

2021-22 Tentative Budget

Presented to the Board of Trustees
June 9, 2021

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

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Sacramento, CA 95825
www.losrios.edu



LOS RIOS
COMMUNITY
COLLEGE DISTRICT





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Chancellor's Message

One year ago, we were at the onset of an unprecedented global pandemic. We could not have imagined the devastating suffering it would soon cause and its massive impact on all our lives. Experts around the state anticipated catastrophic budget reductions due to uncertainty about the future of California's economy.

Now, vaccination rates are climbing, and the state and nation appear on track to turn the corner on the COVID-19 pandemic for good. In a year defined by bad news, California's economy turned out to be an unexpected bright spot. The state's tax base has proven stable, and doomsday predictions of our fiscal future have not come to fruition. Governor Newsom's 2021-22 May Revise Budget proposal is reflective of a renewed optimism for California's economic climate.

While the state revenue picture is much rosier than we expected, enrollment in Community Colleges in California – and nationally – is down significantly. Not only does this raise deep concerns regarding our mission to provide educational access to the Capital Region, but it has a chilling effect on our budget as well. Even with recent changes to the statewide funding formula, Los Rios and the rest of California's community college system are still funded predominantly based on enrollment. If our enrollment does not rebound by the time the state's "hold harmless" ends in 2023-24, the impacts to Los Rios will be massive.

That said, this May Revise is unequivocally good news for our colleges. One of the headlines of the budget proposal is the elimination of deferrals by 2022-23 (deferrals are a budget device used by the state to delay payments to districts from a given budget year, forcing districts to use reserves or take out loans for operating costs). The repayment of deferrals will not require us to borrow and will allow us to maintain our reserves that are critical in protecting our district from potential economic downturn.

The other headline is a cost-of-living adjustment (COLA) of 4.05% (2.31% for the 2020-21 budget year and 1.7% for the 2021-22 budget year). COLAs are particularly noteworthy in that they represent an increase to ongoing resources, not the one-time funds we have become used to for the past several years.

The budget includes one-time resources for colleges in districts in a myriad of important areas that align with Los Rios strategic initiatives and operational needs. This includes funds for deferred maintenance, open educational

resources, expansion of College and Career Access Pathways (CCAP) agreements, Guided Pathways implementation, student retention and enrollment, English as a Second Language (ESL) programs, Basic Needs Centers, Equal Employment Opportunity programs to promote inclusive hiring practices, and Dreamer Resource liaisons and support services for immigrant students. The budget also includes more resources to fund the statewide Student-Centered Funding Formula (SCFF), adding more resources for Student Success Completion Grants and Student Equity and Achievement programs.

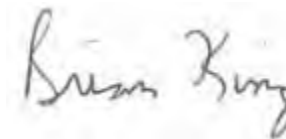
The budget proposal includes more one-time funds for workforce focused investments (including Strong Workforce and other innovative programs) and investments in systemwide technology solutions. It proposes funding for a new Learning-Aligned Employment program as well as using a large portion of the American Rescue Plan to establish a one-time grant program to support displaced workers seeking, reskilling, and up-skilling educational opportunities (distributed through public college campuses).

Finally, the May Revision proposes one-time COVID-19 Response Block Grant funds to assist community colleges with responding to the pandemic and transitioning back toward in-person education.

It stands to reason that we would follow such an extraordinary year with an extraordinary budget. The resources outlined in this budget proposal, if passed into law, would have a positive impact on our students for years to come.

Los Rios has a long tradition of responsible stewardship of public funds, led by our Board Trustees' commitment to conscientious leadership and bolstered by strong and transparent relationships with our collective bargaining partners. Together, we have a shared interest in leveraging all available funding to serving 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.

I am incredibly proud of the resiliency, patience, and creativity of our students, faculty, and staff over the past year. Together, we have weathered the worst of this pandemic and are prepared to rebuild our colleges stronger than ever before.





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.

STATE BUDGET OVERVIEW

ECONOMIC PROJECTIONS

Just over a year after the unprecedented economic losses induced by the COVID-19 Pandemic in March and April 2020, the nation and California have both started on the path to recovery. However, there still is a long way to go to reach pre-pandemic levels. Since the height of the COVID-19 Recession in April 2020, and a full year into the recovery through April 2021, the nation has added back 14.1 million jobs—63.3 percent of the 22.4 million jobs lost in March and April 2020. Similarly, as of March 2021, California has added back 1.2 million jobs—43.7 percent of the 2.7 million jobs lost in March and April 2020. Despite these strides, U.S. and California nonfarm employment were still around 6 percent and 9 percent lower than pre-pandemic levels, respectively, in March 2021, roughly equal to the respective peak-to-trough drop during the Great Recession.



Executive Summary

REVENUE PROJECTIONS

In 2020 there was a dramatic decline in economic activity in the second quarter, followed by an uneven recovery for the remainder of the year. For 2021, the economy, buoyed by multiple rounds of federal stimulus, an accommodative monetary policy, a massive vaccination program and the consequent reopening of the economy, appears poised for rapid expansion through the remainder of 2021 and continued growth in 2022 and beyond. This improvement in the projected path of economic activity has led to a significant improvement in the revenue forecast. In addition to the improved economic picture, stock markets have continued to show strength, and wage withholding has continued to outpace even the upgraded wage growth forecast; both factors lead to higher revenue projections.

PROPOSITION 98 PROJECTIONS

Proposition 98 continues to be in a Test 1 for all years 2019-20 through 2021-22. This means that the funding level of the Guarantee is equal to approximately 38 percent of General Fund revenues, plus local property tax revenues. The significant increase in revenues projected for 2020-21 and 2021-22 results in a corresponding increase in resources for K-14 schools. Proposition 98 is estimated to be \$79.3 billion in 2019-20, \$92.8 billion in 2020-21, and \$93.7 billion in 2021-22, representing a three-year increase in the minimum Guarantee of \$17.7 billion over the level estimated in the Governor's Budget.

The Governor's Budget projected a total of \$3 billion in payments to the Public School System Stabilization Account would be necessary between 2020-21 and 2021-22. Increases in capital gains revenues at May Revision have increased these required payments to a total of \$4.6 billion.

Additionally, excess revenues above the State Appropriations Limit in 2020-21 and 2021-22 creates a Constitutional obligation for the state to make a one-time payment to K-14 entities, supplemental to the Proposition 98 Guarantee funding level, and allocated based on K-12 average daily attendance and full-time equivalent community college students. While this payment amount will not be finalized until the adoption of the 2023-24 budget, the Administration currently anticipates that it will total approximately \$8.1 billion, and will be provided to K-14 schools in the 2022-23 fiscal year.

CALIFORNIA COMMUNITY COLLEGES PROPOSALS

The May Revision increases ongoing funding for the California Community Colleges by \$ 486.1 million compared to the 2020-21 Budget Act. Most notably, the proposal increases the COLA for the Student Centered Funding Formula (SCFF) from the 1.5% proposed in January to 4.05%, reflecting a compounded adjustment of 2.3% for 2020-21 and 1.7% for 2021-22, and matching the proposed rate for K-12. It also increases the COLA for categoricals slightly to 1.7% (up from 1.5%) and proposes a 5% increase for the Student Equity and Achievement and Strong Workforce Programs, new spending to expand vocational training opportunities and English as a Second Language (ESL) opportunities, support for affordability and basic needs strategies, and investments in technology.

The May Revision increases one-time funding by \$1,298.1 million compared to the 2020-21 Budget Act. It proposes to eliminate budget deferrals. It increases spending for the Zero Cost Textbook initiative and for retention and enrollment efforts. It proposes new one-time support to help colleges transition back to in-person education, to continue implementation of Guided Pathways, to address deferred maintenance, and to address other issues as detailed below.



Executive Summary

2021-22 Proposed Changes in CCC Proposition 98 Funding (in millions)

Adjustments	Governor's Budget	May Revision	Change From Governor's Budget
TECHNICAL ADJUSTMENTS			
Student Centered Funding Formula (SCFF) other base adjustments (aside from COLA and Growth)	97.6	0.6	(97.0)
Subtotal Technical Adjustments	97.6	0.6	(97.0)
POLICY ADJUSTMENTS			
Ongoing			
Provide COLA for SCFF (1.5%/4.05%)	111.1	296.5	185.4
Increase access to online technology as well as mental health services	30.0	30.0	-
Fund 0.5% enrollment growth for SCFF	23.1	23.6	0.5
Expand California Apprenticeship Initiative	15.0	15.0	-
Invest in online education ecosystem and infrastructure	10.6	10.6	-
Provide COLA for certain categorical programs (1.5%/1.7%/4.05% for Apprenticeship)	6.1	8.4	2.3
Cover increased costs for broadband access provided by CENIC	8.0	8.0	-
Expand vocational training for ESL students	-	50.0	50.0
Support integrated basic needs centers	-	30.0	30.0
Expand program pathways technology	-	10.0	10.0
Implement library services platform	-	4.0	4.0
Subtotal Ongoing Policy Adjustments	203.9	486.1	282.2



Executive Summary

Adjustments	Governor's Budget	May Revision	Change From Governor's Budget
One-Time			
Provide emergency financial assistance grants for students	250.0	250.0	-
Address students' basic needs related to food and housing insecurity	100.0	100.0	-
Support retention and enrollment strategiesb	20.0	120.0	100.0
Expand work-based learning	20.0	30.0	10.0
Increase faculty professional development	20.0	20.0	-
Expand Zero-Textbook Cost pathways	15.0	115.0	100.0
Provide instructional materials for dual enrollment students	2.5	2.5	-
AB 1460 implementation and anti-racism initiatives	0.6	0.6	-
Address deferred maintenance	-	314.0	314.0
Support continued implementation of Guided Pathways	-	150.0	150.0
Expand dual enrollment through College and Career Access Pathways partnerships	-	75.0	75.0
Transition back to in- person education	-	50.0	50.0
Implement Equal Employment Opportunity best practices	-	20.0	20.0
Support High Road Training Partnerships and High Road Construction Careers	-	20.0	20.0
Expand Regional Equity and Recovery Partnerships for work-based learning	-	10.0	10.0
Accelerate competency based education	-	10.0	10.0
Implement common course numbering	-	10.0	10.0
Modernize the California Community College Registry	-	1.0	1.0
Subtotal One-Time Policy Adjustments	428.1	1,298.1	870.0



Executive Summary

REVENUE ASSUMPTIONS

X, Y, Z Budgets

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

For 2021-22, all three budgets will assume the Student Centered Funding Formula Hold Harmless level of funding at \$335 million, which is the same level of funding as received in 2020-21, with the addition of the 4.05% COLA proposed in the May Revision. Given the impact to our students during these trying times, we have seen a drop in demand for access to our colleges.

In light of this, the X budget assumes no change in in full-time equivalent students, which is still down 10% from the prior year. The Y budget assumes we restore 2.5% of full-time equivalent students served, and the Z budget assumes a 5% restoration of full-time equivalent students served. While the enrollment decline brought on by the pandemic will not impact our overall apportionment from the state in the short term, it will impact the level of funding we believe will be on-going and will force us to maintain reduced budgets to ensure our on-going expenditures match our projections of on-going revenues.



Historical Overview

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

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

The District served over 73,000 students in fall 2020. Based upon enrollment, the District is the second largest community college system in California and one of the largest in the nation.

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

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

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



Values, Vision, Mission and Goals

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

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

CALIFORNIA COMMUNITY COLLEGES' MISSION

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

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

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

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

LOS RIOS COMMUNITY COLLEGE DISTRICT VISION

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

MISSION STATEMENT

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

VISION STATEMENT

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



Values, Vision, Mission and Goals

OUR FIVE STRATEGIC GOALS

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

VALUES

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

Students Are Our Highest Priority

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

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

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

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

Employees

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

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

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

Diversity

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

Relationships

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



Values, Vision, Mission and Goals

Participatory Governance

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

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

Community

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

Academic Excellence

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

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

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

Equity

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

Sustainability

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

Innovation

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

Integrity

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

2020-21 Strategies

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



Board of Trustees / Chancellor

GOVERNANCE

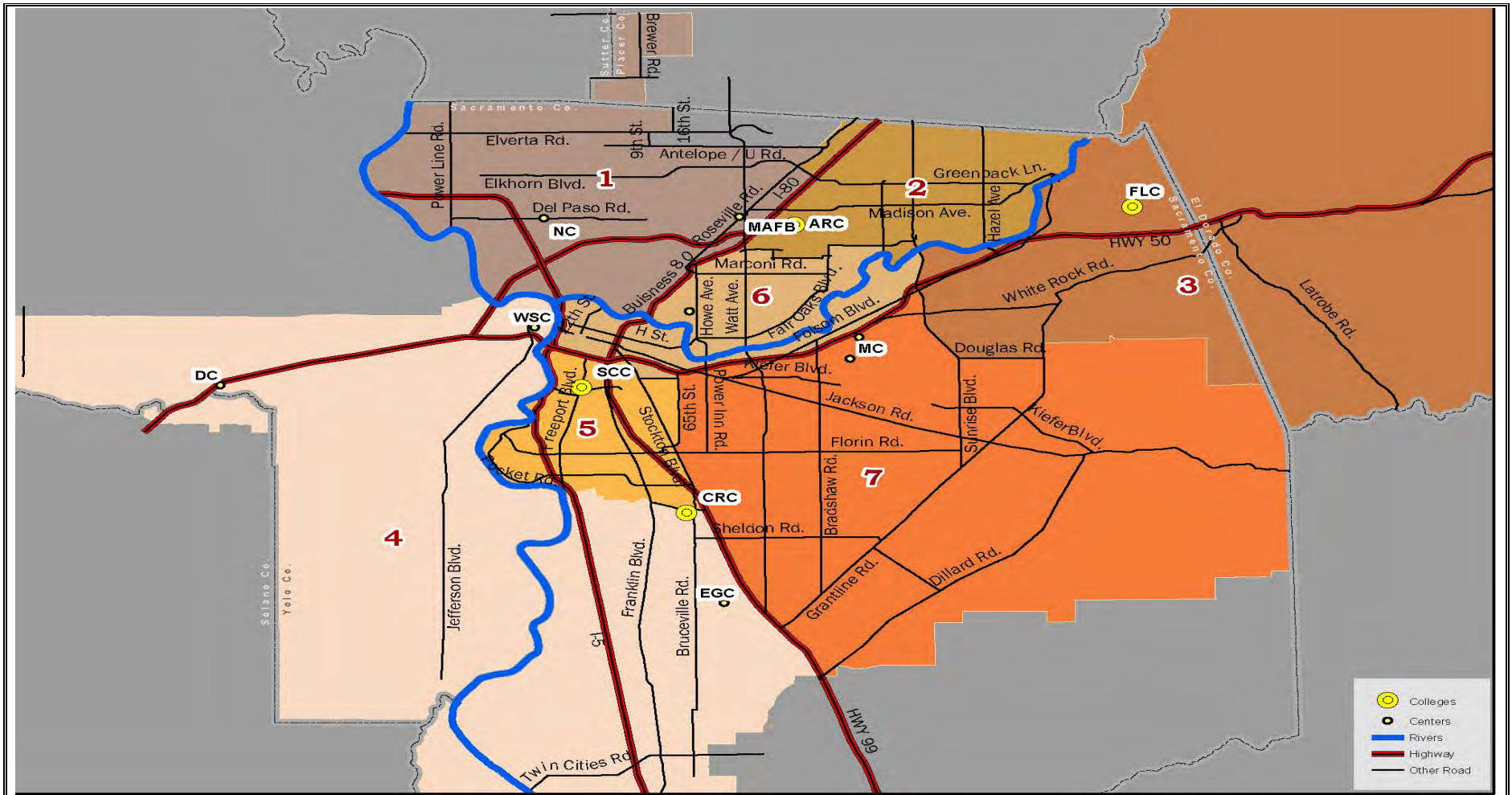
The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board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

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

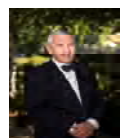
On February 1, 2013, Brian King, Ed.D., became Chancellor of the Los Rios Community College District. Dr. King, who previously served as the President/Superintendent of Cabrillo College in Santa Cruz County, was selected from a nationwide search and is known, among other accomplishments, for building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

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

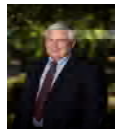
Board of Trustees



Dustin Johnson
Area 1



Robert Jones
Area 2



John Knight
Area 3



Kelly Wilkerson
Area 4



Pamela Haynes
Area 5



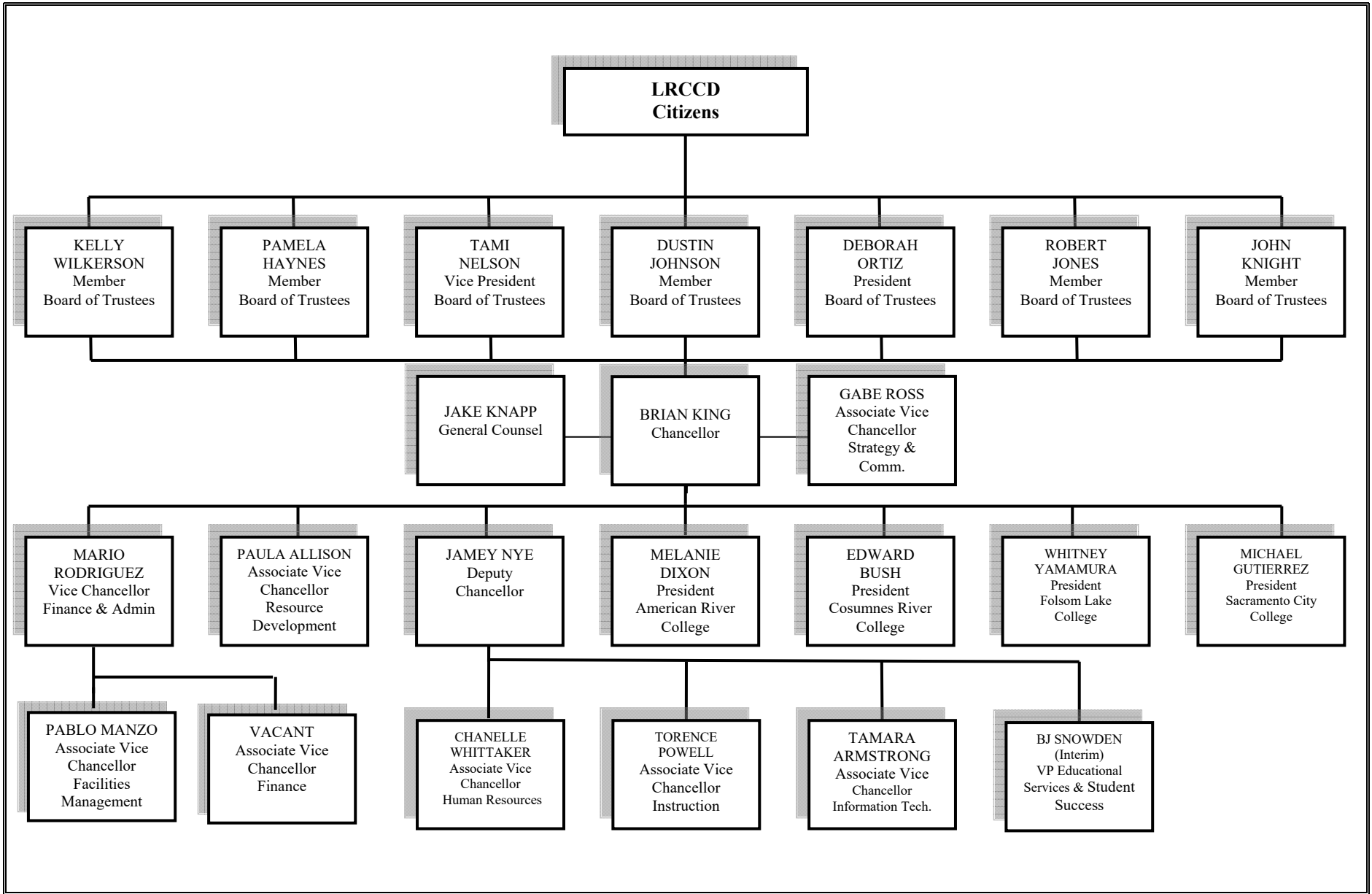
Deborah Ortiz
Area 6



Tami Nelson
Area 7



Organizational Chart





Summary of District Funds

FUND ACCOUNTING

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

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

The District's financial statement reporting is on a full accrual basis. However, certain types of financial reporting, such as depreciation of fixed assets, are reported only in the enterprise funds for the fund statements in this presentation. All other funds are presented using the modified accrual basis. In 2021-22, 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.

