

2024-25 Tentative Budget

Presented to the Board of Trustees
June 12, 2024

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

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Chancellor's Message

Unpredictability has always been a hallmark of California's budget cycle. The ebbs and flows of state tax revenues, tied largely to global and national economic conditions, can lead to volatility even in the best of economic climates. Budget politics in Sacramento contribute to this dynamic, and often make the budget process more non-linear than many economic experts would prefer.

The 2024-25 Governor's May Revise Budget Proposal is a testament to these tenets.

Overall, California is projecting a budget shortfall of \$55 billion, but is largely reducing non-essential spending and budget planning maneuvers to avoid making substantial cuts to core services in the upcoming year's proposed budget.

In fact, even with the revenue shortfall, the Governor's May Revise Budget Proposal still includes a 1.07% Cost-of-Living Adjustment (COLA). After two years of historically large COLAs, this year's modest increase even as state revenues decline represents an acknowledgment that costs are still rising for many California workers.

With this budget proposal, the Governor is betting that state revenues will increase over the next several years, and that California's recent history of growth will resume and offset the revenue shortfall.

In spite of all this volatility, Los Rios remains as well positioned as any community college district in California to handle whatever comes our way with state budgets over the years ahead.

We have a healthy reserve, thanks to the budget leadership of our Board of Trustees and collaborative partnerships with our collective bargaining partners, who understand the value that stability and certainty brings to our faculty, staff, and students. Our enrollment is growing, a byproduct of our relentless focus on restoring access to our region following enrollment declines during the pandemic. Our efforts to improve outcomes for our students, including financial aid awards, have not only been the right thing to do for our students, but have resulted in fiscal incentives for our district as part of the state's Student-Centered Funding Formula (SCFF). And our best in class "Bucket System" for employee compensation serves us well in the face of unique budgetary circumstances,

allowing us to appropriately and fairly distribute new resources to our employee groups.

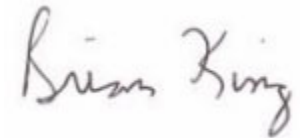
All of these factors combine to offset any concerns about the methodology behind the state budget and should make all of Los Rios comfortable and confident in our organization's financial future.

To put it bluntly, I would not trade Los Rios' fiscal position with that of any multi-college district in the state of California.

Los Rios has a long tradition of responsible budget stewardship, led by our Board of Trustees' commitment to conscientious leadership, bolstered by strong and transparent relationships with our labor partners, and managed by the best fiscal team in the state of California. Together, we have a shared interest in leveraging all available funding to serve as many students as possible, as well as possible, while at the same time ensuring that our budget is built on a sustainable and secure foundation.

It is important to remember that the Governor's May Revise Budget Proposal marks an important, but not final, step in the state's budget development process. The legislature is required by law to send a final budget to the Governor for his signature by June 30. As we do every year, we will continue to follow budget developments closely throughout that process and make any adjustments as necessary.

I am incredibly proud of the work of our students, faculty, and staff over the past year to restore enrollment and improve outcomes for students. Ultimately, it is that work that drives everything we do. If we remain focused on those ambitious goals, I am confident that our future will remain bright.





Executive Summary

INTRODUCTION

The Los Rios Community College District is a two-year public college district that serves the greater Sacramento region totaling over two million residents. Los Rios comprises four separately accredited colleges: American River, Cosumnes River, Folsom Lake and Sacramento City serving students at their main campuses as well as education centers in Davis, Elk Grove, Natomas, Placerville, Rancho Cordova and West Sacramento. The colleges offer AA/AS degrees, certificates and transfer education opportunities. The District's 2,400 square mile service area includes Sacramento County, most of El Dorado County and parts of Yolo, Placer and Solano counties. Over 65,000 students enroll in our colleges during our primary terms.

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

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

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

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

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



Executive Summary

STATE BUDGET OVERVIEW

ECONOMIC PROJECTIONS

The economic outlook in California's May Revision for 2024-25 highlights steady yet slowing economic growth. U.S. GDP growth is projected to moderate from mid-2024 through early 2025 due to high inflation and elevated interest rates, which are expected to persist. Despite a strong labor market recovery, California's unemployment rate has risen slightly due to an expanding labor force. Inflation remains above the Federal Reserve's 2% target, driven by lagging shelter inflation. Key risks include persistent inflation, high interest rates, and geopolitical tensions, which could further hamper economic activity and potentially lead to a mild recession.

REVENUE PROJECTIONS

The overall state budget is projected to decrease by approximately 7% to \$288 billion, compared to the January proposal, due to a projected budget deficit of \$45 billion. General Fund spending is expected to decrease by about \$25 billion (11.1%) to \$201 billion. The budget shortfall persists due to corrections in revenue estimates from the 2022-23 Budget Act related to personal income tax underperformance, recent inflationary trends, and subdued economic indicators. The Governor proposes to close the budget gap through the partial use of reserves, spending cuts, and delays and deferrals of spending authorized in earlier years.

PROPOSITION 98 PROJECTIONS

Proposition 98 constitutionally guarantees a minimum level of annual funding for K-12, community colleges, and state preschool programs. The May Revision assumes a 2024-25 Prop 98 funding level of \$109.1 billion for K-14 education. However, because the State's revenue estimates are lower in May than they were in January, the plan assumes less funding for education in previous years (2023-24 and 2022-23). To make up for the significant drop, the May Revision proposes a complex accounting maneuver, moving \$8.8 billion in costs to later years and paying from them with non-Proposition 98 funds. This a move that has been criticized by both the Legislative Analyst's Office and various K-14 stakeholder groups. If the Legislation rejects the idea of borrowing from future non-Proposition 98 sources, it could result in programmatic reductions and/or deferrals. There are ongoing discussions around alternative budget solutions. Changes resulting from the State's Enacted budget will be incorporated into Los Rios's Adopted Budget in September.



Executive Summary

CALIFORNIA COMMUNITY COLLEGES PROPOSALS

The multi-year Roadmap introduced in the 2022-23 budget continues to shape the Administration's revised budget, aimed at advancing equity, student success, and the system's ability to prepare students for California's future. The roadmap builds on existing efforts toward achieving the Vision for Success goals.

The proposed budget provides funding for a COLA, targets one-time funds for enrollment and retention efforts, and allows districts more flexibility in the use of funds in pursuit of the roadmap's goals. The budget proposal for Community Colleges prioritized stability amidst a significant state budget deficit. Rather than making major core reductions to programs or services, it relies on reserves and operational savings to balance the budget. The Governor's May Revision proposes modest ongoing resources for California Community Colleges, amounting to approximately \$142 million for appropriations and categorical programs. Revised proposals for ongoing spending include about \$100 million for a 1.07% cost-of-living adjustment (COLA), \$13 million for COLAs and adjustments to certain categorical programs, and \$28 million for systemwide enrollment growth of .05%.

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 updated projections throughout. The District budgets at the Z budget level.

For 2024-25, all three budgets assume at least a full restoration of FTES from the 2019-20 fiscal year. The current trend we are witnessing from daily year-over-year tracking is a full restoration, with the possibility of growth of a few percentage points over our pre-pandemic FTES benchmark. In light of this, the X budget assumes only a full restoration of FTES, as this is our more conservative budget estimate. The Y budget assumes a 2% restoration in addition to restoring from the pandemic decline, and the Z budget assumes an additional 2% restoration of FTES served over the Y level (a 4% increase over the X budget).



Historical Overview

The Los Rios Community College District was formed in 1965, 57 years ago, because of the consolidation of ten separate K-12 “feeder” districts. At the time of its organization, the District consisted of two colleges: Sacramento City College and American River College. In 1970, the California Community College Board of Governors (BOG) and California Post-Secondary Educational Commission (CPEC) approved the creation of Cosumnes River College serving the southern portion of the District. In February 2004, Folsom Lake College achieved college status.

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

With over 74,000 students enrolled during our Fall 2023 semester, the District is the second-largest community college district in California and one of the largest in the nation.

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

Enrollment growth has declined in the State. The District’s facility plans were based upon projected growth well in excess of 100,000 students. For example, in 2008 the CCCCCO projected Los Rios’s enrollment for the fall 2017 term would exceed 127,000 students, which is 60,000 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 2.5 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

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

CALIFORNIA COMMUNITY COLLEGES’ MISSION

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

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

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

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

LOS RIOS COMMUNITY COLLEGE DISTRICT VISION

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

MISSION STATEMENT

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

VISION STATEMENT

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



Values, Vision, Mission and Goals

OUR FIVE STRATEGIC GOALS

1. Establish effective pathways that optimize student access and success.
2. Ensure equitable academic achievement across all racial, ethnic, Socio-economic and gender groups.
3. Provide exemplary teaching and learning opportunities.
4. Lead the region in workforce development.
5. Foster an outstanding working and learning environment.

VALUES

These core values serve as the foundation upon which the District operates. Our values guide and inspire how we manage the Los Rios District, interact with our students, colleagues and community, and establish programs that promote student success.

Students Are Our Highest Priority

Student Access: We are committed to providing educational opportunities that serve the needs of the greater Sacramento region's diverse population.

Student Success: We support our students' efforts to achieve success in their educational and career goals and as contributing members of society.

Lifelong Learning: We encourage a limitless spirit of openness and intellectual curiosity as enduring pursuits.

Student Support and Services: We promote a safe and supportive environment that serves the individual learning needs of all students.

Employees

Safe and Secure Work Environment: We embrace an accepting, inclusive and nurturing work environment that is free of threats and intimidation.

Professionalism: We encourage, promote, and support the continuous professional development of all employees, acknowledging their unique contributions to creating a collegial workplace that is diverse in composition and thought.

Well-Being: We believe in a work-life balance and support the physical, mental, and emotional well-being of our staff and faculty.

Diversity

Building Community: We recognize that diverse backgrounds and perspectives contribute to the Los Rios District's strength as a dynamic, inclusive educational community.

Relationships

Mutual Respect and Consideration: We believe effective working relationships are central to achieving our Mission and employ an interest-based approach to solving problems through collaboration, empathy, mutual respect, and integrity.



Values, Vision, Mission and Goals

Participatory Governance

Encouraging the Contributions of All Our Members: All members of the Los Rios community have the ability to contribute to our organizational success and are encouraged to do so.

Informed, Collaborative and Integrated Decision-Making: We value informed decisions made by people with diverse perspectives who are close to the issues.

Community

Serving the Community: We address the cultural, economic, and social needs of the region by building meaningful connections between our colleges and their communities.

Academic Excellence

Quality: We strive to deliver the highest quality programs, services and activities.

Academic Rigor: Los Rios' educational standards emphasize critical thinking and writing, analysis and excellence in educational experiences, stimulating faculty members to challenge themselves and their students in an atmosphere that inspires thoughtful teaching and learning.

Academic Integrity and Freedom: Los Rios is committed to academic integrity and embracing forthright, honest and ethical behavior.

Equity

Social Justice: We acknowledge and embrace our responsibility to empower underrepresented segments of our community and to ensure that all populations have the same access, support and opportunities to succeed.

Sustainability

Building a Culture of Sustainability: The Los Rios community is a wise steward for all its resources, protecting, preserving and nurturing its people, its environment, its property, its capital and its educational programs.

Innovation

Fostering Innovation and Responsible Risk-Taking: Los Rios supports and invests in change that increases the effectiveness of our programs, the productivity of our work and the successful outcomes of our students.

Integrity

The Highest Ethical Standards: Los Rios values integrity, transparency, accountability, honesty and professionalism, both in the workplace and the classroom.

2024-25 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

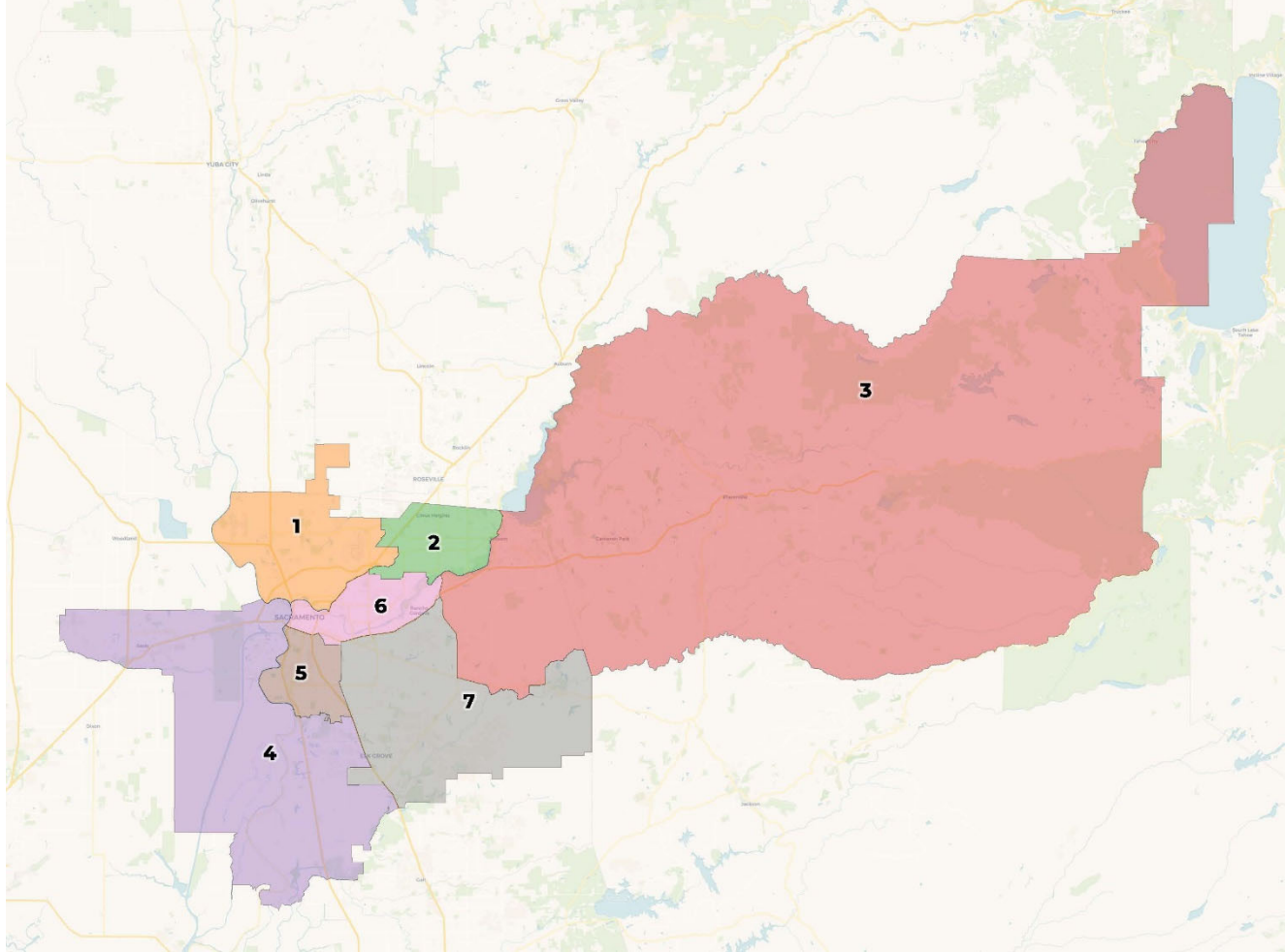
The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board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



