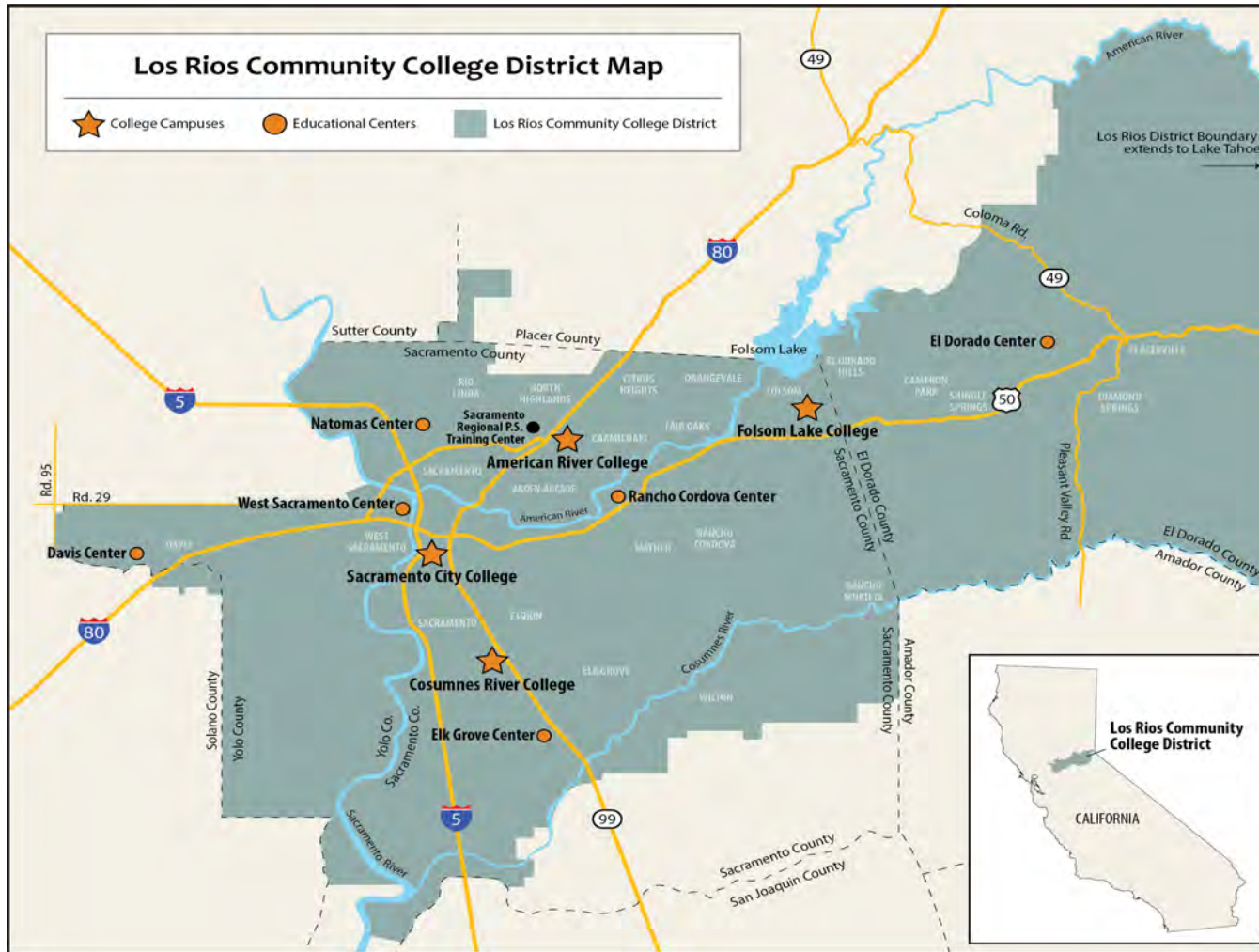
	<u>Full-Time Equivalent (FTE)</u>		<u>Z BUDGET REVISED 2019-2020</u>	<u>TENTATIVE BUDGET MAXIMUM FUNDING (Z Budget) 2020-2021</u>
	<u>BUDGET REVISED 2019-2020</u>	<u>TENTATIVE BUDGET 2020-2021</u>		
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 21,432,062	\$ 21,432,062
Committed			36,536,917	4,686,917
Restricted			<u>8,382,766</u>	<u>3,896,531</u>
TOTAL BEGINNING FUND BALANCE			<u>66,351,745</u>	<u>30,015,510</u>
REVENUE:				
General Purpose Revenue			372,111,267	344,373,892
Restricted/Special Programs Revenue			<u>158,814,370</u>	<u>55,559,603</u>
TOTAL REVENUE			<u>530,925,637</u>	<u>399,933,495</u>
TOTAL REVENUE AND BEGINNING FUND BALANCE			<u>\$ 597,277,382</u>	<u>\$ 429,949,005</u>
APPROPRIATIONS:				
American River College	1,043.20	1,027.17	140,533,810	104,377,007
Cosumnes River College	546.57	557.19	61,836,766	50,108,184
Folsom Lake College	356.78	362.29	39,285,248	32,808,297
Sacramento City College	843.55	831.37	98,629,962	73,784,245
District Office	91.44	91.84	10,703,653	10,442,883
District Support	219.50	221.55	<u>216,272,433</u>	<u>125,971,046</u>
TOTAL APPROPRIATIONS	<u>3,101.04</u>	<u>3,091.41</u>	<u>567,261,872</u>	<u>397,491,662</u>
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			21,432,062	21,432,062
Committed			4,686,917	4,686,917
Restricted			<u>3,896,531</u>	<u>6,338,364</u>
TOTAL ENDING FUND BALANCE			<u>30,015,510</u>	<u>32,457,343</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE			<u>\$ 597,277,382</u>	<u>\$ 429,949,005</u>



General Fund Detail

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

The information compares full-time equivalent position information as well as appropriations for the 2019-20 year and appropriations for the 2020-21 year. These schedules are followed by an explanation of the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	41.84	42.84	7,226,916	7,320,556
011B	Instructional Support Services	49.95	50.95	7,971,276	8,084,282
011C	Student Support Services	16.02	17.02	2,455,685	2,649,991
024x-039x	Outreach Centers	6.40	6.40	915,457	937,726
061A	Community Services Programs	0.15	0.15	31,322	32,347
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	114.36	117.36	18,340,656	18,764,902
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	813.21	794.69	72,922,634	72,850,406
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	376.44	400.70	18,174,525	19,350,961
024B-039B	Outreach Center Instructional	132.65	127.02	6,371,300	6,122,658
	Total Instructional excluding Allied Health	1,322.30	1,322.41	97,468,459	98,324,025
012C	Regular Faculty, Allied Health	50.00	47.70	4,085,425	3,892,306
012D	Part-Time Faculty, Allied Health	16.70	18.07	800,822	869,817
	Total Allied Health	66.70	65.77	4,886,247	4,762,123
012J	Instructional Coordinator	9.30	9.30	826,244	885,065
012K	Instructional Work Experience Coordinator	4.00	3.00	402,560	299,693
	Total Instructional, Fall & Spring	1,402.30	1,400.48	103,583,510	104,270,906
012Q	Summer Instruction	135.55	130.37	6,565,009	6,275,490
012S	Substitute Instruction	9.00	9.00	291,774	291,774
012T	Adjunct Office Hours			1,616,700	1,616,700
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(950,000)	(950,000)
	Total Instructional	1,546.85	1,539.85	111,106,993	111,504,870
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	25.00	22.57	2,024,846	1,884,023
014C	Library - Adjunct/Overload	4.40	6.83	273,371	419,631
	Total Librarians	29.40	29.40	2,298,217	2,303,654
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	16.30	16.30	1,463,437	1,458,206
014D	Instructional Development Coordinators	11.20	11.20	1,096,784	1,122,856
031A	SRPSTC Coordinators	3.00	3.00	279,775	283,258
036A	Fire Training Coordinator	0.40	0.40	27,689	26,497
	Total Instructional Support Services	30.90	30.90	2,867,685	2,890,817

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			28,600	28,600
013M	Department Chair Release Time/Stipends	16.15	16.15	1,967,970	1,969,446
013N	Performing Arts Stipends			370,925	370,925
013O	Athletic Stipends			475,499	475,499
	Total Faculty Stipends	16.15	16.15	2,842,994	2,844,470
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	685,587	685,587
013D	Retraining - Type E	1.00	1.00	92,848	92,848
013G	Collective Bargaining	3.75	3.75	324,967	362,108
013L	President's/Chancellor's Release Time	5.00	5.00	501,637	501,637
013P	Puente Program	0.40	0.40	37,130	37,130
	Total Other Certificated	17.25	17.25	1,642,169	1,679,310
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	945,828	907,328
	Total Academic Senate	10.00	10.00	945,828	907,328
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	69.26	68.95	6,476,809	6,421,612
015E	Health Services	6.00	6.00	562,093	577,843
015F	Health Services Adjunct/Overload	1.48	1.48	79,244	79,244
015G	Cultural Awareness Coordinator	1.00	1.00	66,243	68,008
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty	77.74	77.43	7,278,335	7,240,653
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	7.00	7.00	670,809	594,728
016A,B,F	Fringe Benefits			248,216	224,992
	Total EOPS and MESA District Contribution	7.00	7.00	919,025	819,720

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>CLASSIFIED STAFF</u>				
021A	Administration	174.77	175.28	11,825,794	11,930,502
021B,G,P	Instructional Support	215.84	215.76	12,542,207	12,673,371
021C	Student Services Support	169.19	169.19	9,901,188	10,059,078
021D	Community Relations	10.00	10.00	765,506	780,975
021E	Custodial	98.66	97.64	5,161,780	5,264,508
021F	Maintenance and Operations-General	98.05	98.05	6,972,368	7,167,533
021H,L,M	Information Technology (IT) & Telecommunications	76.31	76.31	7,707,237	7,759,001
021W	Classified Staff Development (PFE)	1.23	1.23	73,007	73,007
021Y	PDF Positions - Bank	7.50	7.50	510,101	510,101
024x-039x	Classified Outreach Centers	45.19	45.19	2,889,827	2,932,160
041X	Printing (funded through cost recovery)	1.00	1.00	65,379	65,378
061C	Community Service	1.00	1.00	95,664	98,761
022G	Classified - Vacancy Factor			(790,000)	(790,000)
	Total Classified Staff	898.74	898.15	57,720,058	58,524,375
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	3.00	1.00	331,914	271,755
	Instructional/Administrative Costs			7,998,364	7,998,364
	Total Apprenticeship Programs	3.00	1.00	8,330,278	8,270,119
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,581,354	2,581,354
	Operational Costs			560,110	543,323
	Fixed Costs			943,415	683,415
	Telecommunications & IT			3,000	3,000
024x-039x	Total Outreach Centers			4,087,879	3,811,092
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			7,745,622	7,312,802
041F	Innovation and Staff Development			14,750	
	Total College Discretionary Funds			7,760,372	7,312,802