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

SIGNIFICANT BUDGET AND FINANCIAL POLICIES

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

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



Summary of District Funds

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

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

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

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

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

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

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

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



Summary of District Funds

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

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

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

Other Post-Employment Benefits (OPEB) and other employment related liabilities of the District: The District provides a fixed monthly amount to eligible retirees toward their healthcare costs and has funded its OPEB obligation since 1986. In 2007-08, the District established the OPEB trust to irrevocably designate assets for funding this benefit. The OPEB trust ended 2019-20 with \$144 million in funding, well in excess of the total OPEB liability of \$124 million. The total OPEB liability is measured at June 1, 2019, 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

2020-21 REVISED BUDGET & 2021-22 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 2020-21 or 2021-22 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 fourth series, Series D, for \$80 million on June 26, 2019 for a total Measure M issuance of \$335 million at June 30, 2021. 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, 2021 of \$16.8 million and \$33.2 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.



Summary of District Funds

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

Enterprise/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. At this time, there continues to be great uncertainty on when indoor public events can safely resume in the aftermath of the COVID-19 health crisis. Based upon guidance from federal, state, and local government officials and health experts, the Harris Center for the Arts temporarily ceased operations as of July 1, 2020.

Fiduciary Fund - Student Financial Aid: This fund is utilized to account for Federal and State financial programs for students.

The District projects nearly \$107.3 million in financial aid received for students in 2021-22 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 ending balance of \$1.5 million for 2020-21 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 \$11.0 million on June 30, 2021, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021 REVISED BUDGET	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 18,612,927	\$ 19,211,735	\$ -	\$ -
Committed	48,316,900	4,336,900		
Restricted	10,497,778	2,477,892		
Total Beginning Fund Balance	77,427,605	26,026,527	-	-
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	197,467,174	198,284,626		
SCFF Changes in FTES, Outcomes & Demographics	6,597,087	18,715,815		
New Faculty Funding	2,963,077	3,083,082		
Local Property Taxes	98,157,788	98,157,788		
Enrollment Fees, 98%: 2020-21 & 2021-22, \$46/unit	17,189,817	17,189,817		
Total Base Allocation, COLA & Growth	322,374,943	335,431,128	-	-
Lottery Funds	6,875,553	6,875,553		
Other General Purpose	54,984,196	34,911,475		
Restricted/Special Programs Revenue	327,835,242	64,893,992		
Total Revenue	712,069,934	442,112,148	-	-
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 789,497,539	\$ 468,138,675	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 177,678,468	\$ 165,976,026	\$ -	\$ -
Classified Salaries	111,085,058	88,654,915		
Employee Benefits	117,376,480	112,169,211		
Books, Supplies & Materials	55,057,892	6,251,886		
Other Operating Expenses	220,835,785	52,571,426		
Capital Outlay	7,317,192	534,045		
Interfund Transfers/Other Outgo	74,120,137	13,708,626		
Total Expenditures, Appropriations & Interfund Transfers	763,471,012	439,866,135	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	19,211,735	19,211,735		
Committed	4,336,900	4,336,900		
Restricted	2,477,892	4,723,905		
Total Ending Fund Balance	26,026,527	28,272,540	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 789,497,539	\$ 468,138,675	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 INSTRUCTIONALLY- RELATED ACTIVITIES
 (Sub-Fund of the General Fund)
 2020-2021 ADOPTED BUDGET, AS REVISED
 2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021 REVISED BUDGET	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 4,358,851	\$ 5,002	\$ -	\$ -
Total Beginning Fund Balance	4,358,851	5,002	-	-
REVENUE:				
Local - Other	1,214,566	688,862		
INTERFUND TRANSFERS:				
General Fund	10,000	10,000		
Capital Outlay	45,488	-		
Total Revenue and Transfers	1,270,054	698,862	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,628,905	\$ 703,864	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 2,125	\$ 6,500	\$ -	\$ -
Classified Salaries	188,661	11,400		
Employee Benefits	6,977	1,634		
Books, Supplies & Materials	3,452,847	154,425		
Other Operating Expenses	1,286,257	522,553		
Capital Outlay	112,185	-		
Payments to Students	17,790	2,350		
INTERFUND TRANSFERS OUT:				
General Fund	557,061	-		
Total Appropriations and Interfund Transfers	5,623,903	698,862	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	5,002	5,002		
Total Ending Fund Balance	5,002	5,002	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,628,905	\$ 703,864	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021 REVISED BUDGET	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 395,929	\$ 395,929	\$ -	\$ -
Total Beginning Fund Balance	395,929	395,929	-	-
REVENUE:				
Federal:				
Child Care Food Program	82,400	80,000		
Total Federal Revenue	82,400	80,000	-	-
State:				
Apportionment	1,451,339	1,508,689		
Total State Revenue	1,451,339	1,508,689	-	-
Local:				
Interest Income & Other	69,600	65,000		
Total Local Revenue	69,600	65,000	-	-
Total Revenue	1,603,339	1,653,689	-	-
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	941,161	541,598		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,940,429	\$ 2,591,216	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 1,314,204	\$ 1,295,638	\$ -	\$ -
Employee Benefits	946,573	782,635		
Books, Supplies and Food	130,029	107,389		
Other Operating Expenses	153,694	9,625		
Total Appropriations	2,544,500	2,195,287	-	-
ENDING FUND BALANCE, JUNE 30	395,929	395,929	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,940,429	\$ 2,591,216	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 CAPITAL OUTLAY PROJECTS FUND
 2020-2021 ADOPTED BUDGET, AS REVISED
 2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021 REVISED BUDGET	2021-2022		
		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	116,736,283	-		
Total Beginning Fund Balance	130,036,283	13,300,000	-	-
REVENUE:				
State Capital Outlay Projects	107,316,074	-		
Proposition 39 Projects	274,960	-		
State Scheduled Maintenance and Special Repairs (SMSR)	2,052,818	-		
Interest Income	875,571	869,521		
Other Local Revenue, including Donations	1,271,605	525,989		
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	17,768,328	9,301,713		
Other District & College Projects	1,661,795	-		
Other Funds	104,305	104,305		
Total Revenue and Interfund Transfers	131,325,456	10,801,528	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 261,361,739	\$ 24,101,528	\$ -	\$ -
APPROPRIATIONS:				
State Capital Outlay Projects	\$ 107,316,074	\$ -	\$ -	\$ -
Proposition 39 Projects	274,960	-		
State Scheduled Maintenance and Special Repairs (SMSR)	2,065,919	-		
Other Major Construction, including Information Technology	7,984,715	-		
Program Development and/or Improvement Projects	57,633,179	9,406,018		
College Projects	6,634,204	-		
Future Program Improvement Projects	55,300,072	1,300,557		
College Investments for Future Projects	877,231	-		
Other Transfers Out	9,975,385	94,953		
Total Appropriations and Interfund Transfers	248,061,739	10,801,528	-	-
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	\$ 261,361,739	\$ 24,101,528	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECT FUND - MEASURE M
 2020-2021 ADOPTED BUDGET, AS REVISED
 2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021	2021-2022		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 92,155,308	\$ 92,155,308	\$ -	\$ -
Total Beginning Fund Balance	92,155,308	92,155,308	-	-
REVENUE:				
Local - Interest Income	70,000	275,000		
Total Revenue	70,000	275,000		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 92,225,308	\$ 92,430,308	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 92,185,308	\$ 255,000	\$ -	\$ -
Bond Service Costs	40,000	20,000		
Total Appropriations	92,225,308	275,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	92,155,308		
Total Ending Fund Balance	-	92,155,308	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 92,225,308	\$ 92,430,308	\$ -	\$ -

Note: Appropriations for 2020-21 include projects spanning more than one fiscal year that will not be fully expended in 2020-21; funds remaining at year-end will be re-appropriated in the 2021-22 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2020-2021 ADOPTED BUDGET, AS REVISED
 2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021	2021-2022		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 16,763,235	\$ 16,763,235	\$ -	\$ -
Total Beginning Fund Balance	16,763,235	16,763,235	-	-
REVENUE:				
Local:				
Property Taxes	19,272,369	22,996,637		
Interest Income	393,312	469,318		
Total Revenue	19,665,681	23,465,955	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 36,428,916	\$ 40,229,190	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 13,430,000	\$ 17,800,000	\$ -	\$ -
Bond Interest Expense	6,232,181	5,662,955		
Bond Service Costs	3,500	3,000		
Total Appropriations	19,665,681	23,465,955	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	16,763,235	16,763,235		
Total Ending Fund Balance	16,763,235	16,763,235	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 36,428,916	\$ 40,229,190	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2020-2021 ADOPTED BUDGET, AS REVISED
 2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021	2021-2022		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 33,189,613	\$ 33,189,613	\$ -	\$ -
Total Beginning Fund Balance	33,189,613	33,189,613	-	-
REVENUE:				
Local:				
Property Taxes	38,459,072	34,265,627		
Interest Income	784,878	699,298		
Total Revenue	39,243,950	34,964,925	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 72,433,563	\$ 68,154,538	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 27,325,000	\$ 24,075,000	\$ -	\$ -
Bond Interest Expense	11,916,450	10,887,925		
Bond Service Costs	2,500	2,000		
Total Appropriations	39,243,950	34,964,925	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	33,189,613	33,189,613		
Total Ending Fund Balance	33,189,613	33,189,613	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 72,433,563	\$ 68,154,538	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 OTHER DEBT SERVICE FUND
 2020-2021 ADOPTED BUDGET, AS REVISED
 2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021	2021-2022		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 27,553	\$ 27,553	\$ -	\$ -
Total Beginning Fund Balance	27,553	27,553	-	-
REVENUE:				
Local - Interest Income	104,305	104,305		
Total Revenue	104,305	104,305	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 131,858	\$ 131,858	\$ -	\$ -
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 104,305	\$ 104,305	\$ -	\$ -
Total Interfund Transfers	104,305	104,305	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	27,553	27,553		
Total Ending Fund Balance	27,553	27,553	-	-
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 131,858	\$ 131,858	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2020-2021 ADOPTED BUDGET, AS REVISED
 2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021 REVISED BUDGET	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	-	-	-	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	3,588,582	3,411,582		
Dental Premiums	4,163,992	4,163,992		
Interest Income	130,000	130,000		
Total Revenue	7,882,574	7,705,574	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,882,574	\$ 7,705,574	\$ -	\$ -
APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 285,347	\$ 291,373	\$ -	\$ -
Insurance Premiums	2,398,487	2,398,487		
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	710,448	527,422		
Dental Program	4,163,992	4,163,992		
Administrative Costs	324,300	324,300		
Total Appropriations	7,882,574	7,705,574	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-		-
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,882,574	\$ 7,705,574	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021 REVISED BUDGET	2021-2022		
		TENTATIVE BUDGET ¹	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 57,296	\$ 57,296	\$ -	\$ -
Committed	51,550	51,550		
Total Beginning Fund Balance	108,846	108,846	-	-
INTERFUND TRANSFERS IN:				
General Fund	197,080			
Total Interfund Transfers	197,080	-	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 305,926	\$ 108,846	\$ -	\$ -
APPROPRIATIONS:				
Other Operating Expenses	\$ 197,080	\$ -	\$ -	\$ -
Total Appropriations	197,080	-	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	57,296	57,296		
Committed	51,550	51,550		
Total Ending Fund Balance	108,846	108,846	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 305,926	\$ 108,846	\$ -	\$ -

¹ Budget will be developed in conjunction with the reopening timeline for the Performing Arts Center.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2020-2021 ADOPTED BUDGET, AS REVISED
 2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021 REVISED BUDGET	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	70,000,000	71,000,000		
Federal Supplemental Educational Opportunity Grants (SEOG)	2,531,266	2,555,498		
Direct Loan	18,500,000	18,500,000		
Other	160,000	125,000		
State	19,340,448	15,100,000		
Total Revenue	110,531,714	107,280,498		-
INTERFUND TRANSFERS IN:				
General Fund	4,934,295	1,259,509		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 115,466,009	\$ 108,540,007	\$ -	\$ -
APPROPRIATIONS:				
Student Financial Aid	\$ 115,307,805	\$ 108,380,288	\$ -	\$ -
Operating Expenses	158,204	159,719		
Total Appropriations	115,466,009	108,540,007	-	-
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 115,466,009	\$ 108,540,007	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2020-2021 ADOPTED BUDGET, AS REVISED
 2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021	2021-2022		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 332,347	\$ 31,344	\$ -	\$ -
Committed	576,603	62,879		
Total Beginning Fund Balance	908,950	94,223	-	-
LOCAL REVENUE:				
Student Card Sales	52,505	46,710		
Student Representation Fees, net of waivers	100,800	109,000		
Miscellaneous & Interest	10,400	3,000		
Total Revenue	163,705	158,710	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,072,655	\$ 252,933	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 450,488	\$ 6,700	\$ -	\$ -
Other Operating Expenses	516,544	150,810		
Scholarships/Awards	11,400	1,200		
Total Appropriations	978,432	158,710	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	31,344	31,344		
Committed	62,879	62,879		
Total Ending Fund Balance	94,223	94,223	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,072,655	\$ 252,933	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021	2021-2022		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 1,541,154	\$ 1,508,154	\$ -	\$ -
Total Beginning Fund Balance	1,541,154	1,508,154	-	-
LOCAL REVENUE:				
Miscellaneous and Interest Income	24,743	6,000		
Total Revenue	24,743	6,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,565,897	\$ 1,514,154	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 1,000	\$ 1,000	\$ -	\$ -
Scholarships & Loans	20,000	5,000		
INTERFUND TRANSFERS OUT:				
General Fund	36,743	-		
Total Appropriations & Interfund Transfers	57,743	6,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	1,508,154	1,508,154		
Total Ending Fund Balance	1,508,154	1,508,154	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,565,897	\$ 1,514,154	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2020-2021 ADOPTED BUDGET, AS REVISED
 2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021	2021-2022		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 2,100,026	\$ 1,457,126	\$ -	\$ -
Committed	14,704,642	9,545,542		
Total Beginning Fund Balance	16,804,668	11,002,668	-	-
REVENUE:				
Local:				
Donations	2,290,000	2,003,000		
In-Kind Donations	235,000	130,000		
Investment Income (includes unrealized gains and/or losses)	860,000	1,040,000		
Total Revenue	3,385,000	3,173,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 20,189,668	\$ 14,175,668	\$ -	\$ -
APPROPRIATIONS:				
Auxiliary Activities	\$ 8,952,000	\$ 10,314,000	\$ -	\$ -
In-Kind Contributions	235,000	130,000		
Total Appropriations	9,187,000	10,444,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,457,126	700,676		
Committed	9,545,542	3,030,992		
Total Ending Fund Balance	11,002,668	3,731,668	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 20,189,668	\$ 14,175,668	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
 RETIREE BENEFIT FUND
 2020-2021 ADOPTED BUDGET, AS REVISED
 2021-2022 TENTATIVE BUDGET

DESCRIPTION	2020-2021	2021-2022		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 13,171,893	\$ 13,251,093	\$ -	\$ -
Total Beginning Fund Balance	13,171,893	13,251,093	-	-
REVENUE:				
Local - Interest Income	79,200	108,700	-	-
Total Revenue and Interfund Transfers	79,200	108,700	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 13,251,093	\$ 13,359,793	\$ -	\$ -
ENDING FUND BALANCE, JUNE 30:				
Committed	\$ 13,251,093	\$ 13,359,793	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 13,251,093	\$ 13,359,793	\$ -	\$ -



General Fund Financial Data Summary

REVENUE AND EXPENDITURE CLASSIFICATIONS

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

Revenue Classifications

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

Expenditure Classifications

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

Using the above classifications, the 2021-22 General Fund budget for the District is summarized as follows:

UNRESTRICTED REVENUE SUMMARY

A. Base, COLA & Growth

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

"Total Computational Revenue" (TCR) representing nearly 76% of total General Fund revenues and approximately 89% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly \$335.4 million will be received from these sources in 2021-22. The Z budget TCR level is \$13.1 million higher than the 2020-21's \$322.4 million.