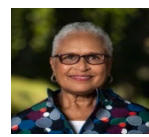
Robert Jones
Area 2



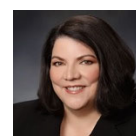
John Knight
Area 3



Kelly Wilkerson
Area 4



Pamela Haynes
Area 5



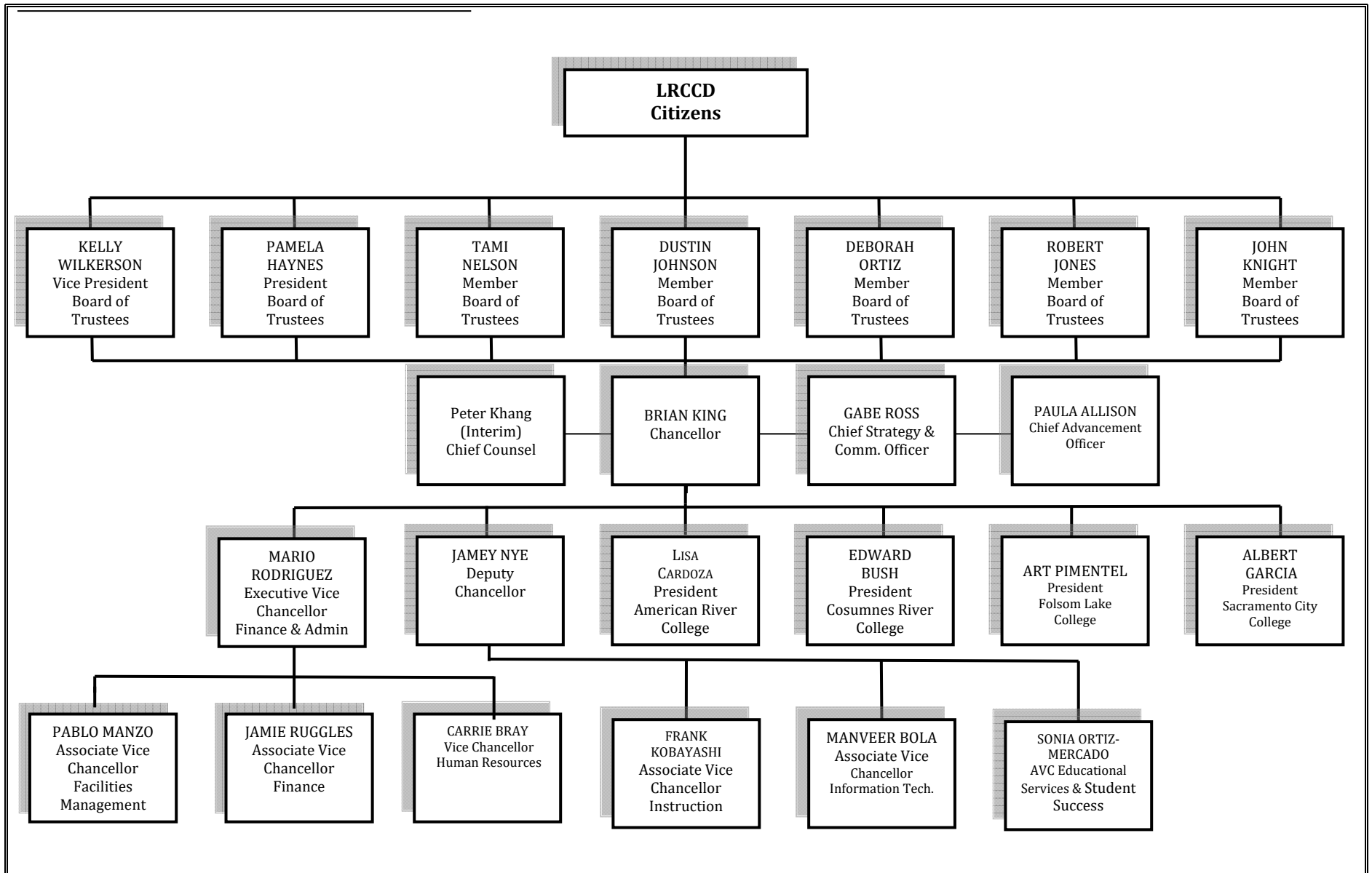
Deborah Ortiz
Area 6



Tami Nelson
Area 7



Organizational Chart





Budget Calendar

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

Annually, the District establishes a budget calendar to comply with code requirements as well as to develop an orderly timeline for development of the District’s budget consistent with its goals and priorities. The District’s adopted budget is scheduled for presentation on September 11, 2024. While the official budget cycle commences with the Governor’s January Proposal, the process of developing a community college district budget is one that must be addressed by the Board and Administration throughout the year.

The following budget calendar has been utilized for preparation of the 2024-25 budget:

January 9 - May 11	<u>Budget Development</u> – Based upon Governor’s January proposal.
May 12 - June 6	<u>Budget Refinement</u> - For preparation of the District’s Tentative 2024-25 Budget based upon the Governor’s May Revise.
June 12	<u>Governing Board Meeting</u> – Update/review of tentative budget proposed for adoption. Adoption of 2024-2025 tentative budgets.

September 3	<u>Newspaper Publication</u> - Publication of availability of budget. (On or before but not less than three days prior to availability of proposed budget for public inspection).
After September 6	<u>Public Accountability</u> - Proposed budget available for public inspection.
September 11	<u>Public Hearing</u> - The Governing Board shall hold a public hearing on the budget at which time any changes proposed shall be presented.
September 11	<u>Governing Board Meeting</u> A) Update/review of 2024-2025 budget proposed for adoption. Update/review of 2023-2024 financial status. B) The Governing Board adoption of the 2024-2025 budget. (On or before September 15).
On or before September 30	<u>Transmittal to State Chancellor’s Office and County</u> - The District shall submit two copies of its adopted annual financial and budget report to the State Chancellor’s Office and the appropriate county officers for information and review.
November/December	<u>Governing Board Meeting</u> - Governing Board review of 2024-2025 District Program Development Funds.
January/February	<u>Governing Board Meeting</u> - Budget Modification (Revision #1).
June 2025	<u>Governing Board Meeting</u> - Final Current Year Budget Modification (Revision #2).



Summary of District Funds

FUND ACCOUNTING

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

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

The District's financial statement reporting is on a full accrual basis. However, certain types of financial reporting, such as depreciation of fixed assets, are reported only in the enterprise funds for the fund statements in this presentation. All other funds are presented using the modified accrual basis. In 2024-25, the District will utilize the following funds to account for its various programs, revenues and expenditures:

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

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

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

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

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

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

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

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



Summary of District Funds

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

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

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

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

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

Notes:

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

SIGNIFICANT BUDGET AND FINANCIAL POLICIES

The following are some of the significant budget and financial policies that govern the development of the District's budget. For certain items, additional detail is provided in other parts of the narrative.

Primary revenue source: The District's budget is primarily dependent upon the funding provided to it via the annual budget of the State of California. Although property taxes and enrollment fees are part of the District's total revenue, the District has no control over the level of those revenues. Except for special assessments, such as a general obligation bond tax, property tax assessments are regulated by Proposition 13 passed in 1978. The level of enrollment fees is established by the State. The State-established revenue level for the District considers that property taxes and enrollment fees will offset their commitment and therefore the District does not retain any taxes or fees. Rather, State apportionment is netted against those two sources. However, if either property taxes or enrollment fee receipts are below projections in the State budget, the State does not backfill with additional apportionment unless special legislation is enacted.



Summary of District Funds

Growth funding: Another aspect of the limitations placed on the District's ability to project and plan for more than one budget year is how the State determines and then funds student growth. Districts are not entitled to funding based upon the actual growth achieved but on a complex formula that limits based upon available resources.

Designation of nature of funding sources as continuing or one-time-only (OTO) in nature: An important element in the development of the budget is the distinction between whether a source of funding will be provided on an on-going basis (continuing) or whether it is a one-time source. The District is careful in determining the nature of the source to ensure a match of like appropriations to avoid funding an on-going cost without a corresponding resource.

The Fifty-Percent (50%) Law: Contained in the Education Code, this law requires that 50% of the current expense of education be for classroom instructional salaries and benefits. Financial penalties may be assessed for districts that fail to meet this requirement. Monitoring commitments of funds is essential to ensure a balance between classroom salaries and benefits and all other operating costs in the development of the budget.

Full-time Faculty Obligation: The number of full-time faculty employed by districts is governed by State regulation. Districts are required to maintain full-time faculty positions at an established level that is increased each year by the level of funded growth. As with the 50% law, failure to comply may result in financial penalties and districts must ensure new positions are funded relative to funded growth.

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

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

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

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



Summary of District Funds

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

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

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

Other Post-Employment Benefits (OPEB) and other employment related liabilities of the District: The District provides a fixed monthly amount to eligible retirees toward their healthcare costs and has funded its OPEB obligation since 1986. In 2007-08, the District established the OPEB trust to irrevocable designate assets for funding this benefit. The OPEB trust ended 2022-23 with \$150 million in funding, well in excess of the total OPEB liability of \$142.9 million. The total OPEB liability is measured at June 30, 2021, 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

2023-24 REVISED BUDGET & 2024-25 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 2023-24 or 2024-25 followed by schedules for each fund showing planned activity.

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

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

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

Other sources are funds designated by the District for capital outlay purposes and transferred from the General fund. Remaining funds from State allocations for plant (scheduled maintenance and special repairs) are deposited in this fund. The District's uncommitted fund balance for this fund is projected to be \$13.3 million.

Bond Project Fund: The Bond Project Fund accounts for projects funded through the District's General Obligation Bond Authorization – Measure M (\$475 million). Under Measure M, the District issued the fifth series, Series E, for \$130 million on June 16, 2021 for a total Measure M issuance of \$465 million at June 30, 2024. Interest income on unspent bond proceeds is recorded in this fund. Measure A (\$265 million) has been fully issued and expended.

Bond Interest and Redemption Fund: Revenues from tax collections and expenditures from debt service payments for the District's Measure A and Measure M outstanding general obligation bonds are accounted for in this fund. The County Treasurer sets the appropriate tax rate to fund interest payments and principal retirement for the bonds. The projected ending fund balance at June 30, 2024 of \$26.4 million and \$33.9 million for Measure A and Measure M, respectively, is restricted for future debt service payments.

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

Internal Service/Self Insurance Fund: The Self Insurance Fund accounts for the District's property, liability, workers' compensation, and dental programs. The General Fund recognizes the expense for these programs and then transfers the funds as revenues to this fund. Interest generated by the fund is another revenue



Summary of District Funds

source. The costs of self insurance claims are accounted for as expenditures. In addition, classified salaries dedicated to overseeing the programs and contracted administrative oversight are charged to the fund. Lastly, reinsurance costs above the self-insurance retention levels are accounted for in the fund.

Enterprise/Regional Performing Arts (Harris) Center Fund: In spring 2011, Folsom Lake College opened its Visual and Performing Arts facility which includes an 847 seat community theater. The theater is used both by the college's instructional program and as a venue for professional performances. The revenues and expenses for the operation of the community theater are recorded in this fund. In March 2022, VenueTech Management Group, Inc. was selected to assume management of Harris Center for the Arts day-to-day operations and performance programming. The District is working closely with VenueTech to transition to the new operating structure.

Fiduciary Fund - Student Financial Aid: This fund is utilized to account for Federal and State financial programs for students. The District projects nearly \$141.1 million in financial aid received for students in 2024-25 although this amount may increase during the year. Transfers from the General Fund reflect the District's match for certain programs and State general fund categorical programs that have a financial aid component. The fund is budgeted with a zero fund balance since the District merely acts as a "pass through."

Fiduciary Fund-Student Associations: This fund accounts for official Student Association activities in the District. Revenues are from student card sales, student representation fees, various fundraising events, and interest income. Expenditures provide support and materials for the Student Association programs to operate.