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			1,151,902	842,076
041J	CDF Institutional			216,500	
041X	Other Operational Funds			3,442,876	711,340
	Total Other Operational Funds			4,811,278	1,553,416
	Total Discretionary Funds			12,571,650	8,866,218
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042C	Education Initiative			459,303	120,000
042D	Tutorial Centers			97,500	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			20,331	20,331
042H	Bus Rental			553,020	465,087
042I	Other Operational Augmentations			138,072	142,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			43,560	43,560
042L	Enrollment Fees - Operational Costs			560,999	560,999
042O	International Student Education			94,725	
042P	Postage			77,000	77,000
042Q	Foreign Study			7,000	7,000
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	2,190,047	1,672,586
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			18,500	12,000
043F	Telecommunications/Data Transmission Lines			781,000	530,200
	Total Telecommunications Activities			799,500	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			5,564,258	1,267,317
044L	Library Computer System			59,108	58,978
044N	Operating Augments			1,556,700	687,000
	Total Information Technology Operational			7,180,066	2,298,795

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>FACILITIES MANAGEMENT</u>				
045A	Vehicle Maintenance & Transportation				
045B	Operational Expenses			1,101,987	1,028,417
045D	Resource Conservation Management			40,000	34,000
045H	Major Maintenance Allocation			431,346	312,250
062A,X	Campus-Funded FM Projects			(55,232)	
	Total Facilities Management Operational			1,518,101	1,374,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,477,460	435,000
046C	Facility Rentals			237,411	237,411
046F	American Disability Act (ADA) Accommodation			212,000	192,000
046G	Marketing			562,740	153,690
046H	Recruitment			122,486	70,000
046J	Conference and Travel			145,800	145,800
046K	Special Activities			117,575	68,500
046L	District-Wide Dues			442,550	382,500
046M	Election Expenses			870,639	
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046R	Bookstore Project Funding				9,909,141
046S	Employee Educational Reimbursements			58,000	60,000
	Total Institutional Support Costs			4,521,807	11,929,188
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			3,474,112	
047C	Staff Development	1.50	1.50	177,155	66,803
047D	Staff Development - Ed Initiative			132,164	25,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	130,710	137,091
049C	Child Development Fund			293,312	117,428
053C	PDF Non-Instr Equipment			700,041	
	Total Other Allocations	2.50	2.50	4,907,494	346,322
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			1,827,801	1,652,104
051C	PFE Prior Year Carryover			3,187,793	
051E	PFE Classified Staff Development Carryover			127,716	
	Total Partnership for Excellence			5,143,310	1,652,104

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			72,000	72,000
061Y	Youth Camps			79,541	
061E,F,G	Program & Operational Costs			936,792	663,733
	Total Community Service			1,088,333	735,733
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			108,064,307	108,064,307
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(15,310,572)	(15,310,572)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(556,650)	(556,650)
071W	Retirees Health Benefits			3,594,565	3,594,565
	Net Fringe Benefits			95,916,150	95,916,150
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,389,382	3,389,382
072C	Safety Program			778,624	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			4,204,006	3,510,382
	<u>UTILITIES</u>				
073A	Electricity			5,225,768	5,206,565
073B	Gas			1,298,332	1,291,800
073D	Water/Garbage			684,900	684,500
073E	Sewer			610,000	610,000
073F	Allocated to Auxiliaries - Contra Account			(233,000)	(233,000)
073G	Honeywell Energy Management System			173,353	173,353
073H,J	Toxic Waste Removal/Dump Fees/Permits			187,075	200,375
073K	Utilities - Ethan Way			77,800	77,800
073L	Ethan Rent - Contra Account			(21,000)	(21,000)
073M	Utilities - Watertower			100,600	101,100
073O,P	Utilities			77,965	77,965
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			8,406,793	8,394,458

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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			794,395	794,395
	Total Grant & Financial Aid Cash Match			806,395	806,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			2,345,920	4,693,198
	Continuing Funds Set-Asides, net			2,345,920	4,693,198
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(498,875)	(498,875)
	Total Budget Savings/Cost Recovery			(1,077,941)	(1,077,941)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			14,400,148	
101B	Facilities Management			34,031	
101C	Staff Development Carryover (Type A/B)	1.87		247,897	
101D	Information Technology			755,738	
101E,F	College Discretionary Funds			4,858,121	
101G	Program Development Funds			1,646,014	
101L	Staff Development			180,461	
	Total Rebudgets and Other Carryovers	1.87		22,122,410	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,756.26	2,747.49	391,024,158	361,221,765

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL*</u>				
	COLA			1,391,085	
	Base Adjustment				(28,567,211)
	Mandated Costs Current Year - Block Grant			1,504,539	1,489,499
	Appropriations Above Established Base Levels			2,191,754	2,294,812
	SCFF increases in FTES, Outcomes & Demographics - OTO				3,014,262
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			8,474,883	(19,448,638)
	<u>Y BUDGET MID - RANGE FUNDING LEVEL*</u>				
	Incremental Funds:				
	Growth - 80%			646,456	
	Growth - 20%			161,615	
	Interest Income			1,597,000	1,597,000
	Lottery Funds			1,028,577	501,883
085x	Increase Above X Budget			3,433,648	2,098,883
	Total Y Budget Funding Level			11,908,531	(17,349,755)
	<u>Z BUDGET MAXIMUM FUNDING LEVEL*</u>				
	Incremental Funds:				
	Lottery Funds			1,028,578	501,882
087x	Increase Above Y Budget			1,028,578	501,882
	Total Program Development & Other Improvements, Z Budget Funding Level			12,937,109	(16,847,873)
	TOTAL GENERAL PURPOSE FUNDS	2,756.26	2,747.49	403,961,267	344,373,892

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	32.85	32.85	4,063,398	3,723,605
608E,H,N	UTP Passthrough/Operational Costs			3,167,512	1,091,851
608G	Parking			36,000	18,000
609A	Health Services Fee	3.00	3.00	3,486,127	2,400,000
	Total Parking & Health Services	35.85	35.85	10,753,037	7,233,456
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,335AB	Perkins 1C	5.28	5.66	2,786,808	2,616,570
383A,B,C	CARES ACT Institutional Grant			28,083,319	
329x&330/6x	Career Technical Education (CTE) Transitions	1.58	1.60	184,781	175,541
350x	Federal Work Study (FWS)			1,841,107	1,934,309
590A,B	Temporary Assistance for Needy Families (TANF)	0.50	0.50	428,739	407,076
381F,G	Workability III	2.00	2.00	211,463	211,464
331x	Child Development Training Consortium (CDTC)			71,480	48,532
471x	Foster Care Program			728,368	201,294
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.00	1.00	3,471,402	126,313
394A,B,C,D,E	Hispanic Serving Institutions	1.00	1.00	914,227	126,313
395A,B,C,D,E	US Department of Education - HSI STEM	2.00	2.00	1,717,905	222,769
381L,N	College to Careers (DOR)	1.00	1.00	250,000	250,000
381R,S,T	Fresh Success Emp & Training (FCCC)			117,793	
372A,B,L,M,N,P	US Department of Education - TRIO Student Support Services & Program Journey	1.20	1.20	285,175	134,074
372C,D,Q,R,S,T	US Department of Education - Science, Tech, Engineering & Math (STEM)	1.15	1.15	363,577	90,424
372E,U,V,W,X	US Department of Education - Veterans Project	1.30	1.30	339,549	112,022
372G,I,K 373L-W	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	5.99	5.99	1,584,665	482,400
373A,H,I,J,K	US Department of Education - Strengthening Institutions	3.62	4.62	693,738	487,087
373C,D,E,F,G	US Department of Education - Asian & Native American Pacific Islander-Serving Institutions	3.34	2.34	625,551	269,203
374A-X	US Department of Education - Upward Bound (UPBD)	7.00	7.00	1,737,378	582,282
378A,B	Open Textbook Pilot Program			164,412	
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.04	0.04	22,500	21,375
380P	CITD STEP VIII			227,162	
380S	CA STEP 2019			200,321	
380T	Hong Kong Food Expo			65,858	
380V	Climate Smart Delegation			35,829	
380W	FSMIP			154,644	
334a	Regional Consortium Perkins 1B Butte College			10,676	
332x	California Early Childhood Mentor			12,322	
3xx	Other Federal			76	
	Total Federal	38.00	38.40	47,330,825	8,499,048

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		FY2020	FY2021	FY2020	FY2021
		SPECIAL PROGRAMS STATE			
408x	Extended Opportunity Programs and Services (EOPS)	23.26	22.71	4,287,244	4,072,199
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.60	1.55	1,296,800	617,113
428x	Disabled Student Programs and Services (DSPS)	28.55	26.55	5,356,276	5,077,680
597x	Student Success & Support Programs (SSSP)	0.01		1,378,400	
598A-Z	Student Equity			507,344	
570A	Student Equity & Achievement Program	119.98	122.47	20,330,111	12,592,787
438A,B	Board of Governors Financial Assistance Program (BFAP)	26.43	26.44	2,664,756	2,576,802
592x	CalWORKs	14.22	14.22	2,635,015	2,499,962
571x-579x	Basic Skills Initiative			2,061,684	
481YZ,482XYZ,483YZ,484Z	Strong Workforce	40.99	40.34	22,044,863	4,169,169
700x	Lottery (Restricted, Proposition 20)			7,301,943	
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			943,121	
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			70,789	
589J	West Sac Promise			10,378	9,859
454x,452gh,455ghjkl,481abc	Career Technical Education (CTE) Grants			1,749,900	
452cdlm, 455stuvwxyz,456rst,4	EWD Center for Excellence (CTXL) Hub	2.20	2.20	528,119	318,765
471x	Foster Care Program	2.91	2.91	728,368	201,295
594A,H	Staff Diversity Funds			84,468	
594D	AB1840 Classified Prof Dev			199,522	
453A-K,Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.75	0.75	413,788	359,532
453Y	Certified Nursing Asst Program			57,500	
480A-E,H-J,L	Deputy Sector Navigator (DSN)	2.00	1.50	622,948	361,600
480G	Chabot Los Positas CCD			200,000	190,000
451X	State On-Behalf STRS			1,126,189	
437A,B	FA-Technology On-Going Funds	1.00	1.00	743,433	101,908
440A,E	California Apprenticeship Initiative	0.50	0.50	696,049	
440B	CAI New & Innovative Grant Prgm	0.50	0.50	679,777	126,313
440F	CAI Agriculture & Rural Areas			448,650	
440G	CAI Mainframe Apprenticeship			500,000	
440H	CAI Cybersecurity Apprenticeship			500,000	
447A,B	UCD Collaboration VIP Program			4,380	
476A	Diversity in Engineering			27,255	
476C	Avenue E Scholarly Award			32,000	
478C,E	Face to Face El Centro HS			47,000	
478G,J	Re-emerging Scholars			200,000	
478P	Incarcerated Students Reentry			340,908	
478S	LR Ed Services at Sac Sheriff			30,000	
478U	SB76 College Specific Alloc			2,400,000	
596D,E,H,G	Veterans Resource Center	1.29	1.29	1,297,169	493,435