B. Federal Revenues

Unrestricted federal revenue represents a small percentage of the total General Fund revenue. The District's General Fund Federal revenues are for administrative costs for Veteran's education and are projected at \$25,000 for 2021-22.

C. State Revenues

Unrestricted State revenues account for approximately 4% 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 2021-22 are \$18.4 million, \$1.7 million decrease from the 2020-21 final budget.

D. Local Revenues

Local revenues, excluding enrollment fees, account for approximately 2.0% 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 \$10.6 million for 2021-22, a small decrease from the 2020-21 final budget.

E. Other Financing Sources

Other financing sources represent approximately 3% of total General Fund revenue and includes transfers into the General Fund from other District funds, as well as the STRS on Behalf Payment. Transfers are made to the General Fund from the Capital Outlay and Instructionally Related Activities funds. The amount for 2021-22 is \$12.8 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.

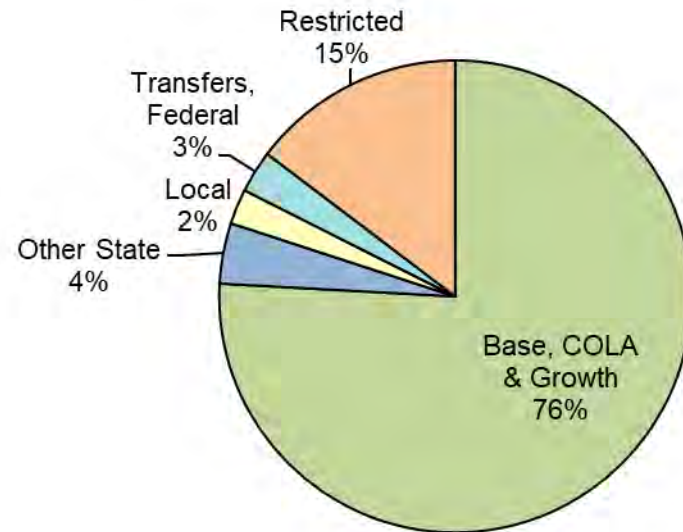
Parking revenues are restricted solely for the operation, maintenance and expansion of the District's parking lots.

A significant source of General Fund restricted Federal revenue is the funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Grant Higher Education Emergency Relief Funds. Higher Education Emergency Relief Fund (HEERF) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, HEERF II under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) and HEERF III authorized by the American Rescue Plan (ARP). The combined funding is as follows: 1) \$85.6 million to provide emergency financial aid grants to students whose lives have been disrupted, many of whom are facing financial challenges and struggling to make ends meet, 2) \$122.2

million to defray expenses associated with the coronavirus, 3) and \$3.1 million in additional funding directed to minority serving institutions.

An additional source of General Fund restricted Federal Revenue is \$5.6 million COVID-19 Block Grant Funding (Block Grant). The Block Grant is comprised of \$3.1 million in State funding provide by one-time Proposition 98 funds and \$2.5 million in Federal funding from the federal Coronavirus Relief Fund (CRF), a component of the CARES Act. The Block Grant is only to be used for necessary expenditures incurred due to the public health crisis.

2021-22 GENERAL FUND BUDGET BY REVENUE SOURCE





General Fund Financial Data Summary

APPROPRIATIONS SUMMARY

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

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

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

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Tentative Budget, \$146.6 million is appropriated for academic salaries. This is 36% of the total appropriations.

A consideration in the budget process is the “50% Law” requiring at least 50% of the current expense of education be for salaries and benefits of classroom instructors. The District reported instructional salaries and benefit costs at 52.10% of the total current expense of

education for 2019-20. The 2020-21 report, to be filed in October 2021, is projected to be approximately the same.

B. Classified Salaries

Classified Salaries reflects appropriations for salaries of employees in positions that do not require minimum qualifications established by the Board of Governors. The 2000 series object codes are used to record classified salaries. 2021-22 appropriations for classified salaries are \$85.5 million. This accounts for 21% of the District’s General Fund expenditures.

C. Employee Benefits

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

The budget projects \$110.3 million will be expended on employee benefits in 2021-22, accounting for 27% of the 2021-22 budget. Employee benefits are generally segregated into two primary categories: 1) health and welfare benefits; 2) retirement benefits.

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



General Fund Financial Data Summary

Each employee group's compensation formula includes a provision to fund increases in the District's contribution toward medical and dental premiums. Employees may choose from multiple plans with the District funding the premium cost up to the level of the district contribution as established between the District and their unit. If an employee selects a plan with a premium higher than the district contribution, the difference is paid by the employee. There is an increase of \$24.11/month in health insurance premiums for 2021-22 for the medical plan selected by most employees.

All employee groups have a term life insurance benefit of \$50,000. The total cost of the benefit is \$6.75 per employee per month in 2021-22. 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 2021-22 premiums for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

Health Insurance	\$1,574.89/month (Kaiser HMO)*
Dental Insurance	\$ 117.00/month (projected)
Life Insurance	\$ 6.75/month
Long Term Disability	\$.228/\$100 of covered payroll
Workers' Compensation	.59%

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

Statutory Benefits

STRS	16.92%
PERS	22.91%
Unemployment	1.4145%
OASDI	6.20%
Medicare	1.45%

D. Supplies and Materials

The Supplies and Materials classification 4000 is used to record all expenditures for instructional and non-instructional supplies and materials, including costs of freight, sales/use tax and handling charges. Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. It is currently projected that nearly \$6.3 million will be expended in 2021-22 on supplies and materials nearly 2% of the 2021-22 expenditures.

In administering the discretionary budgets, the colleges and departments are allowed to transfer budgets between non-regular salary and non-benefit accounts. Funds originally allocated to supplies and materials may be re-appropriated across object codes. Because of this and the inclusion of carryover funds in 2020-21, comparisons across the two years are difficult.



General Fund Financial Data Summary

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At tentative, approximately \$52.4 million is budgeted, representing 13% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

F. Capital Outlay

Capital Outlay is used to record amounts paid for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$5,000 for capital outlay items. At tentative budget, approximately \$534,045 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 \$4.4 million will be transferred in 2021-22, around 1% of the total General Fund expenditures.

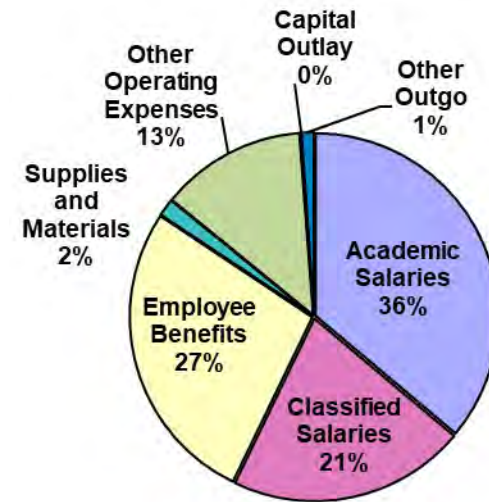
H. Program and Other Improvements

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

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

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

2021-22 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2020-2021	Tentative Budget Z Budget Maximum Funding 2021-2022
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 18,612,927	\$ 19,211,735
Committed	48,316,900	4,336,900
Restricted	10,497,778	2,477,892
Total Beginning Fund Balance	77,427,605	26,026,527
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	197,467,174	198,284,626
Funding Increase (SCFF changes in FTES, Outcomes, Demographics & COLA)	6,597,087	18,715,815
New Faculty Funding	2,963,077	3,083,082
Local Property Taxes	98,157,788	98,157,788
Enrollment Fees, 98%: 2020-21 & 2021-22, \$46/unit	17,189,817	17,189,817
Total Apportionment, Property Taxes & Enrollment Fees	322,374,943	335,431,128
Federal:		
Veteran's Education	25,000	25,000
Total Federal	25,000	25,000
State:		
One time Only Apportionment and Recalculation from 2019-20	1,695,201	
Lottery Funds (2020-21, \$150/FTES; 2021-22, \$150/FTES)	6,875,553	6,875,553
Apprenticeship Programs	6,094,610	6,094,610
Part-Time Faculty Compensation	3,953,577	3,953,577
Other, including Mandated Costs Block Grant	1,430,247	1,430,247
Total State	20,049,188	18,353,987
Local:		
Non-Resident/International Student Tuition	4,312,068	4,312,068
Interest income	600,000	600,000
Community Services	824,493	852,081
Student Fees & Fines	640,200	640,200
Other, including Interest & Enrollment Fee 2%	4,709,440	4,209,440
Total Local	11,086,201	10,613,789
OTHER:		
Interfund Transfers In	18,000,061	94,953
STRS On-Behalf Payment	12,688,080	12,688,080
Donations/Other	11,219	11,219
Total Interfund Transfers/Donations/Other	30,699,360	12,794,252
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 384,234,692	\$ 377,218,156

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2020-2021	Tentative Budget Z Budget Maximum Funding 2021-2022
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 2,627,000	\$ 4,480,000
Health Services Fee	2,400,000	2,400,000
Total Restricted	\$ 5,027,000	\$ 6,880,000
SPECIAL PROGRAMS:		
Federal:		
Coronavirus Aid, Relief, and Economic Security (CARES) Act Grant: Direct-to-Students	\$ 7,027,460	\$ -
Coronavirus Aid, Relief, and Economic Security (CARES) Act Grant: Institutional Portion	11,792,421	
Coronavirus Aid, Relief, and Economic Security (CARES) Act Grants: Minority Serving Institutions	998,745	
HEERF II: Direct-to-Students	13,546,260	
HEERF II: Institutional Portion	52,924,770	873,396
HEERF II: Minority Serving Institutions	2,109,593	
HEERF III: Direct-to-Students	58,539,340	
HEERF III: Institutional Portion	55,702,190	
COVID-19 Response Block Grant (Federal Portion)	2,500,826	
National Science Foundation: SIRIUS II	286,472	
Perkins	3,049,542	2,883,715
TRIO Programs	5,757,240	2,108,003
Northern California Community Colleges American Apprenticeship Initiative	1,147,831	125,642
Hispanic Serving Institutions	3,244,619	519,998
Federal Work Study (FWS)	1,934,309	1,978,346
Asian & Native American Pacific Islander-Serving Institutions Program	473,164	241,762
Temporary Assistance to Needy Families (TANF)	447,407	424,690
College to Career	290,000	290,000
Workability III - Department of Rehabilitation (DOR) Cooperative	211,464	211,465
State Trade & Export Promotion Project (STEP)	360,262	
Open Textbook Pilot Program	133,617	
Foster Care Program	132,863	118,341
Child Development Training Consortium (CDTC)	33,350	
Total Federal	\$ 222,643,745	\$ 9,775,358

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2020-2021	Tentative Budget Z Budget Maximum Funding 2021-2022
State:		
Extended Opportunity Programs and Services (EOPS)	\$ 4,572,869	\$ 4,090,155
Cooperative Agencies Resources for Education Programs (CARE)	743,175	613,146
Disabled Student Programs and Services (DSPS)	5,539,947	4,455,072
COVID-19 State Block Grant	3,069,796	
State Disaster Relief Emergency Student Financial Aid (Los Rios Dreamer)	595,222	
Dream Resource Liaison Support Allocation	236,246	
Student Retention & Enrollment	574,991	
CalFresh Outreach	94,426	
Student Success and Support Program (SSSP)	21,278	
Student Equity & Achievement Program	24,602,982	19,332,992
Board of Governors Financial Assistance Program Admin Allowance (BFAP)	2,791,945	2,521,940
California Work Opportunity & Responsibility to Kids (CalWORKs)	3,138,207	2,625,284
Basic Skills Initiative (BSI)	697,655	
Hunger Free Campus	340,803	
Innovation & Effectiveness (IEPI)	351,295	
Awards for Innovation in Higher Education	734,475	
Guided Pathways	1,413,678	574,976
Mathematics, Engineering, Science Achievement (MESA)	121,913	72,450
EWD Statewide Centers of Excellence (CTXL) Hub	907,319	293,758
Career Technical Education (CTE) Grants	6,026,742	136,959
Foster and Kinship Care Education (FKCE)	1,495,059	1,122,033
Staff Diversity - Equal Employment Opportunity	50,500	
Enrollment Growth Assoc Degree in Nursing II	584,299	353,894
Deputy Sector Navigator (DSN): Health	472,130	327,473
ICT/Digital Media Regional Director	295,108	190,000
Lottery (Restricted, Proposition 20)	2,441,833	2,246,013

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2020-2021	Tentative Budget Z Budget Maximum Funding 2021-2022
State Continued:		
State Instructional Equipment Funds (SIEF)	482,024	\$ -
Inmate Education Pilot Program / Incarcerated Students Reentry	298,116	
California Wellness Re-Emerging Scholar	157,017	
Diversity in Engineering	26,291	
California Prison Industry Authority - Culinary Arts	50,000	
Middle College High School	10,553	95,000
Strong Workforce Program (SWP)	21,365,238	4,230,227
AB19 California College Promise	3,833,082	2,588,613
Student Case Management / Decreasing The Drop Rate	284,981	
Projects in Common	938,771	134,942
Veterans Resource Center	1,417,262	493,585
Campus Safety at Community Colleges	78,232	
Mental Health Support	696,020	
Financial Aid - Technology	402,703	106,805
California Apprenticeship Initiative (CAI)	394,607	
CAI New & Innovative Grant Program	523,291	125,642
CAI Agriculture & Rural Areas	299,559	
CAI Mainframe & Cybersecurity Apprenticeship	1,000,000	
STRS On-Behalf Payment	1,312,225	
AB1840 Classified Prof Development	168,169	
Youth Empowerment Strategies For Success - Independent Living Program (ILP)	22,500	21,375
Avenue E Scholarly Award	116,500	40,000
E-Games	11,880	
Other State	41,781	6,000
Total State	\$ 95,844,695	\$ 46,798,334

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2020-2021	Tentative Budget Z Budget Maximum Funding 2021-2022
Local:		
Training Source Contracts	\$ 2,030,020	\$ 1,425,000
Central Valley New Car Dealers Association (CVNCDA)	21,022	
Ethics Symposium - CRC - Wagenlis	31,381	
Sacramento Municipal Utilities District (SMUD)	2,098	
Umoja Small Business Community Program, Student Leadership, Sakhu Learning Comm.	119,657	
Mathematics, Engineering, Science Achieve (MESA)/Teichert LRCCD	3,275	
Foundation Grants & Gifts	564,904	
Nursing Grants Emergency Funds	17,292	
Sutter Nursing Program	148,196	
University of California Davis Programs	4,135	
Center for International Trade Development (CITD) Program Income	32,482	
Center of Excellence (COE) Program Income	142,874	
Statewide Academic Senate	90,027	
ARC Instructionally Related Trust	557,061	
SCC Scholarship and Loan	36,743	
Dorothy Rupe Foundation	14,000	15,300
Sacramento Metropolitan Arts Commission (SMAC) Cultural Arts	3,387	
College Futures Foundation	300,000	
Veteran Student Emergency Fund	12,951	
Wellness Program	7,718	
POST Academy Instructor Certification Course (AICC) Training	48,085	
Valley Vision	33,300	
El Dorado County Veterans Support	4,298	
Face to Face El Centro	32,088	
Sacramento Sheriff Education Services	6,410	
Equity Transfer Initiative ETI	28,000	
Other Local	28,398	
Total Local	\$ 4,319,802	\$ 1,440,300
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	327,835,242	64,893,992
TOTAL GENERAL FUND REVENUE AND TRANSFERS	712,069,934	442,112,148
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 789,497,539	\$ 468,138,675

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET (X, Y, Z)

	Adopted Budget Revised Z Budget Maximum Funding 2020-2021	Tentative Budget Z Budget Maximum Funding 2021-2022
APPROPRIATIONS:		
1000 Academic Salaries	\$157,110,605	\$146,600,247
2000 Classified Salaries	110,978,325	85,465,274
3000 Employee Benefits	115,718,735	110,327,109
4000 Books, Supplies & Materials	49,808,621	6,251,886
5000 Other Operating Expenses	221,021,454	52,376,316
6000 Capital Outlay	7,317,192	534,045
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	12,213,114	-
Other Funds	54,690,014	4,406,913
TOTAL APPROPRIATIONS AND TRANSFERS	728,858,060	405,961,790
Program and Other Improvements		
Minimum (X Budget)	33,637,399	32,928,792
Mid-range Funding-Incremental Increase (Y Budget)	396,525	487,776
Maximum Funding-Incremental Increase (Z Budget)	579,028	487,777
Total Program & Other Improvements	34,612,952	33,904,345
ENDING FUND BALANCE, June 30		
9700 Uncommitted	19,211,735	19,211,735
9700 Committed	4,336,900	4,336,900
9700 Restricted	2,477,892	4,723,905
TOTAL ENDING FUND BALANCE	26,026,527	28,272,540
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 789,497,539	\$ 468,138,675