Scholarship and Loan Fund: This fund accounts for District administered scholarships and loans. Donations are the major source of revenue and scholarships account for most of the expenditures with the exception of some minimal student loans. The funds projected ending balance of \$686,7811 for 2023-24 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 \$19.2 million on June 30, 2024, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024 REVISED BUDGET	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 61,537,388	\$ 61,537,388	\$ -	\$ -
Committed	83,011,719	5,461,719		
Restricted	24,652,175	3,073,137		
Total Beginning Fund Balance	169,201,282	70,072,244	-	-
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	207,369,306	240,606,405		
New Faculty Funding	3,590,239	3,628,657		
COLA (2023-24 8.22%, 2024-25 1.07%)	30,639,133	4,332,030		
Continuing Total Computational Revenue Adjustment	2,597,968	26,889,722		
Growth	-	3,097,746		
SCFF Changes in FTES, Outcomes & Demographics	24,414,135	-		
Local Property Taxes	121,342,107	121,342,107		
Enrollment Fees, \$46/unit	18,500,000	18,500,000		
Total Base Allocation, COLA & Growth	408,452,888	418,396,667	-	-
Lottery Funds	7,975,355	7,979,724		
Other General Purpose	73,235,775	54,774,360		
Restricted/Special Programs Revenue	276,102,594	91,430,346		
Total Revenue	765,766,612	572,581,097	-	-
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 934,967,894	\$ 642,653,341	\$ -	\$ -
APPROPRIATIONS				
Academic Salaries	\$ 214,798,088	\$ 198,512,593	\$ -	\$ -
Classified Salaries	186,482,490	115,095,699		
Employee Benefits	172,602,106	135,225,916		
Books, Supplies & Materials	73,263,175	4,354,342		
Other Operating Expenses	144,047,147	70,778,802		
Capital Outlay	21,888,212	17,706,047		
Interfund Transfers/Other Outgo	51,814,432	27,661,709		
Total Appropriations & Interfund Transfers	864,895,650	569,335,108	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	61,537,388	61,537,388		
Committed	5,461,719	5,461,719		
Restricted	3,073,137	6,319,126		
Total Ending Fund Balance	70,072,244	73,318,233	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 934,967,894	\$ 642,653,341	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 INSTRUCTIONALLY- RELATED ACTIVITIES
 (Sub-Fund of the General Fund)
 2023-2024 ADOPTED BUDGET, AS REVISED
 2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024	2024-2025		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 5,055,826	\$ 450,600	\$ -	\$ -
Total Beginning Fund Balance	5,055,826	450,600	-	-
REVENUE:				
Local - Other	1,917,772	1,849,285		
INTERFUND TRANSFERS:				
General Fund	609,912	10,000		
Total Revenue and Transfers	2,527,684	1,859,285	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,583,510	\$ 2,309,885	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 4,935	\$ 3,053	\$ -	\$ -
Classified Salaries	253,536	107,895		
Employee Benefits	9,818	5,570		
Books, Supplies & Materials	4,345,506	607,654		
Other Operating Expenses	2,311,510	1,113,621		
Capital Outlay	159,960	2,090		
Payments to Students	43,961	19,402		
INTERFUND TRANSFERS OUT:				
General Fund	3,684	-		
Total Appropriations & Interfund Transfers	7,132,910	1,859,285	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	450,600	450,600		
Total Ending Fund Balance	450,600	450,600	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,583,510	\$ 2,309,885	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024 REVISED BUDGET	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 633,927	\$ 530,813	\$ -	\$ -
Total Beginning Fund Balance	633,927	530,813		
REVENUE:				
Federal:				
Child Care Food Program	84,989	80,000		
Child Care Access Means Parents in School	860,593	58,955		
Total Federal Revenue	945,582	138,955		
State:				
Apportionment	2,011,397	1,907,513		
Child Care Food Program	5,012	5,012		
Other	478,997	209,002		
Total State Revenue	2,495,406	2,121,527		
Local:				
Interest Income & Other	8,700	7,700		
Total Local Revenue	8,700	7,700		
Total Revenue	3,449,688	2,268,182		
INTERFUND TRANSFERS IN:				
General Fund	308,840	533,118		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 4,392,455	\$ 3,332,113	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 2,013,080	\$ 1,457,844.00	\$ -	\$ -
Employee Benefits	1,089,115	1,002,110		
Books, Supplies and Food	332,509	106,795		
Other Operating Expenses	417,008	234,551		
Transfer Out	9,930	-		
Total Appropriations	3,861,642	2,801,300		
ENDING FUND BALANCE, JUNE 30	530,813	530,813		
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 4,392,455	\$ 3,332,113	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 CAPITAL OUTLAY PROJECTS FUND
 2023-2024 ADOPTED BUDGET, AS REVISED
 2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024 REVISED BUDGET	2024-2025		
		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	199,245,195	-		
Total Beginning Fund Balance	212,545,195	13,300,000	-	-
REVENUE:				
State Capital Outlay Projects	74,663,025	-		
Proposition 39 Projects	274,960	-		
State Scheduled Maintenance and Special Repairs (SMSR)	12,113,741	-		
Interest Income	8,958,138	8,958,138		
Other Local Revenue, including Donations	1,426,377	900,887		
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	27,993,081	23,387,135		
Other District & College Projects	8,013,114	-		
Other Funds	826,562	826,562		
Total Revenue and Interfund Transfers	134,268,998	34,072,722	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 346,814,193	\$ 47,372,722	\$ -	\$ -
APPROPRIATIONS:				
State Capital Outlay Projects	\$ 74,663,025	\$ -	\$ -	\$ -
Proposition 39 Projects	274,960	-		
State Scheduled Maintenance and Special Repairs (SMSR)	12,113,741	-		
Other Major Construction, including Information Technology	8,841,160	-		
Program Development and/or Improvement Projects	90,429,717	24,213,697		
College Projects	25,224,633	-		
Future Program Improvement Projects	102,485,602	9,764,072		
College Investments for Future Projects	890,818	-		
Other Transfers Out	18,590,537	94,953		
Total Appropriations and Interfund Transfers	333,514,193	34,072,722	-	-
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	\$ 346,814,193	\$ 47,372,722	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECT FUND - MEASURE M
 2023-2024 ADOPTED BUDGET, AS REVISED
 2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024	2024-2025		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 145,757,798	\$ -	\$ -	\$ -
Total Beginning Fund Balance	145,757,798	-	-	-
REVENUE:				
Local - Interest Income	2,000,000	2,000,000		
Total Revenue	2,000,000	2,000,000		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 147,757,798	\$ 2,000,000	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 147,697,798	\$ 1,940,000	\$ -	\$ -
Bond Service Costs	60,000	60,000		
Total Appropriations	147,757,798	2,000,000		
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-		
Total Ending Fund Balance	-	-		
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 147,757,798	\$ 2,000,000	\$ -	\$ -

Note: Appropriations for 2023-24 include projects spanning more than one fiscal year that will not be fully expended in 2023-24; funds remaining at year-end will be re-appropriated in the next fiscal year.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2023-2024 ADOPTED BUDGET, AS REVISED
 2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024	2024-2025		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 26,402,855	\$ 26,402,855	\$ -	\$ -
Total Beginning Fund Balance	26,402,855	26,402,855	-	-
REVENUE:				
Local:				
Property Taxes	23,355,408	15,291,154		
Interest Income	476,640	312,064		
Total Revenue	23,832,048	15,603,218	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 50,234,903	\$ 42,006,073	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 20,160,000	\$ 12,585,000	\$ -	\$ -
Bond Interest Expense	3,669,048	3,015,718		
Bond Service Costs	3,000	2,500		
Total Appropriations	23,832,048	15,603,218	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	26,402,855	26,402,855		
Total Ending Fund Balance	26,402,855	26,402,855	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 50,234,903	\$ 42,006,073	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2023-2024 ADOPTED BUDGET, AS REVISED
 2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024	2024-2025		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 33,880,539	\$ 33,880,539	\$ -	\$ -
Total Beginning Fund Balance	33,880,539	33,880,539	-	-
REVENUE:				
Local:				
Property Taxes	40,502,347	47,775,540		
Interest Income	826,578	975,010		
Total Revenue	41,328,925	48,750,550	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 75,209,464	\$ 82,631,089	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 28,435,000	\$ 36,950,000	\$ -	\$ -
Bond Interest Expense	12,891,425	11,798,050		
Bond Service Costs	2,500	2,500		
Total Appropriations	41,328,925	48,750,550	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	33,880,539	33,880,539		
Total Ending Fund Balance	33,880,539	33,880,539	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 75,209,464	\$ 82,631,089	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 OTHER DEBT SERVICE FUND
 2023-2024 ADOPTED BUDGET, AS REVISED
 2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024	2024-2025		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 59,944	\$ 59,944	\$ -	\$ -
Total Beginning Fund Balance	59,944	59,944	-	-
REVENUE:				
Local - Interest Income	826,562	826,562		
Total Revenue	826,562	826,562	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 886,506	\$ 886,506	\$ -	\$ -
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 826,562	\$ 826,562	\$ -	\$ -
Total Interfund Transfers	826,562	826,562	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	59,944	59,944		
Total Ending Fund Balance	59,944	59,944	-	-
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 886,506	\$ 886,506	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2023-2024 ADOPTED BUDGET, AS REVISED
 2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024 REVISED BUDGET	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 1,154,957	\$ 1,154,957	\$ -	\$ -
Total Beginning Fund Balance	1,154,957	1,154,957	-	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	4,795,547	5,195,547		
Dental Premiums	4,591,848	4,593,384		
Interest Income	481,805	481,805		
Total Revenue	9,869,200	10,270,736	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 11,024,157	\$ 11,425,693	\$ -	\$ -
APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 375,439	\$ 353,390	\$ -	\$ -
Insurance Premiums	3,008,131	4,356,500		
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	1,569,482	624,962		
Dental Program	4,591,848	4,593,384		
Administrative Costs	324,300	342,500		
Total Appropriations	9,869,200	10,270,736	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	1,154,957	1,154,957		
Total Ending Fund Balance	1,154,957	1,154,957	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 11,024,157	\$ 11,425,693	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024 REVISED BUDGET	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 1,074,014	\$ 179,856	\$ -	\$ -
Total Beginning Fund Balance	1,074,014	179,856	-	-
LOCAL REVENUE:				
Ticket Sales	2,614,046	2,483,400		
Donations	26,040	24,730		
Sales	97,032	92,180		
Rentals	983,739	934,500		
Restoration	95,449	93,500		
Misc Local	9,058	-		
Total Revenue	3,825,364	3,628,310	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 4,899,378	\$ 3,808,166	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 102,000	\$ 52,000	\$ -	\$ -
Employee Benefits	8,000	18,200		
Supplies & Materials	111,298	116,900		
Other Operating Expenses	4,498,224	3,441,210		
Total Appropriations	4,719,522	3,628,310	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	179,856	179,856		
Total Ending Fund Balance	179,856	179,856	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 4,899,378	\$ 3,808,166	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2023-2024 ADOPTED BUDGET, AS REVISED
 2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024 REVISED BUDGET	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	82,500,000	82,500,000		
Federal Supplemental Educational Opportunity Grants (SEOG)	3,122,882	2,750,000		
Direct Loan	24,500,000	24,500,000		
Other	10,543,166	107,000		
State	31,220,000	31,200,000		
Total Revenue	151,886,048	141,057,000	-	-
INTERFUND TRANSFERS IN:				
General Fund	6,522,541	876,658		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 158,408,589	\$ 141,933,658	\$ -	\$ -
APPROPRIATIONS:				
Student Financial Aid	\$ 158,213,409	\$ 141,761,783	\$ -	\$ -
Operating Expenses	195,180	171,875		
Total Appropriations	158,408,589	141,933,658	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 158,408,589	\$ 141,933,658	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2023-2024 ADOPTED BUDGET, AS REVISED
 2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024	2024-2025		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 426,275	\$ 49,503	\$ -	\$ -
Committed	761,242	28,207		
Total Beginning Fund Balance	1,187,517	77,710	-	-
LOCAL REVENUE:				
Student Card Sales	69,526	56,469		
Student Representation Fees, net of waivers	185,942	138,550		
Miscellaneous & Interest	9,532	9,763		
Total Revenues and Interfund Transfers	265,000	204,782	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,452,517	\$ 282,492	\$ -	\$ -
APPROPRIATIONS:				
INTERFUND TRANSFERS OUT:				
Books, Supplies & Materials	\$ 679,660	\$ 14,127	\$ -	\$ -
Other Operating Expenses	680,921	189,455		
Scholarships/Awards	1,200	1,200		
Interfund Transfers Out	13,026	-		
Total Appropriations and Interfund Transfers	1,374,807	204,782	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	49,503	49,503		
Committed	28,207	28,207		
Total Ending Fund Balance	77,710	77,710	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,452,517	\$ 282,492	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024	2024-2025		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 677,781	\$ 686,781	\$ -	\$ -
Total Beginning Fund Balance	677,781	686,781	-	-
LOCAL REVENUE:				
Miscellaneous and Interest Income	15,000	15,000		
Total Revenue	15,000	15,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 692,781	\$ 701,781	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 1,000	\$ 1,000	\$ -	\$ -
Scholarships & Loans	5,000	5,000		
Total Appropriations/ Interfund Transfers	6,000	6,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	686,781	695,781		
Total Ending Fund Balance	686,781	695,781	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 692,781	\$ 701,781	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2023-2024 ADOPTED BUDGET, AS REVISED
 2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024	2024-2025		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 2,507,829	\$ 1,715,799	\$ -	\$ -
Committed	21,800,186	17,497,616		
Total Beginning Fund Balance	24,308,015	19,213,415	-	-
REVENUE:				
Local:				
Donations	5,513,400	3,471,000		
In-Kind Donations	72,000	53,000		
Investment Income (includes unrealized gains and/or losses)	1,423,000	1,636,000		
Total Revenue	7,008,400	5,160,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 31,316,415	\$ 24,373,415	\$ -	\$ -
APPROPRIATIONS:				
Auxiliary Activities	\$ 12,031,000	\$ 12,363,800	\$ -	\$ -
In-Kind Contributions	72,000	53,000		
Total Appropriations	12,103,000	12,416,800	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,715,799	1,270,149		
Committed	17,497,616	10,686,466		
Total Ending Fund Balance	19,213,415	11,956,615	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 31,316,415	\$ 24,373,415	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 RETIREE BENEFIT FUND
 2023-2024 ADOPTED BUDGET, AS REVISED
 2024-2025 TENTATIVE BUDGET

DESCRIPTION	2023-2024	2024-2025		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 12,490,967	\$ 11,581,196	\$ -	\$ -
Total Beginning Fund Balance	12,490,967	11,581,196	-	-
REVENUE:				
Local - Interest Income	437,582	437,582		
Total Revenue and Interfund Transfers	437,582	437,582	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 12,928,549	\$ 12,018,778	\$ -	\$ -
INTERFUND TRANSFERS OUT:				
General Fund	\$ 1,347,353	\$ 1,337,711	\$ -	\$ -
Total Interfund Transfers	1,347,353	1,337,711	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	11,581,196	10,681,067		
Total Ending Fund Balance	11,581,196	10,681,067	-	-
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 12,928,549	\$ 12,018,778	\$ -	\$ -



General Fund Financial Data Summary

REVENUE AND EXPENDITURE CLASSIFICATIONS

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

Revenue Classifications

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

Expenditure Classifications

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

Using the above classifications, the 2024-25 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 73% of total General Fund revenues and approximately 87% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly \$418.4 million will be received from these sources in 2024-25. The Z budget TCR level is \$9.9 million higher than the 2023-24's \$408.5 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 2024-25.

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 2024-25 are \$41.5 million, a small increase from the 2023-24 final budget.

D. Local Revenues

Local revenues, excluding enrollment fees, account for approximately 4.0% 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 \$19.8 million for 2024-25, a small decrease from the 2023-24 final budget.

E. Other Financing Sources

Other financing sources represent less than 1% of total General Fund revenue and includes transfers into the General Fund from other District funds. The amount for 2024-25 is \$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.

Restricted State revenue 2023-24 budget includes \$27.1 million in one-time funding of the California Community College COVID-19 Recovery Block Grant. The funds are intended to be used on activities that directly support community college students and mitigate learning losses related to the impacts of the COVID-19 pandemic.

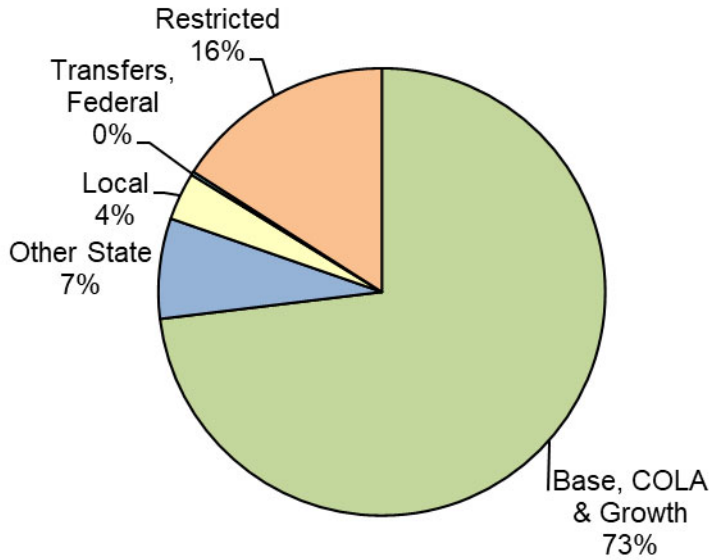
The Restricted State revenue 2023-24 budget also includes \$13.8 million in funding from the Learning-Aligned Employment Program (LAEP). This program offers eligible underrepresented students the opportunity to earn money to help defray their educational costs, while gaining education-aligned, career-related employment.