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		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS STATE (Continued)</u>				
481T,483T	Projects in Common	1.00	1.00	221,837	136,096
481V,482V	Projects in Common	1.00	1.00	395,291	127,608
482T	Career Tech Edu Enhancement			11,216	
456XY	Ind Sec Proj			12,843	
460A	Campus Safety at Community College			91,185	
466A	Middle College High School			100,000	
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			990,000	
550A	Guided Pathways	2.24	2.24	2,695,612	229,443
425A,E	Mental Health			641,336	
435A,B	AB19 CA College Promise	0.50	0.50	3,752,633	3,115,000
436A	FA-Technology One-Time Funds			412,107	
442A,B,C,D	Maker Space			15,000	
443A,B	Innovations Awards			821,957	
479A	California Prison Industry Authority - Culinary Arts			50,000	
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			11,880	
492A,B,C	Setaside Grant			7,215,790	
475A,B	Puente Project			4,500	
4xx	Other State			7,202	
	Total State	270.93	269.67	101,996,536	37,376,566

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,765,276	
613A	Central Valley New Car Dealers Association (CVNCDA)			26,108	
613B	CRC Ethics Symposium - Wagenlis			7,636	
613C	CRC-Honors Program-Wagenlis			12,981	
617C	Sutter Health Plus Wellness Program			10,466	
620C,G,H,628AB	SMUD			50,279	
620S	Veteran Student Emergency Fund			14,388	
610A	College Futures - Case Mgmt			300,000	
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			6,773	
641A	Ford Assets Program			8,289	
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			7,500	
647ABC	UMOJA			126,000	
640X,645AB,696ABCDLY	Foundation Grants & Gifts			238,962	
651A	NorCal STEP Program Conf			25,000	
655B,C	Nursing Grants Emergency Funds			17,141	
692A	Statewide Academic Senate			62,043	
694C	Kambara Project			13,776	
694E,F,T,U,V	Sutter Nurse Program			148,196	
695V	Valley Vision-FOW Phase II			33,300	
698D	University of California Davis Programs			6,135	
696G	Los Rios Internship & Career Services (LINC)			3,409	
696H,P	Dorothy Rupe Foundation Mini Grant			14,627	
699N	Center for International Trade Development Program Income			60,218	
699L	Center of Excellence Program			150,843	
693G	ARC Instructionally Related Trust			37,470	
693S	SCC Scholarship & Loan			43,730	8,700
698M	DSN Program Income			345	
599W,Y	POST AICC Training			26,040	
6xx	Other Local			3,276	
	Total Local			3,220,207	8,700
	TOTAL SPECIAL PROGRAMS	308.93	308.07	152,547,568	45,884,314
	TOTAL RESTRICTED FUNDS	344.78	343.92	163,300,605	53,117,770
	TOTAL GENERAL FUND BUDGET	3,101.04	3,091.41	567,261,872	397,491,662



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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	5.00	830,005	857,116
011B	Instructional Support Services	15.95	15.95	2,476,658	2,471,312
011C	Student Support Services	4.95	4.95	777,487	777,717
031A	SRPSTC Dean	1.00	1.00	145,167	141,468
037A	Natomas Center	1.00	1.00	149,912	151,361
061A	Community Services Programs	0.05	0.05	10,424	10,615
	Total Administrators	27.95	27.95	4,389,653	4,409,589
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	308.64	302.02	28,176,941	28,017,448
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	131.73	135.89	6,352,717	6,563,123
	Total Main Campus Instructional	440.37	437.91	34,529,658	34,580,571
030B	Instructional Staff				
031B	SRPSTC Faculty	18.65	18.35	894,235	883,295
034B	McClellan Center Faculty	4.12	1.40	197,568	67,390
036B	Fire Training Program Faculty	2.10	2.28	109,239	118,177
037B	Natomas Center Faculty	26.72	24.98	1,281,313	1,202,437
	Total Outreach Instructional	51.59	47.01	2,482,355	2,271,299
012C	Regular Faculty, Allied Health	22.00	19.70	1,837,317	1,633,362
012D	Part-Time Faculty, Allied Health	4.64	3.78	222,504	181,954
	Total Allied Health	26.64	23.48	2,059,821	1,815,316
012J	Instructional Coordinator	3.30	3.30	321,895	364,965
012K	Instructional Work Experience Coordinator	1.00	1.00	102,867	106,983
	Total Instructional, Fall & Spring	522.90	512.70	39,496,596	39,139,134
012Q	Summer Instruction	50.10	48.12	2,402,463	2,316,304
012S	Substitute Instruction	3.60	3.60	119,111	119,111
012T	Adjunct Office Hours			626,340	626,340
	Total Instructional	576.60	564.42	42,644,510	42,200,889
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	8.00	6.70	670,335	571,683
014C	Library - Adjunct/Overload	0.60	1.90	37,278	116,760
	Total Librarians	8.60	8.60	707,613	688,443

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		FY2020	FY2021	FY2020	FY2021
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	5.70	5.70	501,982	475,144
014D	Instructional Development Coordinators	2.60	2.60	232,739	247,186
031A	SRPSTC Coordinators	3.00	3.00	279,775	283,258
036A	Fire Training Coordinator	0.40	0.40	27,689	26,497
	Total Instructional Support Services	11.70	11.70	1,042,185	1,032,085
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			9,800	9,800
013M	Department Chair Release Time/Stipends	6.50	6.50	788,523	789,261
013N	Performing Arts Stipends			120,512	120,512
013O	Athletic Stipends			167,827	167,827
	Total Faculty Stipends	6.50	6.50	1,086,662	1,087,400
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	258,784	258,784
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
	Total Other Certificated	3.68	3.68	360,495	360,495
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	201,336	201,336
	Total Academic Senate	2.40	2.40	201,336	201,336
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	26.08	25.74	2,533,036	2,550,035
015E	Health Services	2.00	2.00	174,901	190,652
015F	Health Services Adjunct/Overload	0.16	0.16	8,566	8,566
013P	Puente Program	0.20	0.20	18,565	18,565
	Total Student Services, Faculty	28.44	28.10	2,735,068	2,767,818
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	219,308	174,991
016A,B,F	Fringe Benefits			81,608	43,649
	Total EOPS and MESA District Contribution	2.00	2.00	300,916	218,640

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		FY2020	FY2021	FY2020	FY2021
	<u>CLASSIFIED STAFF</u>				
021A	Administration	27.00	27.00	1,626,434	1,644,792
021B,G,P	Instructional Support	80.94	80.86	4,576,281	4,613,833
021C	Student Services Support	63.65	63.65	3,585,377	3,654,053
021D	Community Relations	3.00	3.00	262,824	265,509
021E	Custodial	28.67	28.65	1,433,335	1,490,158
021F	Maintenance and Operations-General	6.55	6.55	359,284	368,719
021H,L,M	Information Technology (IT) & Telecommunications	12.83	12.83	1,163,901	1,171,939
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	552,615	552,611
034C	McClellan Center	3.64	3.64	204,506	205,903
037C	Natomas Center	6.72	6.72	440,943	447,863
061C	Community Service	0.11	0.11	15,903	16,170
	Total Classified Staff	241.31	241.21	14,221,403	14,431,550
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Costs	3.00	1.00	283,132	222,973
024F	Fixed Costs			6,612,564	6,612,564
024G	District Indirect			396,021	396,021
	Total Carpenters Apprenticeship	3.00	1.00	7,291,717	7,231,558
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs			6,720	6,720
025F	Fixed Costs			187,383	187,383
	Total Sheet Metal Apprenticeship			194,103	194,103
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs			10,638	10,638
027F	Fixed Costs			296,627	296,627
	Total Electrician Apprenticeship			307,265	307,265
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs			21,929	21,929
028F	Total Electrician Apprenticeship			637,036	637,036
	Total Ironworkers Apprenticeship			658,965	658,965
	<u>PLUMBING & PIPE FITTING APPRENTICESHIP</u>				
029E	Operational Costs			9,495	9,495
029F	Ironworkers Contract & Admin			264,754	264,754
	Total Plumbing & Pipe Apprenticeship			274,249	274,249

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		FY2020	FY2021	FY2020	FY2021
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			70,000	70,000
031G,H	Telecommunications			3,000	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			326,065	66,065
031K	Instructional Costs-Sac Police			627,028	625,128
031L	Instructional Costs-Sac Sheriff			651,364	653,264
031N-Z	Instructional Costs-Other Contracts			11,382	11,382
036G-Q	Instructional Costs-Fire Training Program			1,291,580	1,291,580
	Total Sacramento Regional Public Safety Training Center			2,980,419	2,720,419
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			18,500	18,500
	Total McClellan Center			18,500	18,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			168,000	168,000
	Total Natomas Center			168,000	168,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,801,771	2,954,336
041F	Innovation and Staff Development			5,000	
	Total College Discretionary Funds			2,806,771	2,954,336
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			216,500	
041X	Other Operational Funds			2,209,317	
	Total Other Operational Funds			2,425,817	
	Total Discretionary Funds			5,232,588	2,954,336

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		FY2020	FY2021	FY2020	FY2021
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			253,079	47,400
042D	Tutorial Centers			38,000	38,000
042F	Financial Aid Administrative Costs			7,420	7,420
042H	Bus Rental			159,661	159,216
042I	Other Operational Augmentations			39,823	39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			29,540	29,540
042O	International Student Education			64,725	
042Q	Foreign Study			6,000	6,500
	Total College Related Activities			612,768	342,419
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			80,000	60,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			34,000	4,000
	Total Institutional Support Costs			124,200	74,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			314,132	
047C	Staff Development	0.50	0.50	64,653	27,119
047D	Staff Development - Ed Initiative			64,866	10,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	130,710	137,091
053C	PDF Non-Instr Equipment			687,441	
	Total Other Allocations	1.50	1.50	1,261,802	174,210
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			674,412	674,412
051C	PFE Prior Year Carryover			1,445,861	
051E	PFE Classified Staff Development Carryover			28,973	
	Total Partnership for Excellence			2,149,246	674,412

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		FY2020	FY2021	FY2020	FY2021
061E,F,G	<u>COMMUNITY SERVICE</u>				
	Program & Operational Costs			84,369	
	Total Community Service			84,369	
	<u>UTILITIES</u>				
073A	Electricity			1,549,640	1,542,065
073B	Gas			409,496	405,000
073D	Water/Garbage			82,000	82,000
073E	Sewer			262,000	262,000
073F	Allocated to Auxiliaries - Contra Account			(30,000)	(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			49,160	49,160
073O,P	Utilities			4,000	4,000
	Total Utilities			2,326,296	2,314,225
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101E,F	College Discretionary Funds			2,701,747	
101G	Program Development Funds			534,885	
101L	Staff Development			57,205	
	Total Rebudgets and Other Carryovers	0.67		3,382,740	
	TOTAL GENERAL PURPOSE FUNDS	914.35	899.06	94,757,068	85,505,106