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2021-2022 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2020-21 REVISED Z BUDGET MAXIMUM FUNDING	2021-2022 X BUDGET MINIMUM FUNDING	2021-2022 Y BUDGET MID-RANGE FUNDING	2021-2022 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 312,814,779	313,632,231	\$ 313,632,231	\$ 313,632,231
Hold Harmless Funding Calculation:				
Prior Year Final Continuing Revenue	312,814,779	313,632,231	313,632,231	313,632,231
Continuing Total Computational Revenue Adjustment	817,452	6,574,139	12,096,107	13,409,282
Hold Harmless Adjustment (OTO)	1,898,161	20,729,379	19,416,204	18,103,029
Recovery of Summer Shift (OTO)	3,881,474	(8,587,703)	(12,796,496)	(12,796,496)
Hold Harmless Funding	319,411,866	332,348,046	332,348,046	332,348,046
New Faculty Funding (includes 2015-16 funding)	2,963,077	3,083,082	3,083,082	3,083,082
TOTAL BASE ALLOCATION, COLA & GROWTH	322,374,943	335,431,128	335,431,128	335,431,128
	2020-21 Projected	2021-2022 X LEVEL	2021-2022 Y LEVEL	2021-2022 Z LEVEL
FUNDED FTES GOALS:				
FTES Base - Projected	46,080	44,178	45,203	46,227
FTES Reduction	(1,066)	(94)	(778)	(1,460)
Base FTES	45,014	44,084	44,425	44,767
Achieved FTES	40,978	40,978	42,002	43,027
Stabilization FTES	1,902	5,235	4,552	3,869
Shifted FTES	3,200	(3,200)	(3,200)	(3,200)
FTES Projection - 3 Year Average	46,080	43,013	43,354	43,696

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET (X, Y, Z)**

DESCRIPTION	2020-2021 REVISED Z BUDGET MAXIMUM	2021-2022 X BUDGET MINIMUM FUNDING	2021-2022 Y BUDGET MID-RANGE FUNDING	2021-2022 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 18,612,927	\$ 19,211,735	\$ 19,211,735	\$ 19,211,735
Committed	48,316,900	4,336,900	4,336,900	4,336,900
Restricted	10,497,778	2,477,892	2,477,892	2,477,892
Total Beginning Fund Balance	77,427,605	26,026,527	26,026,527	26,026,527
REVENUES:				
Apportionment & Educational Protection Account (EPA), deficated	197,467,174	198,284,626	198,284,626	198,284,626
New Faculty Funding	2,963,077	3,083,082	3,083,082	3,083,082
Continuing Total Computational Revenue Adjustment	817,452	6,574,139	12,096,107	13,409,282
SCFF changes in FTES, Outcomes & Demographics	5,779,635	12,141,676	6,619,708	5,306,533
Enrollment Fee and Property Taxes	115,347,605	115,347,605	115,347,605	115,347,605
Base Allocation, COLA & Growth (SB361)	322,374,943	335,431,128	335,431,128	335,431,128
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$150/FTES (Z Budget)	975,553		487,776	975,553
Total Lottery Revenue	6,875,553	5,900,000	6,387,776	6,875,553
Non-Resident/International Student Tuition	4,312,058	4,312,058	4,312,058	4,312,058
Part-Time Faculty Compensation/New Faculty Hires	3,953,577	3,953,577	3,953,577	3,953,577
Community Services	824,493	852,081	852,081	852,081
Other Income, including Interfund Transfers	45,894,068	25,793,759	25,793,759	25,793,759
Total Other General Purpose	54,984,196	34,911,475	34,911,475	34,911,475
Total General Purpose Revenue	384,234,692	376,242,603	376,730,379	377,218,156
Special Program Revenue	327,835,242	64,893,992	64,893,992	64,893,992
Total Revenue	712,069,934	441,136,595	441,624,371	442,112,148
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 789,497,539	\$ 467,163,122	\$ 467,650,898	\$ 468,138,675
APPROPRIATIONS:				
Operational Level	\$ 728,858,060	\$ 405,961,790	\$ 405,961,790	\$ 405,961,790
Program and Salary Improvement	34,612,952	32,928,792	33,416,568	33,904,345
Total Appropriations	763,471,012	438,890,582	439,378,358	439,866,135
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	19,211,735	19,211,735	19,211,735	19,211,735
Committed	4,336,900	4,336,900	4,336,900	4,336,900
Restricted	2,477,892	4,723,905	4,723,905	4,723,905
Total Ending Fund Balance	26,026,527	28,272,540	28,272,540	28,272,540
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 789,497,539	\$ 467,163,122	\$ 467,650,898	\$ 468,138,675

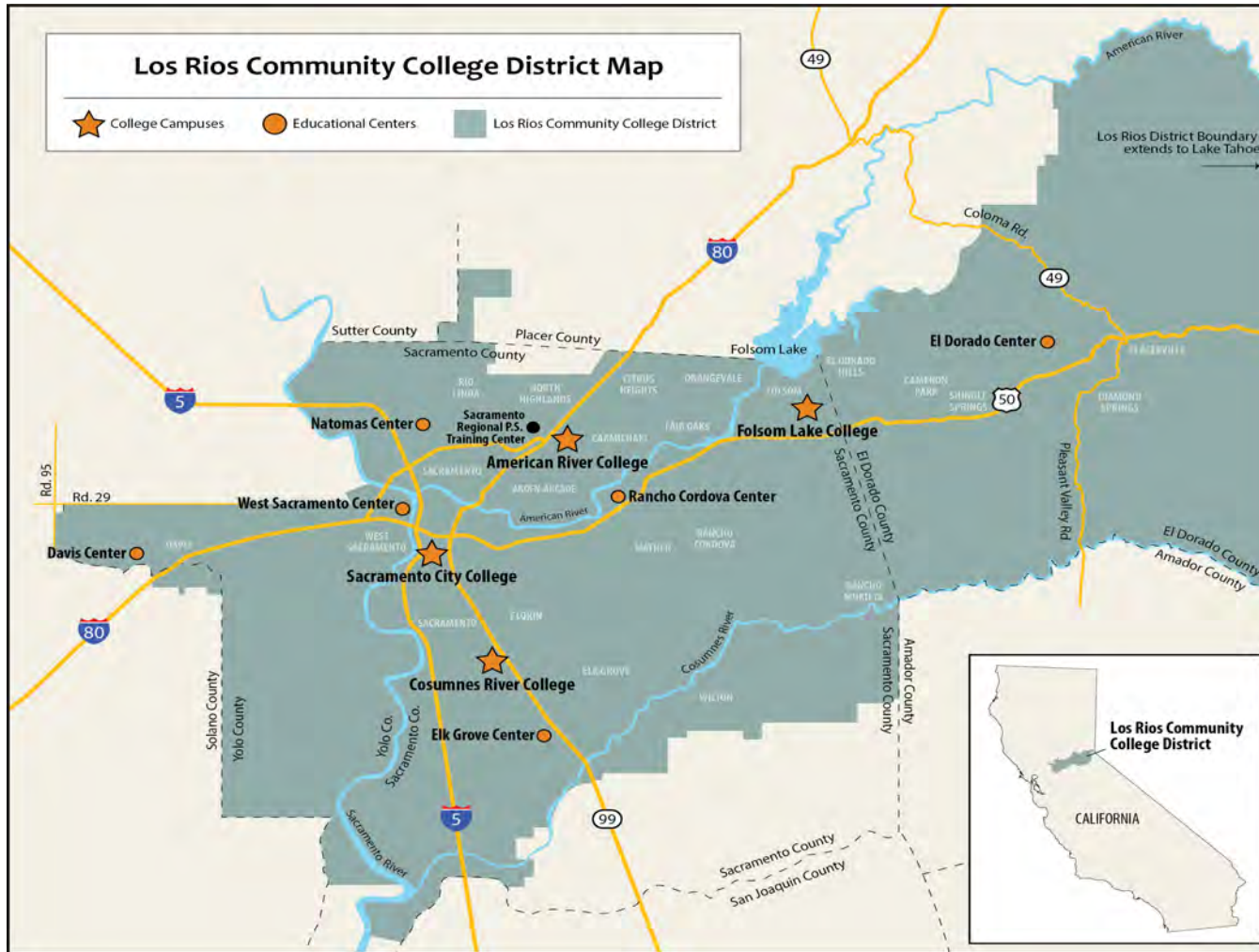
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2020-2021 ADOPTED BUDGET, AS REVISED
2021-2022 TENTATIVE BUDGET

	<u>Full-Time Equivalent (FTE)</u>		TENTATIVE BUDGET	
	BUDGET REVISED <u>2020-2021</u>	TENTATIVE BUDGET <u>2021-2022</u>	Z BUDGET REVISED <u>2020-2021</u>	MAXIMUM FUNDING (Z Budget) <u>2021-2022</u>
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 18,612,927	\$ 19,211,735
Committed			48,316,900	4,336,900
Restricted			<u>10,497,778</u>	<u>2,477,892</u>
TOTAL BEGINNING FUND BALANCE			<u>77,427,605</u>	<u>26,026,527</u>
REVENUE:				
General Purpose Revenue			384,234,692	377,218,156
Restricted/Special Programs Revenue			<u>327,835,242</u>	<u>64,893,992</u>
TOTAL REVENUE			<u>712,069,934</u>	<u>442,112,148</u>
TOTAL REVENUE AND BEGINNING FUND BALANCE			<u>\$ 789,497,539</u>	<u>\$ 468,138,675</u>
APPROPRIATIONS:				
American River College	968.05	962.35	134,511,830	101,787,022
Cosumnes River College	530.59	541.29	62,793,783	49,549,741
Folsom Lake College	342.77	356.48	41,421,967	32,929,058
Sacramento City College	781.82	786.99	97,995,141	73,414,796
District Office	96.84	96.84	12,077,538	10,865,269
District Support	<u>243.60</u>	<u>244.80</u>	<u>414,670,753</u>	<u>171,320,249</u>
TOTAL APPROPRIATIONS	<u>2,963.67</u>	<u>2,988.75</u>	<u>763,471,012</u>	<u>439,866,135</u>
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			19,211,735	19,211,735
Committed			4,336,900	4,336,900
Restricted			<u>2,477,892</u>	<u>4,723,905</u>
TOTAL ENDING FUND BALANCE			<u>26,026,527</u>	<u>28,272,540</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE			<u>\$ 789,497,539</u>	<u>\$ 468,138,675</u>

General Fund Detail

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

The information compares full-time equivalent position information as well as expenditures for the 2020-21 year and appropriations for the 2021-22 year. These schedules are shown by the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>ADMINISTRATORS</u>				
011A	Administration	42.84	42.84	7,348,448	7,318,548
011B	Instructional Support Services	50.95	50.95	8,024,416	8,040,465
011C	Student Support Services	17.02	17.02	2,616,078	2,634,828
024x-039x	Outreach Centers	6.40	6.40	914,425	914,986
061A	Community Services Programs	0.15	0.15	31,959	31,411
011F	Administration - Vacancy Factor			(1,300,000)	(260,000)
	Total Administrators	117.36	117.36	17,635,326	18,680,238
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	794.63	793.79	72,366,796	72,384,126
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	260.64	269.45	12,609,033	13,376,838
024B-039B	Outreach Center Instructional	127.02	124.00	6,122,658	6,388,723
	Total Instructional excluding Allied Health	1,182.29	1,187.24	91,098,487	92,149,687
012C	Regular Faculty, Allied Health	47.76	48.80	3,897,428	3,990,860
012D	Part-Time Faculty, Allied Health	18.07	11.35	869,817	781,118
	Total Allied Health	65.83	60.15	4,767,245	4,771,978
012J	Instructional Coordinator	9.30	9.30	885,065	855,691
012K	Instructional Work Experience Coordinator	3.00	3.40	299,693	326,190
	Total Instructional, Fall & Spring	1,260.42	1,260.09	97,050,490	98,103,546
012Q	Summer Instruction	130.37	130.34	6,275,490	6,444,271
012S	Substitute Instruction	9.00	9.00	291,774	291,774
012T	Adjunct Office Hours			2,125,429	2,125,429
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(11,500,000)	(950,000)
	Total Instructional	1,399.79	1,399.43	94,243,183	106,015,020
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	23.87	22.57	1,884,023	1,907,291
014C	Library - Adjunct/Overload	5.53	6.83	419,631	436,041
	Total Librarians	29.40	29.40	2,303,654	2,343,332
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	16.30	16.30	1,458,206	1,515,181
014D	Instructional Development Coordinators	11.20	12.20	1,122,856	1,231,556
031A	SRPSTC Coordinators	3.00	3.00	258,952	258,952
036A	Fire Training Coordinator	0.40	0.40	26,497	26,497
	Total Instructional Support Services	30.90	31.90	2,866,511	3,032,186

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			28,600	28,600
013M	Department Chair Release Time/Stipends	16.15	16.15	1,988,468	1,988,468
013N	Performing Arts Stipends			385,761	385,761
013O	Athletic Stipends			494,519	494,519
	Total Faculty Stipends	16.15	16.15	2,897,348	2,897,348
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	685,587	685,587
013D	Retraining - Type E	1.00	1.00	92,848	92,848
013G	Collective Bargaining	3.75	3.75	430,088	362,108
013L	President's/Chancellor's Release Time	5.00	5.00	501,637	506,456
013P	Puente Program	0.40	0.40	37,130	37,130
	Total Other Certificated	17.25	17.25	1,747,290	1,684,129
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	907,328	907,328
	Total Academic Senate	10.00	10.00	907,328	907,328
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	68.95	64.47	6,421,612	6,210,002
015E	Health Services	6.00	6.00	577,843	579,901
015F	Health Services Adjunct/Overload	1.48	1.48	79,244	79,244
015G	Cultural Awareness Coordinator	1.00	1.00	68,008	66,769
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty	77.43	72.95	7,240,653	7,029,862
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	7.00	7.00	594,728	606,370
016A,B,F	Fringe Benefits			224,992	214,515
	Total EOPS and MESA District Contribution	7.00	7.00	819,720	820,885

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>CLASSIFIED STAFF</u>				
021A	Administration	172.31	172.30	11,755,754	11,904,916
021B,G,P	Instructional Support	216.09	216.09	12,690,194	12,796,781
021C	Student Services Support	164.12	164.12	9,782,197	9,921,629
021D	Community Relations	18.00	18.00	1,339,851	1,360,712
021E	Custodial	97.64	97.64	5,213,361	5,261,786
021F	Maintenance and Operations-General	98.05	98.05	7,128,854	7,243,293
021H,L,M	Information Technology (IT) & Telecommunications	73.48	73.48	7,605,308	7,647,084
021W	Classified Staff Development (PFE)	1.23	1.23	73,007	73,007
021Y	PDF Positions - Bank	7.50	7.50	510,101	510,101
024x-039x	Classified Outreach Centers	44.47	40.67	2,867,613	2,446,014
041X	Printing/Operational	2.00	2.00	105,989	154,869
061C	Community Service	2.00	2.00	211,290	229,837
022G	Classified - Vacancy Factor			(3,500,000)	(790,000)
	Total Classified Staff	896.89	893.08	55,783,519	58,760,029
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	1.00	1.00	271,755	272,308
	Instructional/Administrative Costs			8,451,594	7,998,364
	Total Apprenticeship Programs	1.00	1.00	8,723,349	8,270,672
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,581,354	2,581,354
	Operational Costs			543,323	444,631
	Fixed Costs			943,415	660,565
	Telecommunications & IT			3,000	3,000
024x-039x	Total Outreach Centers			4,071,092	3,689,550
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			3,704,116	3,455,206
041F	Innovation and Staff Development			14,000	9,750
	Total College Discretionary Funds			3,718,116	3,464,956

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			1,480,676	842,076
041J	CDF Institutional			142,696	
041X	Other Operational Funds			1,062,000	651,150
	Total Other Operational Funds			2,685,372	1,493,226
	Total Discretionary Funds			6,403,488	4,958,182
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042C	Education Initiative			344,135	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			648,304	465,087
042I	Other Operational Augmentations			142,572	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			33,620	
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	2,113,558	1,672,586
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			12,500	12,000
043F	Telecommunications/Data Transmission Lines			909,000	530,200
	Total Telecommunications Activities			921,500	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			7,018,464	1,267,317
044L	Library Computer System			1,111,778	58,978
044M	Site Licenses/Other Projects			257,000	285,500
044N	Operating Augments				687,000
044O	Instruction			465,000	
044S	Student Services			773,140	
	Total Information Technology Operational			9,625,382	2,298,795

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT		APPROPRIATIONS	APPROPRIATIONS
		(FTE)		FY2021	FY2022
		FY2021	FY2022	FY2021	FY2022
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			884,668	975,917
045D	Resource Conservation Management			47,315	34,000
045H	Major Maintenance Allocation			637,457	364,750
062A,X	Campus-Funded FM Projects			(14,149)	
	Total Facilities Management Operational			1,555,291	1,374,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,088,100	435,000
046C	Facility Rentals			237,411	237,411
046F	American Disability Act (ADA) Accommodation			212,000	210,852
046G	Marketing			238,890	153,690
046H	Recruitment			70,000	70,000
046J	Conference and Travel			145,800	145,800
046K	Special Activities			68,500	68,500
046L	District-Wide Dues			442,500	382,500
046M	Election Expenses			741,300	
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046R	Bookstore			9,418,444	871,938
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			12,998,091	2,910,837
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			2,381,387	
047C	Staff Development	1.50	1.50	183,682	66,298
047D	Staff Development - Ed Initiative			99,278	25,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	137,091	138,382
049C	Child Development Fund			301,965	
053C	PDF Non-Instr Equipment			489,035	
	Total Other Allocations	2.50	2.50	3,592,438	229,680
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			1,065,787	1,652,104
051C	PFE Prior Year Carryover			3,362,159	
051E	PFE Classified Staff Development Carryover			125,716	
	Total Partnership for Excellence			4,553,662	1,652,104

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			72,000	35,000
061E,F,G	Program & Operational Costs			596,834	555,833
	Total Community Service			668,834	590,833
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			107,105,358	108,851,507
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(15,900,689)	(15,890,289)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(8,040,835)	(556,650)
071W	Retirees Health Benefits			3,625,693	3,623,449
	Net Fringe Benefits			86,914,027	96,152,517
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,566,382	3,389,382
072C	Safety Program			277,470	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			3,879,852	3,510,382
	<u>UTILITIES</u>				
073A	Electricity			5,206,565	5,206,565
073B	Gas			1,291,800	1,291,800
073D	Water/Garbage			684,500	684,500
073E	Sewer			610,000	610,000
073F	Allocated to Auxiliaries - Contra Account			(233,000)	(233,000)
073G	Honeywell Energy Management System			173,353	173,353
073H,J	Toxic Waste Removal/Dump Fees/Permits			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
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			8,394,458	8,394,458