The \$17.5 million Sacramento K16 Collaborative funding, included in restricted State revenue 2023-24 budget, is intended to support regional K-16 education collaboratives that create streamlined pathways from high school to postsecondary education and into the workforce. Los Rios serves as the fiscal agent for this grant, receiving funds from the state and meeting the established requirements to ensure the collaborative remains in compliance.



General Fund Financial Data Summary

2024-25 GENERAL FUND BUDGET BY REVENUE SOURCE



APPROPRIATIONS SUMMARY

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

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

Consistent with the comparability of restricted revenues between the current and budget year, the comparison of appropriations by account classification 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, \$178.5 million is appropriated for academic salaries. This is 36% of the total appropriations.

A consideration in the budget process is the “50% Law” requiring at least 50% of the current expense of education be for salaries and benefits of classroom instructors. The District reported instructional salaries and benefit costs at 52.97% of the total current expense of education for 2022-23. The 2023-24 report, to be filed in October 2024, is projected to be approximately the same.

B. Classified Salaries

Classified Salaries reflect appropriations for salaries of employees in positions that do not require minimum qualifications established by the Board of Governors. The 2000 series object codes are used to record classified salaries. 2024-25 appropriations for classified salaries are \$108.3 million. This accounts for 22% of the District’s General Fund expenditures.

C. Employee Benefits

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



General Fund Financial Data Summary

The budget projects \$128.6 million will be expended on employee benefits in 2024-25, accounting for 26% of the 2024-25 budget. Employee benefits are generally segregated into two primary categories: 1) health and welfare benefits; 2) retirement benefits.

Health and welfare benefits are the District's health, dental, disability, unemployment, and workers' compensation programs. The District is self-funded for dental. Except for unemployment and workers' compensation which are mandated programs, all health and benefit welfare programs are reviewed by the District's Insurance Review Committee which is comprised of representatives from each employee group. The Committee seeks consensus on recommended changes and enhancements to the benefit programs. This approach provides consistency in the benefit programs for all employees and provides for a large pool for rating purposes. Each employee group's compensation formula includes a provision to fund increases in the District's contribution toward medical and dental premiums. Employees may choose from multiple plans with the District funding the premium cost up to the level of the district contribution as established between the District and their unit. If an employee selects a plan with a premium higher than the district contribution, the difference is paid by the employee. Effective January 1, 2024 there was an increase of \$200/month for the medical plan selected by most employees. The 2023-2024 rates are effective through December 31, 2024.

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 2024-25. 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 2024-25 premiums for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

Health Insurance	\$1,891.93/month average (Kaiser HMO)*
Dental Insurance	\$ 128.00/month (projected)
Life Insurance	\$ 6.75/month
Long Term Disability	\$.228/\$100 of covered payroll
Workers' Compensation	.44%

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

Statutory Benefits

STRS	19.10%
PERS	27.05%
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 \$4.4 million will be expended in 2024-25 on supplies and materials, nearly 1% of the 2024-25 expenditures.



General Fund Financial Data Summary

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 2024-25, comparisons across the two years are difficult.

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At tentative, approximately \$69.7 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 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 \$632,221 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 \$4.3 million will be transferred in 2024-25, nearly 1% of the total General Fund expenditures.

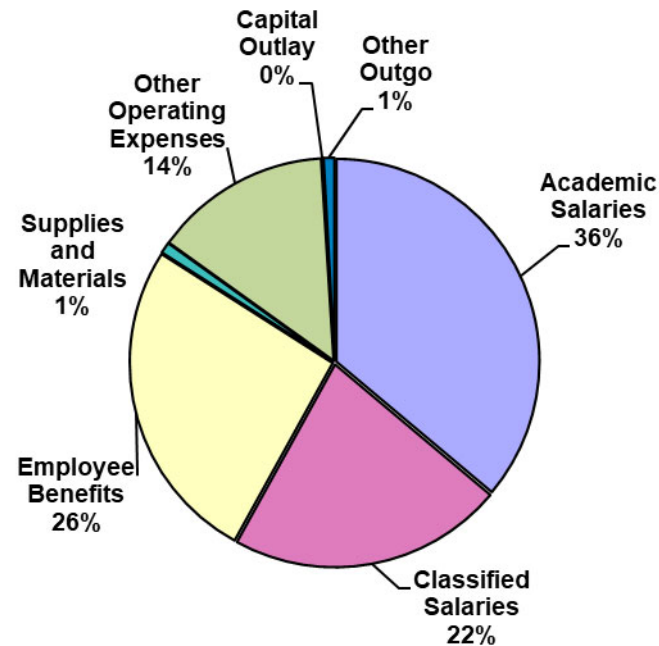
H. Program and Other Improvements

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

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

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

2024-25 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2023-2024	Tentative Budget Z Budget Maximum Funding 2024-2025
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 61,537,388	\$ 61,537,388
Committed	83,011,719	5,461,719
Restricted	24,652,175	3,073,137
Total Beginning Fund Balance	169,201,282	70,072,244
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment and Education Protection Account (EPA) Funds	207,369,306	240,606,407
New Faculty Funding	3,590,239	3,628,655
COLA (2023-24 8.22%, 2024-25 1.07%)	30,639,133	4,332,030
Continuing Total Computational Revenue Adjustment	2,597,968	26,889,722
Growth	-	3,097,746
SCFF Changes in FTES, Outcomes & Demographics	24,414,135	-
Local Property Taxes	121,342,107	121,342,107
Enrollment Fees, \$46/unit	18,500,000	18,500,000
Total Apportionment, Property Taxes & Enrollment Fees	408,452,888	418,396,667
Federal:		
Veteran's Education	25,000	25,000
Total Federal	25,000	25,000
State:		
Lottery Funds	7,975,355	7,979,724
Apprenticeship Programs	6,094,610	6,094,610
Part-Time Faculty Compensation	12,169,663	12,169,663
Other, including Mandated Costs Block Grant	15,261,094	15,261,094
Total State	41,500,722	41,505,091
Local:		
Non-Resident/International Student Tuition	7,734,273	7,734,273
Interest income	8,039,529	8,039,529
Community Services	1,060,097	1,054,782
Student Fees & Fines	640,200	640,200
Other, including Interest & Enrollment Fee 2%	2,311,324	2,311,326
Total Local	19,785,423	19,780,110
OTHER:		
Interfund Transfers In	19,888,766	1,432,664
Donations/Other	11,219	11,219
Total Interfund Transfers/Donations/Other	19,899,985	1,443,883
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 489,664,018	\$ 481,150,751

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2023-2024	Tentative Budget Z Budget Maximum Funding 2024-2025
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 5,900,000	\$ 5,000,000
Health Services Fee	2,000,000	755,981
Total Restricted	\$ 7,900,000	\$ 5,755,981
SPECIAL PROGRAMS:		
Federal:		
Perkins	\$ 3,653,768	\$ 3,279,170
TRIO Cluster	5,036,583	243,821
Hispanic Serving Institutions	3,151,819	463,039
Federal Work Study	1,506,354	1,814,862
Strengthening Institutions Programs	757,471	287,443
Prison Reentry and Education Program Expansion Project	950,000	431,451
Temporary Assistance to Needy Families	378,682	359,748
Department of Rehabilitation -Workability III and College to Career	533,185	533,185
Strengthening Community Colleges	4,431,444	3,568,905
Asian & Native American Pacific Islander-Serving Institutions Program	836,435	278,724
Refugee Career Pathways	685,707	44,420
USDA- NIFA Ag Dual Enrollment	150,403	-
Other Federal	640,970	122,327
Total Federal	\$ 22,712,821	\$ 11,427,095

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2023-2024	Tentative Budget Z Budget Maximum Funding 2024-2025
State:		
Student Equity and Achievement Program	\$ 35,014,801	\$ 21,108,877
Strong Workforce Program	33,892,381	11,451,986
Disabled Students Program & Services	9,314,111	6,592,436
Extended Opportunity Program & Services	9,069,823	6,762,576
Lottery (Restricted, Proposition 20)	3,244,212	3,245,989
California College Promise	3,383,446	2,854,798
Board financial assistance program (BFAP)	3,461,243	3,030,102
California Work Opportunity & Responsibility to Kids (CalWORKs)	4,885,848	2,305,100
State on-behalf pymts CalSTRS	1,433,428	-
Guided Pathways	1,997,259	-
Refugee Career Pathways	2,215,732	151,538
NEXTUP	2,784,864	1,574,113
Economic development	12,689,809	371,290
Student Retention & Enrollment	8,729,036	2,450,396
Native American Student Support and Success Program (NASSSP)	3,600,000	662,382
Asian American, Native Hawaiian, and Pacific Islander Student Achievement Program	1,121,188	123,120
Cooperative Agency Resource Education	1,933,001	1,303,198
State Instructional Equipment Funds (SIEF)	9,855,393	-
Veterans Resource Center	943,026	383,539
California Apprenticeship Initiative	642,718	181,000
Nursing Education	395,965	48,636
Financial Aid Technology	178,658	164,482
Mental Health Services	3,235,915	1,588,467
Foster Care Education	211,768	203,859
Information Technology and Cybersecurity	584,235	-

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2023-2024	Tentative Budget Z Budget Maximum Funding 2024-2025
State Continued:		
Inmate Education Pilot Program / Incarcerated Students Reentry	\$ 2,317,034	\$ -
Basic Needs	7,408,694	1,477,598
Mathematics, Engineering, Science Achievement (MESA)	2,469,305	560,000
Avenue E Scholarly Award	1,331,182	163,827
Dream Resource Liaison Support Allocation	1,158,480	412,069
Transfer and Articulation - Ethnic Studies	194,780	-
Equitable Placement and Completion	3,005,207	-
Student Transfer Achievement Reform Act	2,260,868	-
Homeless and Housing Insecurity Program	1,864,402	-
Umoja Campus Programs	706,005	-
Puente Project	459,873	-
Equal employment opportunity	374,012	-
COVID-19 Recovery Block Grant	27,051,286	4,738,905
Learning-Aligned Employment Program (LAEP)	13,757,698	-
Sacramento K16 Collaborative	17,426,642	317,367
Awards for Innovation in Higher Education	502,081	-
Student Housing Feasibility	68,020	-
LGBTQ+ Funding	877,088	-
Zero Textbook Cost Degree Program	758,949	-
Other State	1,374,086	-
Total State	\$ 240,183,552	\$ 74,227,650

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2023-2024	Tentative Budget Z Budget Maximum Funding 2024-2025
Local:		
Training Source Contracts	\$ 2,819,735	\$ -
Foundation Grants & Gifts	1,212,923	-
Center of Excellence (COE) Program Income	187,835	-
Sutter Nursing Program	231,203	-
Other Local	854,525	19,620
Total Local	\$ 5,306,221	\$ 19,620
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	276,102,594	91,430,346
TOTAL GENERAL FUND REVENUE AND TRANSFERS	765,766,612	572,581,097
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 934,967,894	\$ 642,653,341

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET (X, Y, Z)

	Revised Budget Z Budget Maximum Funding 2023-2024	Tentative Budget Z Budget Maximum Funding 2024-2025
APPROPRIATIONS:		
1000 Academic Salaries	\$202,894,958	\$178,508,967
2000 Classified Salaries	172,293,495	108,300,214
3000 Employee Benefits	161,788,166	128,575,393
4000 Books, Supplies & Materials	55,923,675	4,354,342
5000 Other Operating Expenses	165,384,515	69,701,676
6000 Capital Outlay	15,773,847	632,221
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	8,013,114	-
Other Funds	15,808,237	4,274,574
TOTAL APPROPRIATIONS & TRANSFERS	\$797,880,007	494,347,387
Program and Other Improvements		
Minimum (X Budget)	57,500,759	62,370,722
Mid-range Funding-Incremental		
Increase (Y Budget)	8,477,206	10,028,264
Maximum Funding-Incremental		
Increase (Z Budget)	1,037,678	2,588,735
Total Program & Other Improvements	67,015,643	74,987,721
ENDING FUND BALANCE, June 30		
9700 Uncommitted	61,537,388	61,537,388
9700 Committed	5,461,719	5,461,719
9700 Restricted	3,073,137	6,319,126
TOTAL ENDING FUND BALANCE	70,072,244	73,318,233
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 934,967,894	\$ 642,653,341

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2023-2024 REVISED Z BUDGET MAXIMUM FUNDING	2024-2025 X BUDGET MINIMUM FUNDING	2024-2025 Y BUDGET MID-RANGE FUNDING	2024-2025 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 347,211,413	\$380,448,514	\$ 380,448,514	\$ 380,448,514
Budget Adjustments:				
COLA (2023-24 8.22%, 2024-25 1.07%)	30,639,133	4,332,030	4,332,030	4,332,030
Growth	-	-	1,548,873	3,097,746
Continuing Total Computational Revenue Adjustment	2,597,968	26,889,722	26,889,722	26,889,722
SCFF Changes in FTES, Outcomes & Demographics	24,414,135	-	-	-
Total Additional Funding	57,651,236	31,221,752	32,770,625	34,319,498
New Faculty Funding (includes 2015-16 funding)	3,590,239	3,628,655	3,628,655	3,628,655
TOTAL BASE ALLOCATION, COLA & GROWTH	\$408,452,888	\$415,298,921	\$416,847,794	\$418,396,667
	2023-2024 Projected	2024-2025 X LEVEL	2024-2025 Y LEVEL	2024-2025 Z LEVEL
FTES GOALS:				
FTES Credit 2023-24, 2024-25 Projected	42,396	43,882	44,760	45,655
Other FTES 2023-24, 2024-25 Projected	2,045	2,045	2,045	2,045
Shift	740	-	-	-
FTES	45,181	45,927	46,805	47,700
3 Year Average Credit Base	43,001	43,001	43,294	43,592
Funded FTES	45,047	45,047	45,339	45,637
Funded FTES Change	-	-	292	590