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.30	0.30	25,332	25,927
608E,H,N	UTP Passthrough/Operational Costs			94,080	2,000
609A	Health Services Fee	1.00	1.00	892,470	153,157
	Total Parking & Health Services	1.30	1.30	1,011,882	181,084
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319	Perkins 1C		0.25	1,197,129	1,111,877
383A,B,C	CARES ACT Institutional Grant			25,509	
329x&330/6x	Career Technical Education (CTE) Transitions	0.40	0.40	46,196	43,885
350x	Federal Work Study (FWS)			909,808	963,436
590A,B	Temporary Assistance for Needy Families (TANF)			191,386	181,817
331x	Child Development Training Consortium (CDTC)			31,405	20,484
471x	Foster Care Program			248,851	100,189
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.04	0.04	22,500	21,375
372A,B,L,M,N,P	US Department of Education - TRIO Student Support Services & Program Journey	1.20	1.20	285,175	134,074
372C,D,Q,R,S,T	US Department of Education - Science, Tech, Engineering & Math (STEM)	1.15	1.15	363,577	90,424
372E,U,V,W,X	US Department of Education - Veterans Project	1.30	1.30	339,549	112,022
372G,I,K 373L-W	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	5.99	5.99	1,584,665	482,400
373A,H,I,J,K	US Department of Education - Strengthening Institutions	3.62	4.62	693,738	487,087
373C,D,E,F,G	US Department of Education - Asian & Native American Pacific Islander-Serving Inst	3.34	2.34	625,551	269,203
374A-X	US Department of Education - Upward Bound (UPBD)	3.00	3.00	796,061	258,428
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.00	1.00	3,471,402	126,313
332x	California Early Childhood Mentor			650	
334a	Regional Consortium Perkins 1B Butte College			1,500	
	Total Federal	21.04	21.29	10,834,652	4,403,014

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		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	7.10	7.10	1,461,785	1,388,697
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.40	0.40	486,731	210,474
428x	Disabled Student Programs and Services (DSPS)	8.58	7.58	1,965,600	1,867,320
597x	Student Success & Support Programs (SSSP)			826,087	
598A-Z	Student Equity			322,030	
570A	Student Equity & Achievement Program	50.01	52.02	7,781,378	5,026,144
438A,B	Board of Governors Financial Assistance Program (BFAP)	9.52	9.52	1,017,216	928,355
592x	CalWORKs	6.17	6.17	1,419,613	1,347,807
571x-579x	Basic Skills Initiative			757,573	
481YZ,482XYZ,483	Strong Workforce	20.78	18.78	8,643,786	1,774,421
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			484,530	
454x,452gh,455ghj	Career Technical Education (CTE) Grants			430,571	
446A	Beyond the Pill Program			2,500	
471x	Foster Care Program	1.71	1.71	248,851	100,190
425A,E	Mental Health			139,265	
435A,B	AB19 CA College Promise			1,080,822	938,555
453A-K,Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2			259,697	246,712
460A	YUBA CCD DSN Coders Camp			30,875	
466A	Middle College High School			100,000	
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			200,000	
480A-E,H-J,L	Deputy Sector Navigator (DSN)	1.00	1.00	200,000	93,270
491x	Faculty Entrepreneurship Mini-Grant (DSN - Woodland Community College)			11,880	
700x	Lottery (Restricted, Proposition 20)			2,492,121	
594D	AB1840 Classified Prof Dev			61,054	
596D,E,H,G	Veterans Resource Center			440,556	193,504
550A	Guided Pathways	0.24	0.24	958,322	46,041
475A,B	Puente Project			1,500	
440A,E	California Apprenticeship Initiative	0.50	0.50	206,651	
440B	CAI New & Innovative Grant Prgm	0.50	0.50	679,777	126,313
440G	CAI Mainframe Apprenticeship			500,000	
440H	CAI Cybersecurity Apprentceship			500,000	
	Total State	106.51	105.52	33,710,771	14,287,803

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		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			72,541	
620C,G,H.628AB	SMUD			2,122	
599W,Y	POST AICC Training			26,040	
647ABC	UMOJA			46,000	
625C	LRCCD - MESA/Teichert			3,125	
640X,645AB,696AB	Foundation Grants & Gifts			14,007	
655B,C	Nursing Grants Emergency Funds			3,391	
696H,P	Dorothy Rupe Foundation Mini Grant			14,627	
693G	ARC Instructionally Related Trust			37,470	
6xx	Other Local			114	
	Total Local			219,437	
	TOTAL SPECIAL PROGRAMS	127.55	126.81	44,764,860	18,690,817
	TOTAL RESTRICTED FUNDS	128.85	128.11	45,776,742	18,871,901
	TOTAL GENERAL FUND BUDGET	1,043.20	1,027.17	140,533,810	104,377,007



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		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	3.95	3.95	624,900	637,125
011B	Instructional Support Services	10.00	11.00	1,595,551	1,696,921
011C	Student Support Services	3.07	3.07	468,779	478,775
032A	Elk Grove Center Administrative	1.00	1.00	157,274	157,275
061A	Community Services Programs	0.05	0.05	10,756	11,243
	Total Administrators	18.07	19.07	2,857,260	2,981,339
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	164.77	163.87	14,459,653	14,764,531
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	79.78	95.67	3,847,431	4,619,008
	Total Main Campus Instructional	244.55	259.54	18,307,084	19,383,539
032B	Elk Grove Center Faculty	20.04	16.79	960,985	808,203
	Total Outreach Instructional	20.04	16.79	960,985	808,203
012C	Regular Faculty, Allied Health	1.60	1.60	123,380	126,549
012D	Part-Time Faculty, Allied Health	3.51	3.64	168,317	175,215
	Total Allied Health	5.11	5.24	291,697	301,764
012J	Instructional Coordinator	1.00	1.00	51,485	55,687
012K	Instructional Work Experience Coordinator	1.00		106,983	
	Total Instructional, Fall & Spring	271.70	282.57	19,718,234	20,549,193
012Q	Summer Instruction	28.65	27.80	1,373,864	1,338,181
012S	Substitute Instruction	1.50	1.50	49,163	49,163
012T	Adjunct Office Hours			246,843	246,843
	Total Instructional	301.85	311.87	21,388,104	22,183,380
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	400,176	416,720
014C	Library - Adjunct/Overload	0.60	0.60	37,278	36,781
	Total Librarians	5.60	5.60	437,454	453,501
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.00	2.00	161,676	183,181
014D	Instructional Development Coordinators	1.60	1.60	154,539	151,007
	Total Instructional Support Services	3.60	3.60	316,215	334,188
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	2.20	2.20	322,351	322,535
013N	Performing Arts Stipends			80,150	80,150
013O	Athletic Stipends			94,014	94,014
	Total Faculty Stipends	2.20	2.20	503,515	503,699

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		FY2020	FY2021	FY2020	FY2021
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	157,396	157,396
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
	Total Other Certificated	2.63	2.63	259,107	259,107
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	214,452	214,452
	Total Academic Senate	2.20	2.20	214,452	214,452
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	14.19	14.20	1,139,150	1,197,194
015E	Health Services	1.00	1.00	106,983	106,983
015F	Health Services Adjunct/Overload	1.16	1.16	62,112	62,112
	Total Student Services, Faculty	16.35	16.36	1,308,245	1,366,289
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	205,036	166,063
016A,B,F	Fringe Benefits			74,894	77,844
	Total EOPS and MESA District Contribution	2.00	2.00	279,930	243,907
	<u>CLASSIFIED STAFF</u>				
021A	Administration	16.59	16.59	1,038,590	1,038,136
021B,G,P	Instructional Support	43.28	43.28	2,547,795	2,565,296
021C	Student Services Support	26.46	26.46	1,519,701	1,562,370
021D	Community Relations	2.00	2.00	164,347	168,686
021E	Custodial	19.40	18.40	967,739	997,052
021F	Maintenance and Operations-General	4.00	4.00	259,834	272,373
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	1,015,009	1,029,848
032C	Elk Grove Center	6.50	6.50	353,892	366,559
061C	Community Service	0.55	0.55	32,832	34,987
	Total Classified Staff	130.45	129.45	7,899,739	8,035,307

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		FY2020	FY2021	FY2020	FY2021
	<u>OUTREACH CENTERS</u>				
	<u>ELK GROVE CENTER</u>				
032F	Fixed Costs			45,000	45,000
	Total Elk Grove Center			45,000	45,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			1,523,789	1,367,303
	Total College Discretionary Funds			1,523,789	1,367,303
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			65,600	98,280
	Total Other Operational Funds			65,600	98,280
	Total Discretionary Funds			1,589,389	1,465,583
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			66,073	25,440
042D	Tutorial Centers			26,500	26,500
042F	Financial Aid Administrative Costs			4,825	4,825
042H	Bus Rental			98,819	86,976
042I	Other Operational Augmentations			7,189	7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			13,099	13,099
	Total College Related Activities			231,025	178,549
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			3,000	3,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			17,200	17,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			511,794	
047C	Staff Development	0.50	0.50	33,188	12,565
047D	Staff Development - Ed Initiative			44,895	4,000
053C	PDF Non-Instr Equipment			4,200	
	Total Other Allocations	0.50	0.50	594,077	16,565

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		FY2020	FY2021	FY2020	FY2021
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			278,641	278,641
051C	PFE Prior Year Carryover			1,066,610	
051E	PFE Classified Staff Development Carryover			14,112	
	Total Partnership for Excellence			1,359,363	278,641
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			72,000	72,000
061E,F,G	Program & Operational Costs			619,013	632,026
	Total Community Service			691,013	704,026
	<u>UTILITIES</u>				
073A	Electricity			1,083,088	1,080,000
073B	Gas			314,946	314,000
073D	Water/Garbage			254,400	254,000
073E	Sewer			119,000	119,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			34,500	34,500
073O,P	Utilities			9,000	9,000
	Total Utilities			1,789,934	1,785,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.40		52,998	
101E,F	College Discretionary Funds			1,039,874	
101G	Program Development Funds			30,514	
101L	Staff Development			52,897	
	Total Rebudgets and Other Carryovers	0.40		1,176,283	
	TOTAL GENERAL PURPOSE FUNDS	485.85	495.48	42,957,305.00	41,066,233

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		FY2020	FY2021	FY2020	FY2021
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.20	0.20	16,172	13,660
608E,H,N	UTP Passthrough/Operational Costs			90,580	1,500
609A	Health Services Fee	1.00	1.00	438,059	62,994
	Total Parking & Health Services	1.20	1.20	544,811	78,154
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C	2.52	2.52	591,377	561,808
383A,B,C	CARES ACT Institutional Grant			25,509	
329x&330/6x	Career Technical Education (CTE) Transitions	0.40	0.40	46,195	43,886
350x	Federal Work Study (FWS)			470,866	520,294
590A,B	Temporary Assistance for Needy Families (TANF)			54,865	52,122
381R,S,T	Fresh Success Emp & Training (FCCC)			117,793	
471x	Foster Care Program			152,144	47,438
331x	Child Development Training Consortium (CDTC)			11,375	8,098
332x	California Early Childhood Mentor			10,372	
334a	Regional Consortium Perkins 1B Butte College			7,676	
374A-X	US Department of Education - Upward Bound (UPBD)	4.00	4.00	941,317	323,854
	Total Federal	6.92	6.92	2,429,489	1,557,500