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT		APPROPRIATIONS	APPROPRIATIONS
		(FTE)		FY2021	FY2022
		FY2021	FY2022	FY2021	FY2022
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			794,395	800,000
	Total Grant & Financial Aid Cash Match			806,395	812,000
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			18,898,243	5,163,057
	Continuing Funds Set-Asides, net			18,898,243	5,163,057
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings			(2,150,000)	
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(1,072,296)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(498,875)	
	Total Budget Savings/Cost Recovery			(3,681,171)	(579,066)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			26,374,700	
101B	Facilities Management			105,151	
101C	Staff Development Carryover (Type A/B)	2.43		331,332	
101D	Information Technology			410,996	
101E,F	College Discretionary Funds			7,264,632	
101G	Program Development Funds			1,410,041	
101L	Staff Development			223,059	
	Total Rebudgets and Other Carryovers	2.43		36,119,911	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,608.60	2,598.52	393,002,932	343,813,811

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL*</u>				
	COLA				6,574,139
	SCFF increases in FTES, Outcomes & Demographics			6,597,087	12,141,676
	Mandated Costs Current Year - Block Grant			1,402,005	1,402,005
	Prior Year One-Time Apportionment			1,695,201	
	Funding for New Faculty Positions				120,005
	Appropriations Above Established Base Levels			21,623,106	9,870,967
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			33,637,399	32,428,792
	<u>Y BUDGET MID - RANGE FUNDING LEVEL*</u>				
	Incremental Funds:				
	Lottery Funds			396,525	487,776
085x	Increase Above X Budget			396,525	487,776
	Total Y Budget Funding Level			34,033,924	32,916,568
	<u>Z BUDGET MAXIMUM FUNDING LEVEL*</u>				
	Incremental Funds:				
	Lottery Funds			579,028	487,777
087x	Increase Above Y Budget			579,028	487,777
	Total Program Development & Other Improvements, Z Budget Funding Level			34,612,952	33,404,345
	TOTAL GENERAL PURPOSE FUNDS	2,608.60	2,598.52	427,615,884	377,218,156

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
		<u>RESTRICTED FUNDS</u>			
<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>					
608C	Classified Staff	32.85	32.85	3,684,922	3,713,243
608E,H,N	UTP Passthrough/Operational Costs			(1,066,922)	757,757
608G	Parking			9,000	9,000
609A	Health Services Fee	4.00	4.00	4,790,765	2,400,000
	Total Parking & Health Services	36.85	36.85	7,417,765	6,880,000
<u>SPECIAL PROGRAMS FEDERAL</u>					
314x,315x,316x,319x,335AB	Perkins 1C	6.85	6.85	3,049,542	2,883,715
383ABCD,	CARES/COVID-19 Block Grant			22,420,962	
384A	HEERF II: Student Aid			13,546,260	
384B	HEERF II: Institutional Portion	2.00	41.17	52,823,260	873,396
384C	HEERF II: Minority Serving Institutions			2,109,593	
385A	HEERF III: Direct-to-Students			58,539,340	
385B	HEERF III: Institutional Portion			55,702,190	
350x	Federal Work Study (FWS)			1,934,309	1,978,346
590A,B	Temporary Assistance for Needy Families (TANF)			447,407	424,690
381F,G	Workability III	2.00	2.00	211,464	211,465
331x	Child Development Training Consortium (CDTC)			33,350	
471x	Foster Care Program			132,863	118,341
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.00	1.00	1,147,831	125,642
394A,B,C,D,E,F	Hispanic Serving Institutions	1.00	1.00	1,007,692	125,642
395A,B,C,D,E,376D	US Dept of Education - HSI STEM	4.66	3.91	2,236,927	394,356
381L,N	College to Careers (DOR)	1.00	1.00	290,000	290,000
375G,M, 376J	US Dept of Education - TRIO Student Support Services & Program Journey	4.37	4.37	785,664	388,130
372C,D,Q,R,S,T, 375S	US Dept of Education TRIO - Science, Tech, Engineering & Math (STEM)	1.33	1.33	417,606	109,628
372E,U,V,W,X, 375D	US Dept of Education TRIO - Veterans Project	1.49	1.49	351,864	135,258
372G,I,K,P,373L-W	US Dept of Education - TRIO Natomas, San Juan, Twin Rivers	5.99	6.00	1,359,712	486,422
373A,H,I,J,K, 376O	US Dept of Education TRIO - Strengthening Institutions	4.97	4.97	1,054,517	400,201
373C,D,E,F,G	US Dept of Ed -Asian & Native American Pacific Islander-Serving Institutions (AANAPISI)	1.99	1.99	473,164	241,762
374A-X	US Dept of Education TRIO - Upward Bound (UPBD)	7.00	7.00	1,787,877	588,364
378A,B,C	Open Textbook Pilot Program			133,617	
380H	Youth Empowerment Strategies For Success - Independent Living Program	0.04	0.04	22,500	21,375
380S	CA STEP 2019			12,021	
380W	Federal State Marketing Improvement Program (FSMIP)			98,241	
385x	Northern California Central Valley Rural Trade Initiative			250,000	
390Q	National Science Foundation: SIRIUS II			286,472	
	Total Federal	45.69	84.12	222,666,245	9,796,733

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	21.96	22.45	4,572,869	4,090,155
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.30	1.30	1,083,978	613,146
428x	Disabled Student Programs and Services (DSPS)	27.05	27.05	5,539,947	4,455,072
597x	Student Success & Support Programs (SSSP)			21,278	
570A,B,C	Student Equity & Achievement Program	123.97	122.47	24,602,982	19,332,992
438A,B	Board of Governors Financial Assistance Program (BFAP)	26.44	26.44	2,791,945	2,521,940
592x	CalWORKs	15.22	15.22	3,138,207	2,625,284
571x-579x	Basic Skills Initiative			697,655	
481YZ,482XYZ,483YZ,484Z,48	Strong Workforce	40.45	39.69	21,248,848	4,230,227
700x	Lottery (Restricted, Proposition 20)			8,070,954	
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			482,024	
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			96,703	72,450
589J,K	West Sac Promise			25,210	
454x,452gh,455ghjkl,481abce	Career Technical Education (CTE) Grants			1,234,742	
452cdlm, 455stuvwxyz,456arst, 4	EWD Center for Excellence (CTXL) Hub	1.10	1.10	628,560	146,879
471x	Foster Care Program	2.91	2.91	1,495,059	1,122,033
594A,H	Staff Diversity Funds			50,000	
594D	AB1840 Classified Prof Dev			168,669	
453A-K.Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.50	0.50	544,802	353,894
453Y	Certified Nursing Asst Program			39,497	
480A-E,H-J,L	Deputy Sector Navigator (DSN)	1.50	1.00	575,738	327,473
480G	Chabot Los Positas CCD			190,000	190,000
451X	State On-Behalf STRS			1,312,225	
440A,E	California Apprenticeship Initiative			394,607	
440B	CAI New & Innovative Grant Prgm	1.00	1.00	523,291	125,642
440F	CAI Agriculture & Rural Areas			299,559	
440G	CAI Mainframe Apprenticeship			500,000	
440H	CAI Cybersecurity Apprenticeship			500,000	
441D	Student Retention Enrollment			574,991	
448A	DOD-OEA Cascade			17,500	
476A	Diversity in Engineering			26,291	
476B,C	Avenue E Scholarly Award			116,500	40,000
478C,E	Face to Face El Centro HS			32,088	
478G,J	Re-emerging Scholars			207,017	

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>SPECIAL PROGRAMS STATE (Continued)</u>				
478P	Incarcerated Students Reentry			248,116	
478S	Sacramento Sheriff Education Services			6,410	
596D,E,F,H,G,J	Veterans Resource Center	1.29	1.29	1,421,560	493,585
481P	SWP - Regugee Career Pathways	1.00	1.00	5,000,000	136,959
481T,483T	Projects in Common	1.00		56,390	
481V,482V,483V,484V, 485V	Projects in Common	1.00	1.00	666,771	134,942
460A	Campus Safety at Community College			78,232	
466A	Middle College High School			10,553	95,000
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			636,276	
486C	North For North Prof Dev			28,000	
486D	PIC-Accelerated Workforce			84,000	
550A	Guided Pathways	2.24	2.24	1,413,678	574,976
425A,E,F	Mental Health			696,020	
435A,B	AB19 CA College Promise	0.50	0.50	3,833,082	2,588,613
436A	FA-Technology One-Time Funds			220,497	
437A,B	FA-Technology On-Going Funds	1.00	1.00	182,206	106,805
442A,B,C,D	Maker Space			78,657	
443A,B	Innovations Awards			655,818	
455R	EWC-COE North Far North	1.10	1.10	275,000	146,879
455W	Rancho Santiago NetLabs			15,759	
479A	California Prison Industry Authority - Culinary Arts			50,000	
491M	E-Games			11,880	
583D	COVID-19 Block Grant- State portion			3,069,796	
583EF	CA Dream Resource Liaison			831,468	
535A,B,C,E	First 5 Lactation			94,426	
475A,B	Puente Project			9,337	6,000
4xx	Other State			5,569	
	Total State	272.53	269.26	101,483,237	44,530,946

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			2,030,020	1,425,000
613A	Central Valley New Car Dealers Association (CVNCDA)			21,022	
613B	CRC Ethics Symposium - Wagenlis			7,636	
613C	CRC-Honors Program-Wagenlis			23,745	
617C	Sutter Health Plus Wellness Program			7,718	
620C,G,H,628AB	SMUD			2,098	
620S	Veteran Student Emergency Fund			12,951	
621C	CA 2020 Journalism Fellowship			11,000	
610A, 611A	College Futures - Case Mgmt			300,000	
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			3,387	
647ABCDEF	UMOJA			119,657	
649A	Equity Transfer Initiative			28,000	
640X,645AB,696ABCDLY	Foundation Grants & Gifts			564,904	
655B,C	Nursing Grants Emergency Funds			17,141	
692A	Statewide Academic Senate			90,027	
694E,F,T,U,V	Sutter Nurse Program			148,196	
695V	Valley Vision-FOW Phase II			33,300	
698D	University of California Davis Programs			4,135	
696G	Los Rios Internship & Career Services (LINC)			3,409	
696H,P	Dorothy Rupe Foundation Mini Grant			16,519	15,300
699N	Center for International Trade Development Program Income			32,482	
699K,L	Center of Excellence Program			164,874	
693S	SCC Scholarship & Loan			593,804	
599P,W,Y	POST Academy Instructor Certification Course Training			48,085	
6xx	Other Local			3,771	
	Total Local			4,287,881	1,440,300
	TOTAL SPECIAL PROGRAMS	318.22	353.38	328,437,363	55,767,979
	TOTAL RESTRICTED FUNDS	355.07	390.23	335,855,128	62,647,979
	TOTAL GENERAL FUND BUDGET	2,963.67	2,988.75	763,471,012	439,866,135



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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>ADMINISTRATORS</u>				
011A	Administration	4.00	4.00	728,423	706,289
011B	Instructional Support Services	15.95	15.95	2,449,756	2,485,568
011C	Student Support Services	4.95	4.95	777,717	780,042
031A	SRPSTC Dean	1.00	1.00	138,862	136,580
037A	Natomas Center	1.00	1.00	151,361	151,361
061A	Community Services Programs	0.05	0.05	10,227	9,541
	Total Administrators	26.95	26.95	4,256,346	4,269,381
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	301.96	301.12	27,683,663	27,482,814
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	84.62	77.85	4,095,190	3,868,043
	Total Main Campus Instructional	386.58	378.97	31,778,853	31,350,857
030B	Instructional Staff				
031B	SRPSTC Faculty	18.35	15.02	883,295	742,619
034B	McClellan Center Faculty	1.40	1.30	67,390	64,275
036B	Fire Training Program Faculty	2.28	2.40	118,177	126,305
037B	Natomas Center Faculty	24.98	23.67	1,202,437	1,170,292
	Total Outreach Instructional	47.01	42.39	2,271,299	2,103,491
012C	Regular Faculty, Allied Health	19.76	21.80	1,638,484	1,752,501
012D	Part-Time Faculty, Allied Health	3.78	2.62	181,954	129,538
	Total Allied Health	23.54	24.42	1,820,438	1,882,039
012J	Instructional Coordinator	3.30	3.30	364,965	323,659
012K	Instructional Work Experience Coordinator	1.00	1.00	106,983	106,983
	Total Instructional, Fall & Spring	461.43	450.08	36,342,538	35,767,029
012Q	Summer Instruction	48.12	47.25	2,316,304	2,336,135
012S	Substitute Instruction	3.60	3.60	119,111	119,111
012T	Adjunct Office Hours			823,431	823,431
	Total Instructional	513.15	500.93	39,601,384	39,045,706
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	8.00	6.70	571,683	566,669
014C	Library - Adjunct/Overload	0.60	1.90	116,760	121,300
	Total Librarians	8.60	8.60	688,443	687,969

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	5.70	5.70	475,144	485,017
014D	Instructional Development Coordinators	2.60	2.60	247,186	255,725
031A	SRPSTC Coordinators	3.00	3.00	258,952	258,952
036A	Fire Training Coordinator	0.40	0.40	26,497	26,497
	Total Instructional Support Services	11.70	11.70	1,007,779	1,026,191
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			9,800	9,800
013M	Department Chair Release Time/Stipends	6.50	6.50	795,107	795,107
013N	Performing Arts Stipends			125,332	125,332
013O	Athletic Stipends			174,540	174,540
	Total Faculty Stipends	6.50	6.50	1,104,779	1,104,779
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	258,784	258,784
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
	Total Other Certificated	3.68	3.68	360,495	360,495
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	201,336	201,336
	Total Academic Senate	2.40	2.40	201,336	201,336
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	25.74	23.86	2,550,035	2,412,455
015E	Health Services	2.00	2.00	190,652	192,710
015F	Health Services Adjunct/Overload	0.16	0.16	8,566	8,566
013P	Puente Program	0.20	0.20	18,565	18,565
	Total Student Services, Faculty	28.10	26.22	2,767,818	2,632,296
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	174,991	173,752
016A,B,F	Fringe Benefits			43,649	55,226
	Total EOPS and MESA District Contribution	2.00	2.00	218,640	228,978

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>CLASSIFIED STAFF</u>				
021A	Administration	26.00	26.00	1,590,089	1,616,291
021B,G,P	Instructional Support	81.48	81.48	4,650,842	4,665,850
021C	Student Services Support	62.48	62.48	3,578,537	3,637,633
021E	Custodial	28.65	28.65	1,479,384	1,505,188
021F	Maintenance and Operations-General	6.55	6.55	384,984	391,736
021H,L,M	Information Technology (IT) & Telecommunications	12.00	12.00	1,142,657	1,163,163
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	545,378	542,715
034C	McClellan Center	2.92	2.92	161,086	148,885
037C	Natomas Center	6.72	6.72	431,868	430,930
061C	Community Service	0.11	0.11	14,173	12,135
	Total Classified Staff	235.11	235.11	13,978,998	14,114,526
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Costs	1.00	1.00	222,973	223,526
024F	Fixed Costs			6,943,982	6,612,564
024G	District Indirect			396,021	396,021
	Total Carpenters Apprenticeship	1.00	1.00	7,562,976	7,232,111
	<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			343,158	296,627
	Total Electrician Apprenticeship			353,796	307,265
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs			21,929	21,929
028F	Total Electrician Apprenticeship			712,317	637,036
	Total Ironworkers Apprenticeship			734,246	658,965
	<u>PLUMBING & PIPE FITTING APPRENTICESHIP</u>				
029E	Operational Costs			9,495	9,495
029F	Ironworkers Contract & Admin			264,754	264,754
	Total Plumbing & Pipe Apprenticeship			274,249	274,249

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		FY2021	FY2022	FY2021	FY2022
	<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			441,778	625,128
031L	Instructional Costs-Sac Sheriff			480,592	653,264
031N-Z	Instructional Costs-Other Contracts			11,382	11,382
036G-Q	Instructional Costs-Fire Training Program			1,647,602	1,291,580
	Total Sacramento Regional Public Safety Training Center			2,980,419	2,720,419
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			18,500	18,500
	Total McClellan Center			18,500	18,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			168,000	168,000
	Total Natomas Center			168,000	168,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			1,333,829	1,477,168
041F	Innovation and Staff Development			4,250	
	Total College Discretionary Funds			1,338,079	1,477,168
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			142,696	
041X	Other Operational Funds			3,177	
	Total Other Operational Funds			145,873	
	Total Discretionary Funds			1,483,952	1,477,168

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			211,294	47,400
042D	Tutorial Centers			38,000	38,000
042F	Financial Aid Administrative Costs			7,420	7,420
042H	Bus Rental			199,406	159,216
042I	Other Operational Augmentations			39,823	39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			29,540	29,540
042O	International Student Education			3,620	
042Q	Foreign Study			6,500	6,500
	Total College Related Activities			550,123	342,419
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			80,000	78,852
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			94,200	93,052
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			37,354	
047C	Staff Development	0.50	0.50	62,733	26,914
047D	Staff Development - Ed Initiative			62,850	10,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	137,091	138,382
053C	PDF Non-Instr Equipment			488,087	
	Total Other Allocations	1.50	1.50	788,115	175,296
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			88,095	674,412
051C	PFE Prior Year Carryover			2,252,916	
051E	PFE Classified Staff Development Carryover			28,999	
	Total Partnership for Excellence			2,370,010	674,412

