

# 2022-23 Tentative Budget

Presented to the Board of Trustees  
June 8, 2022

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

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# Chancellor's Message

*Now more than two years removed from the start of an unprecedented global pandemic, the California state budget and, as a result, the Los Rios Community College District budget is still very much defined by impacts of the pandemic. The dynamics have shifted rapidly, from fears about the impacts of statewide shutdowns to an influx of one-time state and federal funds. Now, inflation driven by global supply-chain issues and war in Europe have led to market volatility and concerns about growing inflation.*

*Through it all, however, California's budget remains incredibly stable, thanks to prudent statewide planning and a strident commitment to the fiscal principles that have led the state to this period of unexpected economic growth. The 2022-23 May Revise, which as we know is not the final budget, is less encouraging than the Governor's January budget proposal but still reflective of that statewide growth, all while still leveraging an appropriately measured approach given the uncertainty that lies ahead.*

*While the state revenue picture is still better than many expected, enrollment in Community Colleges in California – and nationally – remains 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 2024-25, the impacts to Los Rios will be massive.*

*That said, the 2022-23 May Revise is unequivocally good news for our colleges. One of the headlines of the budget is a significant cost-of-living adjustment (COLA) of 6.56%. 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 "hold harmless" keeps funding for the statewide Student-Centered Funding Formula (SCFF) at the same levels as 2021-22.*

*The budget includes a significant amount of 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*

*and energy efficient projects, implementation of common course numbering, and technology and data infrastructure modernization.*

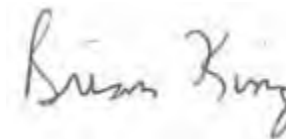
*The budget also includes one-time funds for key Guided Pathways programs, such as statewide program mapping technology and reforms to AB 928 (the bill that created the Associate Degree for Transfer). Small amounts of one-time funds are also included for specific instructional and student services programs, some of which will benefit Los Rios and our students.*

*The largest new one-time funding sources, however, are discretionary block grants to address pandemic-related issues and an acute focus on student recruitment and retention. As we work towards increasing access to our colleges throughout the region and continuing to knock down barriers that are preventing students from enrolling, these funds will be incredibly important. We must also be clear-eyed about the macro-economic conditions that are driving community college enrollment declines, a trend that won't be reversed overnight.*

*For generations, community college enrollment and budgets followed a predictable pattern. When the economy faltered, enrollment increased even as funding waned. When the economy was strong, resources flowed to colleges while enrollment stagnated. The impacts of the pandemic, regional job markets and broader economic conditions have upended that pattern. We are in new territory as California Community Colleges, and we must continue to work hard to use available funding wisely in service of our students.*

*Los Rios has a long tradition of responsible budget stewardship, led by our Board Trustees' commitment to conscientious leadership and bolstered by strong and transparent relationships with our labor 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 and creativity of our students, faculty, and staff over the past year. Together, we have weathered extraordinary times 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 Revision, 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 Revision, the legislature begins its final budget process which, by law, requires a budget by June 15<sup>th</sup> for the Governor to sign by June 30<sup>th</sup>.

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

Two years after the end of the COVID-19 Recession—the worst recession since the Great Depression—the U.S. and California economies have continued to steadily recover, surpassing their pre-COVID-19 Pandemic GDP levels in the first half of 2021 and adding back about nine out of every ten jobs lost during the recession as of March 2022. The May Revision economic forecast projects the U.S. and California economies to continue to recover and to grow steadily through 2025. However, real (adjusted for inflation) economic growth has been slightly downgraded compared to Governor's Budget projections due to continuing global supply chain bottlenecks, international economic sanctions in response to the Russian invasion of Ukraine, tighter monetary policy with several planned interest rate hikes, and persistently high inflation.



# Executive Summary

## REVENUE PROJECTIONS

The economic picture nationally and in California is less positive than when the Governor's Budget forecast was finalized in November 2021, driven by the disruption caused by the Ukraine-Russia war, elevated inflation that is more persistent and has led to tighter monetary policy, and a stock market that has declined significantly.

Nonetheless, tax receipts for the three largest tax sources have come in \$33.9 billion higher than projected through April. And while the economic forecast has been downgraded somewhat since the Governor's Budget in real (inflation-adjusted) terms, these developments have been generally positive for the revenue forecast, as the higher level of inflation leads to higher income and prices, translating to higher levels of tax liability and revenue. Thus, all three major revenue sources are expected to show significant increases over the multiyear period relative to the Governor's Budget forecast. Personal income tax revenues are higher by over \$23 billion due largely to very strong tax receipts related to the 2021 tax year and a significantly upgraded forecast for nominal (not adjusted for inflation) wage growth in 2022 and 2023. Sales tax revenues have been revised upward by almost \$3.7 billion due to strong tax receipts and a higher inflation forecast. Corporation tax revenues are up \$28.1 billion based on very strong cash receipts, stronger corporate profits in 2021 than projected at Governor's Budget, and stronger participation in the pass-through entities elective tax.

## PROPOSITION 98 PROJECTIONS

The Guarantee continues to be in Test 1 for 2020-21, 2021-22, and 2022-23. To accommodate enrollment increases related to the expansion of transitional kindergarten, the Governor's Budget proposed rebenching the Test 1 percentage to increase the percentage of General Fund revenues due to the Guarantee, from 38.03 percent to approximately 38.4 percent. The May Revision

updates the increased Test 1 percentage from approximately 38.4 percent to approximately 38.3 percent. The significant increase in revenues projected for 2020-21, 2021-22, and 2022-23 results in a corresponding increase in resources for K-14 schools. Proposition 98 is estimated to be \$96.1 billion in 2020-21, \$110.2 billion in 2021-22, and \$110.3 billion in 2022-23, representing a three-year increase in the minimum Guarantee of \$19.6 billion over the level estimated in the Governor's Budget. These funding levels include property tax decreases of \$32 million in 2020-21, \$659 million in 2021-22, and \$804 million in 2022-23.

## CALIFORNIA COMMUNITY COLLEGES PROPOSALS

The proposed budget for 2022-23 provides about \$4.2 billion in Proposition 98 augmentations over the prior year, including \$1.3 billion (31%) in ongoing spending and \$2.9 billion (69%) in one-time funding. The proposal for additional ongoing spending includes \$375 million to increase the base of the Student Centered Funding Formula (SCFF). The revised budget also includes a larger COLA for community college apportionments than proposed in January, at 6.56% rather than 5.33%, with the COLA also applied to various categorical programs. The proposal also includes \$200 million for part-time faculty health insurance and \$26.2 million for enrollment growth of 0.5%. One-time funding proposals in the revised budget include over \$1.5 billion for deferred maintenance and energy efficiency projects and \$750 million for discretionary block grants to address issues related to the pandemic and to reduce long-term obligations. One-time funds are also dedicated to student retention and enrollment efforts, implementation of common course numbering, technology modernization, and several investments focused on education pathways.



# Executive Summary

## 2022-23 Proposed Changes in CCC Proposition 98 Funding (in millions)

	Governor's Budget	May Revision	Change from Governor's Budget
<b>POLICY ADJUSTMENTS</b>			
<b>Ongoing (Proposition 98)</b>			
SCFF COLA (5.33%/6.56%)	\$409.4	\$493.0	\$83.6
SCFF Growth	\$24.9	\$26.2	\$1.3
SCFF Basic Allocation Increase	\$0.0	\$125.0	\$125.0
SCFF Base Funding Increase	\$0.0	\$250.0	\$250.0
Augment Part-Time Faculty Health Insurance Program	\$200.0	\$200.0	\$0.0
Augment Student Success Completion Grants	\$100.0	\$50.0	-\$50.0
Provide 6.56% COLA for Adult Ed	\$29.9	\$36.8	\$6.9
Modernize CCC technology and protect sensitive data	\$25.0	\$25.0	\$0.0
Increase support for NextUp Program	\$10.0	\$20.0	\$10.0
Increase support for financial aid administration	\$10.0	\$10.0	\$0.0
Implement Equal Employment Opportunity best practices	\$10.0	\$10.0	\$0.0
Provide 6.56% COLA for Extended Opportunity Programs and Services (EOPS)	\$8.3	\$10.2	\$1.9
Provide 6.56% COLA for Disabled Students Programs and Services (DSPS)	\$6.7	\$8.3	\$1.6
Provide 6.56% COLA for Apprenticeship	\$1.6	\$1.6	\$0.0
Provide 6.56% COLA for CalWORKs Student Services	\$2.5	\$3.1	\$0.6
Provide 6.56% COLA for Mandates Block Grant and Reimbursements	\$1.8	\$2.2	\$0.4
Expand African American Male Education Network and Development (A2MEND) student charters	\$1.1	\$1.1	\$0.0
Provide 6.56% COLA for Childcare Tax Bailout	\$0.198	\$0.243	\$0.045
Provide approximately 5% increase to Student Equity and Achievement program	\$0.0	\$25.0	\$25.0
Align apprenticeship Related and Supplemental Instruction (RSI) rate to SCFF credit rate rather than the noncredit rate	\$0.0	\$16.9	\$16.9
Implement Classified Employee Summer Assistance program	\$0.0	\$10.0	\$10.0
Backfill estimated decrease in federal match for Foster and Kinship Care Education programs	\$0.0	\$0.5	\$0.5



# Executive Summary

## 2022-23 Proposed Changes in CCC Proposition 98 Funding (in millions)

	Governor's Budget	May Revision	Change from Governor's Budget
<b>POLICY ADJUSTMENTS</b>			
<b>One-Time (Proposition 98)</b>			
Address deferred maintenance	\$511.0	\$1,523.0	\$1,012.0
Support retention and enrollment strategies	\$150.0	\$150.0	\$0.0
Support health-care focused vocational pathways in Adult Ed	\$130.0	\$130.0	\$0.0
Implement common course numbering systemwide	\$105.0	\$105.0	\$0.0
Modernize CCC technology and protect sensitive data	\$75.0	\$75.0	\$0.0
Implement transfer reforms of AB 928	\$65.0	\$65.0	\$0.0
Implement program pathways mapping technology	\$25.0	\$25.0	\$0.0
Provide emergency financial assistance grants to AB 540 students	\$20.0	\$20.0	\$0.0
Implement pathways grant program for high-skilled careers	\$20.0	\$20.0	\$0.0
Support Teacher Credentialing Partnership Program	\$5.0	\$5.0	\$0.0
Study Umoja Program best practices	\$0.2	\$0.2	\$0.0
Discretionary block grants to address pandemic issues	\$0.0	\$750.0	\$750.0
Implement California Healthy School Meals Pathway Program	\$0.0	\$45.0	\$45.0



# *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 2022-23, all three budgets will assume the Student Centered Funding Formula Hold Harmless level of funding at \$360.9 million, which is the same level of funding as received in 2021-22, with the addition of the 6.56% COLA proposed in the May Revision. The additional “base increase” proposed in the May Revision does not actually increase the hold harmless funding. Instead, it reduces the amount the district is in hold harmless. While this increase is helpful, it does not immediately provide additional cash to the district.