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	6.51	6.51	972,667	924,032
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.25	0.25	255,559	129,360
428x	Disabled Student Programs and Services (DSPS)	4.50	4.50	892,822	842,479
597x	Student Success & Support Programs (SSSP)			185,908	
598A-Z	Student Equity			32,525	
570A	Student Equity & Achievement Program	24.78	24.77	3,843,489	2,763,075
438A,B	Board of Governors Financial Assistance Program (BFAP)	5.14	5.14	555,257	527,495
592x	CalWORKs	3.25	3.25	362,602	343,646
594D	AB1840 Classified Prof Dev			30,398	
596D,E,H,G	Veterans Resource Center	0.29	0.29	345,603	110,274
571x-579x	Basic Skills Initiative			426,378	
454x,452gh,455ghjkl,	Career Technical Education (CTE) Grants			315,692	
425A,E	Mental Health			60,437	
435A,B	AB19 CA College Promise			818,281	658,890
471x	Foster Care Program	1.00	1.00	152,144	47,438
481YZ,482XYZ,483YZ	Strong Workforce	5.88	6.88	4,139,941	757,548
456U	Agriculture Business Microsoft			2,029	
456XY	Ind Sec Proj			12,843	
460A	Campus Safety at Community College			19,299	
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			200,000	
478P	Incarcerated Students Reentry			113,636	
480A-E,H-J,L	Deputy Sector Navigator (DSN)			154,877	
480G	Chabot Los Positas CCD			200,000	190,000
550A	Guided Pathways	1.00	1.00	443,302	112,060
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			70,048	
700x	Lottery (Restricted, Proposition 20)			1,071,842	
479A	California Prison Industry Authority - Culinary Arts			50,000	
475A,B	Puente Project			1,500	
	Total State	52.60	53.59	15,729,079	7,406,297

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS LOCAL</u>				
613A	Central Valley New Car Dealers Association (CVNCDA)			26,108	
613B	CRC Ethics Symposium - Wagenlis			7,636	
613C	CRC-Honors Program-Wagenlis			12,981	
641A	Ford Assets Program			8,289	
647ABC	UMOJA			44,000	
692A	Statewide Academic Senate			13,572	
640X,645AB,696ABC	Foundation Grants & Gifts			15,251	
620C,G,H.628AB	SMUD			48,157	
694E,F,T,U,V	Sutter Nurse Program			88	
	Total Local			176,082	
	TOTAL SPECIAL PROGRAMS	59.52	60.51	18,334,650	8,963,797
	TOTAL RESTRICTED FUNDS	60.72	61.71	18,879,461	9,041,951
	TOTAL GENERAL FUND BUDGET	546.57	557.19	61,836,766	50,108,184



Folsom Lake College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	5.00	863,800	814,619
011B	Instructional Support Services	6.00	6.00	946,748	923,670
011C	Student Support Services	2.00	2.00	289,174	302,651
037A	Rancho Cordova Center	1.00	1.00	158,334	163,100
	Total Administrators	14.00	14.00	2,258,056	2,204,040
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	102.90	100.90	9,122,828	9,202,688
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	54.96	63.06	2,666,889	3,042,441
037B	Rancho Cordova Faculty	16.74	15.79	802,740	760,067
012C	Regular Faculty, Allied Health		1.00		65,857
012K	Instructional Work Experience Coordinator	1.00	1.00	106,983	106,983
	Total Instructional, Fall & Spring	175.60	181.75	12,699,440	13,178,036
012Q	Summer Instruction	14.15	14.65	743,471	705,192
012S	Substitute Instruction	1.00	1.00	30,106	30,106
012T	Adjunct Office Hours			143,512	143,512
	Total Instructional	190.75	197.40	13,616,529	14,056,846
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	4.87	424,053	412,811
014C	Library - Adjunct/Overload	0.60	0.73	37,278	44,860
	Total Librarians	5.60	5.60	461,331	457,671
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	183,420	188,128
014D	Instructional Development Coordinators	1.60	1.60	162,378	164,593
	Total Instructional Support Services	4.00	4.00	345,798	352,721
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,800	4,800
013M	Department Chair Release Time/Stipends	2.10	2.10	277,526	277,895
013N	Performing Arts Stipends			73,133	73,133
013O	Athletic Stipends			76,786	76,786
	Total Faculty Stipends	2.10	2.10	432,245	432,614
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	62,765	62,765
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
	Total Other Certificated	1.65	1.65	164,476	164,476

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	186,691	186,691
	Total Academic Senate	2.20	2.20	186,691	186,691
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	8.97	9.23	817,375	784,884
015E	Health Services	1.00	1.00	106,983	106,983
	Total Student Services, Faculty	9.97	10.23	924,358	891,867
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	91,450	95,108
016A,B,F	Fringe Benefits			34,030	38,804
	Total EOPS and MESA District Contribution	1.00	1.00	125,480	133,912
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.40	21.40	1,427,311	1,446,986
021B,G,P	Instructional Support	28.77	28.77	1,728,080	1,748,086
021C	Student Services Support	15.92	15.92	1,011,568	1,022,679
021E	Custodial	17.00	17.00	965,019	921,401
021F	Maintenance and Operations-General	3.00	3.00	185,534	187,555
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	454,001	457,187
	Total Classified Staff	90.09	90.09	5,771,513	5,783,894
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			68,000	68,000
	Total Rancho Cordova Center			68,000	68,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			969,363	938,634
041F	Innovation and Staff Development			9,750	
	Total College Discretionary Funds			979,113	938,634
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			42,171	
	Total Other Operational Funds			42,171	
	Total Discretionary Funds			1,021,284	938,634

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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			13,440	13,440
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			133,275	74,236
042I	Other Operational Augmentations			24,429	24,429
042L	Enrollment Fees - Operational Costs			3,220	3,220
	Total College Related Activities			184,364	125,325
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			26,367	26,367
046F	American Disability Act (ADA) Accommodation			55,000	55,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			14,800	4,000
	Total Institutional Support Costs			106,367	95,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			211,888	
047C	Staff Development			20,395	
047D	Staff Development - Ed Initiative			13,642	5,000
053C	PDF Non-Instr Equipment			4,200	
	Total Other Allocations			250,125	5,000
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			161,212	161,212
051C	PFE Prior Year Carryover			261,622	
051E	PFE Classified Staff Development Carryover			8,335	
	Total Partnership for Excellence			431,169	161,212
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			81,600	
061S	Sports Camps				
061Y	Youth Camps			79,541	
	Total Community Service			161,141	

LOS RIOS COMMUNITY COLLEGE DISTRICT
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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>UTILITIES</u>				
073A	Electricity			1,077,107	1,075,500
073B	Gas			243,471	243,200
073D	Water/Garbage			113,000	113,000
073E	Sewer			11,500	11,500
073F	Allocated to Auxiliaries (Contra)			(153,000)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			23,000	23,000
073O,P	Utilities			475	475
	Total Utilities			1,315,553	1,313,675
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.40		52,998	
101E,F	College Discretionary Funds			395,211	
101G	Program Development Funds			184,521	
101L	Staff Development			32,320	
	Total Rebudgets and Other Carryovers	0.40		665,050	
	TOTAL GENERAL PURPOSE FUNDS	321.76	328.27	28,489,530	27,372,145

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.10	0.10	7,315	7,786
608E,H,N	UTP Passthrough/Operational Costs			148,345	2,500
609A	Health Services Fee			295,297	
	Total Parking & Health Services	0.10	0.10	450,957	10,286
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,335	Perkins 1C	0.05	0.18	241,191	225,432
383A,B,C	CARES ACT Institutional Grant			25,509	
329x&330/6x	Career Technical Education (CTE) Transitions	0.28	0.30	46,195	43,885
350x	Federal Work Study (FWS)			208,904	228,176
590A,B	Temporary Assistance for Needy Families (TANF)			48,975	46,299
331x	Child Development Training Consortium (CDTC)			7,700	5,000
471x	Foster Care Program			124,983	53,667
332x	California Early Childhood Mentor			650	
334a	Regional Consortium Perkins 1B Butte College			1,500	
	Total Federal	0.33	0.48	705,607	602,459

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	1.50	1.50	467,297	443,932
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.20	0.20	158,261	81,733
428x	Disabled Student Programs and Services (DSPS)	5.30	4.30	664,867	631,624
597x	Student Success & Support Programs (SSSP)			122,517	
598A-Z	Student Equity			43,579	
570A	Student Equity & Achievement Program	17.10	17.09	2,493,577	1,639,486
438A,B	Board of Governors Financial Assistance Program (BFAP)	2.90	2.91	294,035	279,332
592x	CalWORKs	2.30	2.30	314,061	297,532
594D	AB1840 Classified Prof Dev			21,850	
596D,E,H,G	Veterans Resource Center			123,868	73,630
571x-579x	Basic Skills Initiative			51,839	
452cdlm, 455stuvxyz,456	EWD Center for Excellence (CTXL) Hub			12,030	
454x,452gh,455ghjklm,48	Career Technical Education (CTE) Grants			235,715	
481YZ,482XYZ,483YZ,48	Strong Workforce	3.59	3.44	1,923,173	439,842
482U	Fermentation Science			2,673	
425A,E	Mental Health			50,281	
435A,B	AB19 CA College Promise	0.50	0.50	861,001	811,287
453Y	Certified Nursing Asst Program			57,500	
460A	Campus Safety at Community College			14,102	
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			200,000	
478C,E	Face to Face El Centro HS			34,000	
478P	Incarcerated Students Reentry			113,636	
478S	LR Ed Services at Sac Sheriff			30,000	
700x	Lottery (Restricted, Proposition 20)			691,298	
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			68,945	
550A	Guided Pathways	1.00	1.00	314,958	71,342
471x	Foster Care Program	0.20	0.20	124,983	53,667
	Total State	34.59	33.44	9,490,046	4,823,407
	<u>SPECIAL PROGRAMS LOCAL</u>				
640X,645AB,696ABCDL	Foundation Grants & Gifts			139,414	
692A	Statewide Academic Senate			9,694	
	Total Local			149,108	
	TOTAL SPECIAL PROGRAMS	34.92	33.92	10,344,761	5,425,866
	TOTAL RESTRICTED FUNDS	35.02	34.02	10,795,718	5,436,152
	TOTAL GENERAL FUND BUDGET	356.78	362.29	39,285,248	32,808,297