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
061E,F,G	<u>COMMUNITY SERVICE</u>				
	Program & Operational Costs			13,103	
	Total Community Service			13,103	
	<u>UTILITIES</u>				
073A	Electricity			1,542,065	1,542,065
073B	Gas			405,000	405,000
073D	Water/Garbage			82,000	82,000
073E	Sewer			262,000	262,000
073F	Allocated to Auxiliaries - Contra Account			(30,000)	(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			49,160	49,160
073O,P	Utilities			4,000	4,000
	Total Utilities			2,314,225	2,314,225
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.75		102,513	
101E,F	College Discretionary Funds			4,364,045	
101G	Program Development Funds			500,000	
101L	Staff Development			83,948	
	Total Rebudgets and Other Carryovers	0.75		5,050,506	
	TOTAL GENERAL PURPOSE FUNDS	841.44	826.59	89,136,541	80,321,841

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.30	0.30	25,927	26,824
608E,H,N	UTP Passthrough/Operational Costs			2,000	2,000
609A	Health Services Fee			30,000	
	Total Parking & Health Services	0.30	0.30	57,927	28,824
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319	Perkins 1C	0.25	0.25	1,279,081	1,209,162
383ABCD,	CARES/COVID-19 Block Grant			1,465,359	33,181
384B	HEERF II: Institutional Portion		9.14	3,637,888	
350x	Federal Work Study (FWS)			963,436	1,005,918
590A,B	Temporary Assistance for Needy Families (TANF)			238,356	226,438
471x	Foster Care Program			92,621	85,252
380H	Youth Empowerment Strategies For Success - Independent Living Program	0.04	0.04	22,500	21,375
375G,M, 376J	US Dept of Education - TRIO Student Support Services & Program Journey	0.83	0.83	261,888	84,216
372C,D,Q,R,S,T, 37	US Dept of Education TRIO - Science, Tech, Engineering & Math (STEM)	1.33	1.33	417,606	109,628
372E,U,V,W,X, 375	US Dept of Education TRIO - Veterans Project	1.49	1.49	351,864	135,258
372G,I,K,P,373L-W	US Dept of Education - TRIO Natomas, San Juan, Twin Rivers	5.99	6.00	1,359,712	486,422
373A,H,I,J,K, 376O	US Dept of Education TRIO - Strengthening Institutions	3.97	3.97	608,819	315,739
373C,D,E,F,G	US Dept of Ed -Asian & Native American Pacific Islander-Serving Institutions (AANAP	1.99	1.99	473,164	241,762
374A-X	US Dept of Education TRIO - Upward Bound (UPBD)	3.00	3.00	815,934	268,692
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.00	1.00	1,147,831	125,642
390Q	National Science Foundation: SIRIUS II			198,658	
	Total Federal	19.89	29.04	13,334,717	4,348,685

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	7.10	7.10	1,401,676	1,319,262
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.40	0.40	310,946	189,427
428x	Disabled Student Programs and Services (DSPS)	7.58	7.58	2,119,111	1,872,041
570A,B,C	Student Equity & Achievement Program	52.52	52.52	9,472,487	7,392,309
438A,B	Board of Governors Financial Assistance Program (BFAP)	9.52	9.52	1,051,536	881,937
592x	CalWORKs	6.17	6.17	1,657,073	1,397,554
481YZ,482XYZ,483	Strong Workforce	19.18	20.18	6,213,666	2,024,579
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			217,653	
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			8,752	
454x,452gh,455ghj	Career Technical Education (CTE) Grants			262,159	
452cdlm, 455stuvxy	EWD Center for Excellence (CTXL) Hub			12,000	
446A	Beyond the Pill Program			2,500	
471x	Foster Care Program	1.71	1.71	366,254	340,195
435A,B	AB19 CA College Promise			1,409,178	779,954
453A-K,Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1 & 2			259,697	246,714
460A	YUBA CCD DSN Coders Camp			30,863	
466A	Middle College High School			10,553	95,000
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			72,835	
480A-E,H-J,L	Deputy Sector Navigator (DSN)	1.00		156,427	
486C	North For North Prof Dev			28,000	
700x	Lottery (Restricted, Proposition 20)			2,539,647	
594D	AB1840 Classified Prof Dev			61,054	
596D,E,F,H,G,J	Veterans Resource Center			497,378	193,504
481V,482V,483V,48	Projects in Common			30,000	
491M	E-Games			11,880	
550A	Guided Pathways	0.24	0.24	992,303	226,554
583D	COVID-19 Block Grant- State portion			382,120	
583EF	CA Dream Resource Liaison			78,628	
475A,B	Puente Project			4,337	3,000
440B	CAI New & Innovative Grant Prgm	1.00	1.00	523,291	125,642
440G	CAI Mainframe Apprenticeship			500,000	
440H	CAI Cybersecurity Apprenticeship			500,000	
	Total State	106.42	106.42	31,184,004	17,087,672

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			122,011	
620C,G,H.628AB	SMUD			2,098	
599P,W,Y	POST Academy Instructor Certification Course Training			48,085	
647ABCDEF	UMOJA			32,282	
625C	LRCCD - MESA/Teichert			3,275	
640X,645AB,696AB	Foundation Grants & Gifts			13,805	
655B,C	Nursing Grants Emergency Funds			3,391	
696H,P	Dorothy Rupe Foundation Mini Grant			16,519	
693S	SCC Scholarship & Loan			557,061	
6xx	Other Local			114	
	Total Local			798,641	
	TOTAL SPECIAL PROGRAMS	126.31	135.46	45,317,362	21,436,357
	TOTAL RESTRICTED FUNDS	126.61	135.76	45,375,289	21,465,181
	TOTAL GENERAL FUND BUDGET	968.05	962.35	134,511,830	101,787,022



Cosumnes River College



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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	542,628	549,445
011B	Instructional Support Services	11.00	11.00	1,683,499	1,688,745
011C	Student Support Services	3.07	3.07	463,993	470,472
032A	Elk Grove Center Administrative	1.00	1.00	136,580	136,580
061A	Community Services Programs	0.05	0.05	11,243	11,314
	Total Administrators	18.07	18.07	2,837,943	2,856,556
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	163.87	163.87	14,717,170	14,843,453
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	67.41	71.94	3,258,684	3,568,891
	Total Main Campus Instructional	231.28	235.81	17,975,854	18,412,344
032B	Elk Grove Center Faculty	16.79	18.18	808,203	898,856
	Total Outreach Instructional	16.79	18.18	808,203	898,856
012C	Regular Faculty, Allied Health	1.60	1.60	126,549	128,665
012D	Part-Time Faculty, Allied Health	3.64	2.81	175,215	138,932
	Total Allied Health	5.24	4.41	301,764	267,597
012J	Instructional Coordinator	1.00	1.00	55,687	57,914
	Total Instructional, Fall & Spring	254.31	259.40	19,141,508	19,636,711
012Q	Summer Instruction	27.80	26.83	1,338,181	1,326,529
012S	Substitute Instruction	1.50	1.50	49,163	49,163
012T	Adjunct Office Hours			324,518	324,518
	Total Instructional	283.61	287.73	20,853,370	21,336,921
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	416,720	424,760
014C	Library - Adjunct/Overload	0.60	0.60	36,781	38,305
	Total Librarians	5.60	5.60	453,501	463,065
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.00	2.00	183,181	186,456
014D	Instructional Development Coordinators	1.60	1.60	151,007	146,275
	Total Instructional Support Services	3.60	3.60	334,188	332,731
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	2.20	2.20	327,735	327,735
013N	Performing Arts Stipends			83,356	83,356
013O	Athletic Stipends			97,775	97,775
	Total Faculty Stipends	2.20	2.20	515,866	515,866

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	157,396	157,396
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
	Total Other Certificated	2.63	2.63	259,107	259,107
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	214,452	214,452
	Total Academic Senate	2.20	2.20	214,452	214,452
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	14.20	13.14	1,197,194	1,179,280
015E	Health Services	1.00	1.00	106,983	106,983
015F	Health Services Adjunct/Overload	1.16	1.16	62,112	62,112
	Total Student Services, Faculty	16.36	15.30	1,366,289	1,348,375
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	166,063	164,824
016A,B,F	Fringe Benefits			77,844	51,637
	Total EOPS and MESA District Contribution	2.00	2.00	243,907	216,461
	<u>CLASSIFIED STAFF</u>				
021A	Administration	14.92	14.92	947,811	961,414
021B,G,P	Instructional Support	42.99	42.99	2,544,258	2,565,029
021C	Student Services Support	25.56	25.56	1,524,124	1,549,950
021E	Custodial	18.40	18.40	997,052	1,012,427
021F	Maintenance and Operations-General	4.00	4.00	272,373	274,196
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	1,022,830	1,016,208
032C	Elk Grove Center	6.50	6.50	366,559	372,844
061C	Community Service	1.55	1.55	149,513	169,730
	Total Classified Staff	125.59	125.59	7,824,520	7,921,798

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>OUTREACH CENTERS</u>				
	<u>ELK GROVE CENTER</u>				
032F	Fixed Costs			45,000	45,000
	Total Elk Grove Center			45,000	45,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			696,135	732,791
	Total College Discretionary Funds			696,135	732,791
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			98,280	
	Total Other Operational Funds			98,280	
	Total Discretionary Funds			794,415	732,791
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			25,440	25,440
042D	Tutorial Centers			26,500	26,500
042F	Financial Aid Administrative Costs			4,825	4,825
042H	Bus Rental			126,905	86,976
042I	Other Operational Augmentations			7,189	7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			13,099	13,099
	Total College Related Activities			218,478	178,549
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			3,000	3,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			17,200	17,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			21,528	
047C	Staff Development	0.50	0.50	33,415	12,470
047D	Staff Development - Ed Initiative			4,000	4,000
053C	PDF Non-Instr Equipment			470	
	Total Other Allocations	0.50	0.50	59,413	16,470

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			278,641	278,641
051C	PFE Prior Year Carryover			599,589	
051E	PFE Classified Staff Development Carryover			13,937	
	Total Partnership for Excellence			892,167	278,641
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			72,000	35,000
061E,F,G	Program & Operational Costs			517,500	555,833
	Total Community Service			589,500	590,833
	<u>UTILITIES</u>				
073A	Electricity			1,080,000	1,080,000
073B	Gas			314,000	314,000
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			1,785,500	1,785,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.13		18,083	
101E,F	College Discretionary Funds			999,903	
101L	Staff Development			64,907	
	Total Rebudgets and Other Carryovers	0.13		1,082,893	
	TOTAL GENERAL PURPOSE FUNDS	462.49	465.42	40,387,709.00	39,110,316

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.20	0.20	14,175	15,137
608E,H,N	UTP Passthrough/Operational Costs			1,500	1,500
609A	Health Services Fee			90,000	
	Total Parking & Health Services	0.20	0.20	105,675	16,637
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C	3.21	3.21	644,850	612,457
383ABCD,	CARES/COVID-19 Block Grant			1,172,551	
384B	HEERF II: Institutional Portion		7.78	2,007,250	
350x	Federal Work Study (FWS)			520,294	525,000
385x	Northern California Central Valley Rural Trade Initiative			250,000	
590A,B	Temporary Assistance for Needy Families (TANF)			64,466	61,243
471x	Foster Care Program				
395A,B,C,D,E,376D	US Dept of Education - HSI STEM	2.66	2.66	463,039	235,942
375G,M, 376J	US Dept of Education - TRIO Student Support Services & Program Journey	3.54	3.54	523,776	303,914
331x	Child Development Training Consortium (CDTC)			14,950	
390Q	National Science Foundation: SIRIUS II			28,621	
374A-X	US Dept of Education TRIO - Upward Bound (UPBD)	4.00	4.00	971,943	319,672
	Total Federal	13.41	21.19	6,661,740	2,058,228

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	6.76	6.75	982,307	908,004
41xx	Cooperative Agencies Resources for Education (CARE) Programs			214,185	116,423
428x	Disabled Student Programs and Services (DSPS)	5.00	5.00	824,117	769,263
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			8,751	
570A,B,C	Student Equity & Achievement Program	24.77	24.77	3,843,489	3,651,315
438A,B	Board of Governors Financial Assistance Program (BFAP)	5.14	5.14	584,639	555,407
592x	CalWORKs	3.25	3.25	415,633	339,411
594D	AB1840 Classified Prof Dev			1,574	
596D,E,F,H,G,J	Veterans Resource Center	0.29	0.29	324,357	110,423
571x-579x	Basic Skills Initiative			3,592	
454x,452gh,455ghjklm,	Career Technical Education (CTE) Grants			107,193	
435A,B	AB19 CA College Promise			663,472	547,547
471x	Foster Care Program	1.00	1.00	350,101	242,563
481V,482V,483V,484V	Projects in Common			30,000	
481YZ,482XYZ,483YZ	Strong Workforce	7.28	7.28	4,965,963	820,644
460A	Campus Safety at Community College			19,012	
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			113,279	
478P	Incarcerated Students Reentry			62,219	
478S	Sacramento Sheriff Education Services			5,164	
480A-E,H-J,L	Deputy Sector Navigator (DSN)			105,108	
480G	Chabot Los Positas CCD			190,000	190,000
486D	PIC-Accelerated Workforce			28,000	
550A	Guided Pathways	1.00	1.00	112,060	112,060
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			28,417	
583D	COVID-19 Block Grant- State portion			106,693	
583EF	CA Dream Resource Liaison			51,942	
700x	Lottery (Restricted, Proposition 20)			1,320,065	
479A	California Prison Industry Authority - Culinary Arts			50,000	
475A,B	Puente Project			2,500	1,500
4xx	Other State			1,569	
	Total State	54.49	54.48	15,515,401	8,364,560

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>SPECIAL PROGRAMS LOCAL</u>				
613A	Central Valley New Car Dealers Association (CVNCDA)			21,022	
613B	CRC Ethics Symposium - Wagenlis			7,636	
613C	CRC-Honors Program-Wagenlis			23,745	
647ABCDEF	UMOJA			44,056	
692A	Statewide Academic Senate			11,633	
640X,645AB,696ABC	Foundation Grants & Gifts			15,078	
694E,F,T,U,V	Sutter Nurse Program			88	
	Total Local			123,258	
	TOTAL SPECIAL PROGRAMS	67.90	75.67	22,300,399	10,422,788
	TOTAL RESTRICTED FUNDS	68.10	75.87	22,406,074	10,439,425
	TOTAL GENERAL FUND BUDGET	530.59	541.29	62,793,783	49,549,741



Folsom Lake College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>ADMINISTRATORS</u>				
011A	Administration	4.00	4.00	765,560	708,994
011B	Instructional Support Services	6.00	6.00	923,670	926,777
011C	Student Support Services	2.00	2.00	302,651	308,633
037A	Rancho Cordova Center	1.00	1.00	163,100	163,100
	Total Administrators	13.00	13.00	2,154,981	2,107,504
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	100.90	99.90	9,180,533	9,254,449
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	44.88	39.65	2,167,329	1,966,709
037B	Rancho Cordova Faculty	15.79	26.16	760,067	1,293,403
012C	Regular Faculty, Allied Health	1.00	1.00	65,857	68,491
012K	Instructional Work Experience Coordinator	1.00	1.00	106,983	106,983
	Total Instructional, Fall & Spring	163.57	167.71	12,280,769	12,690,035
012Q	Summer Instruction	14.65	17.43	705,192	861,774
012S	Substitute Instruction	1.00	1.00	30,106	30,106
012T	Adjunct Office Hours			188,670	188,670
	Total Instructional	179.22	186.14	13,204,737	13,770,585
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.87	4.87	412,811	417,936
014C	Library - Adjunct/Overload	0.73	0.73	44,860	46,605
	Total Librarians	5.60	5.60	457,671	464,541
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	188,128	204,192
014D	Instructional Development Coordinators	1.60	2.60	164,593	259,949
	Total Instructional Support Services	4.00	5.00	352,721	464,141
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,800	4,800
013M	Department Chair Release Time/Stipends	2.10	2.10	281,892	281,892
013N	Performing Arts Stipends			76,058	76,058
013O	Athletic Stipends			79,857	79,857
	Total Faculty Stipends	2.10	2.10	442,607	442,607
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	62,765	62,765
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	106,530
	Total Other Certificated	1.65	1.65	164,476	169,295

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	186,691	186,691
	Total Academic Senate	2.20	2.20	186,691	186,691
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	9.23	8.94	784,884	801,572
015E	Health Services	1.00	1.00	106,983	106,983
	Total Student Services, Faculty	10.23	9.94	891,867	908,555
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	95,108	98,912
016A,B,F	Fringe Benefits			38,804	39,762
	Total EOPS and MESA District Contribution	1.00	1.00	133,912	138,674
	<u>CLASSIFIED STAFF</u>				
021A	Administration	17.40	17.40	1,143,969	1,165,944
021B,G,P	Instructional Support	28.77	28.77	1,751,689	1,771,937
021C	Student Services Support	15.92	15.92	1,037,871	1,052,838
021E	Custodial	17.00	17.00	927,961	940,211
021F	Maintenance and Operations-General	3.00	3.00	187,555	191,400
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	457,187	468,082
041X	Operational	1.00	1.00	40,611	87,094
	Total Classified Staff	87.09	87.09	5,546,843	5,677,506
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			68,000	68,000
	Total Rancho Cordova Center			68,000	68,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			517,236	372,473
041F	Innovation and Staff Development			9,750	9,750
	Total College Discretionary Funds			526,986	382,223
	Total Discretionary Funds			526,986	382,223

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			24,895	13,440
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			130,326	74,236
042I	Other Operational Augmentations			24,429	24,429
042L	Enrollment Fees - Operational Costs			3,220	3,220
	Total College Related Activities			192,870	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			4,000	4,000
	Total Institutional Support Costs			95,567	95,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			616,642	
047C	Staff Development			20,896	
047D	Staff Development - Ed Initiative			17,667	5,000
053C	PDF Non-Instr Equipment			471	
	Total Other Allocations			655,676	5,000
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			161,212	161,212
051C	PFE Prior Year Carryover			238,223	
051E	PFE Classified Staff Development Carryover			8,390	
	Total Partnership for Excellence			407,825	161,212
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			34,524	
	Total Community Service			34,524	