In light of this, the X budget assumes no change over reported hold harmless level due to the pandemic. The Y budget assumes we restore 3.1% of full-time equivalent students served, and the Z budget assumes an additional 3.1% restoration of full-time equivalent students served over the Y level. These amounts would restore the amount of decline observed in 2021-22, while still leaving the need to restore the amount observed in 2020-21 for a future year. 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 was formed in 1965, 57 years ago, 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 District served over 66,000 students in fall 2021. 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 61,000 more students than we currently service. Significantly lower projections means deferring facility projects planned to meet the much higher projections. That is somewhat fortunate given the current lack of State funding to support facility projects. Since 2002, the District’s facility program has added or modernized over 2.5 million square feet. The program is also replacing and updating infrastructure to ensure the District is ready for the next fifty years.

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



# Values, Vision, Mission and Goals

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 2021-22, the planning process involved looking 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. Due to the pandemic, and our need to focus primarily on pandemic-related efforts the past two years, our sixth plan has been delayed.

The 2022-23 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.

## 2022-23 Strategies

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



# *Board of Trustees / Chancellor*

## **GOVERNANCE**

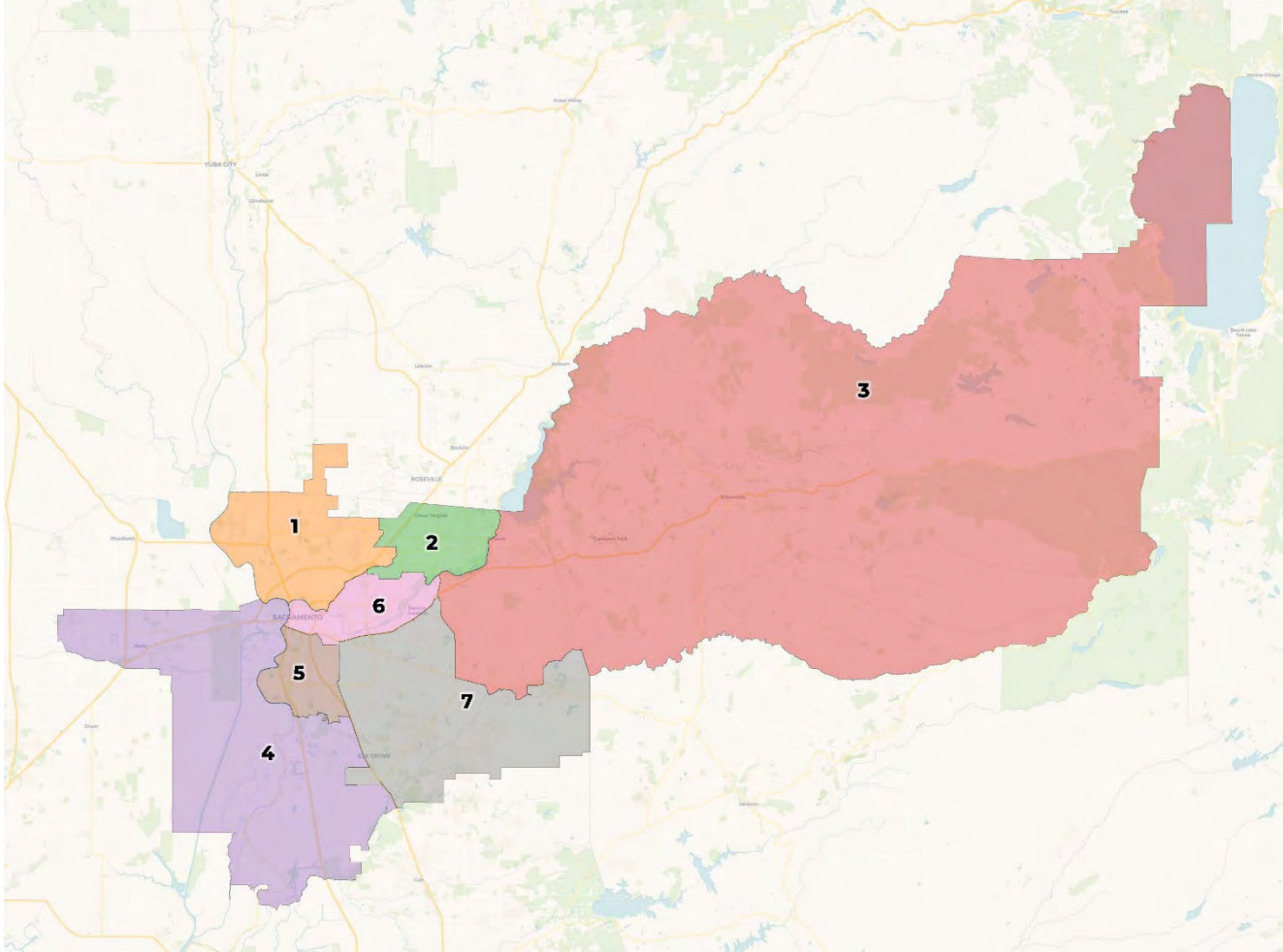
The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board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

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

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

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

# Board of Trustees



Dustin Johnson  
Area 1



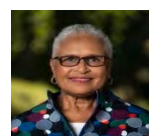
Robert Jones  
Area 2



John Knight  
Area 3



Kelly Wilkerson  
Area 4



Pamela Haynes  
Area 5



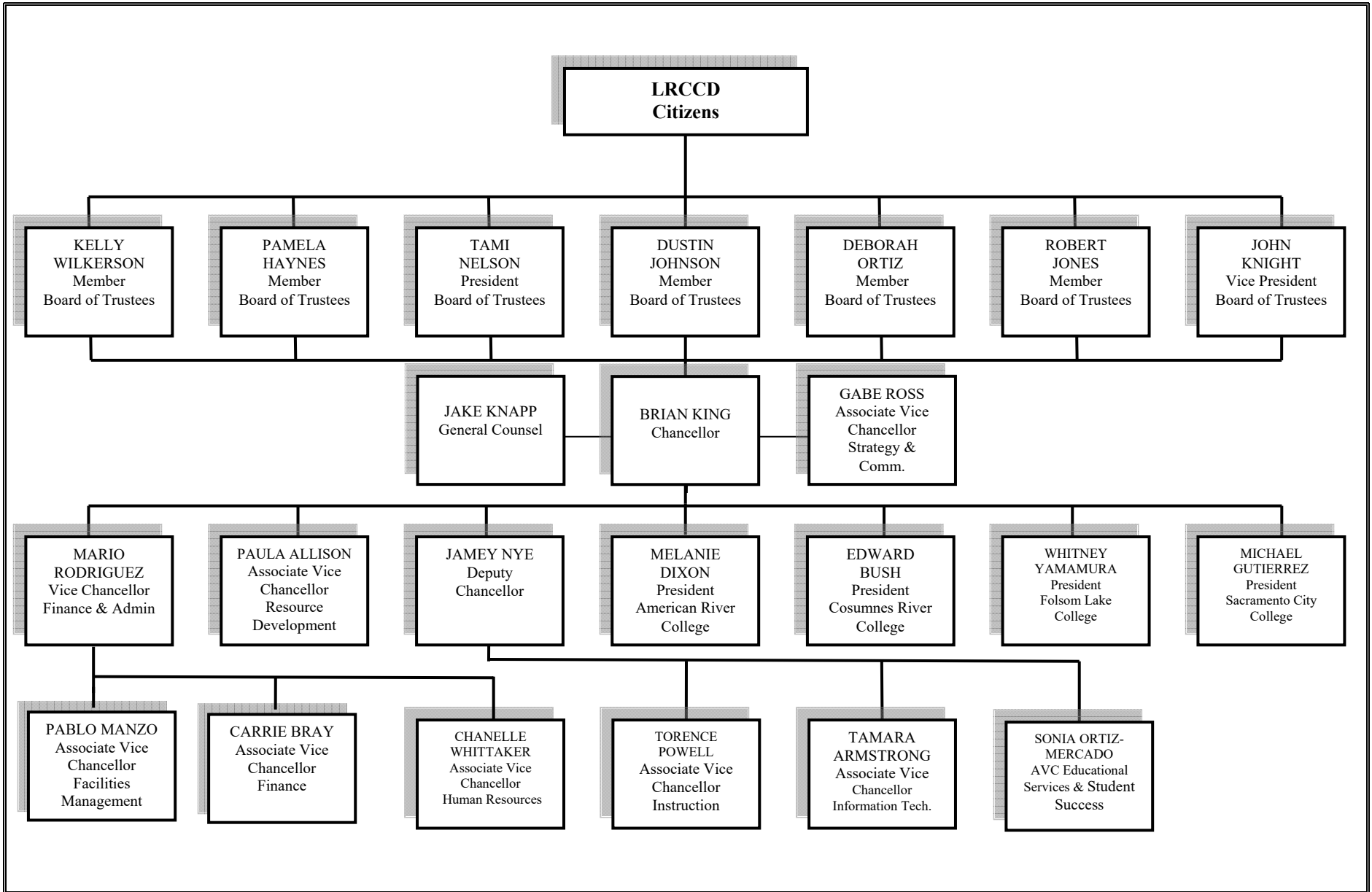
Deborah Ortiz  
Area 6



Tami Nelson  
Area 7



# Organizational Chart





# Budget Calendar

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

Annually, the District establishes a budget calendar to comply with code requirements as well as to develop an orderly timeline for development of the District’s budget consistent with its goals and priorities. The District’s adopted budget is scheduled for presentation on September 14, 2022. While the official budget cycle commences with the Governor’s January Proposal, the process of developing a community college district budget is one that must be addressed by the Board and Administration throughout the year.