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET (X, Y, Z)**

DESCRIPTION	2023-2024 REVISED Z BUDGET MAXIMUM	2024-2025 X BUDGET MINIMUM FUNDING	2024-2025 Y BUDGET MID-RANGE FUNDING	2024-2025 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 61,537,388	\$ 61,537,388	\$ 61,537,388	\$ 61,537,388
Committed	83,011,719	5,461,719	5,461,719	5,461,719
Restricted	24,652,175	3,073,137	3,073,137	3,073,137
Total Beginning Fund Balance	169,201,282	70,072,244	70,072,244	70,072,244
REVENUES:				
Apportionment & Educational Protection Account (EPA)	207,369,306	240,606,407	240,606,407	240,606,407
New Faculty Funding	3,590,239	3,628,655	3,628,655	3,628,655
COLA (2023-24 8.22%, 2024-25 1.07%)	30,639,133	4,332,030	4,332,030	4,332,030
Continuing Total Computational Revenue Adjustment	2,597,968	26,889,722	26,889,722	26,889,722
Growth	-	-	1,548,873	3,097,746
SCFF changes in FTES, Outcomes & Demographics	24,414,135	-	-	-
Enrollment Fee and Property Taxes	139,842,107	139,842,107	139,842,107	139,842,107
Base Allocation, COLA & Growth (SB361)	408,452,888	415,298,921	416,847,794	418,396,667
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$170/FTES (Z Budget)	2,075,355	-	1,039,862	2,079,724
Total Lottery Revenue	7,975,355	5,900,000	6,939,862	7,979,724
Non-Resident/International Student Tuition	7,734,273	7,734,273	7,734,273	7,734,273
Part-Time Faculty Compensation/New Faculty Hires	12,169,663	12,169,663	12,169,663	12,169,663
Community Services	1,060,097	1,054,782	1,054,782	1,054,782
Other Income, including Interfund Transfers	52,271,742	26,376,113	33,815,642	33,815,642
Total Other General Purpose	73,235,775	47,334,831	54,774,360	54,774,360
Total General Purpose Revenue	489,664,018	468,533,752	478,562,016	481,150,751
Special Program Revenue	276,102,594	91,430,346	91,430,346	91,430,346
Total Revenue	765,766,612	559,964,098	569,992,362	572,581,097
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 934,967,894	\$ 630,036,342	\$ 640,064,606	\$ 642,653,341
APPROPRIATIONS:				
Operational Level	\$ 797,880,007	\$ 494,347,387	\$ 494,347,387	\$ 494,347,387
Program and Salary Improvement	67,015,643	62,370,722	72,398,986	74,987,721
Total Expenditures/Appropriations	864,895,650	556,718,109	566,746,373	569,335,108
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	61,537,388	61,537,388	61,537,388	61,537,388
Committed	5,461,719	5,461,719	5,461,719	5,461,719
Restricted	3,073,137	6,319,126	6,319,126	6,319,126
Total Ending Fund Balance	70,072,244	73,318,233	73,318,233	73,318,233
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 934,967,894	\$ 630,036,342	\$ 640,064,606	\$ 642,653,341

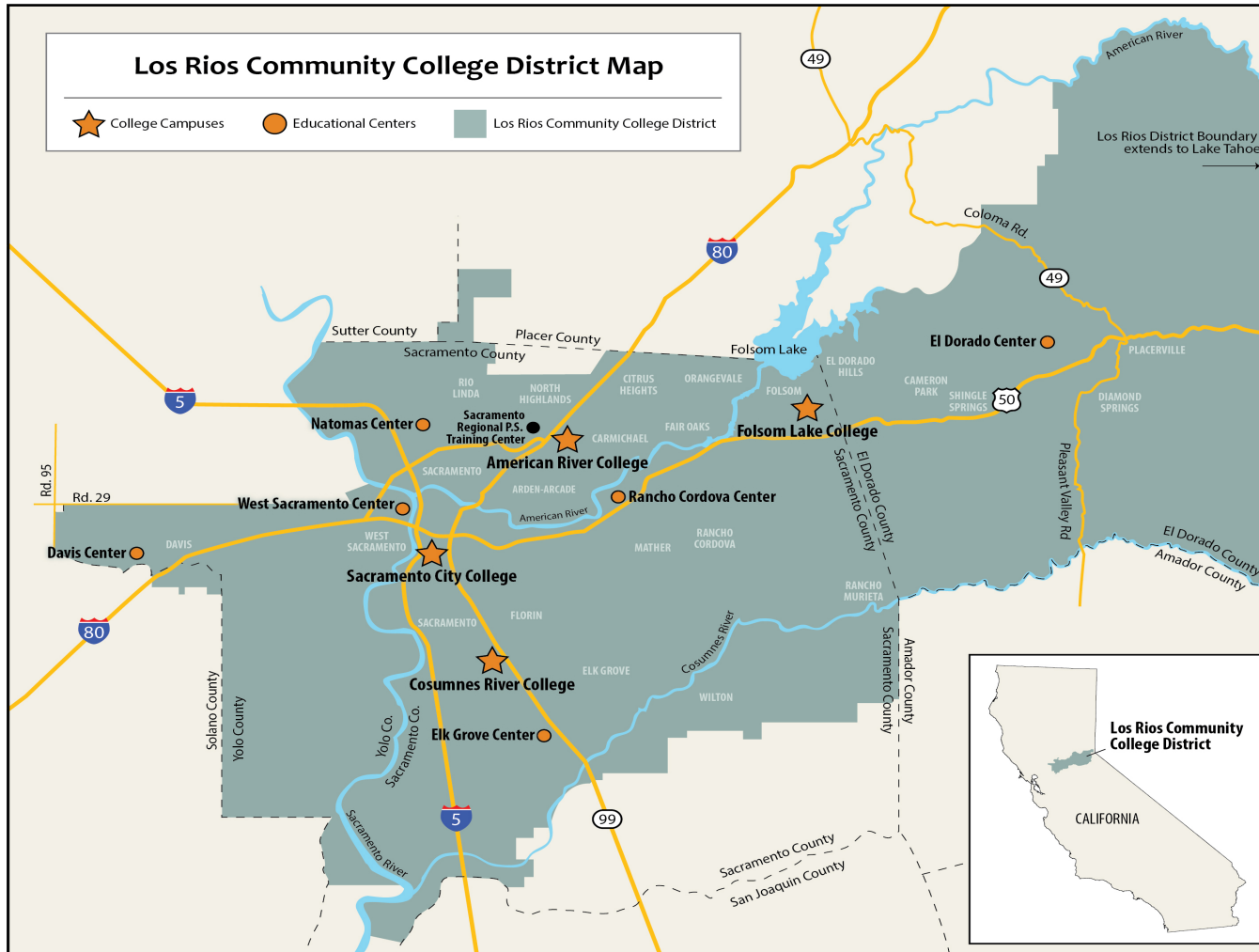
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2023-2024 ADOPTED BUDGET, AS REVISED
2024-2025 TENTATIVE BUDGET

	Full-Time Equivalent (FTE)		TENTATIVE BUDGET	
	BUDGET REVISED	TENTATIVE BUDGET	Z BUDGET REVISED	MAXIMUM FUNDING (Z Budget)
	2023-2024	2024-2025	2023-2024	2024-2025
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 61,537,388	\$ 61,537,388
Committed			83,011,719	5,461,719
Restricted			24,652,175	3,073,137
TOTAL BEGINNING FUND BALANCE			169,201,282	70,072,244
REVENUE:				
General Purpose Revenue			489,664,018	481,150,751
Restricted/Special Programs Revenue			276,102,594	91,430,346
TOTAL REVENUE			765,766,612	572,581,097
TOTAL REVENUE AND BEGINNING FUND BALANCE			\$ 934,967,894	\$ 642,653,341
APPROPRIATIONS:				
American River College	983.34	978.38	199,572,738	124,093,847
Cosumnes River College	579.46	577.84	98,619,950	62,143,948
Folsom Lake College	378.41	377.23	63,967,580	42,337,876
Sacramento City College	780.54	777.38	144,302,534	89,365,941
District Office	95.20	94.30	15,081,247	12,731,312
District Support	380.20	378.94	343,351,601	238,662,184
TOTAL APPROPRIATIONS	3,197.15	3,184.07	864,895,650	569,335,108
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			61,537,388	61,537,388
Committed			5,461,719	5,461,719
Restricted			3,073,137	6,319,126
TOTAL ENDING FUND BALANCE			70,072,244	73,318,233
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE			\$ 934,967,894	\$ 642,653,341

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 2023-24 year and appropriations for the 2024-25 year. These schedules are shown by the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT		APPROPRIATIONS	APPROPRIATIONS
		(FTE)		FY2024	FY2025
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	42.34	42.84	8,867,374	9,033,484
011B	Instructional Support Services	49.95	50.05	9,339,799	9,339,339
011C	Student Support Services	18.31	18.24	3,185,255	3,280,946
011E	EOPS Administration	0.75	0.75	131,430	131,047
024x-039x	Outreach Centers	6.00	6.00	1,093,667	1,110,421
061A	Community Services Programs	0.15	0.15	40,787	42,306
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	117.50	118.03	22,398,312	22,677,543
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	804.14	811.87	86,067,206	85,850,848
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	406.40	374.80	23,935,218	21,777,402
024B-039B	Outreach Center Instructional	115.78	128.36	6,812,185	7,460,906
	Total Instructional excluding Allied Health	1,326.32	1,315.03	116,814,609	115,089,156
012C	Regular Faculty, Allied Health	46.80	50.50	4,653,936	5,000,074
012D	Part-Time Faculty, Allied Health	15.13	23.92	890,209	1,388,221
	Total Allied Health	61.93	74.42	5,544,145	6,388,295
012J	Instructional Coordinator	9.50	9.50	1,074,607	1,048,443
012K	Instructional Work Experience Coordinator	2.00	1.80	248,409	225,368
	Total Instructional, Fall & Spring	1,399.75	1,400.75	123,681,770	122,751,262
012Q	Summer Instruction	139.98	140.07	8,123,879	8,129,103
012S	Substitute Instruction	9.00	9.00	291,774	291,774
012T	Adjunct Office Hours			2,075,921	2,125,429
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(950,000)	(950,000)
	Total Instructional	1,548.73	1,549.82	133,223,344	132,347,568
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	21.87	22.00	2,332,601	2,253,670
014C	Library - Adjunct/Overload	8.53	7.40	639,645	589,498
	Total Librarians	30.40	29.40	2,972,246	2,843,168
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	16.90	17.70	1,843,245	2,066,448
014D	Instructional Development Coordinators	11.20	12.20	1,313,107	1,386,917
031A	SRPSTC Coordinators	3.00	3.00	353,279	358,268
036A	Fire Training Coordinator	1.00	1.00	90,179	82,272
	Total Instructional Support Services	32.10	33.90	3,599,810	3,893,905

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			28,600	27,800
013M	Department Chair Release Time/Stipends	36.85	36.95	2,813,929	2,813,929
013N	Performing Arts Stipends			455,339	455,339
013O	Athletic Stipends			583,716	583,716
013Q	Stipend Online Foundations			130,000	130,000
	Total Faculty Stipends	36.85	36.95	4,011,584	4,010,784
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	782,190	760,665
013D	Retraining - Type E	1.00	1.00	100,276	107,136
013G	Collective Bargaining	4.00	4.00	439,898	428,544
013L	President's/Chancellor's Release Time	5.00	5.00	552,420	535,680
013P	Puente Program	0.40	0.40	40,100	42,854
	Total Other Certificated	17.50	17.50	1,914,884	1,874,879
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	1,188,465	1,131,106
	Total Academic Senate	10.00	10.00	1,188,465	1,131,106
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	62.95	62.95	6,937,937	7,073,940
015E	Health Services	6.00	5.00	619,245	409,072
015F	Health Services Adjunct/Overload	1.48	2.48	125,028	195,271
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty	70.43	70.43	7,776,156	7,772,229
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	6.00	6.00	659,076	673,326
016A,B,F	Fringe Benefits			253,519	268,472
	Total EOPS and MESA District Contribution	6.00	6.00	912,595	941,798

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT		APPROPRIATIONS	APPROPRIATIONS
		(FTE)		FY2024	FY2025
		FY2024	FY2025	FY2024	FY2025
	<u>CLASSIFIED STAFF</u>				
021A	Administration	170.89	170.89	14,389,572	14,557,836
021B,G,P	Instructional Support	208.61	209.88	14,246,578	14,414,110
021C	Student Services Support	162.10	161.60	11,561,016	11,729,892
021D	Community Relations	18.83	18.83	1,791,687	1,818,350
021E	Custodial	93.55	93.55	6,011,661	6,086,116
021F	Maintenance and Operations-General	99.85	99.85	8,447,842	8,536,266
021H,L,M	Information Technology (IT) & Telecommunications	71.48	71.48	9,145,816	9,260,009
021W	Classified Staff Development (PFE)	1.23	1.23	73,007	73,007
021Y	PDF Positions - Bank	5.50	4.50	295,305	208,290
024x-039x	Classified Outreach Centers	40.00	40.00	2,659,220	2,671,724
041X	Printing/Operational	1.00	1.00	25,654	105,208
061C	Community Service	3.00	3.00	327,012	363,439
022G	Classified - Vacancy Factor			(790,000)	(790,000)
	Total Classified Staff	876.04	875.81	68,184,370	69,034,247
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	1.00	1.00	291,633	297,215
	Instructional/Administrative Costs			7,998,364	7,998,364
	Total Apprenticeship Programs	1.00	1.00	8,289,997	8,295,579
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,581,354	2,581,354
	Operational Costs			535,294	505,391
	Fixed Costs			943,065	683,065
	Telecommunications & IT			3,000	3,000
024x-039x	Total Outreach Centers			4,062,713	3,772,810
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G	Block Grant, Including Outreach Centers			8,048,327	7,787,832
	Total College Discretionary Funds			8,048,327	7,787,832

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			3,485,946	1,430,548
041J	CDF Institutional			126,700	86,700
041X	Other Operational Funds			2,311,948	
	Total Other Operational Funds			5,924,594	1,517,248
	Total Discretionary Funds			13,972,921	9,305,080
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	95,600	95,600
042C	Education Initiative			245,382	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			933,076	465,087
042I	Other Operational Augmentations			144,572	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			20,000	
042P	Postage			77,000	77,000
042Q	Foreign Study			7,000	7,000
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	2,290,957	1,675,586
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			17,000	12,000
043F	Telecommunications/Data Transmission Lines			421,748	530,200
	Total Telecommunications Activities			438,748	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			16,108,848	5,556,211
	Total Information Technology Operational			16,108,848	5,556,211

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT		APPROPRIATIONS	APPROPRIATIONS
		(FTE)		FY2024	FY2025
		FY2024	FY2025	FY2024	FY2025
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,880,455	1,030,667
045D	Resource Conservation Management			53,425	50,000
045H	Major Maintenance Allocation			971,690	370,000
062A,X	Campus-Funded FM Projects			(65,430)	
	Total Facilities Management Operational			2,840,140	1,450,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,352,750	530,500
046C	Facility Rentals			264,031	264,031
046F	American Disability Act (ADA) Accommodation			210,852	210,852
046G	Marketing			153,690	153,690
046H	Recruitment			117,157	70,000
046J	Conference and Travel			145,800	145,800
046K	Special Activities			120,016	68,500
046L	District-Wide Dues			534,265	445,500
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046R	Bookstore			600,000	600,000
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			3,833,707	2,824,019
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	0.25		6,551,694	
047C	Staff Development	1.50	1.50	99,483	75,000
047D	Staff Development - Ed Initiative			131,651	25,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	170,175	174,876
053C	PDF Non-Instr Equipment			427,435	
	Total Other Allocations	2.75	2.50	7,380,438	274,876
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			977,692	1,652,104
051C	PFE Prior Year Carryover			2,491,692	
051E	PFE Classified Staff Development Carryover			125,717	
	Total Partnership for Excellence			3,595,101	1,652,104