Sacramento City College

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SACRAMENTO
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LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	3.95	3.95	638,457	669,891
011B	Instructional Support Services	15.00	15.00	2,334,674	2,364,792
011C	Student Support Services	4.00	4.00	605,770	615,082
030A	West Sacramento Center	1.00	1.00	146,459	163,425
033A	Davis Center	0.70	0.70	97,518	99,468
038A	UC Davis Center	0.70	0.70	60,793	61,629
061A	Community Services Programs	0.05	0.05	10,142	10,489
	Total Administrators	25.40	25.40	3,893,813	3,984,776
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	236.90	227.90	21,163,212	20,865,739
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	109.97	106.08	5,307,488	5,126,389
	Total Main Campus Instructional	346.87	333.98	26,470,700	25,992,128
030B	West Sacramento Center Faculty	21.24	21.95	1,018,529	1,056,585
033B	Davis Center Faculty	15.13	17.35	725,534	835,159
038B	UC Davis Center Faculty	7.91	8.13	381,157	391,345
	Total Outreach Instructional	44.28	47.43	2,125,220	2,283,089
012C	Regular Faculty, Allied Health	26.40	25.40	2,124,728	2,066,538
012D	Part-Time Faculty, Allied Health	8.55	10.65	410,001	512,648
	Total Allied Health	34.95	36.05	2,534,729	2,579,186
012J	Instructional Coordinator	5.00	5.00	452,864	464,413
012K	Instructional Work Experience Coordinator	1.00	1.00	85,727	85,727
	Total Instructional, Fall & Spring	432.10	423.46	31,669,240	31,404,543
012Q	Summer Instruction	42.65	39.80	2,045,211	1,915,813
012S	Substitute Instruction	2.90	2.90	93,394	93,394
012T	Adjunct Office Hours			600,005	600,005
	Total Instructional	477.65	466.16	34,407,850	34,013,755
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.00	6.00	530,282	482,809
014C	Library - Adjunct/Overload	2.60	3.60	161,537	221,230
	Total Librarians	9.60	9.60	691,819	704,039
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.20	6.20	616,359	611,753
014D	Instructional Development Coordinators	2.40	2.40	229,258	238,428
	Total Instructional Support Services	8.60	8.60	845,617	850,181

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	5.35	5.35	579,570	579,755
013N	Performing Arts Stipends			97,130	97,130
013O	Athletic Stipends			136,872	136,872
	Total Faculty Stipends	5.35	5.35	820,572	820,757
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	206,642	206,642
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
013P	Puente Program	0.20	0.20	18,565	18,565
	Total Other Certificated	3.34	3.34	326,918	326,918
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	198,756	198,756
	Total Academic Senate	2.40	2.40	198,756	198,756
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	20.02	19.78	1,987,248	1,889,499
015E	Health Services	2.00	2.00	173,226	173,225
015F	Health Services Adjunct/Overload	0.16	0.16	8,566	8,566
015G	Cultural Awareness Coordinator	1.00	1.00	66,243	68,008
	Total Student Services, Faculty	23.18	22.94	2,235,283	2,139,298
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	155,015	158,566
016A,B,F	Fringe Benefits			57,684	64,695
	Total EOPS and MESA District Contribution	2.00	2.00	212,699	223,261

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>CLASSIFIED STAFF</u>				
021A	Administration	22.13	22.19	1,383,494	1,366,247
021B,G,P	Instructional Support	60.85	60.85	3,553,430	3,606,315
021C	Student Services Support	61.71	61.71	3,671,347	3,705,740
021D	Community Relations	3.00	3.00	200,066	205,722
021E	Custodial	30.59	30.59	1,628,359	1,686,257
021F	Maintenance and Operations-General	3.50	3.50	224,243	225,667
021H,L,M	Information Technology (IT) & Telecommunications	6.20	6.20	685,924	695,629
030C	West Sacramento Center	7.75	7.75	431,193	431,588
033C	Davis Center	8.58	8.58	510,804	515,610
041X	Printing (funded through cost recovery)	1.00	1.00	65,379	65,378
061C	Community Service	0.34	0.34	46,929	47,604
	Total Classified Staff	205.65	205.71	12,401,168	12,551,757
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			30,811	24,649
030F,H	Fixed Costs			133,500	133,500
	Total West Sacramento Center			164,311	158,149
	<u>DAVIS CENTER</u>				
033E	Operational Costs			53,127	42,502
033F	Fixed Costs			91,500	91,500
	Total Davis Center			144,627	134,002

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,450,699	2,052,529
	Total College Discretionary Funds			2,450,699	2,052,529
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			713,230	130,560
	Total Other Operational Funds			713,230	130,560
	Total Discretionary Funds			3,163,929	2,183,089
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			126,711	33,720
042D	Tutorial Centers			33,000	33,000
042F	Financial Aid Administrative Costs			8,086	8,086
042H	Bus Rental			161,265	144,659
042I	Other Operational Augmentations			17,131	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			24,640	24,640
042O	International Student Education			30,000	
	Total College Related Activities			415,353	275,756
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			208,044	208,044
046F	American Disability Act (ADA) Accommodation			16,000	16,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			238,244	238,244
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			224,345	
047C	Staff Development	0.50	0.50	50,341	27,119
047D	Staff Development - Ed Initiative			8,761	6,000
053C	PDF Non-Instr Equipment			4,200	
	Total Other Allocations	0.50	0.50	287,647	33,119

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			588,526	452,272
051C	PFE Prior Year Carryover			413,700	
051E	PFE Classified Staff Development Carryover			21,361	
	Total Partnership for Excellence			1,023,587	452,272
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			151,810	31,707
	Total Community Service			151,810	31,707
	<u>UTILITIES</u>				
073A	Electricity			1,364,142	1,360,000
073B	Gas			309,885	309,000
073D	Water/Garbage			208,000	208,000
073E	Sewer			213,000	213,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			53,915	54,215
073O,P	Utilities			60,340	60,340
	Total Utilities			2,184,282	2,179,555
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.40		52,998	
101E,F	College Discretionary Funds			721,289	
101G	Program Development Funds			459,324	
	Total Rebudgets and Other Carryovers	0.40		1,233,611	
	TOTAL GENERAL PURPOSE FUNDS	764.07	752.00	65,053,896	61,511,391

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.30	0.30	26,222	28,053
608E,H,N	UTP Passthrough/Operational Costs			148,345	1,500
609A	Health Services Fee	1.00	1.00	678,634	89,731
	Total Parking & Health Services	1.30	1.30	853,201	119,284
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C	2.71	2.71	743,111	704,153
383A,B,C	CARES ACT Institutional Grant			25,509	
329x&330/6x	Career Technical Education (CTE) Transitions	0.50	0.50	46,195	43,885
350x	Federal Work Study (FWS)			826,875	826,875
590A,B	Temporary Assistance for Needy Families (TANF)			76,368	72,550
381F,G	Workability III	2.00	2.00	211,463	211,464
331x	Child Development Training Consortium (CDTC)			21,000	14,950
471x	Foster Care Program			202,390	
394A,B,C,D,E	Hispanic Serving Institutions	1.00	1.00	914,227	126,313
381L,N	College to Careers (DOR)	1.00	1.00	250,000	250,000
395A,B,C,D,E	US Department of Education - HSI STEM	2.00	2.00	1,717,905	222,769
378A,B	Open Textbook Pilot Program			164,412	
332x	California Early Childhood Mentor			650	
	Total Federal	9.21	9.21	5,200,105	2,472,959

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	8.15	7.60	1,385,495	1,315,538
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.75	0.70	396,249	195,546
428x	Disabled Student Programs and Services (DSPS)	10.17	10.17	1,832,987	1,736,257
597x	Student Success & Support Programs (SSSP)	0.01		91,520	
598A-Z	Student Equity			109,210	
570A	Student Equity & Achievement Program	28.09	28.59	5,741,883	3,164,082
438A,B	Board of Governors Financial Assistance Program (BFAP)	8.87	8.87	798,248	841,620
592x	CalWORKs	2.50	2.50	530,329	502,987
571x-579x	Basic Skills Initiative			825,894	
594D	AB1840 Classified Prof Dev			45,321	
596D,E,H,G	Veterans Resource Center	1.00	1.00	387,142	116,027
454x,452gh,455ghjklm,	Career Technical Education (CTE) Grants			515,961	
471x	Foster Care Program			202,390	
481YZ,482XYZ,483YZ	Strong Workforce	7.68	8.18	5,371,138	702,577
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			70,789	
589J	West Sac Promise			10,378	9,859
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			318,276	
425A,E	Mental Health			137,435	
435A,B	AB19 CA College Promise			851,029	706,268
440A,E	California Apprenticeship Initiative			489,398	
442A,B,C,D	Maker Space			15,000	
453A-K,Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.75	0.75	154,091	112,820
447A,B	UCD Collaboration VIP Program			4,380	
460A	Campus Safety at Community College			26,909	
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			200,000	
478U	SB76 College Specific Alloc			2,400,000	
480A-E,H-J,L	Deputy Sector Navigator (DSN)	1.00	0.50	268,071	268,330
550A	Guided Pathways			979,030	
700x	Lottery (Restricted, Proposition 20)			2,743,453	
475A,B	Puente Project			1,500	
476A	Diversity in Engineering			27,255	
476C	Avenue E Scholarly Award			32,000	
478C,E	Face to Face El Centro HS			13,000	
478G,J	Re-emerging Scholars			200,000	
478P	Incarcerated Students Reentry			113,636	
	Total State	68.97	68.86	27,289,397	9,671,911

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

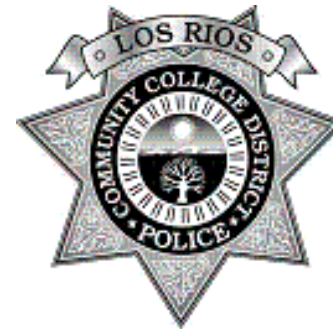
2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS LOCAL</u>				
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			6,773	
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			7,500	
640X,645AB,696ABCD	Foundation Grants & Gifts			66,540	
647ABC	UMOJA			36,000	
655B,C	Nursing Grants Emergency Funds			13,750	
692A	Statewide Academic Senate			38,777	
693S	SCC Scholarship & Loan			43,730	8,700
694C	Kambara Project			13,776	
698D	University of California Davis Programs			6,135	
6xx	Other local			382	37
	Total Local			233,363	8,737
	TOTAL SPECIAL PROGRAMS	78.18	78.07	32,722,865	12,153,607
	TOTAL RESTRICTED FUNDS	79.48	79.37	33,576,066	12,272,891
	TOTAL GENERAL FUND BUDGET	843.55	831.37	98,629,962	73,784,282



District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	14.44	15.44	2,715,089	2,778,756
011B	Instructional Support Services	3.00	3.00	617,645	627,587
011C	Student Support Services	1.00	1.00	181,799	185,435
	Total Administrators	18.44	19.44	3,514,533	3,591,778
	<u>CLASSIFIED STAFF</u>				
021A	Administration	66.55	65.95	4,873,848	4,857,968
021B,G,P	Instructional Support	2.00	2.00	136,621	139,841
021C	Student Services Support	0.45	0.45	35,769	37,577
021D	Community Relations	2.00	2.00	138,269	141,058
021E	Custodial	2.00	2.00	113,947	115,192
	Total Classified Staff	73.00	72.40	5,298,454	5,291,636
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			683,405	434,169
041X	Other Operational Funds			5,386	
	Total Other Operational Funds			688,791	434,169
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			91,800	91,800
046R	Bookstore Project Funding				900,000
	Total Institutional Support Costs			91,800	991,800
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			897,350	
047C	Staff Development			8,578	
	Total Other Allocations			905,928	