The following budget calendar has been utilized for preparation of the 2022-23 budget:

<b>January 7 - May 6</b>	<b><u>Budget Development</u></b> – Based upon Governor’s January proposal.
<b>May 9 - June 1</b>	<b><u>Budget Refinement</u></b> - For preparation of the District’s Tentative 2022-23 Budget based upon the Governor’s May Revise.
<b>June 8</b>	<b><u>Governing Board Meeting</u></b> – Update/review of tentative budget proposed for adoption. Adoption of 2022-2023 tentative budgets.

<b>September 8</b>	<b><u>Newspaper Publication</u></b> - Publication of availability of budget. (On or before but not less than three days prior to availability of proposed budget for public inspection).
<b>After September 8</b>	<b><u>Public Accountability</u></b> - Proposed budget available for public inspection.
<b>September 14</b>	<b><u>Public Hearing</u></b> - The Governing Board shall hold a public hearing on the budget at which time any changes proposed shall be presented.
<b>September 14</b>	<b><u>Governing Board Meeting</u></b> A) Update/review of 2022-2023 budget proposed for adoption. Update/review of 2021-2022 financial status.  B) The Governing Board adoption of the 2022-2023 budget. (On or before September 15).
<b>On or before September 30</b>	<b><u>Transmittal to State Chancellor’s Office and County</u></b> - The District shall submit two copies of its adopted annual financial and budget report to the State Chancellor’s Office and the appropriate county officers for information and review.
<b>October/December</b>	<b><u>Governing Board Meeting</u></b> - Governing Board review of 2022-2023 District Program Development Funds.
<b>January/February</b>	<b><u>Governing Board Meeting</u></b> - Budget Modification (Revision #1).
<b>June 2023</b>	<b><u>Governing Board Meeting</u></b> - Final Current Year Budget Modification (Revision #2).





# Summary of District Funds

## **FUND ACCOUNTING**

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

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

The District's financial statement reporting is on a full accrual basis. However, certain types of financial reporting, such as depreciation of fixed assets, are reported only in the enterprise funds for the fund statements in this presentation. All other funds are presented using the modified accrual basis. In 2022-23, the District will utilize the following funds to account for its various programs, revenues and expenditures:

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

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

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

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

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

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

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

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



# Summary of District Funds

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

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

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

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

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

**Notes:**

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

**SIGNIFICANT BUDGET AND FINANCIAL POLICIES**

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

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



# Summary of District Funds

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

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

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

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

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

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

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

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



# Summary of District Funds

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

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

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

**Other Post-Employment Benefits (OPEB) and other employment related liabilities of the District:** The District provides a fixed monthly amount to eligible retirees toward their healthcare costs and has funded its OPEB obligation since 1986. In 2007-08, the District established the OPEB trust to irrevocably designate assets for funding this benefit. The OPEB trust ended 2020-21 with \$162 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

## **2021-22 REVISED BUDGET & 2022-23 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 2021-22 or 2022-23 followed by schedules for each fund showing planned activity.

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

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

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

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

**Bond Project Fund:** The Bond Project Fund accounts for projects funded through the District's General Obligation Bond Authorization – Measure M (\$475 million). Under Measure M, the District issued the fifth series, Series E, for \$130 million on June 16, 2021 for a total Measure M issuance of \$465 million at June 30, 2022. 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, 2022 of \$17.2 million and \$26.4 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. In March 2022, VenueTech Management Group, Inc. was selected to assume management of Harris Center for the Arts day-to-day operations and performance programming. The District is working closely with VenueTech to transition to the new operating structure.

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

The District projects nearly \$106.6 million in financial aid received for students in 2022-23 although this amount may increase during the year. Transfers from the General Fund reflect the District's

match for certain programs and State general fund categorical programs that have a financial aid component. The fund is budgeted with a zero fund balance since the District merely acts as a "pass through."

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

**Scholarship and Loan Fund:** This fund accounts for District administered scholarships and loans. Donations are the major source of revenue and scholarships account for most of the expenditures with the exception of some minimal student loans. The funds projected ending balance of \$1.5 million for 2021-22 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 \$13.0 million on June 30, 2022, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022 REVISED BUDGET	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 17,236,778	\$ 19,703,448	\$ -	\$ -
Committed	91,159,422	4,596,422		
Restricted	10,892,498	5,472,707		
Total Beginning Fund Balance	119,288,698	29,772,577	-	-
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	191,695,205	190,795,453		
New Faculty Funding	3,113,305	3,317,538		
COLA (2021-22 5.07%, 2022-23 6.56%)	16,194,182	19,768,601		
Continuing Total Computational Revenue Adjustment	(17,093,934)	2,595,638		
Basic Allocation Adjustment	-	2,247,156		
SCFF Changes in FTES, Outcomes & Demographics	22,873,568	20,277,930		
Local Property Taxes	105,111,616	105,111,616		
Enrollment Fees, \$46/unit	16,825,411	16,825,411		
Total Base Allocation, COLA & Growth	338,719,353	360,939,343	-	-
Lottery Funds	7,058,570	6,609,500		
Other General Purpose	48,193,666	40,643,540		
Restricted/Special Programs Revenue	308,630,685	86,349,832		
Total Revenue	702,602,274	494,542,215	-	-
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 821,890,972	\$ 524,314,792	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 189,948,107	\$ 175,836,709	\$ -	\$ -
Classified Salaries	110,938,487	97,557,606		
Employee Benefits	146,234,708	117,583,434		
Books, Supplies & Materials	54,824,023	3,252,902		
Other Operating Expenses	151,262,508	50,838,389		
Capital Outlay	16,982,745	27,131,759		
Interfund Transfers/Other Outgo	121,927,817	19,705,726		
Total Appropriations & Interfund Transfers	792,118,395	491,906,525	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	19,703,448	19,703,448		
Committed	4,596,422	4,596,422		
Restricted	5,472,707	8,108,397		
Total Ending Fund Balance	29,772,577	32,408,267	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 821,890,972	\$ 524,314,792	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 INSTRUCTIONALLY- RELATED ACTIVITIES  
 (Sub-Fund of the General Fund)  
 2021-2022 ADOPTED BUDGET, AS REVISED  
 2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022	2022-2023		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 4,589,024	\$ 132,211	\$ -	\$ -
Total Beginning Fund Balance	4,589,024	132,211	-	-
REVENUE:				
Local - Other	896,045	988,189		
INTERFUND TRANSFERS:				
General Fund	249,928	10,000		
Capital Outlay	8,169	-		
Total Revenue and Transfers	1,154,142	998,189	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,743,166	\$ 1,130,400	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 1,024	\$ -	\$ -	\$ -
Classified Salaries	155,424	39,455		
Employee Benefits	4,483	1,663		
Books, Supplies & Materials	3,212,862	307,230		
Other Operating Expenses	1,532,226	628,630		
Capital Outlay	129,185	-		
Payments to Students	18,540	21,211		
INTERFUND TRANSFERS OUT:				
General Fund	557,211	-		
Total Appropriations and Interfund Transfers	5,610,955	998,189	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	132,211	132,211		
Total Ending Fund Balance	132,211	132,211	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,743,166	\$ 1,130,400	\$ -	\$ -



LOS RIOS COMMUNITY COLLEGE DISTRICT  
CHILD DEVELOPMENT FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022 REVISED BUDGET	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 395,929	\$ 484,293	\$ -	\$ -
Total Beginning Fund Balance	395,929	484,293	-	-
REVENUE:				
Federal:				
Child Care Food Program	737,980	80,000		
Total Federal Revenue	737,980	80,000	-	-
State:				
Apportionment	1,835,354	1,659,979		
Total State Revenue	1,835,354	1,659,979	-	-
Local:				
Interest Income & Other	65,000	65,000		
Total Local Revenue	65,000	65,000	-	-
Total Revenue	2,638,334	1,804,979	-	-
INTERFUND TRANSFERS IN:				
General Fund	629,962	629,962		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 3,664,225	\$ 2,919,234	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 1,669,697	\$ 1,369,324	\$ -	\$ -
Employee Benefits	910,740	874,352		
Books, Supplies and Food	310,681	107,400		
Other Operating Expenses	288,814	83,865		
Total Appropriations	3,179,932	2,434,941	-	-
ENDING FUND BALANCE, JUNE 30	484,293	484,293	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 3,664,225	\$ 2,919,234	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT  
CAPITAL OUTLAY PROJECTS FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022 REVISED BUDGET	2022-2023		
		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	127,862,822	-		
Total Beginning Fund Balance	141,162,822	13,300,000	-	-
REVENUE:				
State Capital Outlay Projects	104,989,399	-		
Proposition 39 Projects	274,960	-		
State Scheduled Maintenance and Special Repairs (SMSR)	16,594,981	26,650,000		
Interest Income	677,330	677,330		
Other Local Revenue, including Donations	1,344,508	497,910		
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	42,621,214	15,429,187		
Other District & College Projects	1,218,224	-		
Other Funds	130,810	130,810		
Total Revenue and Interfund Transfers	167,851,426	43,385,237	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 309,014,248	\$ 56,685,237	\$ -	\$ -
APPROPRIATIONS:				
State Capital Outlay Projects	\$ 104,989,399	\$ -	\$ -	\$ -
Proposition 39 Projects	274,960	-		
State Scheduled Maintenance and Special Repairs (SMSR)	16,594,981	26,650,000		
Other Major Construction, including Information Technology	3,904,600	-		
Program Development and/or Improvement Projects	65,842,964	15,559,997		
College Projects	11,374,273	-		
Future Program Improvement Projects	84,755,901	1,175,240		
College Investments for Future Projects	1,639,055	-		
Other Transfers Out	6,338,115	-		
Total Appropriations and Interfund Transfers	295,714,248	43,385,237	-	-
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	\$ 309,014,248	\$ 56,685,237	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND PROJECT FUND - MEASURE M  
 2021-2022 ADOPTED BUDGET, AS REVISED  
 2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022	2022-2023		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 67,633,643	\$ 67,908,643	\$ -	\$ -
Total Beginning Fund Balance	67,633,643	67,908,643	-	-
REVENUE:				
Local - Interest Income	275,000	500,000		
Total Revenue	275,000	500,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 67,908,643	\$ 68,408,643	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 67,858,643	\$ 450,000	\$ -	\$ -
Bond Service Costs	50,000	50,000		
Total Appropriations	67,908,643	500,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	67,908,643		
Total Ending Fund Balance	-	67,908,643	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 67,908,643	\$ 68,408,643	\$ -	\$ -