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT		APPROPRIATIONS	APPROPRIATIONS
		(FTE)		FY2024	FY2025
		FY2024	FY2025	FY2024	FY2025
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			35,000	37,300
061E,F,G	Program & Operational Costs			659,439	611,737
	Total Community Service			694,439	649,037
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			125,853,476	125,745,280
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(23,554,764)	(20,554,764)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(556,650)	(556,650)
071W	Retirees Health Benefits			3,801,817	3,712,429
	Net Fringe Benefits			105,668,379	108,470,795
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			4,708,347	4,808,347
072C	Safety Program			830,298	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			5,574,645	4,929,347
	<u>UTILITIES</u>				
073A	Electricity			5,343,565	5,343,565
073B	Gas			2,473,936	2,473,936
073D	Water/Garbage			779,500	779,500
073E	Sewer			684,000	684,000
073F	Allocated to Auxiliaries - Contra Account			(233,000)	(233,000)
073G	Honeywell Energy Management System			185,217	185,217
073H,J	Toxic Waste Removal/Dump Fees/Permits			200,375	200,375
073K	Utilities - Ethan Way			77,800	77,800
073L	Ethan Rent - Contra Account			(21,000)	(21,000)
073M	Utilities - Watertower			101,100	101,100
073O,P	Utilities			77,965	77,965
	Total Utilities			9,894,458	9,894,458

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT		APPROPRIATIONS	APPROPRIATIONS
		(FTE)		FY2024	FY2025
		FY2024	FY2025	FY2024	FY2025
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,000,000	1,000,000
	Total Grant & Financial Aid Cash Match			1,012,000	1,012,000
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(162,302)	(89,900)
	Total Budget Savings/Cost Recovery			(724,069)	(668,966)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			38,502,709	
101B	Facilities Management			148,356	
101C	Staff Development Carryover (Type A/B)	2.09		309,691	
101D	Information Technology			570,999	
101E,F	College Discretionary Funds			21,519,738	
101G	Program Development Funds	3.00		5,316,339	
101L	Staff Development			539,264	
101T	Government Training Academy			854,891	
	Total Rebudgets and Other Carryovers	5.09		67,761,987	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,754.89	2,751.84	500,198,375	406,163,030

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			11,118,283	4,332,030
	SCFF Changes in FTES, Outcomes & Demographics			24,414,135	
	TCR Continuing Adjustment			2,597,968	26,889,722
	Mandated Costs Current Year - Block Grant			1,524,552	1,524,552
	Funding for New Faculty Positions			1,672,702	38,416
	Appropriations Above Established Base Levels			13,853,119	27,266,002
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			57,500,759	62,370,722
	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				1,239,098
	Growth - 20%				309,775
	Interest Income			7,439,529	7,439,529
	Lottery Funds			1,037,677	1,039,862
085x	Increase Above X Budget			8,477,206	10,028,264
	Total Y Budget Funding Level			65,977,965	72,398,986
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				1,239,098
	Growth - 20%				309,775
	Lottery Funds			1,037,678	1,039,862
087x	Increase Above Y Budget			1,037,678	2,588,735
	Total Program Development & Other Improvements, Z Budget Funding Level			67,015,643	74,987,721
	TOTAL GENERAL PURPOSE FUNDS	2,754.89	2,751.84	567,214,018	481,150,751

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
		608x	<u>RESTRICTED FUNDS</u>		
609A	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	34.97	34.97	5,900,000	5,000,000
	Health Services Fee	6.80	3.30	6,494,262	755,981
	Total Parking & Health Services	41.77	38.27	12,394,262	5,755,981
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	41.75	42.25	22,712,821	11,427,095
	Total Federal	41.75	42.25	22,712,821	11,427,095
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	358.74	351.71	249,580,246	70,981,661
	Total State	358.74	351.71	249,580,246	70,981,661
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			12,994,303	19,620
	Total Local			12,994,303	19,620
	TOTAL SPECIAL PROGRAMS	400.49	393.96	285,287,370	82,428,376
	TOTAL RESTRICTED FUNDS	442.26	432.23	297,681,632	88,184,357
	TOTAL GENERAL FUND BUDGET	3,197.15	3,184.07	864,895,650	569,335,108



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	3.50	4.00	820,009	843,840
011B	Instructional Support Services	14.95	14.95	2,693,846	2,705,216
011C	Student Support Services	6.24	6.24	1,033,409	1,105,874
031A	SRPSTC Dean	1.00	1.00	173,791	189,431
037A	Natomas Center	1.00	1.00	165,491	161,865
039A	Training Source Director	1.00	1.00	208,173	199,479
061A	Community Services Programs	0.05	0.05	13,844	13,676
	Total Administrators	27.74	28.24	5,108,563	5,219,381
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	306.97	313.12	32,933,252	32,977,501
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	134.23	111.27	7,904,714	6,467,731
	Total Main Campus Instructional	441.20	424.39	40,837,966	39,445,232
030B	Instructional Staff				
031B	SRPSTC Faculty	14.75	15.38	867,850	892,594
034B	McClellan Center Faculty	2.00	2.40	117,675	139,286
036B	Fire Training Program Faculty	2.00	2.52	117,675	156,400
037B	Natomas Center Faculty	21.26	22.88	1,250,882	1,327,864
	Total Outreach Instructional	40.01	43.18	2,354,082	2,516,144
012C	Regular Faculty, Allied Health	19.60	20.10	1,920,346	2,038,267
012D	Part-Time Faculty, Allied Health	1.76	9.90	103,554	574,556
	Total Allied Health	21.36	30.00	2,023,900	2,612,823
012J	Instructional Coordinator	3.50	3.50	415,229	377,413
012K	Instructional Work Experience Coordinator	1.00	1.00	123,714	124,761
	Total Instructional, Fall & Spring	507.07	502.07	45,754,891	45,076,373
012Q	Summer Instruction	50.71	50.20	2,943,006	2,913,407
012S	Substitute Instruction	3.60	3.60	119,111	119,111
012T	Adjunct Office Hours			804,251	823,431
	Total Instructional	561.38	555.87	49,621,259	48,932,322
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	6.00	6.00	627,081	491,411
014C	Library - Adjunct/Overload	2.60	2.60	194,968	207,121
	Total Librarians	8.60	8.60	822,049	698,532

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.30	6.30	680,318	748,806
014D	Instructional Development Coordinators	2.60	2.60	304,815	310,100
031A	SRPSTC Coordinators	3.00	3.00	353,279	358,268
036A	Fire Training Coordinator	1.00	1.00	90,179	82,272
	Total Instructional Support Services	12.90	12.90	1,428,591	1,499,446
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			9,800	9,000
013M	Department Chair Release Time/Stipends	12.40	12.40	1,034,981	1,034,981
013N	Performing Arts Stipends			147,937	147,937
013O	Athletic Stipends			206,022	206,022
013Q	Stipend Online Foundations			40,000	40,000
	Total Faculty Stipends	12.40	12.40	1,438,740	1,437,940
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	296,097	287,124
013L	President's/Chancellor's Release Time	1.00	1.00	110,484	107,136
	Total Other Certificated	3.68	3.68	406,581	394,260
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	274,770	257,126
	Total Academic Senate	2.40	2.40	274,770	257,126
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	23.20	23.20	2,638,631	2,686,370
015E	Health Services	2.00	1.00	202,612	79,523
015F	Health Services Adjunct/Overload	0.16	1.16	11,238	81,480
013P	Puente Program	0.20	0.20	20,050	21,427
	Total Student Services, Faculty	25.56	25.56	2,872,531	2,868,800
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	204,278	210,265
016A,B,F	Fringe Benefits			67,237	72,135
	Total EOPS and MESA District Contribution	2.00	2.00	271,515	282,400

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>CLASSIFIED STAFF</u>				
021A	Administration	24.90	24.90	1,751,490	1,759,071
021B,G,P	Instructional Support	79.53	79.56	5,204,646	5,258,453
021C	Student Services Support	36.89	36.39	3,143,030	2,603,212
021E	Custodial	27.65	27.65	1,794,679	1,803,948
021F	Maintenance and Operations-General	7.55	7.55	522,600	529,421
021H,L,M	Information Technology (IT) & Telecommunications	11.00	11.00	1,305,467	1,293,724
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	618,602	607,542
034C	McClellan Center	2.92	2.92	147,942	151,745
037C	Natomas Center	6.72	6.72	457,438	462,012
061C	Community Service	0.11	0.11	13,895	15,194
	Total Classified Staff	205.47	205.00	14,959,789	14,484,322
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Cost	1.00	1.00	242,851	248,433
024F	Fixed Costs			6,612,564	6,612,564
024G	District Indirect			396,021	396,021
	Total Carpenters Apprenticeship	1.00	1.00	7,251,436	7,257,018
	<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

LOS RIOS COMMUNITY COLLEGE DISTRICT
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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<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			625,128	625,128
031L	Instructional Costs-Sac Sheriff			653,264	653,264
031N-Z	Instructional Costs-Other Contracts			11,382	11,382
036G-Q	Instructional Costs-Fire Training Program			1,291,580	1,291,580
	Total Sacramento Regional Public Safety Training Center			2,980,419	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>TRAINING SOURCE</u>				
039C,E	Operational Costs			98,400	67,400
039F	Fixed Costs			22,500	22,500
				120,900	89,900
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G	Block Grant, Including Outreach Centers			2,993,385	2,792,995
	Total College Discretionary Funds			2,993,385	2,792,995
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			126,700	86,700
041X	Other Operational Funds			1,131,398	
	Total Other Operational Funds			1,258,098	86,700
	Total Discretionary Funds			4,251,483	2,879,695

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			167,443	47,400
042D	Tutorial Centers			38,027	38,000
042H	Bus Rental			354,006	159,216
042I	Other Operational Augmentations			39,823	27,488
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			29,540	29,540
042Q	Foreign Study			6,500	6,500
	Total College Related Activities			649,859	322,664
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			78,852	78,852
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			93,052	93,052
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			727,900	
047C	Staff Development	0.50	0.50	31,308	29,488
047D	Staff Development - Ed Initiative			72,885	10,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	170,175	174,876
053C	PDF Non-Instr Equipment			426,494	
	Total Other Allocations	1.50	1.50	1,428,762	214,364
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
051C	PFE Prior Year Carryover			1,055,854	
051E	PFE Classified Staff Development Carryover			21,816	
	Total Partnership for Excellence			1,077,670	674,412

LOS RIOS COMMUNITY COLLEGE DISTRICT
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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>UTILITIES</u>				
073A	Electricity			1,542,065	1,542,065
073B	Gas			687,136	687,136
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			2,596,361	2,596,361
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.08		11,382	
101E,F	College Discretionary Funds			8,152,613	
101G	Program Development Funds			940,279	
101L	Staff Development			241,218	
101T	Government Training Academy			854,891	
	Total Rebudgets and Other Carryovers	0.08		10,200,383	
	TOTAL GENERAL PURPOSE FUNDS	864.71	859.15	109,475,795	94,543,496

LOS RIOS COMMUNITY COLLEGE DISTRICT
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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.30	0.30	28,697	30,348
	Total Parking & Health Services	0.30	0.30	28,697	30,348
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	15.24	15.24	11,052,727	6,202,460
	Total Federal	15.24	15.24	11,052,727	6,202,460
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	103.09	103.69	73,651,095	23,317,543
	Total State	103.09	103.69	73,651,095	23,317,543
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			5,364,424	
	Total Local			5,364,424	
	TOTAL SPECIAL PROGRAMS	118.33	118.93	90,068,246	29,520,003
	TOTAL RESTRICTED FUNDS	118.63	119.23	90,096,943	29,550,351
TOTAL GENERAL FUND BUDGET	983.34	978.38	199,572,738	124,093,847	



Cosumnes River College



C O S U M N E S
R I V E R C O L L E G E

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	672,826	687,865
011B	Instructional Support Services	11.00	11.00	2,014,132	2,045,367
011C	Student Support Services	3.07	3.00	540,104	542,599
011E	EOPS Administration	0.75	0.75	131,430	131,047
032A	Elk Grove Center Administrative	1.00	1.00	180,360	183,968
061A	Community Services Programs	0.05	0.05	14,087	14,678
	Total Administrators	18.82	18.75	3,552,939	3,605,524
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	166.27	169.47	17,606,895	17,785,454
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	101.92	102.53	6,002,190	5,957,026
	Total Main Campus Instructional	268.19	272.00	23,609,085	23,742,480
032B	Elk Grove Center Faculty	18.76	20.88	1,103,788	1,211,792
	Total Outreach Instructional	18.76	20.88	1,103,788	1,211,792
012C	Regular Faculty, Allied Health	1.60	1.60	168,652	171,331
012D	Part-Time Faculty, Allied Health	3.57	3.64	210,049	211,251
	Total Allied Health	5.17	5.24	378,701	382,582
012J	Instructional Coordinator	1.00	1.00	77,345	80,897
	Total Instructional, Fall & Spring	293.12	299.12	25,168,919	25,417,751
012Q	Summer Instruction	29.31	29.91	1,701,035	1,735,857
012S	Substitute Instruction	1.50	1.50	49,163	49,163
012T	Adjunct Office Hours			316,959	324,518
	Total Instructional	323.93	330.53	27,236,076	27,527,289
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.00	4.00	439,808	446,111
014C	Library - Adjunct/Overload	1.60	1.60	119,980	127,459
	Total Librarians	5.60	5.60	559,788	573,570
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.00	2.40	207,929	228,647
014D	Instructional Development Coordinators	1.60	1.60	127,702	125,002
	Total Instructional Support Services	3.60	4.00	335,631	353,649
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	7.90	7.90	538,731	538,731
013N	Performing Arts Stipends			98,391	98,391
013O	Athletic Stipends			115,411	115,411
013Q	Stipend Online Foundations			30,000	30,000
	Total Faculty Stipends	7.90	7.90	789,533	789,533

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	180,089	174,632
013L	President's/Chancellor's Release Time	1.00	1.00	110,484	107,136
	Total Other Certificated	2.63	2.63	290,573	281,768
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	264,643	253,866
	Total Academic Senate	2.20	2.20	264,643	253,866
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	13.15	13.15	1,508,244	1,564,448
015E	Health Services	1.00	1.00	128,971	90,980
015F	Health Services Adjunct/Overload	1.16	1.16	81,480	81,480
	Total Student Services, Faculty	15.31	15.31	1,718,695	1,736,908
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	124,848	125,012
016A,B,F	Fringe Benefits			50,330	53,005
	Total EOPS and MESA District Contribution	1.00	1.00	175,178	178,017
	<u>CLASSIFIED STAFF</u>				
021A	Administration	15.92	15.92	1,233,240	1,248,041
021B,G,P	Instructional Support	38.43	38.43	2,590,684	2,567,462
021C	Student Services Support	17.40	16.40	1,419,971	1,247,570
021E	Custodial	18.40	18.40	1,201,438	1,219,316
021F	Maintenance and Operations-General	4.00	4.00	333,102	311,273
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	1,249,958	1,264,943
032C	Elk Grove Center	7.50	7.50	490,845	484,309
061C	Community Service	2.55	2.55	252,944	286,409
	Total Classified Staff	115.87	114.87	8,772,182	8,629,323