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Classified Staff Development Carryover			11,935	
	Total Partnership for Excellence			11,935	
	<u>UTILITIES</u>				
073A	Electricity			111,868	110,000
073B	Gas			9,934	10,000
073D	Water/Garbage			9,000	9,000
073E	Sewer			4,500	4,500
	Total Utilities			135,302	133,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			18,871	
101L	Staff Development			38,039	
	Total Rebudgets and Other Carryovers			56,910	
	TOTAL GENERAL FUND BUDGET	91.44	91.84	10,703,653	10,442,883

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	9.50	9.50	1,554,665	1,563,049
011C	Student Support Services	1.00	2.00	132,676	290,331
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	10.50	11.50	1,427,341	1,593,380
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(950,000)	(950,000)
	Total Instructional			(950,000)	(950,000)
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
014D	Instructional Development Coordinators	3.00	3.00	317,870	321,642
	Total Instructional Support Services	3.00	3.00	317,870	321,642
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00	92,848	92,848
013G	Collective Bargaining	3.75	3.75	324,967	362,108
013L	President's/Chancellor's Release Time	1.00	1.00	94,793	94,793
	Total Other Certificated	5.75	5.75	512,608	549,749
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	144,593	106,093
	Total Academic Senate	0.80	0.80	144,593	106,093
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty			93,946	93,946
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.10	22.15	1,476,117	1,576,373
021C	Student Services Support	1.00	1.00	77,426	76,659
021E	Custodial	1.00	1.00	53,381	54,448
021F	Maintenance and Operations-General	81.00	81.00	5,943,473	6,113,219
021H,L,M	Information Technology (IT) & Telecommunications	41.61	41.61	4,388,402	4,404,398
021W	Classified Staff Development (PFE)	1.23	1.23	73,007	73,007
021Y	PDF Positions - Bank	7.50	7.50	510,101	510,101
039C	Training Source	3.80	3.80	395,874	412,026
022G	Classified - Vacancy Factor			(790,000)	(790,000)
	Total Classified Staff	158.24	159.29	12,127,781	12,430,231

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>TRAINING SOURCE</u>				
039E	Operational Costs			80,151	80,151
039F	Fixed Costs			22,850	22,850
	Total Training Source Center Total Contract Ed			103,001	103,001
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			468,497	407,907
041X	Other Operational Funds			407,172	482,500
	Total Other Operational Funds			875,669	890,407
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042I	Other Operational Augmentations			49,500	54,000
042L	Enrollment Fees - Operational Costs			490,500	490,500
042P	Postage			77,000	77,000
042Q	Foreign Study			1,000	500
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	746,537	750,537
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			18,500	12,000
043F	Telecommunications/Data Transmission Lines			781,000	530,200
	Total Telecommunications Activities			799,500	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			5,564,258	1,267,317
044L	Library Computer System			59,108	58,978
044N	Operating Augments			1,556,700	687,000
	Total Information Technology Operational			7,180,066	2,298,795

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>FACILITIES MANAGEMENT</u>				
045A	Vehicle Maintenance & Transportation				
045B	Operational Expenses			1,101,987	1,028,417
045D	Resource Conservation Management			40,000	34,000
045H	Major Maintenance Allocation			431,346	312,250
	Total Facilities Management Operational			1,573,333	1,374,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,477,460	435,000
046F	American Disability Act (ADA) Accommodation			61,000	61,000
046G	Marketing			562,740	153,690
046H	Recruitment			122,486	70,000
046J	Conference and Travel			13,200	13,200
046K	Special Activities			60,775	52,500
046L	District-Wide Dues			442,550	382,500
046M	Election Expenses			870,639	
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046R	Bookstore Project Funding				9,009,141
046S	Employee Educational Reimbursements			58,000	60,000
	Total Institutional Support Costs			3,943,996	10,512,177
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			1,314,603	
049C	Child Development Fund			293,312	117,428
062A,X	Campus-Funded FM Projects			(55,232)	
	Total Other Allocations			1,552,683	117,428
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			125,010	85,567
051E	PFE Classified Staff Development Carryover			43,000	
	Total Partnership for Excellence			168,010	85,567

LOS RIOS COMMUNITY COLLEGE DISTRICT
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District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			108,064,307	108,064,307
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(15,310,572)	(15,310,572)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(556,650)	(556,650)
071W	Retirees Health Benefits			3,594,565	3,594,565
	Net Fringe Benefits			95,916,150	95,916,150
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,389,382	3,389,382
072C	Safety Program			778,624	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			4,204,006	3,510,382
	<u>UTILITIES</u>				
073A	Electricity			39,923	39,000
073B	Gas			10,600	10,600
073D	Water/Garbage			18,500	18,500
073G	Honeywell Energy Management System			173,353	173,353
073H,J	Toxic Waste Removal/Dump Fees/Permits			26,500	39,500
073K	Utilities - Ethan Way			77,800	77,800
073L	Ethan Rent - Contra Account			(21,000)	(21,000)
073M	Utilities - Watertower			100,600	101,100
073O,P	Utilities			4,150	4,150
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			655,426	668,003

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			794,395	794,395
	Total Grant & Financial Aid Cash Match			794,395	794,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			2,345,920	4,693,198
	Continuing Funds Set-Asides, net			2,345,920	4,693,198
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(498,875)	(498,875)
	Total Budget Savings/Cost Recovery			(1,077,941)	(1,077,941)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			14,381,277	
101B	Facilities Management			34,031	
101D	Information Technology			755,738	
101G	Program Development Funds			436,770	
	Total Rebudgets and Other Carryovers			15,607,816	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	178.79	180.84	149,062,706	135,324,007

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL*</u>				
	COLA			1,391,085	
	Base Adjustment				(28,567,211)
	Mandated Costs Current Year - Block Grant			1,504,539	1,489,499
	SCFF increases in FTES, Outcomes & Demographics - OTO				3,014,262
	Funding for New Faculty Positions			1,067,505	
	Appropriations Above Established Base Levels			2,191,754	2,294,812
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			8,474,883	(19,448,638)
	<u>Y BUDGET MID - RANGE FUNDING LEVEL*</u>				
	Incremental Funds:				
	Growth - 80%			646,456	
	Growth - 20%			161,615	
	Interest Income			1,597,000	1,597,000
	Lottery Funds			1,028,577	501,883
085x	Increase Above X Budget			3,433,648	2,098,883
	Total Y Budget Funding Level			11,908,531	(17,349,755)
	<u>Z BUDGET MAXIMUM FUNDING LEVEL*</u>				
	Incremental Funds:				
	Lottery Funds			1,028,578	501,882
087x	Increase Above Y Budget			1,028,578	501,882
	Total Program Development & Other Improvements, Z Budget Funding Level			12,937,109	(16,847,873)
	TOTAL GENERAL PURPOSE FUNDS	178.79	180.84	161,999,815	118,476,134

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	31.95	31.95	3,988,357	3,648,179
608E,H,N	UTP Passthrough/Operational Costs			2,686,162	1,084,351
608G	Parking			36,000	18,000
609A	Health Services Fee			1,181,667	2,094,118
	Total Parking & Health Services	31.95	31.95	7,892,186	6,844,648
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,33	Perkins 1C			14,000	13,300
383A,B,C	CARES ACT Institutional Grant			27,981,283	
350x	Federal Work Study (FWS)			(575,346)	(604,472)
590A,B	Temporary Assistance for Needy Families (TANF)	0.50	0.50	57,145	54,288
380P	CITD STEP VIII			227,162	
380S	CA STEP 2019			200,321	
380T	Hong Kong Food Expo			65,858	
380V	Climate Smart Delegation			35,829	
380W	FSMIP			154,644	
3xx	Other Federal			76	
	Total Federal	0.50	0.50	28,160,972	(536,884)

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS STATE</u>				
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)				
452cdlm, 455stuvwxyz,45	EWD Center for Excellence (CTXL) Hub	2.20	2.20	516,089	318,765
454x,452gh,455ghjklm,48	Career Technical Education (CTE) Grants			251,961	
425A,E	Mental Health			253,918	
435A,B	AB19 CA College Promise			141,500	
436A	FA-Technology One-Time Funds			412,107	
437A,B	FA-Technology On-Going Funds	1.00	1.00	743,433	101,908
440F	CAI Agriculture & Rural Areas			448,650	
443A,B	Innovations Awards			821,957	
451X	State On-Behalf STRS			1,126,189	
481T,483T	SWP North Far North Regional Consortium	1.00	1.00	221,837	136,096
481V,482V	Projects in Common	1.00	1.00	395,291	127,608
482T	Career Tech Edu Enhancement			11,216	
481YZ,482XYZ,483YZ,48	Strong Workforce	3.06	3.06	1,966,825	494,781
468A,B,C,D,E	Innovation and Effectiveness (IEPI)			190,000	
492A,B,C	Setaside Grant			7,215,790	
597x	Student Success & Support Programs (SSSP)			152,368	
592x	CalWORKs			8,410	7,990
570A	Student Equity & Achievement Program			469,784	
594A,H	Staff Diversity Funds			84,468	
594D	AB1840 Classified Prof Dev			40,899	
700x	Lottery (Restricted, Proposition 20)			303,229	
	Other State			1,322	
	Total State	8.26	8.26	15,777,243	1,187,148
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,692,735	
640X,645AB,696ABCDL	Foundation Grants & Gifts			3,750	
694E,F,T,U,V	Sutter Nurse Program			148,108	
696G	Los Rios Internship & Career Services (LINC)			3,409	
699N	Center for International Trade Development Program Income			60,218	
699L	Center of Excellence Program			150,843	
695V	Valley Vision-FOW Phase II			33,300	
620S	Veteran Student Emergency Fund			14,388	
610A	College Futures - Case Mgmt			300,000	
651A	NorCal STEP Program Conf			25,000	
617C	Sutter Health Plus Wellness Program			10,466	
	Total Local			2,442,217	
	TOTAL SPECIAL PROGRAMS	8.76	8.76	46,380,432	650,264
	TOTAL RESTRICTED FUNDS	40.71	40.71	54,272,618	7,494,912
	TOTAL GENERAL FUND BUDGET	219.50	221.55	216,272,433	125,971,046



District Reserves – Fund Balances

Fund balances and reserves are often desirable to fund future program commitments, as well as to provide for economic uncertainties. As such, the California Chancellor’s Office has identified a desired reserve in the General Fund for community college districts of at least 5%. In addition, the Los Rios Board of Trustees has adopted policies which identify an uncommitted reserve in the District’s General Fund of at least 5%. The District’s

General Fund ending balance meets both State and policy requirements with a projected total unrestricted fund balance, including instructionally related, of 6.5% and an uncommitted fund balance (general fund only) of 5.8%. Outlined below is a summary of all the projected fund balances for the District’s various fund activities:

	General Fund	Instructionally Related Fund	Child Development Fund	Capital Projects Fund	Bond Projects Fund (Measures A & M)	Bond Interest & Redemption Fund (Measures A & M)	Other Debt Service Fund	Enterprise/Bookstore & Regional Performing Arts Center Funds	Fiduciary/Student Association Fund	Scholarship & Loan Fund	Foundation Fund	Self-Insurance Fund	Retiree Benefits Fund
Beginning Fund Balance – July 1, 2019	<u>\$66,351,745</u>	<u>\$4,059,740</u>	<u>\$249,996</u>	<u>\$121,131,590</u>	<u>\$141,193,607</u>	<u>\$33,709,437</u>	<u>\$27,553</u>	<u>\$9,891,133</u>	<u>\$916,680</u>	<u>\$1,544,354</u>	<u>\$15,428,886</u>	<u>\$734,237</u>	<u>\$12,932,722</u>
Projected Uncommitted Fund Balance	\$21,432,062	\$677,031	\$249,996	\$13,300,000				\$887,415	\$26,161		\$1,376,084		
Committed Fund Balance	4,686,917						\$27,553	9,003,718	35,213	\$1,542,354	9,453,057	734,237	13,191,722
Restricted Fund Balance	3,896,531					\$33,709,437							
Total Projected Fund Balance – June 30, 2020	<u>\$30,015,510</u>	<u>\$677,031</u>	<u>\$249,996</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$33,709,437</u>	<u>\$27,553</u>	<u>\$9,891,133</u>	<u>\$61,374</u>	<u>\$1,542,354</u>	<u>\$10,829,141</u>	<u>\$734,237</u>	<u>\$13,191,722</u>



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

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?	yes
1.2 Was the district's most recent independent audit report free of material findings?	yes
1.3 Has the district corrected all audit findings from the current and past two audits?	n/a
1.4 Can the district correct prior year audit findings without affecting its fiscal health (e.g., material apportionment or internal control findings)?	n/a
1.5 Does the district issue a request for proposal for audit services every 3 - 5 years?	yes

Self-assessment notes:

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, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses?	yes
2.3 Does the district use position control data for budget development?	yes
2.4 Are clear budget development processes codified in Board Policies and Administrative Procedures?	yes



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

2.5 Does the budget development process include input from faculty/staff, administrators, the governing board, and the budget advisory committee in accordance with the district's documented planning model?	yes
2.6 Does the budget development process include a calculation of the SCFF with reasonable assumptions?	yes
2.7 Does the district budget and expend restricted funds as authorized by the funding source before expending unrestricted funds?	yes
2.8 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 congruency with the institution's strategic plan and the potential multiyear impact on the district's unrestricted general fund?	yes
2.9 Are expected revenues more than or equal to expected expenditures in the district's adopted budget (budget is not dependent on carryover funds to be balanced)?	yes
2.10 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
2.11 Does the district adhere to a board-adopted budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff member/department responsible for completing them?	yes

Self-assessment notes:

The District does not do a formula multi-year budget projection, but we have projections for extraordinary costs such as for The pension rate increases. In the near future, we plan to develop a way to better include a fully developed multi-year budget projection.



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Budget Monitoring and Updates

3.1 Are actual revenues and expenditures consistent with the most current budget?	yes
3.2 Are budget revisions posted at least quarterly in the financial system?	yes
3.3 Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at least quarterly?	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 Does the district include the interim CCFS 311Q reports on board agendas?	yes
3.6 Has the district addressed any budget-related deficiencies identified in the most recent ACCJC accreditation report?	yes
3.7 If a college in the district has been notified that it is on an enhanced monitoring or watch-list status based on the college's ACCJC Annual Fiscal Report, have the district and college(s) taken steps to address the issues of concern identified by the ACCJC?	yes
3.8 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
3.9 Does the district encumber and adjust encumbrances for salaries and benefits?	yes
3.10 Are all balance sheet accounts in the general ledger reconciled each quarter, at a minimum?	yes

Self-assessment notes:

Cash Management



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

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 with the district's and county office of education's reports monthly?	yes
4.4 Does the district comply with its county treasurer and/or county office of education's requirements for balancing accounts?	yes
4.5 Has the district had a positive cash balance at the end of the month during the most recent 12 months?	yes
4.6 Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known?	yes
4.7 Does the district have a plan to address cash flow needs during the current fiscal year?	yes
4.8 Does the district have sufficient cash resources in its other funds to support its current and subsequent two fiscal years' projected obligations in those funds?	yes
4.9 If interfund borrowing is occurring, does the district comply with Object Code 7300 requirements in the BAM?	yes
4.10 If the district is managing cash in any funds through external borrowing, such as a TRANS, has the district set aside funds for repayment attributable to the same year the funds were borrowed?	yes

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Collective Bargaining Agreements

- | | |
|---|-----|
| 5.1 Does the district quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections? | yes |
| 5.2 If the district has conducted a pre-settlement analysis and identified related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, has it identified ongoing revenue sources or expenditure reductions to support the agreement? | yes |
| 5.3 In the prior three 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 |
| 5.4 If settlements have not been reached, has the district identified resources to cover the estimated costs of settlements? | n/a |
| 5.5 Has the district settled with all its bargaining units for at least the prior two years? | yes |
| 5.6 Has the district settled with all its bargaining units for the current year? | yes |

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

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 transfers (contributions/encroachments) from the unrestricted general fund prior to occurrence?	yes
6.3 If the district has deficit spending in funds other than the unrestricted general fund that create instability, has it included in its multiyear projection any transfers from the unrestricted general fund to any resulting negative fund balance (e.g., interfund transfers)?	n/a
6.4 If any interfund transfers were required for other funds in either of the prior two fiscal years, and the need is recurring in the current year, did the district budget for them at reasonable levels?	yes

Self-assessment notes:

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.)	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?	n/a
7.3 Has the district decreased deficit spending over the past two fiscal years?	n/a

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Employee Benefits

8.1 Has the district completed a recent actuarial valuation to determine its unfunded liability under Governmental Accounting Standards Board (GASB) other than post-employment benefits (OPEB) requirements?	yes
8.2 Does the district have a plan to fund its liabilities for retiree health benefits?	yes
8.3 Does the district have a multiyear plan to fund its projected employer contributions to CalSTRS and CalPERS?	yes
8.4 Has the district followed a policy or negotiated a collectively bargained agreement to limit faculty banked hours?	yes
8.5 Within the last three 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

Self-assessment notes:

Enrollment and Attendance

9.1 Has the district's enrollment been increasing or flat 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 the 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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

9.5 Do the colleges within the district have and utilize an electronic enrollment management and class scheduling program?	yes
9.6 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
9.7 Do the institutional research staff and business/fiscal staff agree on enrollment and FTES predictions?	yes
9.8 Has the district verified that the colleges' comprehensive enrollment plans address the funding elements of the SCFF?	yes
9.9 Does the CEO annually approve academic productivity goals that correspond to the estimated SCFF resources?	yes

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

	Response
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 addressed those complaints and/or findings?	n/a
10.10 Is the district following a facilities master plan that was developed within the past 5 - 10 years?	yes
10.11 Has the district improved its capacity to load ratios from prior year on the required annual CCCCCO Space Inventory submission?	yes
10.12 Is the district following an Americans with Disabilities Act (ADA) transition plan that was developed within the past 5 - 10 years?	yes

Self-assessment notes:

Fund Balance and Reserve for Economic Uncertainty

In this section, all questions refer to the Unrestricted General Fund (URGF). See the bottom of the section for additional definitions.

11.1 Does the district have at least a 5% Reserve for Economic Uncertainty in the current year?	yes
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Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

	Response
11.2 Did the district's adopted budgets for the subsequent two years include at least a 5% Reserve for Economic Uncertainty?	yes
11.3 Does the district have at least a 5% 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 5% Reserve for Economic Uncertainty, does the district's multiyear fiscal plan include a board-approved plan to restore at least a 5% Reserve for Economic Uncertainty?	n/a
11.5 Is the district's projected unrestricted general fund budget stable or increasing in the two subsequent fiscal years?	yes
11.6 If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted general fund balance include any dedicated reserves above the recommended minimum 5% reserve level?	yes

Definitions:

- *Unrestricted General Fund (URGF)*
- *URGF Ending Fund Balance, Object 9700: The amount equal to the sum of the beginning balance, total revenue and total incoming transfers less total expenditures and total outgo to Object 7000.*

URGF Ending Fund Balance = (Beginning balance + total revenue + total incoming transfers - total expenditures - total outgo to Object 7000)
- *URGF Ending Balance Percentage: The amount equal to the unrestricted ending fund balance divided by total expenditures.*
URGF Ending Fund Balance Percentage = URGF ending fund balance / total expenditures
- *Reserve for Economic Uncertainty (REU), Object 9750: The amount designated in Object 9750 within the unrestricted general fund balance, Object 9700.*
- *Reserve for Economic Uncertainty Percentage (REU%): The amount equal to the reserve for economic uncertainty divided by total expenditures.*



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

REU% = REU / Total expenditures

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.

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 and instructional service agreement expenses at or below 85% for the three prior years as reported by the CCCCCO?	yes
12.3 Is the district in compliance with the Fifty Percent Law (Education Code Section 84362)?	yes
12.4 Is the district at or above its Full-Time Faculty Obligation Number (FON)? If the district is over its FON, is the overage reasonable?	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

Self-assessment notes:

Information Systems and Data Management



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

	Response
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 emergency electrical backup and data recovery systems?	yes
13.3 Are enrollment management and budget development systems integrated?	yes
13.4 If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	yes
13.5 Does the district conduct regularly scheduled evaluations of the security measures that protect student and employee personal information?	yes
13.6 Does the district use reports from its integrated systems to validate the supplemental and success outcomes funded in the SCFF?	yes

Self-assessment notes:

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 Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?	
a. Accounts payable	yes
b. Accounts receivable	yes



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

	Response
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
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 Does the district have a process for collecting and following up on reports of possible fraud?	yes
14.11 Does the district have an internal audit department or dedicated staff?	yes

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Leadership and Stability

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

Self-assessment notes:

Multiyear Projections

16.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards, including CCCCO and ACCJC?	no
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Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

16.2 Did the district use the SCFF 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

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.

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, and bond anticipation notes (BANS)) predictable and stable, and not from the unrestricted general fund?

n/a

17.2 If the district has issued non-voter-approved debt, has its credit rating remained stable or improved?

n/a

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?

yes

17.4 If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, TRANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues?

n/a

Self-assessment notes:

Position Control

18.1 Does the district account for all positions and costs (position control)?

yes

18.2 Does the district analyze and adjust staffing based on enrollment?

yes



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

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 district identify a budget source for each new position before the position is authorized by the governing board?	yes
18.5 Does the governing board approve all new positions and extra assignments before positions are posted?	no
18.6 Is the approval of hiring staff using categorical or other restricted dollars subject to adequate program funding?	yes
18.7 Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	yes

Self-assessment notes:

The governing board approves unrestricted general fund positions prior to posting and approves restricted funded positions prior to their start date.

Total Risk Score, All Areas

3.1%

* A score of 24% or lower is considered low risk.