Note: Appropriations for 2021-22 include projects spanning more than one fiscal year that will not be fully expended in 2021-22; funds remaining at year-end will be re-appropriated in the 2022-23 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND INTEREST AND REDEMPTION FUND - MEASURE A  
 2021-2022 ADOPTED BUDGET, AS REVISED  
 2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022	2022-2023		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 17,231,594	\$ 17,231,594	\$ -	\$ -
Total Beginning Fund Balance	17,231,594	17,231,594	-	-
REVENUE:				
Local:				
Property Taxes	23,305,680	23,600,324		
Interest Income	475,625	481,640		
Total Revenue	23,781,305	24,081,964	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 41,012,899	\$ 41,313,558	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 18,205,000	\$ 19,435,000	\$ -	\$ -
Bond Interest Expense	5,573,305	4,643,964		
Bond Service Costs	3,000	3,000		
Total Appropriations	23,781,305	24,081,964	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	17,231,594	17,231,594		
Total Ending Fund Balance	17,231,594	17,231,594	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 41,012,899	\$ 41,313,558	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND INTEREST AND REDEMPTION FUND - MEASURE M  
 2021-2022 ADOPTED BUDGET, AS REVISED  
 2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022	2022-2023		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 26,407,436	\$ 26,407,436	\$ -	\$ -
Total Beginning Fund Balance	26,407,436	26,407,436	-	-
REVENUE:				
Local:				
Property Taxes	39,260,295	34,792,867		
Interest Income	801,230	710,058		
Total Revenue	40,061,525	35,502,925	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 66,468,961	\$ 61,910,361	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 27,075,000	\$ 26,445,000	\$ -	\$ -
Bond Interest Expense	12,984,025	9,055,925		
Bond Service Costs	2,500	2,000		
Total Appropriations	40,061,525	35,502,925	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	26,407,436	26,407,436		
Total Ending Fund Balance	26,407,436	26,407,436	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 66,468,961	\$ 61,910,361	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 OTHER DEBT SERVICE FUND  
 2021-2022 ADOPTED BUDGET, AS REVISED  
 2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022	2022-2023		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 59,944	\$ 59,944	\$ -	\$ -
Total Beginning Fund Balance	59,944	59,944	-	-
REVENUE:				
Local - Interest Income	130,810	130,810		
Total Revenue	130,810	130,810	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 190,754	\$ 190,754	\$ -	\$ -
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 130,810	\$ 130,810	\$ -	\$ -
Total Interfund Transfers	130,810	130,810	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	59,944	59,944		
Total Ending Fund Balance	59,944	59,944	-	-
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 190,754	\$ 190,754	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 SELF-INSURANCE FUND  
 2021-2022 ADOPTED BUDGET, AS REVISED  
 2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022	2022-2023		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 1,024,812	\$ 1,024,812	\$ -	\$ -
Total Beginning Fund Balance	1,024,812	1,024,812	-	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	3,509,489	3,509,489		
Dental Premiums	4,537,248	4,537,248		
Interest Income	84,150	84,150		
Total Revenue	8,130,887	8,130,887	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 9,155,699	\$ 9,155,699	\$ -	\$ -
APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 328,604	\$ 320,463	\$ -	\$ -
Insurance Premiums	2,403,000	2,403,000		
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	537,735	545,876		
Dental Program	4,537,248	4,537,248		
Administrative Costs	324,300	324,300		
Total Appropriations	8,130,887	8,130,887	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	1,024,812	1,024,812		
Total Ending Fund Balance	1,024,812	1,024,812	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 9,155,699	\$ 9,155,699	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT  
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022 REVISED BUDGET	2022-2023		
		TENTATIVE BUDGET <sup>1</sup>	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 25,154	\$ 1,470,282	\$ -	\$ -
Total Beginning Fund Balance	25,154	1,470,282	-	-
LOCAL REVENUE:				
Ticket Sales	-	-		
Interest and Other	-	-		
Total Revenue	-	-	-	-
INTERFUND TRANSFERS IN:				
General Fund	1,445,128	-		
Total Interfund Transfers	1,445,128	-	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,470,282	\$ 1,470,282	\$ -	\$ -
APPROPRIATIONS:				
Other Operating Expenses	\$ -	\$ 1,470,282	\$ -	\$ -
Total Appropriations	-	1,470,282	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,470,282	-		
Total Ending Fund Balance	1,470,282	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,470,282	\$ 1,470,282	\$ -	\$ -

<sup>1</sup> Budget will be developed in conjunction with the reorganization of the Performing Arts Center.



LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - STUDENT FINANCIAL AID  
 2021-2022 ADOPTED BUDGET, AS REVISED  
 2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022 REVISED BUDGET	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	71,000,000	69,000,000		
Federal Supplemental Educational Opportunity Grants (SEOG)	2,555,498	2,476,310		
Direct Loan	18,500,000	17,200,000		
Other	125,000	85,000		
State	20,379,488	17,800,000		
Total Revenue	112,559,986	106,561,310	-	-
INTERFUND TRANSFERS IN:				
General Fund	5,856,683	1,165,629		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 118,416,669	\$ 107,726,939	\$ -	\$ -
APPROPRIATIONS:				
Student Financial Aid	\$ 118,256,950	\$ 107,572,170		
Operating Expenses	159,719	154,769		
Total Appropriations	118,416,669	107,726,939	-	-
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 118,416,669	\$ 107,588,258	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - STUDENT ASSOCIATIONS  
 2021-2022 ADOPTED BUDGET, AS REVISED  
 2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022	2022-2023		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 362,906	\$ -	\$ -	\$ -
Committed	731,659	116,129		
Total Beginning Fund Balance	1,094,565	116,129	-	-
LOCAL REVENUE:				
Student Card Sales	55,486	56,469		
Student Representation Fees, net of waivers	129,950	156,322		
Miscellaneous & Interest	3,615	551		
Total Revenue	189,051	213,342	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,283,616	\$ 329,471	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 540,710	\$ 13,878	\$ -	\$ -
Other Operating Expenses	611,377	195,764		
Scholarships/Awards	7,400	3,700		
INTERFUND TRANSFERS OUT:				
General Fund	8,000	-		
Total Appropriations and Interfund Transfers	1,167,487	213,342	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	116,129	116,129		
Total Ending Fund Balance	116,129	116,129	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,283,616	\$ 329,471	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT  
SCHOLARSHIP LOAN FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022	2022-2023		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 1,547,421	\$ 1,543,496	\$ -	\$ -
Total Beginning Fund Balance	1,547,421	1,543,496	-	-
LOCAL REVENUE:				
Miscellaneous and Interest Income	47,439	6,000		
Total Revenue	47,439	6,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,594,860	\$ 1,549,496	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 2,000	\$ 1,000	\$ -	\$ -
Scholarships & Loans	5,000	5,000		
INTERFUND TRANSFERS OUT:				
General Fund	44,364	-		
Total Appropriations & Interfund Transfers	51,364	6,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	1,543,496	1,543,496		
Total Ending Fund Balance	1,543,496	1,543,496	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,594,860	\$ 1,549,496	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - FOUNDATION  
 2021-2022 ADOPTED BUDGET, AS REVISED  
 2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022 REVISED BUDGET	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 2,405,698	\$ 1,683,248	\$ -	\$ -
Committed	17,115,092	11,360,542		
Total Beginning Fund Balance	19,520,790	13,043,790	-	-
REVENUE:				
Local:				
Donations	2,803,000	2,390,000		
In-Kind Donations	790,000	72,000		
Investment Income (includes unrealized gains and/or losses)	1,040,000	1,040,000		
Total Revenue	4,633,000	3,502,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 24,153,790	\$ 16,545,790	\$ -	\$ -
APPROPRIATIONS:				
Auxiliary Activities	\$ 10,320,000	\$ 11,826,000	\$ -	\$ -
In-Kind Contributions	790,000	72,000		
Total Appropriations	11,110,000	11,898,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,683,248	915,148		
Committed	11,360,542	3,732,642		
Total Ending Fund Balance	13,043,790	4,647,790	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 24,153,790	\$ 16,545,790	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 RETIREE BENEFIT FUND  
 2021-2022 ADOPTED BUDGET, AS REVISED  
 2022-2023 TENTATIVE BUDGET

DESCRIPTION	2021-2022	2022-2023		
	REVISED BUDGET	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 13,259,481	\$ 13,337,651	\$ -	\$ -
Total Beginning Fund Balance	13,259,481	13,337,651	-	-
REVENUE:				
Local - Interest Income	78,170	79,000		
Total Revenue and Interfund Transfers	78,170	79,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 13,337,651	\$ 13,416,651	\$ -	\$ -
ENDING FUND BALANCE, JUNE 30:				
Committed	\$ 13,337,651	\$ 13,416,651	\$ -	\$ -
TOTAL ENDING FUND BALANCE	\$ 13,337,651	\$ 13,416,651	\$ -	\$ -

# 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 2022-23 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 73% of total General Fund revenues and approximately 88% 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 \$360.9 million will be received from these sources in 2022-23. The Z budget TCR level is \$22.2 million higher than the 2021-22's \$338.7 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 2022-23.

### ***C. State Revenues***

Unrestricted State revenues account for approximately 7% of the total General Fund budget. These revenues do not include general state apportionment, accounted for in Base, COLA and Growth. Major revenues from the State in this classification are unrestricted lottery funds, apprenticeship, and part-time faculty compensation. Total State revenues projected for 2022-23 are \$36.1 million, a small decrease from the 2021-22 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 \$11.0 million for 2022-23, a small decrease from the 2021-22 final budget.

### E. Other Financing Sources

Other financing sources represent less than 1% of total General Fund revenue and includes transfers into the General Fund from other District funds. The amount for 2022-23 is \$105,172.