LOS RIOS COMMUNITY COLLEGE DISTRICT
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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>UTILITIES</u>				
073A	Electricity			1,075,500	1,075,500
073B	Gas			243,200	243,200
073D	Water/Garbage			113,000	113,000
073E	Sewer			11,500	11,500
073F	Allocated to Auxiliaries (Contra)			(153,000)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			23,000	23,000
073O,P	Utilities			475	475
	Total Utilities			1,313,675	1,313,675
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.65		88,373	
101E,F	College Discretionary Funds			497,980	
101G	Program Development Funds			132,237	
101L	Staff Development			33,603	
	Total Rebudgets and Other Carryovers	0.65		752,193	
	TOTAL GENERAL PURPOSE FUNDS	306.74	313.72	27,583,822	26,481,101

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.10	0.10	7,786	8,160
608E,H,N	UTP Passthrough/Operational Costs			2,500	2,500
609A	Health Services Fee			70,000	
	Total Parking & Health Services	0.10	0.10	80,286	10,660
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,334	Perkins 1C	0.18	0.18	296,455	275,499
383ABCD,	CARES/COVID-19 Block Grant			530,369	
384B	HEERF II: Institutional Portion		7.74	1,355,878	163,292
350x	Federal Work Study (FWS)			228,176	238,786
590A,B	Temporary Assistance for Needy Families (TANF)			54,392	51,672
471x	Foster Care Program			40,242	33,089
373A,H,I,J,K, 376O	US Dept of Education TRIO - Strengthening Institutions	1.00	1.00	445,698	84,462
390Q	National Science Foundation: SIRIUS II			29,279	
	Total Federal	1.18	8.92	2,980,489	846,800

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	1.50	1.50	590,757	470,026
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.20	0.20	136,159	91,786
428x	Disabled Student Programs and Services (DSPS)	4.30	4.30	783,874	592,753
570A,B,C	Student Equity & Achievement Program	18.09	17.09	2,969,466	2,368,898
438A,B	Board of Governors Financial Assistance Program (BFAP)	2.91	2.91	327,134	297,392
592x	CalWORKs	2.30	2.30	345,118	278,111
594D	AB1840 Classified Prof Dev			19,491	
596D,E,F,H,G,J	Veterans Resource Center			193,883	73,631
454x,452gh,455ghjkl,48	Career Technical Education (CTE) Grants			143,346	
481YZ,482XYZ,483YZ,4	Strong Workforce	3.75	3.74	2,203,123	449,397
425A,E,F	Mental Health			36,843	
435A,B	AB19 CA College Promise	0.50	0.50	833,843	674,192
442A,B,C,D	Maker Space			39,238	
453Y	Certified Nursing Asst Program			39,497	
460A	Campus Safety at Community College			12,946	
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			117,521	
478C,E	Face to Face El Centro HS			32,088	
478P	Incarcerated Students Reentry			100,140	
478S	Sacramento Sheriff Education Services			1,246	
481V,482V,483V,484V,4	Projects in Common			282,503	
486D	PIC-Accelerated Workforce			28,000	
700x	Lottery (Restricted, Proposition 20)			761,833	
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			64,558	
550A	Guided Pathways	1.00	1.00	140,250	71,342
583D	Rancho Santiago NetLabs			148,721	
583EF	COVID-19 Block Grant- State portion			41,717	
471x	Foster Care Program	0.20	0.20	253,907	207,669
	Total State	34.75	33.74	10,647,202	5,575,197
	<u>SPECIAL PROGRAMS LOCAL</u>				
640X,645AB,696ABCDL	Foundation Grants & Gifts			90,551	
696H,P	Dorothy Rupe Foundation Mini Grant				15,300
692A	Statewide Academic Senate			39,617	
	Total Local			130,168	15,300
	TOTAL SPECIAL PROGRAMS	35.93	42.66	13,757,859	6,437,297
	TOTAL RESTRICTED FUNDS	36.03	42.76	13,838,145	6,447,957
	TOTAL GENERAL FUND BUDGET	342.77	356.48	41,421,967	32,929,058



Sacramento City College

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SACRAMENTO
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LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	570,107	574,989
011B	Instructional Support Services	15.00	15.00	2,364,792	2,336,168
011C	Student Support Services	4.00	4.00	599,552	607,116
030A	West Sacramento Center	1.00	1.00	163,425	163,425
033A	Davis Center	0.70	0.70	99,468	101,458
038A	UC Davis Center	0.70	0.70	61,629	62,482
061A	Community Services Programs	0.05	0.05	10,489	10,556
	Total Administrators	24.40	24.40	3,869,462	3,856,194
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	227.90	228.90	20,785,430	20,803,410
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	63.73	80.01	3,087,830	3,973,195
	Total Main Campus Instructional	291.63	308.91	23,873,260	24,776,605
030B	West Sacramento Center Faculty	21.95	16.64	1,056,585	1,056,585
033B	Davis Center Faculty	17.35	16.56	835,159	835,159
038B	UC Davis Center Faculty	8.13	4.07	391,345	201,229
	Total Outreach Instructional	47.43	37.27	2,283,089	2,092,973
012C	Regular Faculty, Allied Health	25.40	24.40	2,066,538	2,041,203
012D	Part-Time Faculty, Allied Health	10.65	5.92	512,648	512,648
	Total Allied Health	36.05	30.32	2,579,186	2,553,851
012J	Instructional Coordinator	5.00	5.00	464,413	474,118
012K	Instructional Work Experience Coordinator	1.00	1.40	85,727	112,224
	Total Instructional, Fall & Spring	381.11	382.90	29,285,675	30,009,771
012Q	Summer Instruction	39.80	38.83	1,915,813	1,919,833
012S	Substitute Instruction	2.90	2.90	93,394	93,394
012T	Adjunct Office Hours			788,810	788,810
	Total Instructional	423.81	424.63	32,083,692	32,811,808
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	6.00	6.00	482,809	497,926
014C	Library - Adjunct/Overload	3.60	3.60	221,230	229,831
	Total Librarians	9.60	9.60	704,039	727,757
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.20	6.20	611,753	639,516
014D	Instructional Development Coordinators	2.40	2.40	238,428	247,965
	Total Instructional Support Services	8.60	8.60	850,181	887,481

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	5.35	5.35	583,734	583,734
013N	Performing Arts Stipends			101,015	101,015
013O	Athletic Stipends			142,347	142,347
	Total Faculty Stipends	5.35	5.35	834,096	834,096
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	206,642	206,642
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
013P	Puente Program	0.20	0.20	18,565	18,565
	Total Other Certificated	3.34	3.34	326,918	326,918
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	198,756	198,756
	Total Academic Senate	2.40	2.40	198,756	198,756
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	19.78	18.53	1,889,499	1,816,695
015E	Health Services	2.00	2.00	173,225	173,225
015F	Health Services Adjunct/Overload	0.16	0.16	8,566	8,566
015G	Cultural Awareness Coordinator	1.00	1.00	68,008	66,769
	Total Student Services, Faculty	22.94	21.69	2,139,298	2,065,255
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	158,566	168,882
016A,B,F	Fringe Benefits			64,695	67,890
	Total EOPS and MESA District Contribution	2.00	2.00	223,261	236,772

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2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>CLASSIFIED STAFF</u>				
021A	Administration	22.34	22.33	1,394,241	1,401,327
021B,G,P	Instructional Support	60.85	60.85	3,603,564	3,652,760
021C	Student Services Support	58.71	58.71	3,527,429	3,563,793
021D	Community Relations	1.00	1.00	51,892	53,088
021E	Custodial	30.59	30.59	1,639,324	1,631,352
021F	Maintenance and Operations-General	3.50	3.50	225,667	226,104
021H,L,M	Information Technology (IT) & Telecommunications	5.20	5.20	615,417	621,523
030C	West Sacramento Center	7.75	7.75	438,419	440,254
033C	Davis Center	8.58	8.58	514,306	510,386
041X	Printing	1.00	1.00	65,378	67,775
061C	Community Service	0.34	0.34	47,604	47,972
	Total Classified Staff	199.86	199.85	12,123,241	12,216,334
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			24,649	15,406
030F,H	Fixed Costs			133,500	133,500
	Total West Sacramento Center			158,149	148,906
	<u>DAVIS CENTER</u>				
033E	Operational Costs			42,502	33,204
033F	Fixed Costs			91,500	91,500
	Total Davis Center			134,002	124,704

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2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			1,156,916	872,774
	Total College Discretionary Funds			1,156,916	872,774
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			481,556	168,650
	Total Other Operational Funds			481,556	168,650
	Total Discretionary Funds			1,638,472	1,041,424
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			82,506	33,720
042D	Tutorial Centers			33,000	33,000
042F	Financial Aid Administrative Costs			8,086	8,086
042H	Bus Rental			191,667	144,659
042I	Other Operational Augmentations			17,131	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			24,640	24,640
042O	International Student Education			30,000	
	Total College Related Activities			401,550	275,756
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			208,044	208,044
046F	American Disability Act (ADA) Accommodation			16,000	16,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			238,244	238,244
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			199,329	
047C	Staff Development	0.50	0.50	57,823	26,914
047D	Staff Development - Ed Initiative			14,761	6,000
053C	PDF Non-Inst Equipment			7	
	Total Other Allocations	0.50	0.50	271,920	32,914

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			452,272	452,272
051C	PFE Prior Year Carryover			211,501	
051E	PFE Classified Staff Development Carryover			21,528	
	Total Partnership for Excellence			685,301	452,272
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			31,707	
	Total Community Service			31,707	
	<u>UTILITIES</u>				
073A	Electricity			1,360,000	1,360,000
073B	Gas			309,000	309,000
073D	Water/Garbage			208,000	208,000
073E	Sewer			213,000	213,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			54,215	54,215
073O,P	Utilities			60,340	60,340
	Total Utilities			2,179,555	2,179,555
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.90		122,363	
101E,F	College Discretionary Funds			1,402,704	
101G	Program Development Funds			261,495	
	Total Rebudgets and Other Carryovers	0.90		1,786,562	
	TOTAL GENERAL PURPOSE FUNDS	703.70	702.36	60,890,406	58,667,146

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.30	0.30	24,633	23,847
608E,H,N	UTP Passthrough/Operational Costs			1,500	1,500
609A	Health Services Fee	1.00	1.00	70,000	90,426
	Total Parking & Health Services	1.30	1.30	96,133	115,773
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C	3.21	3.21	813,156	771,397
383ABCD,	CARES/COVID-19 Block Grant			1,399,758	131,804
384B	HEERF II: Institutional Portion		7.51	2,971,250	
350x	Federal Work Study (FWS)			826,875	826,875
590A,B	Temporary Assistance for Needy Families (TANF)			90,193	85,337
381F,G	Workability III	2.00	2.00	211,464	211,465
331x	Child Development Training Consortium (CDTC)			18,400	
471x	Foster Care Program				
394A,B,C,D,E,F	Hispanic Serving Institutions	1.00	1.00	1,007,692	125,642
381L,N	College to Careers (DOR)	1.00	1.00	290,000	290,000
395A,B,C,D,E,376D	US Dept of Education - HSI STEM	2.00	1.25	1,773,888	158,414
378A,B,C	Open Textbook Pilot Program			133,617	
390Q	National Science Foundation: SIRIUS II			29,914	
	Total Federal	9.21	15.97	9,566,207	2,600,934

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	6.60	7.10	1,598,129	1,392,863
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.70	0.70	422,688	215,510
428x	Disabled Student Programs and Services (DSPS)	10.17	10.17	1,812,845	1,221,015
570A,B,C	Student Equity & Achievement Program	28.59	28.09	7,339,020	5,474,175
438A,B	Board of Governors Financial Assistance Program (BFAP)	8.87	8.87	828,636	787,204
592x	CalWORKs	2.50	2.50	593,654	493,744
571x-579x	Basic Skills Initiative			694,063	
594D	AB1840 Classified Prof Dev			45,151	
596D,E,F,H,G,J	Veterans Resource Center	1.00	1.00	405,942	116,027
454x,452gh,455ghjklm,	Career Technical Education (CTE) Grants			243,328	
471x	Foster Care Program			524,797	331,606
481V,482V,483V,484V	Projects in Common			30,000	
481YZ,482XYZ,483YZ	Strong Workforce	8.18	7.43	5,778,382	698,256
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			79,200	72,450
589J,K	West Sac Promise			25,210	
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			170,074	
583D	COVID-19 Block Grant- State portion			170,035	
583EF	CA Dream Resource Liaison			63,959	
435A,B	AB19 CA College Promise			926,589	586,920
440A,E	California Apprenticeship Initiative			394,607	
442A,B,C,D	Maker Space			39,419	
453A-K,Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.50	0.50	285,105	107,180
448A	DOD-OEA Cascade			17,500	
460A	Campus Safety at Community College			15,411	
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			188,860	
480A-E,H-J,L	Deputy Sector Navigator (DSN)	0.50	1.00	314,203	327,473
486D	PIC-Accelerated Workforce			28,000	
550A	Guided Pathways			169,065	165,020
700x	Lottery (Restricted, Proposition 20)			3,156,333	
475A,B	Puente Project			2,500	1,500
476A	Diversity in Engineering			26,291	
476B,C	Avenue E Scholarly Award			116,500	40,000
478G,J	Re-emerging Scholars			207,017	
478P	Incarcerated Students Reentry			85,757	
4xx	Other State			1,500	
	Total State	67.61	67.36	26,799,770	12,030,943

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>SPECIAL PROGRAMS LOCAL</u>				
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			3,387	
621C	CA 2020 Journalism Fellowship			11,000	
640X,645AB,696ABCD	Foundation Grants & Gifts			437,220	
647ABCDEF	UMOJA			43,319	
649A	Equity Transfer Initiative			28,000	
655B,C	Nursing Grants Emergency Funds			13,750	
692A	Statewide Academic Senate			38,777	
693S	SCC Scholarship & Loan			36,743	
698D	University of California Davis Programs			4,135	
699N	Center for International Trade Development Program Income			25,912	
6xx	Other local			382	
	Total Local			642,625	
	TOTAL SPECIAL PROGRAMS	76.82	83.33	37,008,602	14,631,877
	TOTAL RESTRICTED FUNDS	78.12	84.63	37,104,735	14,747,650
	TOTAL GENERAL FUND BUDGET	781.82	786.99	97,995,141	73,414,796

District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>ADMINISTRATORS</u>				
011A	Administration	18.44	18.44	3,009,579	3,043,658
011B	Instructional Support Services	3.00	3.00	602,699	603,207
011C	Student Support Services	1.00	1.00	181,834	178,234
	Total Administrators	22.44	22.44	3,794,112	3,825,099
	<u>CLASSIFIED STAFF</u>				
021A	Administration	69.95	69.95	5,137,417	5,212,776
021B,G,P	Instructional Support	2.00	2.00	139,841	141,205
021C	Student Services Support	0.45	0.45	37,577	37,690
021D	Community Relations				
021E	Custodial	2.00	2.00	115,192	117,092
	Total Classified Staff	74.40	74.40	5,430,027	5,508,763
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			1,072,769	434,169
	Total Other Operational Funds			1,072,769	434,169
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			91,800	91,800
046R	Bookstore			848,280	871,938
	Total Institutional Support Costs			940,080	963,738
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			357,072	
047C	Staff Development			8,815	
	Total Other Allocations			365,887	

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Classified Staff Development Carryover			11,862	
	Total Partnership for Excellence			11,862	
	<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>				
101A	General Purpose			56,481	
101G	Program Development Funds			10,709	
101L	Staff Development			40,601	
	Total Rebudgets and Other Carryovers			107,791	
	TOTAL GENERAL FUND BUDGET	96.84	96.84	11,856,028	10,865,269
383ABCD,	<u>RESTRICTED FUNDS</u>				
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	CARES/COVID-19 Block Grant			221,510	
	Total Federal			221,510	
	TOTAL SPECIAL PROGRAMS			221,510	
	TOTAL RESTRICTED FUNDS			221,510	
	TOTAL GENERAL FUND BUDGET	96.84	96.84	12,077,538	10,865,269

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>ADMINISTRATORS</u>				
011A	Administration	10.50	10.50	1,732,151	1,735,173
011C	Student Support Services	2.00	2.00	290,331	290,331
011F	Administration - Vacancy Factor			(1,300,000)	(260,000)
	Total Administrators	12.50	12.50	722,482	1,765,504
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(11,500,000)	(950,000)
	Total Instructional			(11,500,000)	(950,000)
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
014D	Instructional Development Coordinators	3.00	3.00	321,642	321,642
	Total Instructional Support Services	3.00	3.00	321,642	321,642
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00	92,848	92,848
013G	Collective Bargaining	3.75	3.75	430,088	362,108
013L	President's/Chancellor's Release Time	1.00	1.00	94,793	94,793
	Total Other Certificated	5.75	5.75	617,729	549,749
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	106,093	106,093
	Total Academic Senate	0.80	0.80	106,093	106,093
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty			93,946	93,946
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.70	21.70	1,542,227	1,547,164
021C	Student Services Support	1.00	1.00	76,659	79,725
021D	Community Relations	17.00	17.00	1,287,959	1,307,624
021E	Custodial	1.00	1.00	54,448	55,516
021F	Maintenance and Operations-General	81.00	81.00	6,058,275	6,159,857
021H,L,M	Information Technology (IT) & Telecommunications	40.61	40.61	4,367,217	4,378,108
021W	Classified Staff Development (PFE)	1.23	1.23	73,007	73,007
021Y	PDF Positions - Bank	7.50	7.50	510,101	510,101
039C	Training Source	3.80		409,997	
022G	Classified - Vacancy Factor			(3,500,000)	(790,000)
	Total Classified Staff	174.84	171.04	10,879,890	13,321,102