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<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,F,G	Block Grant			1,594,649	1,725,849
	Total College Discretionary Funds			1,594,649	1,725,849
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			212,371	
	Total Other Operational Funds			212,371	
	Total Discretionary Funds			1,807,020	1,725,849
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			19,895	25,440
042D	Tutorial Centers			26,506	26,500
042H	Bus Rental			221,222	86,976
042I	Other Operational Augmentations			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			302,431	166,535
	<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			484,155	
047C	Staff Development	0.50	0.50	13,253	12,410
047D	Staff Development - Ed Initiative			16,000	4,000
053C	PDF Non-Instr Equipment			470	
	Total Other Allocations	0.50	0.50	513,878	16,410

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			278,641	278,641
051C	PFE Prior Year Carryover			557,456	
051E	PFE Classified Staff Development Carryover			11,580	
	Total Partnership for Excellence			847,677	278,641
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			35,000	37,300
061E,F,G	Program & Operational Costs			576,532	574,025
	Total Community Service			611,532	611,325
	<u>UTILITIES</u>				
073A	Electricity			1,080,000	1,080,000
073B	Gas			776,000	776,000
073D	Water/Garbage			254,000	254,000
073E	Sewer			119,000	119,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			34,500	34,500
073O,P	Utilities			9,000	9,000
	Total Utilities			2,247,500	2,247,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	1.08		160,093	
101E,F	College Discretionary Funds			4,306,963	
101G	Program Development Funds			132,491	
101L	Staff Development			137,538	
	Total Rebudgets and Other Carryovers	1.08		4,737,085	
	TOTAL GENERAL PURPOSE FUNDS	498.44	503.29	54,824,561	49,037,907

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.20	0.20	18,950	19,777
	Total Parking & Health Services	0.20	0.20	18,950	19,777
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	13.52	13.52	4,286,488	1,702,146
	Total Federal	13.52	13.52	4,286,488	1,702,146
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	67.30	60.83	35,029,624	11,384,118
	Total State	67.30	60.83	35,029,624	11,384,118
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			4,460,327	
	Total Local			4,460,327	
	TOTAL SPECIAL PROGRAMS		80.82	74.35	43,776,439
TOTAL RESTRICTED FUNDS		81.02	74.55	43,795,389	13,106,041
TOTAL GENERAL FUND BUDGET		579.46	577.84	98,619,950	62,143,948



Folsom Lake College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	3.00	3.00	746,844	718,823
011B	Instructional Support Services	6.00	6.00	1,153,255	1,169,320
011C	Student Support Services	2.00	2.00	362,511	353,781
037A	Rancho Cordova Center	1.00	1.00	196,907	197,084
	Total Administrators	12.00	12.00	2,459,517	2,439,008
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	98.10	96.60	10,876,681	10,630,662
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	59.12	60.95	3,483,383	3,537,295
037B	Rancho Cordova Faculty	30.16	34.03	1,774,534	1,975,884
012C	Regular Faculty, Allied Health	2.00	2.00	172,044	161,244
012K	Instructional Work Experience Coordinator	1.00	0.80	124,695	100,607
	Total Instructional, Fall & Spring	190.38	194.38	16,431,337	16,405,692
012Q	Summer Instruction	19.04	19.44	1,105,005	1,128,220
012S	Substitute Instruction	1.00	1.00	30,106	30,106
012T	Adjunct Office Hours			184,275	188,670
	Total Instructional	210.42	214.82	17,750,723	17,752,688
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.87	5.00	534,206	559,262
014C	Library - Adjunct/Overload	0.73	0.60	54,741	47,797
	Total Librarians	5.60	5.60	588,947	607,059
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	238,206	326,712
014D	Instructional Development Coordinators	2.60	2.60	322,373	328,220
	Total Instructional Support Services	5.00	5.00	560,579	654,932
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,800	4,800
013M	Department Chair Release Time/Stipends	6.85	6.95	468,359	468,359
013N	Performing Arts Stipends			89,776	89,776
013O	Athletic Stipends			94,261	94,261
013Q	Stipend Online Foundations			25,000	25,000
	Total Faculty Stipends	6.85	6.95	682,196	682,196
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	71,815	69,638
013L	President's/Chancellor's Release Time	1.00	1.00	110,484	107,136
	Total Other Certificated	1.65	1.65	182,299	176,774

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	247,101	235,699
	Total Academic Senate	2.20	2.20	247,101	235,699
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	9.08	9.08	997,421	998,176
015E	Health Services	1.00	1.00	79,523	79,523
015F	Health Services Adjunct/Overload			21,072	21,072
	Total Student Services, Faculty	10.08	10.08	1,098,016	1,098,771
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	120,774	121,770
016A,B,F	Fringe Benefits			49,764	51,630
	Total EOPS and MESA District Contribution	1.00	1.00	170,538	173,400
	<u>CLASSIFIED STAFF</u>				
021A	Administration	18.40	18.40	1,414,144	1,418,445
021B,G,P	Instructional Support	29.77	30.77	2,125,420	2,173,295
021C	Student Services Support	8.15	7.15	714,885	477,326
021E	Custodial	17.00	17.00	1,059,667	1,082,350
021F	Maintenance and Operations-General	3.00	3.00	229,843	249,198
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	544,690	559,899
041X	Operational	1.00	1.00	25,654	105,208
	Total Classified Staff	81.32	81.32	6,114,303	6,065,721
	<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,F,G	Block Grant			1,240,078	1,049,870
	Total College Discretionary Funds			1,240,078	1,049,870
	Total Discretionary Funds			1,240,078	1,049,870

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			58,044	13,440
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			90,187	74,236
042I	Other Operational Augmentations			24,429	24,429
042L	Enrollment Fees - Operational Costs			3,220	3,220
	Total College Related Activities			185,880	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			19,000	4,000
	Total Institutional Support Costs			110,567	95,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			467,411	
047C	Staff Development			5,947	5,947
047D	Staff Development - Ed Initiative			32,667	5,000
053C	PDF Non-Instr Equipment			471	
	Total Other Allocations			506,496	10,947
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			161,212	161,212
051C	PFE Prior Year Carryover			232,976	
051E	PFE Classified Staff Development Carryover			8,049	
	Total Partnership for Excellence			402,237	161,212
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			41,200	
	Total Community Service			41,200	

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>UTILITIES</u>				
073A	Electricity			1,175,500	1,175,500
073B	Gas			355,200	355,200
073D	Water/Garbage			113,000	113,000
073E	Sewer			11,500	11,500
073F	Allocated to Auxiliaries (Contra)			(153,000)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			23,000	23,000
073O,P	Utilities			475	475
	Total Utilities			1,525,675	1,525,675
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			8,651	
101C	Staff Development Carryover (Type A/B)	0.68		100,964	
101E,F	College Discretionary Funds			1,517,073	
101G	Program Development Funds			809,051	
101L	Staff Development			72,889	
	Total Rebudgets and Other Carryovers	0.68		2,508,628	
	TOTAL GENERAL PURPOSE FUNDS	336.80	340.62	36,442,980	32,922,844

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS	
		FY2024	FY2025	FY2024	FY2025	
608x	<u>RESTRICTED FUNDS</u>					
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>					
	Parking & Transit Services	0.10	0.10	9,693	9,889	
	Total Parking & Health Services	0.10	0.10	9,693	9,889	
	<u>SPECIAL PROGRAMS FEDERAL</u>					
	All Special Programs Federal	1.00	2.00	2,503,264	1,434,020	
	Total Federal	1.00	2.00	2,503,264	1,434,020	
	<u>SPECIAL PROGRAMS STATE</u>					
	All Special Programs State	40.51	34.51	24,877,421	7,951,503	
	Total State	40.51	34.51	24,877,421	7,951,503	
	<u>SPECIAL PROGRAMS LOCAL</u>					
	All Special Programs Local			134,222	19,620	
	Total Local			134,222	19,620	
	TOTAL SPECIAL PROGRAMS		41.51	36.51	27,514,907	9,405,143
	TOTAL RESTRICTED FUNDS		41.61	36.61	27,524,600	9,415,032
TOTAL GENERAL FUND BUDGET		378.41	377.23	63,967,580	42,337,876	



Sacramento City College



SACRAMENTO
CITY
COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	668,588	690,041
011B	Instructional Support Services	15.00	15.00	2,737,028	2,695,041
011C	Student Support Services	4.00	4.00	748,398	755,178
030A	West Sacramento Center	0.50	0.50	69,111	89,297
033A	Davis Center	0.50	0.50	89,553	89,297
038A	UC Davis Center			10,281	
061A	Community Services Programs	0.05	0.05	12,856	13,952
	Total Administrators	23.00	23.00	4,335,815	4,332,806
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	232.80	232.68	24,650,378	24,457,231
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	111.13	100.05	6,544,931	5,815,350
	Total Main Campus Instructional	343.93	332.73	31,195,309	30,272,581
030B	West Sacramento Center Faculty	13.67	16.46	804,306	955,609
033B	Davis Center Faculty	13.04	13.81	767,238	801,477
038B	UC Davis Center Faculty	0.14		8,237	
	Total Outreach Instructional	26.85	30.27	1,579,781	1,757,086
012C	Regular Faculty, Allied Health	23.60	26.80	2,392,894	2,629,232
012D	Part-Time Faculty, Allied Health	9.80	10.38	576,606	602,414
	Total Allied Health	33.40	37.18	2,969,500	3,231,646
012J	Instructional Coordinator	5.00	5.00	582,033	590,133
	Total Instructional, Fall & Spring	409.18	405.18	36,326,623	35,851,446
012Q	Summer Instruction	40.92	40.52	2,374,833	2,351,619
012S	Substitute Instruction	2.90	2.90	93,394	93,394
012T	Adjunct Office Hours			770,436	788,810
	Total Instructional	453.00	448.60	39,565,286	39,085,269
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.00	7.00	731,506	756,886
014C	Library - Adjunct/Overload	3.60	2.60	269,956	207,121
	Total Librarians	10.60	9.60	1,001,462	964,007
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.20	6.60	716,792	762,283
014D	Instructional Development Coordinators	1.40	2.40	217,027	283,585
	Total Instructional Support Services	7.60	9.00	933,819	1,045,868

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	9.70	9.70	771,858	771,858
013N	Performing Arts Stipends			119,235	119,235
013O	Athletic Stipends			168,022	168,022
013Q	Stipend Online Foundations			35,000	35,000
	Total Faculty Stipends	9.70	9.70	1,101,115	1,101,115
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	234,189	229,271
013L	President's/Chancellor's Release Time	1.00	1.00	110,484	107,136
013P	Puente Program	0.20	0.20	20,050	21,427
	Total Other Certificated	3.34	3.34	364,723	357,834
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	271,984	257,126
	Total Academic Senate	2.40	2.40	271,984	257,126
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	17.52	17.52	1,793,641	1,824,946
015E	Health Services	2.00	2.00	208,139	159,046
015F	Health Services Adjunct/Overload	0.16	0.16	11,238	11,239
	Total Student Services, Faculty	19.68	19.68	2,013,018	1,995,231
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	209,176	216,279
016A,B,F	Fringe Benefits			86,188	91,702
	Total EOPS and MESA District Contribution	2.00	2.00	295,364	307,981

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>CLASSIFIED STAFF</u>				
021A	Administration	19.99	19.99	2,008,207	2,028,757
021B,G,P	Instructional Support	58.92	59.16	4,150,992	4,237,457
021C	Student Services Support	36.36	35.36	3,033,776	2,649,750
021D	Community Relations	1.00	1.00	59,506	64,361
021E	Custodial	30.50	30.50	1,955,877	1,980,502
021F	Maintenance and Operations-General	4.50	4.50	340,609	347,109
021H,L,M	Information Technology (IT) & Telecommunications	5.20	5.20	759,371	762,943
030C	West Sacramento Center	6.83	6.83	442,011	444,513
033C	Davis Center	7.83	7.83	502,382	521,603
061C	Community Service	0.34	0.34	60,173	61,836
	Total Classified Staff	171.47	170.71	13,312,904	13,098,831
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			15,406	15,406
030F,H	Fixed Costs			133,500	133,500
	Total West Sacramento Center			148,906	148,906
	<u>DAVIS CENTER</u>				
033E	Operational Costs			25,467	26,564
033F	Fixed Costs			91,500	91,500
	Total Davis Center			116,967	118,064

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G	Block Grant, Including Outreach Centers			2,220,215	2,219,118
	Total College Discretionary Funds			2,220,215	2,219,118
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			75,000	
041X	Other Operational Funds			964,783	
	Total Other Operational Funds			1,039,783	
	Total Discretionary Funds			3,259,998	2,219,118
	<u>COLLEGE RELATED ACTIVITIES</u>				
042D	Tutorial Centers			32,967	33,000
042H	Bus Rental			267,661	144,659
042I	Other Operational Augmentations			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			20,000	
	Total College Related Activities			376,919	216,819
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			234,664	234,664
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			264,864	264,864
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			870,280	
047C	Staff Development	0.50	0.50	45,545	23,725
047D	Staff Development - Ed Initiative			10,099	6,000
	Total Other Allocations	0.50	0.50	925,924	29,725

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			452,272	452,272
051C	PFE Prior Year Carryover			369,607	
051E	PFE Classified Staff Development Carryover			17,866	
	Total Partnership for Excellence			839,745	452,272
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			41,707	37,712
	Total Community Service			41,707	37,712
	<u>UTILITIES</u>				
073A	Electricity			1,397,000	1,397,000
073B	Gas			635,000	635,000
073D	Water/Garbage			303,000	303,000
073E	Sewer			287,000	287,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			54,215	54,215
073O,P	Utilities			60,340	60,340
	Total Utilities			2,711,555	2,711,555
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.25		37,252	
101E,F	College Discretionary Funds			7,543,089	
101G	Program Development Funds			263,032	
101L	Staff Development			18,475	
	Total Rebudgets and Other Carryovers	0.25		7,861,848	
	TOTAL GENERAL PURPOSE FUNDS	703.54	698.53	79,755,923	68,757,103