### 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.

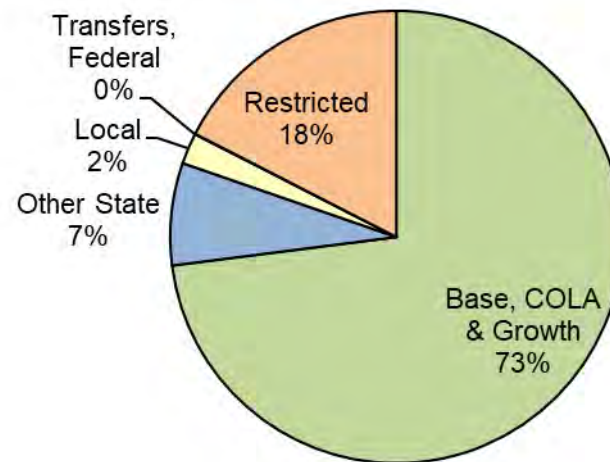
Parking revenues are restricted solely for the operation, maintenance and expansion of the District's parking lots.

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 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 \$6.6 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.

**2022-23 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, \$150.9 million is appropriated for academic salaries. This is 35% of the total appropriations.

A consideration in the budget process is the “50% Law” requiring at least 50% of the current expense of education be for salaries and benefits of classroom instructors. The District reported instructional salaries and benefit costs at 54.98% of the total current expense of

education for 2020-21. The 2021-22 report, to be filed in October 2022, 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. 2022-23 appropriations for classified salaries are \$87.4 million. This accounts for 20% 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 \$114.1 million will be expended on employee benefits in 2022-23, accounting for 26% of the 2022-23 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 \$217.04/month in health insurance premiums for 2022-23 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 2022-23. 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 2022-23 premiums for health and welfare benefits as well as statutory benefits.

### Health & Welfare Benefits

Health Insurance	\$1,791.93/month (Kaiser HMO)*
Dental Insurance	\$ 133.00/month (projected)
Life Insurance	\$ 6.75/month
Long Term Disability	\$ .228/\$100 of covered payroll
Workers' Compensation	.58%

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

### Statutory Benefits

STRS	19.10%
PERS	25.37%
Unemployment	.575%
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 \$3.3 million will be expended in 2022-23 on supplies and materials nearly 1% of the 2022-23 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 2021-22, 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 \$48.6 million is budgeted, representing 11% 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 \$27.1 million is appropriated for Capital Outlay, which is 6% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

## G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At tentative budget, it is projected that \$4.3 million will be transferred in 2022-23, around 1% of the total General Fund expenditures.

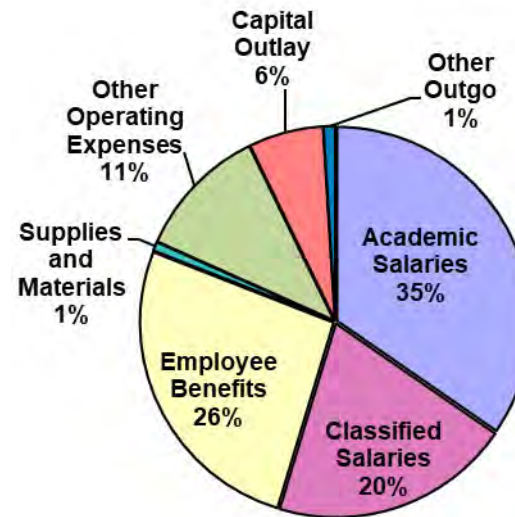
## H. Program and Other Improvements

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 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.

2022-23 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET

	<b>Adopted Budget Revised Z Budget Maximum Funding 2021-2022</b>	<b>Tentative Budget Z Budget Maximum Funding 2022-2023</b>
<b>BEGINNING FUND BALANCE, JULY 1:</b>		
Uncommitted	\$ 17,236,778.00	\$ 19,703,448
Committed	91,159,422	4,596,422
Restricted	10,892,498	5,472,707
Total Beginning Fund Balance	119,288,698	29,772,577
<b>GENERAL PURPOSE REVENUE:</b>		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	191,695,205	190,795,453
New Faculty Funding	3,113,305	3,317,538
COLA (2021-22 5.07%, 2022-23 6.5%)	16,194,182	19,768,601
Continuing Total Computational Revenue Adjustment	(17,093,934)	2,595,638
Basic Allocation Adjustment	-	2,247,156
Funding Increase (SCFF changes in FTES, Outcomes, Demographics & COLA)	22,873,568	20,277,930
Local Property Taxes	105,111,616	105,111,616
Enrollment Fees, 98%: 2021-22 & 2022-23, \$46/unit	16,825,411	16,825,411
Total Apportionment, Property Taxes & Enrollment Fees	338,719,353	360,939,343
Federal:		
Veteran's Education	25,000	25,000
Total Federal	25,000	25,000
State:		
Lottery Funds	7,058,570	6,609,500
Apprenticeship Programs	6,094,610	6,094,610
Part-Time Faculty Compensation	8,970,859	8,970,859
Other, including Mandated Costs Block Grant	14,472,964	14,472,964
Total State	36,597,003	36,147,933
Local:		
Non-Resident/International Student Tuition	5,415,831	5,415,831
Interest income	780,927	780,927
Community Services	941,510	868,798
Student Fees & Fines	640,200	640,200
Other, including Interest & Enrollment Fee 2%	3,269,178	3,269,179
Total Local	11,047,646	10,974,935
<b>OTHER:</b>		
Interfund Transfers In	7,505,368	94,953
Donations/Other	77,219	10,219
Total Interfund Transfers/Donations/Other	7,582,587	105,172
<b>TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS</b>	<b>\$ 393,971,589</b>	<b>\$ 408,192,383</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2021-2022	Tentative Budget Z Budget Maximum Funding 2022-2023
<b>RESTRICTED REVENUE:</b>	-	-
Student Parking & Transit Fees and Parking Fines	\$ 3,480,000	\$ 2,700,000
Health Services Fee	5,880,173	1,000,000
<b>Total Restricted</b>	\$ 9,360,173	\$ 3,700,000
<b>SPECIAL PROGRAMS:</b>		
<b>Federal:</b>		
CARES Act Higher Education Emergency Relief Fund (HEERF):		
HEERF Student Aid Portion	\$ 61,631,560	\$ -
HEERF Institutional Portion	88,444,882	1,269,974
HEERF Minority Serving Institutions	6,452,773	-
Strengthening Community Colleges	4,917,703	105,492
TRIO Cluster	4,647,477	1,974,917
Shuttered Venue Operations	3,935,250	-
Perkins	3,710,490	2,999,989
Hispanic Serving Institutions	2,620,072	799,184
Federal Work Study	1,978,346	1,940,202
Strengthening Institutions Programs	907,648	429,904
Department of Rehabilitation -Workability III and College to Career	501,465	476,392
Temporary Assistance to Needy Families	451,505	432,918
Asian & Native American Pacific Islander-Serving Institutions Program	432,168	466,177
Sustainable Interdisciplinary Research to Inspire Success II (SIRIUS II)	278,784	-
USDA- NIFA Ag Dual Enrollment	233,237	-
Foster Care Program	132,982	126,332
Other Federal	129,378	21,375
Child Development Training Consortium	38,950	-
<b>Total Federal</b>	\$ 181,444,670	\$ 11,042,856

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET

	<b>Adopted Budget Revised Z Budget Maximum Funding 2021-2022</b>	<b>Tentative Budget Z Budget Maximum Funding 2022-2023</b>
<b>State:</b>		
Student Equity and Achievement Program	\$ 27,720,080	\$ 12,964,666
Strong Workforce Program	25,265,532	4,976,576
State Instructional Equipment Funds (SIEF)	7,960,899	26,650,000
Disabled Students Program & Services	6,385,828	4,905,328
Extended Opportunity Program & Services	5,408,162	4,762,381
Refugee Career Pathways	4,961,541	158,115
California Work Opportunity & Responsibility to Kids (CalWORKs)	3,841,154	2,736,614
Student Retention & Enrollment	3,287,477	-
Board financial assistance program (BFAP)	2,724,508	2,604,455
Basic Needs	2,452,596	1,179,352
California College Promise	2,428,100	2,306,695
NEXTUP	1,881,017	1,316,400
Mental Health Services	1,725,907	-
California Apprenticeship Initiative	1,672,401	158,237
Guided Pathways	1,575,603	546,227
Veterans Resource Center	1,442,425	241,642
State on-behalf pymts CalSTRS	1,385,732	-
Economic development	1,275,665	353,689
Cooperative Agency Resource Education	937,829	710,902
Dream Resource Liaison Support Allocation	687,978	331,412
Other	614,123	44,500
Nursing Education	542,237	359,532
Mathematics, Engineering, Science Achievement (MESA)	525,256	-

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET

	<b>Adopted Budget Revised Z Budget Maximum Funding 2021-2022</b>	<b>Tentative Budget Z Budget Maximum Funding 2022-2023</b>
<b>State Continued:</b>		
Awards for Innovation in Higher Education	\$ 499,139	\$ -
LGBTQ+ Funding	436,949	-
Innovation and Effectiveness	366,257	-
Financial Aid Technology	361,628	116,313
ICT/Digital Media Regional Director	309,502	-
Deputy Sector Navigator (DSN): Health	294,108	-
Equal employment opportunity	265,071	-
Basic Skills Initiative (BSI)	214,319	-
Middle College High School	210,000	-
Foster Care Education	205,263	194,500
Inmate Education Pilot Program / Incarcerated Students Reentry	192,402	-
Hunger Free Campus	139,124	-
California Prison Industry Authority - Culinary Arts	104,177	-
Calfresh Outreach	94,426	-
Commission on Peace Officer Standards and Training	37,665	-
State Disaster Relief Emergency Student Financial Aid (Los Rios Dreamer)	24,822	-
Diversity in Engineering	24,738	-
Lottery (Restricted, Proposition 20)	2,814,767	2,635,690
<b>Total State</b>	<b>\$ 113,296,407</b>	<b>\$ 70,253,226</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET