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District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>TRAINING SOURCE</u>				
039E	Operational Costs			80,151	
039F	Fixed Costs			22,850	
	Total Training Source Center			103,001	
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			407,907	407,907
041X	Other Operational Funds			478,987	482,500
	Total Other Operational Funds			886,894	890,407
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042I	Other Operational Augmentations			54,000	54,000
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	750,537	750,537
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			12,500	12,000
043F	Telecommunications/Data Transmission Lines			909,000	530,200
	Total Telecommunications Activities			921,500	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			7,018,464	1,267,317
044L	Library Computer System			1,111,778	58,978
044M	Site Licenses/Other Projects			257,000	285,500
044N	Operating Augments				687,000
044O	Instruction			465,000	
044S	Student Services			773,140	
	Total Information Technology Operational			9,625,382	2,298,795

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		FY2021	FY2022	FY2021	FY2022
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			884,668	975,917
045D	Resource Conservation Management			47,315	34,000
045H	Major Maintenance Allocation			637,457	364,750
	Total Facilities Management Operational			1,569,440	1,374,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,088,100	435,000
046F	American Disability Act (ADA) Accommodation			61,000	61,000
046G	Marketing			238,890	153,690
046H	Recruitment			70,000	70,000
046J	Conference and Travel			13,200	13,200
046K	Special Activities			52,500	52,500
046L	District-Wide Dues			442,500	382,500
046M	Election Expenses			741,300	
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046R	Bookstore			8,570,164	
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			11,612,800	1,503,036
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			1,149,462	
049C	Child Development Fund			301,965	
062A,X	Campus-Funded FM Projects			(14,149)	
	Total Other Allocations			1,437,278	
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			85,567	85,567
051C	PFE Prior Year Carryover			59,930	
051E	PFE Classified Staff Development Carryover			41,000	
	Total Partnership for Excellence			186,497	85,567

LOS RIOS COMMUNITY COLLEGE DISTRICT
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		FY2021	FY2022	FY2021	FY2022
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			107,105,358	108,851,507
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(15,900,689)	(15,890,289)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(8,040,835)	(556,650)
071W	Retirees Health Benefits			3,625,693	3,623,449
	Net Fringe Benefits			86,914,027	96,152,517
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,566,382	3,389,382
072C	Safety Program			277,470	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			3,879,852	3,510,382
	<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			173,353	173,353
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			668,003	668,003

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			794,395	800,000
	Total Grant & Financial Aid Cash Match			794,395	800,000
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			18,898,243	5,163,057
	Continuing Funds Set-Asides, net			18,898,243	5,163,057
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings			(2,150,000)	
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(1,072,296)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(498,875)	
	Total Budget Savings/Cost Recovery			(3,681,171)	(579,066)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			26,318,219	
101B	Facilities Management			105,151	
101D	Information Technology			410,996	
101G	Program Development Funds			505,600	
	Total Rebudgets and Other Carryovers			27,339,966	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	197.39	193.59	163,148,426	128,368,138

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District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL*</u>				
	COLA				6,574,139
	Mandated Costs Current Year - Block Grant			1,402,005	1,402,005
	Prior Year One-Time Apportionment			1,695,201	
	SCFF increases in FTES, Outcomes & Demographics			6,597,087	12,141,676
	Funding for New Faculty Positions				120,005
	Appropriations Above Established Base Levels			21,623,106	9,870,967
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			33,637,399	32,428,792
	<u>Y BUDGET MID - RANGE FUNDING LEVEL*</u>				
	Incremental Funds:				
	Lottery Funds			396,525	487,776
085x	Increase Above X Budget			396,525	487,776
	Total Y Budget Funding Level			34,033,924	32,916,568
	<u>Z BUDGET MAXIMUM FUNDING LEVEL*</u>				
	Incremental Funds:				
	Lottery Funds			579,028	487,777
087x	Increase Above Y Budget			579,028	487,777
	Total Program Development & Other Improvements, Z Budget Funding Level			34,612,952	33,404,345
	TOTAL GENERAL PURPOSE FUNDS	197.39	193.59	197,761,378	161,772,483

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2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	31.95	31.95	3,612,401	3,639,275
608E,H,N	UTP Passthrough/Operational Costs			(1,074,422)	750,257
608G	Parking			9,000	9,000
609A	Health Services Fee	3.00	3.00	4,530,765	2,309,574
	Total Parking & Health Services	34.95	34.95	7,077,744	6,708,106
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,33	Perkins 1C			16,000	15,200
383ABCD,	CARES/COVID-19 Block Grant			17,631,415	(164,985)
384A	HEERF II: Student Aid			13,546,260	
384B	HEERF II: Institutional Portion	2.00	9.00	42,850,994	710,104
384C	HEERF II: Minority Serving Institutions			2,109,593	
385A	HEERF III: Direct-to-Students			58,539,340	
385B	HEERF III: Institutional Portion			55,702,190	
350x	Federal Work Study (FWS)			(604,472)	(618,233)
380S	CA STEP 2019			12,021	
380W	Federal State Marketing Improvement Program (FSMIP)			98,241	
	Total Federal	2.00	9.00	189,901,582	(57,914)

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>SPECIAL PROGRAMS STATE</u>				
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)				
452cdlm, 455stuvwxyz,45	EWD Center for Excellence (CTXL) Hub	1.10	1.10	616,560	146,879
454x,452gh,455ghjkl,4	Career Technical Education (CTE) Grants			478,716	
425A,E,F	Mental Health			659,177	
436A	FA-Technology One-Time Funds			220,497	
437A,B	FA-Technology On-Going Funds	1.00	1.00	182,206	106,805
440F	CAI Agriculture & Rural Areas			299,559	
441D	Student Retention Enrollment			574,991	
443A,B	Innovations Awards			655,818	
451X	State On-Behalf STRS			1,312,225	
481P	SWP - Regugee Career Pathways	1.00	1.00	5,000,000	136,959
481T,483T	SWP North Far North Regional Consortium	1.00		56,390	
481V,482V,483V,484V,	Projects in Common	1.00	1.00	294,268	134,942
481YZ,482XYZ,483YZ,4	Strong Workforce	2.06	1.06	2,087,714	237,351
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			143,781	
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			1,322	
597x	Student Success & Support Programs (SSSP)			21,278	
592x	CalWORKs	1.00	1.00	126,729	116,464
570A,B,C	Student Equity & Achievement Program			978,520	446,295
594A,H	Staff Diversity Funds			50,000	
594D	AB1840 Classified Prof Dev			41,399	
455R	EWC-COE North Far North	1.10	1.10	275,000	146,879
455W	Rancho Santiago NetLabs			15,759	
535A,B,C,E	First 5 Lactation			94,426	
583D	COVID-19 Block Grant- State portion			2,262,227	
583EF	CA Dream Resource Liaison			595,222	
700x	Lottery (Restricted, Proposition 20)			293,076	
	Total State	9.26	7.26	17,336,860	1,472,574

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,908,009	1,425,000
640X,645AB,696ABCDL	Foundation Grants & Gifts			8,250	
694E,F,T,U,V	Sutter Nurse Program			148,108	
696G	Total Academic Senate			3,409	
699N	Center for International Trade Development Program Income			6,570	
699K,L	Center of Excellence Program			164,874	
695V	Valley Vision-FOW Phase II			33,300	
620S	Veteran Student Emergency Fund			12,951	
610A, 611A	College Futures - Case Mgmt			300,000	
617C	Sutter Health Plus Wellness Program			7,718	
	Total Local			2,593,189	1,425,000
	TOTAL SPECIAL PROGRAMS	11.26	16.26	209,831,631	2,839,660
	TOTAL RESTRICTED FUNDS	46.21	51.21	216,909,375	9,547,766
	TOTAL GENERAL FUND BUDGET	243.60	244.80	414,670,753	171,320,249



District Reserves – Fund Balances

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

General Fund ending balance meets both State and policy requirements with a projected total unrestricted fund balance, including instructionally related, of 5.4% and an uncommitted fund balance (general fund only) of 5.0%. 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/Bookstore & Regional Performing Arts Center Funds	Fiduciary/Student Association Fund	Scholarship & Loan Fund	Foundation Fund	Retiree Benefits Fund
Beginning Fund Balance – July 1, 2020	<u>\$77,427,605</u>	<u>\$4,358,851</u>	<u>\$395,929</u>	<u>\$130,036,283</u>	<u>\$92,155,308</u>	<u>\$49,952,848</u>	<u>\$27,553</u>	<u>\$8,849,010</u>	<u>\$908,950</u>	<u>\$1,541,154</u>	<u>\$16,804,668</u>	<u>\$13,171,893</u>
Projected Uncommitted Fund Balance	\$19,211,735	\$5,002	\$395,929	\$13,300,000				\$57,296	\$31,344		\$1,457,126	
Committed Fund Balance	4,336,900						\$27,553	51,550	62,879	\$1,508,154	9,545,542	\$13,251,093
Restricted Fund Balance	2,477,892					\$49,952,848						
Total Projected Fund Balance – June 30, 2021	<u>\$26,026,527</u>	<u>\$5,002</u>	<u>\$395,929</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$49,952,848</u>	<u>\$27,553</u>	<u>\$108,846</u>	<u>\$94,223</u>	<u>\$1,508,154</u>	<u>\$11,002,668</u>	<u>\$13,251,093</u>



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Annual Independent Audit Report

1.1 Has the independent audit report for the most recent fiscal year been completed and presented to the board by the statutory timeline of December 31?	yes
1.2 Was the district's most recent independent audit report free of material findings?	yes
1.3 Has the district corrected all audit findings from the current and past two audits?	n/a
1.4 Can the district correct prior year audit findings without affecting its fiscal health (e.g., material apportionment or internal control findings)?	n/a
1.5 Does the district issue a request for proposal for audit services every 3 - 5 years?	yes

Self-assessment notes:

Budget Development and Adoption

2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, clearly articulated, and aligned with the signed state budget and the Student-Centered Funding Formula (SCFF)?	no
2.2 Does the district use a budget development method other than a prior-year rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses?	yes
2.3 Does the district use position control data for budget development?	yes
2.4 Are clear budget development processes codified in Board Policies and Administrative Procedures?	yes



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

	Response
2.5 Does the budget development process include input from faculty/staff, administrators, the governing board, and the budget advisory committee in accordance with the district's documented planning model?	yes
2.6 Does the budget development process include a calculation of the SCFF with reasonable assumptions?	yes
2.7 Does the district budget and expend restricted funds as authorized by the funding source before expending unrestricted funds?	yes
2.8 Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds to assess their congruency with the institution's strategic plan and the potential multiyear impact on the district's unrestricted general fund?	yes
2.9 Are expected revenues more than or equal to expected expenditures in the district's adopted budget (budget is not dependent on carryover funds to be balanced)?	yes
2.10 Has the district refrained from using negative or contra expenditure accounts (excluding appropriate abatements in accordance with the Budget and Accounting Manual (BAM)) in its budget?	yes
2.11 Does the district adhere to a board-adopted budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff member/department responsible for completing them?	yes

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Budget Monitoring and Updates

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

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

4.10 If the district is managing cash in any funds through external borrowing, such as a TRANS, has the district set aside funds for repayment attributable to the same year the funds were borrowed?	yes
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Self-assessment notes:

Collective Bargaining Agreements

5.1 Does the district quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections?	yes
5.2 If the district has conducted a pre-settlement analysis and identified related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, has it identified ongoing revenue sources or expenditure reductions to support the agreement?	yes
5.3 In the prior three years has the district settled all new employee compensation costs (salary, benefits, load factoring, etc.) in the bargaining agreements at or under the funded cost of living adjustment (COLA)?	yes
5.4 If settlements have not been reached, has the district identified resources to cover the estimated costs of settlements?	n/a
5.5 Has the district settled with all its bargaining units for at least the prior two years?	yes
5.6 Has the district settled with all its bargaining units for the current year?	no

Self-assessment notes:

The District extended negotiations with multiple bargaining units due to COVID. No significant fiscal impacts are expected as a result of the settlements.



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Intrafund and Interfund Transfers

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

Self-assessment notes:

Deficit Spending

7.1 Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)	yes
7.2 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending?	n/a
7.3 Has the district decreased deficit spending over the past two fiscal years?	n/a

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Employee Benefits

- | | |
|---|-----|
| 8.1 Has the district completed a recent actuarial valuation to determine its unfunded liability under Governmental Accounting Standards Board (GASB) other than post-employment benefits (OPEB) requirements? | yes |
| 8.2 Does the district have a plan to fund its liabilities for retiree health benefits? | yes |
| 8.3 Does the district have a multiyear plan to fund its projected employer contributions to CalSTRS and CalPERS? | yes |
| 8.4 Has the district followed a policy or negotiated a collectively bargained agreement to limit faculty banked hours? | yes |
| 8.5 Within the last three years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents? | yes |
| 8.6 Does the district track, reconcile and report employees' compensated leave balances on the balance sheet? | yes |

Self-assessment notes:

Enrollment and Attendance

- | | |
|--|----|
| 9.1 Has the district's enrollment been increasing or flat for the current and two prior years? | no |
|--|----|



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

	Response
9.2 Does the district monitor and analyze enrollment, weekly student contact hours (WSCH) and full-time equivalent students (FTES) data at least monthly through the second reporting period (P2)?	yes
9.3 Does the district track historical WSCH and FTES data to establish future trends?	yes
9.4 Do colleges within the district maintain a record of WSCH or FTES that is reconciled monthly at the college and district levels at least through the second reporting period?	yes
9.5 Do the colleges within the district have and utilize an electronic enrollment management and class scheduling program?	yes
9.6 Are the district's enrollment projections and assumptions based on historical data, demographic trend analysis, high school enrollments, community participation rates and other industry standards, in addition to any board policies that limit enrollment?	yes
9.7 Do the institutional research staff and business/fiscal staff agree on enrollment and FTES predictions?	yes
9.8 Has the district verified that the colleges' comprehensive enrollment plans address the funding elements of the SCFF?	yes
9.9 Does the CEO annually approve academic productivity goals that correspond to the estimated SCFF resources?	yes

Self-assessment notes:

Enrollment decreased in FY21 by approximately 11% primarily due to the pandemic-related campus closures. The Student Centered Funding Formula (SCFF) includes a hold harmless provision, which ensures districts receive state general apportionment funding at or above their fiscal year 2017-2018. The SCFF's hold harmless provision was extended by two years, through 2023-24.

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
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Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

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

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Fund Balance and Reserve for Economic Uncertainty

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

11.1 Does the district have at least a 5% Reserve for Economic Uncertainty in the current year?	yes
11.2 Did the district's adopted budgets for the subsequent two years include at least a 5% Reserve for Economic Uncertainty?	yes
11.3 Does the district have at least a 5% Reserve for Economic Uncertainty in its budget projections for the two subsequent years?	yes
11.4 If the district's budget projections for the subsequent two years do not include at least a 5% Reserve for Economic Uncertainty, does the district's multiyear fiscal plan include a board-approved plan to restore at least a 5% Reserve for Economic Uncertainty?	n/a
11.5 Is the district's projected unrestricted general fund budget stable or increasing in the two subsequent fiscal years?	yes
11.6 If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted general fund balance include any dedicated reserves above the recommended minimum 5% reserve level?	yes

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Definitions:

- *Unrestricted General Fund (URGF)*
- *URGF Ending Fund Balance, Object 9700: The amount equal to the sum of the beginning balance, total revenue and total incoming transfers less total expenditures and total outgo to Object 7000.*
$$\text{URGF Ending Fund Balance} = (\text{Beginning balance} + \text{total revenue} + \text{total incoming transfers} - \text{total expenditures} - \text{total outgo to Object 7000})$$
- *URGF Ending Balance Percentage: The amount equal to the unrestricted ending fund balance divided by total expenditures.*
$$\text{URGF Ending Fund Balance Percentage} = \text{URGF ending fund balance} / \text{total expenditures}$$
- *Reserve for Economic Uncertainty (REU), Object 9750: The amount designated in Object 9750 within the unrestricted general fund balance, Object 9700.*
- *Reserve for Economic Uncertainty Percentage (REU%): The amount equal to the reserve for economic uncertainty divided by total expenditures.*
$$\text{REU\%} = \text{REU} / \text{Total expenditures}$$

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

General Fund - Current Year

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

Self-assessment notes:

Information Systems and Data Management

13.1 Does the district use a human resources system and position control system that is integrated with the financial reporting system?	yes
13.2 Does the district have emergency electrical backup and data recovery systems?	yes



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

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

Self-assessment notes:

Internal Controls and Fraud Prevention

14.1 Does the district have controls that limit access to and include multiple levels of authorizations within its financial system?	yes
14.2 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually?	yes
14.3 Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?	
a. Accounts payable	yes
b. Accounts receivable	yes
c. Cash management	yes



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

	Response
d. Budget monitoring and review	yes
e. Purchasing and contracts	yes
f. Payroll	yes
g. Human resources	yes
h. Associated student body	yes
i. Warehouse and receiving	yes
14.4 Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?	yes
14.5 Does the district review and clear prior year accruals by October 31?	yes
14.6 Does the district reconcile all suspense accounts, including salaries and benefits, at least each quarter and at the close of the fiscal year?	yes
14.7 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?	yes
14.8 Does the district have processes and procedures to discourage and detect fraud?	yes
14.9 Does the district maintain an independent fraud reporting hotline or other reporting service(s)?	yes
14.10 Does the district have a process for collecting and following up on reports of possible fraud?	yes
14.11 Does the district have an internal audit department or dedicated staff?	yes

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Leadership and Stability

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

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

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 use the SCFF with multiyear considerations to help calculate its multiyear projections?	n/a
16.3 Does the district use its most current multiyear projection when making financial decisions?	n/a

Self-assessment notes:

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

Non-Voter-Approved Debt and Risk Management

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

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:
Los Rios

Response

Position Control

18.1 Does the district account for all positions and costs (position control)?	yes
18.2 Does the district analyze and adjust staffing based on enrollment?	yes
18.3 Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and quarterly reporting periods?	yes
18.4 Does the district identify a budget source for each new position before the position is authorized by the governing board?	yes
18.5 Does the governing board approve all new positions and extra assignments before positions are posted?	no
18.6 Is the approval of hiring staff using categorical or other restricted dollars subject to adequate program funding?	yes
18.7 Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	yes

Self-assessment notes:

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

Total Risk Score, All Areas

3.9%