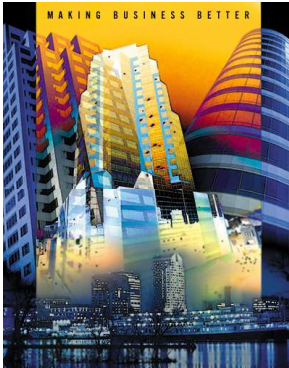
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
		608x	RESTRICTED FUNDS		
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.30	0.30	29,746	30,348
	Total Parking & Health Services	0.30	0.30	29,746	30,348
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	10.96	10.96	4,489,712	2,577,288
	Total Federal	10.96	10.96	4,489,712	2,577,288
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	65.74	67.59	57,354,885	18,001,202
	Total State	65.74	67.59	57,354,885	18,001,202
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Programs Local			2,672,268	
	Total Local			2,672,268	
	TOTAL SPECIAL PROGRAMS	76.70	78.55	64,516,865	20,578,490
	TOTAL RESTRICTED FUNDS	77.00	78.85	64,546,611	20,608,838
	TOTAL GENERAL FUND BUDGET	780.54	777.38	144,302,534	89,365,941

District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	18.44	18.44	3,704,328	3,804,679
011B	Instructional Support Services	3.00	3.10	741,538	724,395
	Total Administrators	21.44	21.54	4,445,866	4,529,074
	<u>CLASSIFIED STAFF</u>				
021A	Administration	70.35	70.35	6,162,284	6,264,173
021B,G,P	Instructional Support	1.96	1.96	174,836	177,443
021C	Student Services Support	0.45	0.45	46,058	46,073
	Total Classified Staff	72.76	72.76	6,383,178	6,487,689
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			2,825,694	892,419
041X	Other Operational Funds			3,396	
	Total Other Operational Funds			2,829,090	892,419
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			91,800	85,200
046R	Bookstore			600,000	600,000
	Total Institutional Support Costs			691,800	685,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			280,000	
047C	Staff Development			3,430	3,430
	Total Other Allocations			283,430	3,430

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
		051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u> PFE Classified Staff Development Carryover Total Partnership for Excellence		
	<u>UTILITIES</u>				
073A	Electricity			110,000	110,000
073B	Gas			10,000	10,000
073D	Water/Garbage			9,000	9,000
073E	Sewer			4,500	4,500
	Total Utilities			133,500	133,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101G	Program Development Funds	1.00		219,833	
101L	Staff Development			69,144	
	Total Rebudgets and Other Carryovers	1.00		288,977	
	TOTAL GENERAL FUND BUDGET	95.20	94.30	15,081,247	12,731,312
	TOTAL GENERAL FUND BUDGET	95.20	94.30	15,081,247	12,731,312

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	11.50	11.50	2,254,779	2,288,236
011C	Student Support Services	3.00	3.00	500,833	523,514
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	14.50	14.50	2,495,612	2,551,750
	<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	341,190	340,010
	Total Instructional Support Services	3.00	3.00	341,190	340,010
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00	100,276	107,136
013G	Collective Bargaining	4.00	4.00	439,898	428,544
013L	President's/Chancellor's Release Time	1.00	1.00	110,484	107,136
	Total Other Certificated	6.00	6.00	650,658	642,816
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	129,967	127,289
	Total Academic Senate	0.80	0.80	129,967	127,289
	<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	21.33	21.33	1,820,207	1,839,349
021C	Student Services Support	62.85	65.85	3,203,296	4,705,961
021D	Community Relations	17.83	17.83	1,732,181	1,753,989
021F	Maintenance and Operations-General	80.80	80.80	7,021,688	7,099,265
021H,L,M	Information Technology (IT) & Telecommunications	39.61	39.61	5,286,330	5,378,500
021W	Classified Staff Development (PFE)	1.23	1.23	73,007	73,007
021Y	PDF Positions - Bank	5.50	4.50	295,305	208,290
022G	Classified - Vacancy Factor			(790,000)	(790,000)
	Total Classified Staff	229.15	231.15	18,642,014	20,268,361

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			585,252	538,129
	Total Other Operational Funds			585,252	538,129
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	95,600	95,600
042C	Education Initiative				33,720
042F	Financial Aid Administrative Costs			20,331	20,331
042I	Other Operational Augmentations			56,000	90,655
042L	Enrollment Fees - Operational Costs			490,500	490,500
042P	Postage			77,000	77,000
042Q	Foreign Study			500	500
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	775,868	844,243
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			17,000	12,000
043F	Telecommunications/Data Transmission Lines			421,748	530,200
	Total Telecommunications Activities			438,748	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			16,108,848	5,556,211
	Total Information Technology Operational			16,108,848	5,556,211

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,880,455	1,030,667
045D	Resource Conservation Management			53,425	50,000
045H	Major Maintenance Allocation			971,690	370,000
	Total Facilities Management Operational			2,905,570	1,450,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,352,750	530,500
046F	American Disability Act (ADA) Accommodation			61,000	61,000
046G	Marketing			153,690	153,690
046H	Recruitment			117,157	70,000
046J	Conference and Travel			13,200	19,800
046K	Special Activities			89,016	52,500
046L	District-Wide Dues			534,265	445,500
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			2,656,224	1,668,136
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	0.25		3,721,948	
062A,X	Campus-Funded FM Projects			(65,430)	
	Total Other Allocations	0.25		3,656,518	
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			85,567	85,567
051C	PFE Prior Year Carryover			275,799	
051E	PFE Classified Staff Development Carryover			41,000	
	Total Partnership for Excellence			402,366	85,567

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			125,853,476	125,745,280
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(23,554,764)	(20,554,764)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(556,650)	(556,650)
071W	Retirees Health Benefits			3,801,817	3,712,429
	Net Fringe Benefits			105,668,379	108,470,795
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			4,708,347	4,808,347
072C	Safety Program			830,298	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			5,574,645	4,929,347
	<u>UTILITIES</u>				
073A	Electricity			39,000	39,000
073B	Gas			10,600	10,600
073D	Water/Garbage			18,500	18,500
073G	Honeywell Energy Management System			185,217	185,217
073H,J	Toxic Waste Removal/Dump Fees/Permits			39,500	39,500
073K	Utilities - Ethan Way			77,800	77,800
073L	Ethan Rent - Contra Account			(21,000)	(21,000)
073M	Utilities - Watertower			101,100	101,100
073O,P	Utilities			4,150	4,150
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			679,867	679,867

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,000,000	1,000,000
	Total Grant & Financial Aid Cash Match			1,000,000	1,000,000
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			1,321,200	
	Continuing Funds Set-Asides, net			1,321,200	
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(162,302)	(89,900)
079P	FM - COPFD Contras			17,299	
	Total Budget Savings/Cost Recovery			(724,069)	(668,966)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			38,494,058	
101B	Facilities Management			148,356	
101D	Information Technology			570,999	
101G	Program Development Funds	2.00		2,951,653	
	Total Rebudgets and Other Carryovers	2.00		42,165,066	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	256.20	255.95	204,617,869	148,170,368

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			11,118,283	4,332,030
	SCFF Changes in FTES, Outcomes & Demographics			24,414,135	
	TCR Continuing Adjustment			2,597,968	26,889,722
	Mandated Costs Current Year - Block Grant			1,524,552	1,524,552
	Funding for New Faculty Positions			1,672,702	38,416
	Appropriations Above Established Base Levels			13,853,119	27,266,002
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			57,500,759	62,370,722
	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Interest Income			7,439,529	7,439,529
	Lottery Funds			1,037,677	1,039,862
	Growth - 80%				1,239,098
	Growth - 20%				309,775
085x	Increase Above X Budget			8,477,206	10,028,264
	Total Y Budget Funding Level			65,977,965	72,398,986
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				1,239,098
	Growth - 20%				309,775
	Lottery Funds			1,037,678	1,039,862
087x	Increase Above Y Budget			1,037,678	2,588,735
	Total Program Development & Other Improvements, Z Budget Funding Level			67,015,643	74,987,721
	TOTAL GENERAL PURPOSE FUNDS	256.20	255.95	271,633,512	223,158,089

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	34.07	34.07	5,812,914	4,909,638
	Health Services Fee	6.80	3.30	6,494,262	755,981
	Total Parking & Health Services	40.87	37.37	12,307,176	5,665,619
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	1.03	0.53	380,630	(488,819)
	Total Federal	1.03	0.53	380,630	(488,819)
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	82.10	85.09	58,667,221	10,327,295
	Total State	82.10	85.09	58,667,221	10,327,295
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			363,062	
	Total Local			363,062	
	TOTAL SPECIAL PROGRAMS	83.13	85.62	59,410,913	9,838,476
TOTAL RESTRICTED FUNDS	124.00	122.99	71,718,089	15,504,095	
TOTAL GENERAL FUND BUDGET	380.20	378.94	343,351,601	238,662,184	



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% of expenditures. In addition, Los Rios policies require an uncommitted reserve in the District’s General

Fund of at least 5% of revenues. The District’s ending balance meets both State and policy requirements with a projected total unrestricted fund balance, including instructionally related, of 11.8% of expenditures and an uncommitted fund balance (general fund only) of 12.6% of revenues. Outlined below is a summary of all the projected fund balances for the District’s various fund activities:

	General Fund	Instructionally Related Fund	Child Development Fund	Capital Projects Fund	Bond Projects Fund (Measure M)	Bond Interest & Redemption Fund (Measures A & M)	Other Debt Service Fund	Enterprise/Regional Performing Arts Center Funds	Fiduciary/Student Association Fund	Scholarship & Loan Fund	Foundation Fund	Retiree Benefits Fund
Beginning Fund Balance – July 1, 2023	<u>\$169,201,282</u>	<u>\$5,055,826</u>	<u>\$633,927</u>	<u>\$212,545,195</u>	<u>\$145,757,798</u>	<u>\$60,283,394</u>	<u>\$59,944</u>	<u>\$1,074,014</u>	<u>\$1,187,517</u>	<u>\$ 677,781</u>	<u>\$24,308,015</u>	<u>\$12,490,967</u>
Projected Uncommitted Fund Balance	\$61,537,388	\$450,600	\$530,813	\$13,300,000				\$179,856	\$49,503		\$ 1,715,799	
Committed Fund Balance	5,461,719						\$59,944		28,207	\$686,781	17,497,616	\$11,581,196
Restricted Fund Balance	3,073,137					\$60,283,394						
Total Projected Fund Balance – June 30, 2024	<u>\$70,072,244</u>	<u>\$450,600</u>	<u>\$530,813</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$60,283,394</u>	<u>\$59,944</u>	<u>\$179,856</u>	<u>\$77,710</u>	<u>\$686,781</u>	<u>\$19,213,415</u>	<u>\$11,581,196</u>



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%*

	<u>Response</u>
Annual Independent Audit Report	
1.1 Has the independent audit report for the most recent fiscal year been completed and presented to the board by the statutory timeline of December 31? (Extensions of the timeline granted by the Chancellor's Office should be explained.)	yes
1.2 Were the district's most recent and prior two independent audits reports free of material findings of weakness?	yes
1.3 Has the district corrected all audit findings from the recent and prior two audits?	n/a
1.4 Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health (e.g., material apportionment or internal control findings)?	n/a
<i>Section Score (0.5% maximum):</i>	<i>0.0%</i>
Self-assessment notes:	

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Budget Development and Adoption

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas **3.7%**

2.9 Has the district refrained from using negative or contra expenditure accounts (excluding appropriate abatements in accordance with the Budget and Accounting Manual [BAM]) in its budget? yes

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

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

Section Score (8.0% maximum): 1.0%

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Budget Monitoring and Updates

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

Section Score (9.8% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Cash Management

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

Section Score (8.6% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Collective Bargaining Agreements

5.1 Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections by conducting a pre-settlement analysis and identifying ongoing revenue sources or expenditure reductions to support the agreement? yes

5.2 In the current and prior two years has the district settled all new employee compensation costs (salary, benefits, load factoring, etc.) in the bargaining agreements at or under the funded cost of living adjustment (COLA)? yes

5.3 If settlements have not been reached in the past two years, has the district identified resources to cover the estimated costs of district proposals? n/a

5.4 Has the district's board of governors approved and certified collective bargaining agreements with all its bargaining units for the current and the prior two years? yes

5.5 Has the district conducted a faculty release and reassign time analysis in the last two years and determined how it may impact the overall cost to the district as it relates to collective bargaining? yes

Section Score (4.9% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas **3.7%**

Intrafund and Interfund Transfers

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

Section Score (4.1% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas **3.7%**

Deficit Spending

7.1 Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)
If no, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? yes

7.2 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency? n/a

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

Section Score (2.7% maximum): *0.0%*

Self-assessment notes:



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District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Employee Benefits

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

Section Score (4.1% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Enrollment and Attendance

9.1 Has the district's enrollment been increasing or remained stable for the current and two prior years?	no
9.2 Does the district monitor and analyze enrollment, weekly student contact hours (WSCH) and full-time equivalent students (FTES) data at least monthly through the second reporting period (P2)?	yes
9.3 Does the district track historical WSCH and FTES data to establish future trends?	yes
9.4 Do colleges within a multi-college district maintain a record of WSCH or FTES that is reconciled monthly at the college and district levels at least through the second reporting period?	yes
9.5 Are the district's enrollment projections and assumptions based on historical data, demographic trend analysis, high school enrollments, community participation rates and other industry standards, in addition to any board policies that limit enrollment?	yes
9.6 Do the institutional research staff and business/fiscal staff work together to develop enrollment and FTES predictions?	yes
9.7 Do the colleges' comprehensive enrollment plans set goals for the funding elements in the SCFF?	yes
9.8 Does the comprehensive enrollment plan establish academic productivity goals?	yes

Section Score (7.1% maximum):

0.6%

Self-assessment notes:

Enrollment decreased in FY22 primarily due to the pandemic-related campus closures. Enrollment in FY23 was stable and Los Rios projects an increase in enrollment for FY24.



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Facilities

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

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

10.11 Is the district following an Americans with Disabilities Act (ADA) transition plan that was developed within the past 5 to 10 years?

yes

Section Score (0.8% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Fund Balance and Reserve for Economic Uncertainty

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

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

Section Score (5.7% maximum):

1.0%

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

General Fund - Current Year

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

Section Score (5.5% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas **3.7%**

Information Systems and Data Management

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

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

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Internal Controls and Fraud Prevention

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas **3.7%**

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 (such as an anonymous fraud reporting hotline)?	yes
14.11 Does the district have an internal audit department or dedicated staff?	yes
14.12 Does the district limit the issuance of Cal-Cards (credit cards) and have procedures in place for appropriate use (e.g., allowable expenses, daily limit, etc.)?	yes

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

Self-assessment notes:



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District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Leadership and Stability

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

Section Score (6.5% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas **3.7%**

Multiyear Projections

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

Section Score (3.1% maximum): *1.0%*

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas **3.7%**

Non-Voter-Approved Debt and Risk Management

17.1 Are the sources of repayment for non-voter-approved debt (such as certificates of participation (COPs), bridge financing, bond anticipation notes [BANS] and tax revenue anticipation notes [TRANS]) predictable and stable, and not from the unrestricted general fund? n/a

17.2 If the district has issued non-voter-approved debt, has its credit rating remained stable or improved during the current and two prior fiscal years? n/a

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

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

Self-assessment notes:

1



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Position Control

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

Section Score (6.7% maximum):

0.0%

Self-assessment notes:

1