	<b>Adopted Budget Revised Z Budget Maximum Funding 2021-2022</b>	<b>Tentative Budget Z Budget Maximum Funding 2022-2023</b>
<b>Local:</b>		
Training Source Contracts	\$ 1,924,020	\$ 1,353,750
Foundation Grants & Gifts	632,445	-
ARC Instructionally Related Trust	565,211	-
College Futures Foundation	300,000	-
Early Childhood Education - EEIC - Up-Lift CA	250,000	-
Sutter Nursing Program	148,196	-
Center of Excellence (COE) Program Income	142,148	-
Strategic Energy Innovations	78,404	-
Statewide Academic Senate	59,543	-
Umoja Small Business Community Program, Student Leadership, Sakhu Learning Comm.	52,261	-
Lumina Foundation New American	50,000	-
Putnam	44,364	-
University of California Davis Programs	32,948	-
Equity Transfer Initiative (ETI)	28,000	-
Other Local	221,895	-
<b>Total Local</b>	<b>\$ 4,529,435</b>	<b>\$ 1,353,750</b>
<b>TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS</b>	<b>308,630,685</b>	<b>86,349,832</b>
<b>TOTAL GENERAL FUND REVENUE AND TRANSFERS</b>	<b>702,602,274</b>	<b>494,542,215</b>
<b>TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE</b>	<b>\$ 821,890,972</b>	<b>\$ 524,314,792</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET (X, Y, Z)

	<b>Revised Budget Z Budget Maximum Funding 2021-2022</b>	<b>Tentative Budget Z Budget Maximum Funding 2022-2023</b>
<b>APPROPRIATIONS:</b>		
1000 Academic Salaries	\$160,361,020	\$150,860,511
2000 Classified Salaries	108,307,718	87,419,722
3000 Employee Benefits	140,223,885	114,109,540
4000 Books, Supplies & Materials	51,697,179	3,252,902
5000 Other Operating Expenses	155,169,380	48,643,676
6000 Capital Outlay	16,982,745	27,131,759
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	32,617,770	-
Other Funds	78,088,379	4,276,539
<b>TOTAL APPROPRIATIONS AND TRANSFERS</b>	<b>743,448,076</b>	<b>435,694,649</b>
Program and Other Improvements		
Minimum (X Budget)	47,330,822	55,321,449
Mid-range Funding-Incremental		
Increase (Y Budget)	668,703	535,677
Maximum Funding-Incremental		
Increase (Z Budget)	670,794	354,750
Total Program & Other Improvements	48,670,319	56,211,876
<b>ENDING FUND BALANCE, June 30</b>		
9700 Uncommitted	19,703,448	19,703,448
9700 Committed	4,596,422	4,596,422
9700 Restricted	5,472,707	8,108,397
<b>TOTAL ENDING FUND BALANCE</b>	<b>29,772,577</b>	<b>32,408,267</b>
<b>TOTAL APPROPRIATIONS &amp; ENDING FUND BALANCE</b>	<b>\$ 821,890,972</b>	<b>\$ 524,314,792</b>



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2021-2022 REVISED Z BUDGET MAXIMUM FUNDING	2022-2023 X BUDGET MINIMUM FUNDING	2022-2023 Y BUDGET MID-RANGE FUNDING	2022-2023 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 313,632,232	312,732,480	\$ 312,732,480	\$ 312,732,480
Hold Harmless Funding Calculation:				
COLA (2021-22 5.07%, 2022-23 6.56%)	16,194,182	19,768,601	19,768,601	19,768,601
Basic Allocation		2,247,156	2,247,156	2,247,156
Continuing Total Computational Revenue Adjustment	(17,093,934)	(1,121,618)	737,010	2,595,638
Hold Harmless Adjustment (OTO)	22,873,568	23,995,186	22,136,558	20,277,930
<b>Hold Harmless Funding</b>	<b>21,973,816</b>	<b>44,889,325</b>	<b>44,889,325</b>	<b>44,889,325</b>
New Faculty Funding (includes 2015-16 funding)	3,113,305	3,317,538	3,317,538	3,317,538
<b>TOTAL BASE ALLOCATION, COLA &amp; GROWTH</b>	<b>338,719,353</b>	<b>360,939,343</b>	<b>360,939,343</b>	<b>360,939,343</b>
	<b>2021-2022 Projected</b>	<b>2022-2023 X LEVEL</b>	<b>2022-2023 Y LEVEL</b>	<b>2022-2023 Z LEVEL</b>
<b>FUNDED FTES GOALS:</b>				
FTES Credit Projected	38,872	39,064	40,269	41,473
Other FTES Projected	1,128	936	1,032	1,128
Hold Harmless	4,513	4,513	3,212	1,912
FTES Funded	44,513	44,513	44,513	44,513
3 Year Average Credit Base	43,882	43,882	43,882	43,882
Change in Base Credit FTES	(5,010)	(4,818)	(3,613)	(2,409)

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 ADOPTED BUDGET (X, Y, Z)

DESCRIPTION	2021-2022 REVISED Z BUDGET MAXIMUM	2022-2023 X BUDGET MINIMUM FUNDING	2022-2023 Y BUDGET MID-RANGE FUNDING	2022-2023 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 17,236,778	\$ 19,703,448	\$ 19,703,448	\$ 19,703,448
Committed	91,159,422	4,596,422	4,596,422	4,596,422
Restricted	10,892,498	5,472,707	5,472,707	5,472,707
Total Beginning Fund Balance	119,288,698	29,772,577	29,772,577	29,772,577
REVENUES:				
Apportionment & Educational Protection Account (EPA), deficated	191,695,205	190,795,453	190,795,453	190,795,453
New Faculty Funding	3,113,305	3,317,538	3,317,538	3,317,538
COLA (2021-22 5.07%, 2022-23 6.56%)	16,194,182	19,768,601	19,768,601	19,768,601
Continuing Total Computational Revenue Adjustment	(17,093,934)	(1,121,618)	737,010	2,595,638
Basic Allocation Adjustment	-	2,247,156	2,247,156	2,247,156
SCFF changes in FTES, Outcomes & Demographics	22,873,568	23,995,186	22,136,558	20,277,930
Enrollment Fee and Property Taxes	121,937,027	121,937,027	121,937,027	121,937,027
Base Allocation, COLA & Growth (SB361)	338,719,353	360,939,343	360,939,343	360,939,343
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$150/FTES (Z Budget)	1,158,570	-	354,750	709,500
Total Lottery Revenue	7,058,570	5,900,000	6,254,750	6,609,500
Non-Resident/International Student Tuition	5,415,831	5,415,831	5,415,831	5,415,831
Part-Time Faculty Compensation/New Faculty Hires	8,970,859	8,970,859	8,970,859	8,970,859
Community Services	941,510	868,798	868,798	868,798
Other Income, including Interfund Transfers	32,865,466	25,207,125	25,388,052	25,388,052
Total Other General Purpose	48,193,666	40,462,613	40,643,540	40,643,540
Total General Purpose Revenue	393,971,589	407,301,956	407,837,633	408,192,383
Special Program Revenue	308,630,685	86,349,832	86,349,832	86,349,832
Total Revenue	702,602,274	493,651,788	494,187,465	494,542,215
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 821,890,972	\$ 523,424,365	\$ 523,960,042	\$ 524,314,792
APPROPRIATIONS:				
Operational Level	\$ 743,448,076	\$ 435,694,649	\$ 435,694,649	\$ 435,694,649
Program and Salary Improvement	48,670,319	55,321,449	55,857,126	56,211,876
Total Appropriations	792,118,395	491,016,098	491,551,775	491,906,525
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	19,703,448	19,703,448	19,703,448	19,703,448
Committed	4,596,422	4,596,422	4,596,422	4,596,422
Restricted	5,472,707	8,108,397	8,108,397	8,108,397
Total Ending Fund Balance	29,772,577	32,408,267	32,408,267	32,408,267
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 821,890,972	\$ 523,424,365	\$ 523,960,042	\$ 524,314,792

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND SUMMARY BY LOCATION  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET

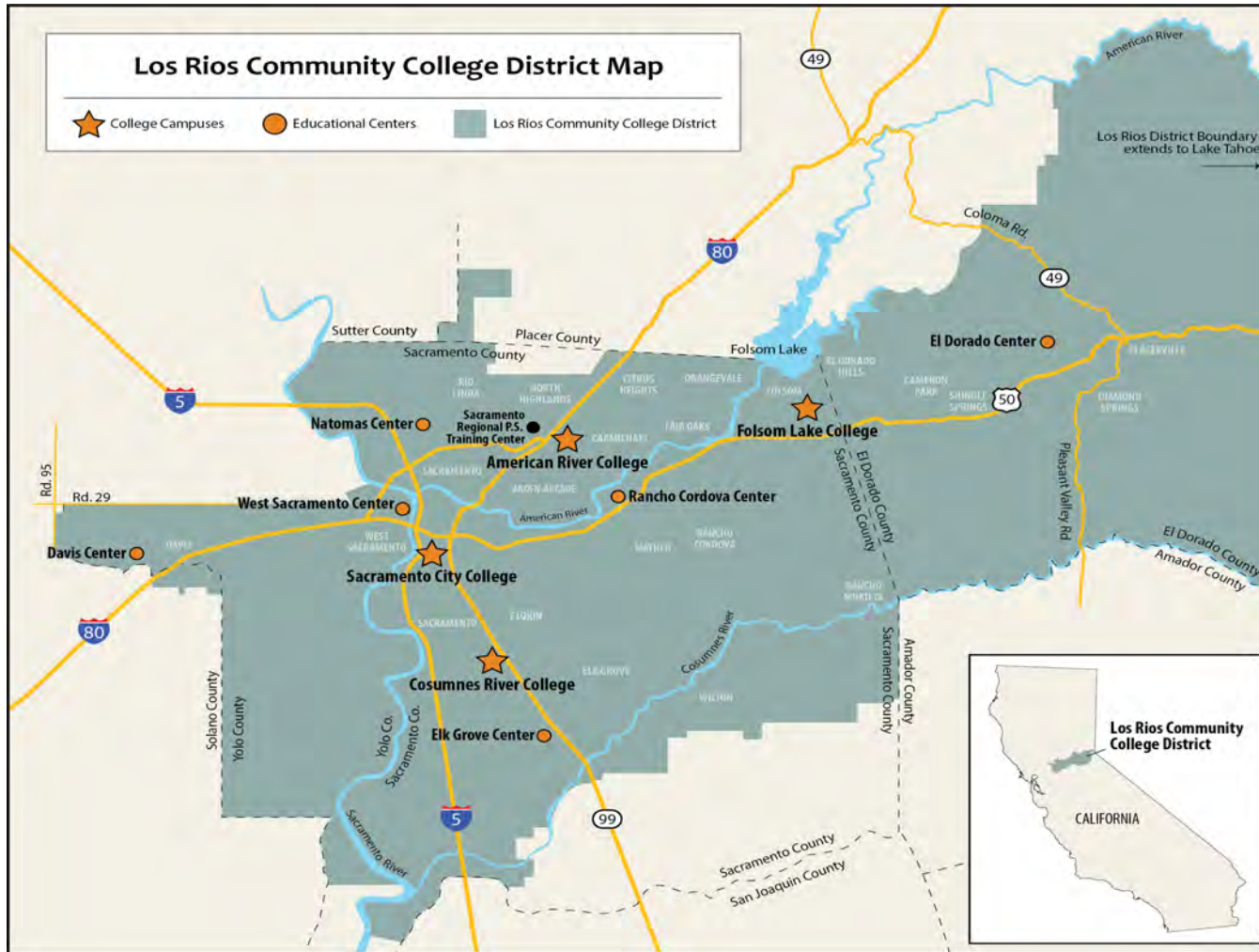
	Full-Time Equivalent (FTE)		TENTATIVE BUDGET	
	BUDGET	TENTATIVE	Z BUDGET	MAXIMUM FUNDING
	REVISED 2021-2022	BUDGET 2022-2023	REVISED 2021-2022	(Z Budget) 2022-2023
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 17,236,778	\$ 19,703,448
Committed			91,159,422	4,596,422
Restricted			10,892,498	5,472,707
TOTAL BEGINNING FUND BALANCE			119,288,698	29,772,577
REVENUE:				
General Purpose Revenue			393,971,589	408,192,383
Restricted/Special Programs Revenue			308,630,685	86,349,832
TOTAL REVENUE			702,602,274	494,542,215
TOTAL REVENUE AND BEGINNING FUND BALANCE			\$ 821,890,972	\$ 524,314,792
APPROPRIATIONS:				
American River College	966.96	953.34	154,826,831	104,524,663
Cosumnes River College	545.53	536.15	74,328,732	52,026,566
Folsom Lake College	357.88	348.52	52,150,956	34,325,367
Sacramento City College	781.89	766.09	113,489,505	73,560,342
District Office	93.94	93.84	13,044,598	11,750,504
District Support	252.45	253.45	384,277,773	215,719,083
TOTAL APPROPRIATIONS	2,998.65	2,951.39	792,118,395	491,906,525
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			19,703,448	19,703,448
Committed			4,596,422	4,596,422
Restricted			5,472,707	8,108,397
TOTAL ENDING FUND BALANCE			29,772,577	32,408,267
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE			\$ 821,890,972	\$ 524,314,792



# General Fund Detail

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

The information compares full-time equivalent position information as well as appropriations for the 2021-22 year and appropriations for the 2022-23 year. These schedules are shown by the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
		<b><u>ADMINISTRATORS</u></b>			
011A	Administration	42.84	42.84	7,733,770	7,754,963
011B	Instructional Support Services	50.95	50.95	8,351,381	8,382,845
011C	Student Support Services	17.02	17.02	2,727,698	2,775,722
024x-039x	Outreach Centers	6.40	6.00	952,672	935,497
061A	Community Services Programs	0.15	0.15	33,451	35,286
011F	Administration - Vacancy Factor			(780,000)	(260,000)
	<b>Total Administrators</b>	<b>117.36</b>	<b>116.96</b>	<b>19,018,972</b>	<b>19,624,313</b>
<b><u>INSTRUCTIONAL</u></b>					
012A,E	Regular Faculty, excl Outreach & Allied Health	793.99	806.59	76,748,493	76,883,082
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	270.25	258.73	13,418,344	13,463,098
024B-039B	Outreach Center Instructional	124.00	120.68	6,391,104	6,306,466
	<b>Total Instructional excluding Allied Health</b>	<b>1,188.24</b>	<b>1,186.00</b>	<b>96,557,941</b>	<b>96,652,646</b>
012C	Regular Faculty, Allied Health	47.80	48.40	4,301,028	4,250,452
012D	Part-Time Faculty, Allied Health	11.35	13.59	561,167	705,088
	<b>Total Allied Health</b>	<b>59.15</b>	<b>61.99</b>	<b>4,862,195</b>	<b>4,955,540</b>
012J	Instructional Coordinator	9.30	9.10	892,403	916,065
012K	Instructional Work Experience Coordinator	3.40	3.00	345,231	319,131
	<b>Total Instructional, Fall &amp; Spring</b>	<b>1,260.09</b>	<b>1,260.09</b>	<b>102,657,770</b>	<b>102,843,382</b>
012Q	Summer Instruction	130.34	130.34	6,444,271	6,762,430
012S	Substitute Instruction	9.00	9.00	291,774	291,774
012T	Adjunct Office Hours			1,902,590	2,125,429
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(6,225,000)	(950,000)
	<b>Total Instructional</b>	<b>1,399.43</b>	<b>1,399.43</b>	<b>105,071,405</b>	<b>111,073,015</b>
<b><u>LIBRARIANS</u></b>					
014B	Librarian/Audio Visual	22.57	20.87	1,997,383	1,877,017
014C	Library - Adjunct/Overload	6.83	8.53	436,041	560,236
	<b>Total Librarians</b>	<b>29.40</b>	<b>29.40</b>	<b>2,433,424</b>	<b>2,437,253</b>
<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>					
013H	Academic Program Coordinators	16.90	16.90	1,688,444	1,709,189
014D	Instructional Development Coordinators	12.20	12.20	1,268,306	1,255,326
031A	SRPSTC Coordinators	3.00	3.00	290,845	293,120
036A	Fire Training Coordinator	0.40	0.40	28,074	28,074
	<b>Total Instructional Support Services</b>	<b>32.50</b>	<b>32.50</b>	<b>3,275,669</b>	<b>3,285,709</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			28,600	28,600
013M	Department Chair Release Time/Stipends	14.85	14.85	1,924,305	1,924,665
013N	Performing Arts Stipends			385,761	385,761
013O	Athletic Stipends			494,519	494,519
	<b>Total Faculty Stipends</b>	<b>14.85</b>	<b>14.85</b>	<b>2,833,185</b>	<b>2,833,545</b>
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	7.10	7.10	685,587	703,256
013D	Retraining - Type E	1.00	1.00	92,848	92,848
013G	Collective Bargaining	3.75	3.75	362,108	380,094
013L	President's/Chancellor's Release Time	5.00	5.00	506,456	506,456
013P	Puente Program	0.40	0.40	37,130	37,130
	<b>Total Other Certificated</b>	<b>17.25</b>	<b>17.25</b>	<b>1,684,129</b>	<b>1,719,784</b>
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	907,328	907,328
	<b>Total Academic Senate</b>	<b>10.00</b>	<b>10.00</b>	<b>907,328</b>	<b>907,328</b>
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	64.47	59.58	6,377,256	6,033,800
015E	Health Services	6.00	5.70	600,665	583,591
015F	Health Services Adjunct/Overload	1.48	1.78	79,244	108,351
015G	Cultural Awareness Coordinator	1.00		66,769	
015H	Transfer Services - TOP Contract			93,946	93,946
	<b>Total Student Services, Faculty</b>	<b>72.95</b>	<b>67.06</b>	<b>7,217,880</b>	<b>6,819,688</b>
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	7.00	7.00	628,027	641,848
016A,B,F	Fringe Benefits			214,515	238,549
	<b>Total EOPS and MESA District Contribution</b>	<b>7.00</b>	<b>7.00</b>	<b>842,542</b>	<b>880,397</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	168.39	168.79	12,197,323	12,246,745
021B,G,P	Instructional Support	214.83	214.83	13,142,458	13,199,708
021C	Student Services Support	162.60	162.60	10,028,508	10,071,630
021D	Community Relations	18.00	18.00	1,408,138	1,434,488
021E	Custodial	95.55	95.55	5,273,467	5,359,418
021F	Maintenance and Operations-General	98.85	98.85	7,429,661	7,463,740
021H,L,M	Information Technology (IT) & Telecommunications	72.48	72.48	7,848,176	7,948,096
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	40.67	40.67	2,491,719	2,475,166
041X	Printing/Operational	2.00	2.00	72,517	161,233
061C	Community Service	2.00	2.00	234,487	245,090
022G	Classified - Vacancy Factor			(2,145,000)	(790,000)
	<b>Total Classified Staff</b>	<b>884.10</b>	<b>884.50</b>	<b>58,564,562</b>	<b>60,398,422</b>
	<b><u>APPRENTICESHIP PROGRAMS</u></b>				
	Operational Costs/Fixed Costs	1.00	1.00	273,691	277,968
	Instructional/Administrative Costs			7,998,364	7,998,364
	<b>Total Apprenticeship Programs</b>	<b>1.00</b>	<b>1.00</b>	<b>8,272,055</b>	<b>8,276,332</b>
	<b><u>OUTREACH CENTERS</u></b>				
	Instructional Contracts			2,581,354	2,581,354
	Operational Costs			824,273	543,291
	Fixed Costs			933,292	683,065
	Telecommunications & IT			3,000	3,000
024x-039x	<b>Total Outreach Centers</b>			<b>4,341,919</b>	<b>3,810,710</b>
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant, Including Outreach Centers			5,297,983	6,479,475
041F	Innovation and Staff Development			13,550	9,300
	<b>Total College Discretionary Funds</b>			<b>5,311,533</b>	<b>6,488,775</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
		<b><u>OTHER OPERATIONAL FUNDS</u></b>			
041H	Operational Expense Allocation			2,275,640	1,438,862
041J	CDF Institutional			164,075	
041X	Other Operational Funds			1,996,207	41,179
	Total Other Operational Funds			4,435,922	1,480,041
	Total Discretionary Funds			9,747,455	7,968,816
<b><u>COLLEGE RELATED ACTIVITIES</u></b>					
042B	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042C	Education Initiative			288,577	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			1,113,044	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			20,000	
042P	Postage			77,000	77,000
042Q	Foreign Study			7,000	7,000
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	2,509,120	1,672,586
<b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>					
043E	Telecommunications Operational Costs			8,500	12,000
043F	Telecommunications/Data Transmission Lines			415,000	530,200
	Total Telecommunications Activities			423,500	542,200
<b><u>INFORMATION TECHNOLOGY</u></b>					
044G,H	Operational Maintenance			7,667,479	1,267,317
044L	Library Computer System			530,000	58,978
044M	Site Licenses/Other Projects			284,705	285,500
044N	Operating Augments			50,000	687,000
044O	Instruction			38,288	
044S	Student Services			87,624	
044T	Financial Aid			58,978	
	Total Information Technology Operational			8,717,074	2,298,795



LOS RIOS COMMUNITY COLLEGE DISTRICT  
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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>FACILITIES MANAGEMENT</u></b>				
045B	Operational Expenses			1,819,764	1,096,917
045D	Resource Conservation Management			49,317	50,000
045H	Major Maintenance Allocation			1,699,328	303,750
062A,X	Campus-Funded FM Projects			(8,586)	
	Total Facilities Management Operational			3,559,823	1,450,667
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046A	Audit and Legal Expenses			1,205,800	435,000
046C	Facility Rentals			254,956	254,956
046F	American Disability Act (ADA) Accommodation			210,852	210,852
046G	Marketing			197,490	153,690
046H	Recruitment			70,795	70,000
046J	Conference and Travel			145,800	145,800
046K	Special Activities			71,500	68,500
046L	District-Wide Dues			448,257	442,500
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046R	Bookstore			1,040,726	1,000,000
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			3,981,322	3,116,444
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds	0.10		1,330,724	
047C	Staff Development	1.50	1.50	191,011	75,000
047D	Staff Development - Ed Initiative			124,278	25,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	142,369	147,031
053C	PDF Non-Instr Equipment			427,442	
	Total Other Allocations	2.60	2.50	2,215,824	247,031
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			1,078,854	1,652,104
051C	PFE Prior Year Carryover			4,041,198	
051E	PFE Classified Staff Development Carryover			125,716	
	Total Partnership for Excellence			5,245,768	1,652,104

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>COMMUNITY SERVICE</u></b>				
061S	Sports Camps			35,000	35,000
061E,F,G	Program & Operational Costs			637,856	553,422
	Total Community Service			672,856	588,422
	<b><u>OTHER SERVICES</u></b>				
	<b><u>FRINGE BENEFITS</u></b>				
071A,B	Employer Benefit Costs			111,010,851	111,010,851
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(15,904,797)	(15,909,853)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(3,741,605)	(556,650)
071W	Retirees Health Benefits			3,602,533	3,600,217
	Net Fringe Benefits			95,091,482	98,269,065
	<b><u>INSURANCE</u></b>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,487,289	3,487,289
072C	Safety Program			275,741	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			3,799,030	3,608,289
	<b><u>UTILITIES</u></b>				
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

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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>GRANT MATCHING FUNDS</u></b>				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			800,000	800,000
	Total Grant & Financial Aid Cash Match			812,000	812,000
	<b><u>Prior Year Continuing Funds</u></b>				
075x	Continuing Funds Set-Asides, net			864,167	
	Continuing Funds Set-Asides, net			864,167	
	<b><u>BUDGET SAVINGS/COST RECOVERY</u></b>				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(402,142)	(127,800)
	Total Budget Savings/Cost Recovery			(981,208)	(706,866)
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101A	General Purpose			52,169,045	
101B	Facilities Management			88,164	
101C	Staff Development Carryover (Type A/B)	2.86		386,647	
101D	Information Technology			1,385,964	
101E,F	College Discretionary Funds			13,688,009	
101G	Program Development Funds			1,598,712	
101L	Staff Development			345,367	
	Total Rebudgets and Other Carryovers	2.86		69,661,908	
	<b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b>	<b>2,591.80</b>	<b>2,582.95</b>	<b>429,177,649</b>	<b>351,980,507</b>

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u></b>				
	<b><u>X BUDGET MINIMUM FUNDING LEVEL*</u></b>				
	COLA/TCR Continuing Adjustment			(899,752)	18,646,983
	SCFF Changes in FTES, Outcomes & Demographics			22,873,568	23,995,186
	Mandated Costs Current Year - Block Grant			1,428,847	
	Base Augmentation				2,247,156
	Funding for New Faculty Positions			5,167,510	2,250,816
	Appropriations Above Established Base Levels			16,660,600	5,861,308
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			47,550,773	55,321,449
	<b><u>Y BUDGET MID - RANGE FUNDING LEVEL*</u></b>				
	Incremental Funds:				
	Y Budget Continuing TCR Adjustment				1,858,628
	Y Budget SCFF Changes in FTES, Outcomes & Demographics				(1,858,628)
	Interest Income			180,927	180,927
	Lottery Funds			487,776	354,750
085x	Increase Above X Budget			668,703	535,677
	Total Y Budget Funding Level			48,219,476	55,857,126
	<b><u>Z BUDGET MAXIMUM FUNDING LEVEL*</u></b>				
	Incremental Funds:				
	Z Budget Continuing TCR Adjustment				1,858,628
	Z Budget SCFF Changes in FTES, Outcomes & Demographics				(1,858,628)
	Lottery Funds			670,794	354,750
087x	Increase Above Y Budget			670,794	354,750
	Total Program Development & Other Improvements, Z Budget Funding Level			48,890,270	56,211,876
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>2,591.80</b>	<b>2,582.95</b>	<b>478,067,919</b>	<b>408,192,383</b>

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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS	
		FY2022	FY2023	FY2022	FY2023	
608C 608E,G,H,N 609A	<b><u>RESTRICTED FUNDS</u></b>					
	<b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>					
	Classified Staff	33.77	34.37	3,889,868	4,040,734	
	UTP Passthrough/Operational Costs			(418,868)	(1,340,734)	
	Health Services Fee	5.00	5.00	5,880,173	1,000,000	
	Total Parking & Health Services	38.77	39.37	9,360,173	3,700,000	
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>					
	All Special Programs Federal	93.18	59.00	182,489,614	11,011,422	
	Total Federal	93.18	59.00	182,489,614	11,011,422	
	<b><u>SPECIAL PROGRAMS STATE</u></b>					
	All Special Programs State	274.90	270.07	117,891,761	67,648,970	
	Total State	274.90	270.07	117,891,761	67,648,970	
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>					
	All Special Programs Local			4,308,928	1,353,750	
	Total Local			4,308,928	1,353,750	
	<b>TOTAL SPECIAL PROGRAMS</b>		<b>368.08</b>	<b>329.07</b>	<b>304,690,303</b>	<b>80,014,142</b>
	<b>TOTAL RESTRICTED FUNDS</b>		<b>406.85</b>	<b>368.44</b>	<b>314,050,476</b>	<b>83,714,142</b>
	<b>TOTAL GENERAL FUND BUDGET</b>		<b>2,998.65</b>	<b>2,951.39</b>	<b>792,118,395</b>	<b>491,906,525</b>



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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	4.00	4.00	738,613	701,448
011B	Instructional Support Services	15.95	15.95	2,572,616	2,544,874
011C	Student Support Services	4.95	4.95	810,950	840,209
031A	SRPSTC Dean	1.00	1.00	142,043	142,043
037A	Natomas Center	1.00	1.00	153,467	142,043
061A	Community Services Programs	0.05	0.05	10,968	11,919
	<b>Total Administrators</b>	<b>26.95</b>	<b>26.95</b>	<b>4,428,657</b>	<b>4,382,536</b>
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	301.52	303.42	29,001,084	29,154,736
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	85.19	85.10	4,232,411	4,428,734
	<b>Total Main Campus Instructional</b>	<b>386.71</b>	<b>388.52</b>	<b>33,233,495</b>	<b>33,583,470</b>
030B	Instructional Staff				
031B	SRPSTC Faculty	15.02	13.03	742,619	676,035
034B	McClellan Center Faculty	1.30	2.30	64,275	119,331
036B	Fire Training Program Faculty	2.40	2.20	128,686	122,703
037B	Natomas Center Faculty	23.67	23.70	1,170,292	1,266,294
	<b>Total Outreach Instructional</b>	<b>42.39</b>	<b>41.23</b>	<b>2,105,872</b>	<b>2,184,363</b>
012C	Regular Faculty, Allied Health	20.80	21.60	1,819,380	1,918,460
012D	Part-Time Faculty, Allied Health	2.62	1.37	129,538	71,079
	<b>Total Allied Health</b>	<b>23.42</b>	<b>22.97</b>	<b>1,948,918</b>	<b>1,989,539</b>
012J	Instructional Coordinator	3.30	3.10	332,461	341,650
012K	Instructional Work Experience Coordinator	1.00	1.00	109,036	109,694
	<b>Total Instructional, Fall &amp; Spring</b>	<b>456.82</b>	<b>456.82</b>	<b>37,729,782</b>	<b>38,208,716</b>
012Q	Summer Instruction	47.25	47.25	2,336,135	2,451,471
012S	Substitute Instruction	3.60	3.60	119,111	119,111
012T	Adjunct Office Hours			737,099	823,431
	<b>Total Instructional</b>	<b>507.67</b>	<b>507.67</b>	<b>40,922,127</b>	<b>41,602,729</b>
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	6.70	6.00	582,905	433,520
014C	Library - Adjunct/Overload	1.90	2.60	121,300	170,765
	<b>Total Librarians</b>	<b>8.60</b>	<b>8.60</b>	<b>704,205</b>	<b>604,285</b>

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	6.30	6.30	590,205	582,959
014D	Instructional Development Coordinators	2.60	2.60	261,945	268,128
031A	SRPSTC Coordinators	3.00	3.00	290,845	293,120
036A	Fire Training Coordinator	0.40	0.40	28,074	28,074
	Total Instructional Support Services	12.30	12.30	1,171,069	1,172,281
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			9,800	9,800
013M	Department Chair Release Time/Stipends	5.20	5.20	730,904	731,264
013N	Performing Arts Stipends			125,332	125,332
013O	Athletic Stipends			174,540	174,540
	Total Faculty Stipends	5.20	5.20	1,040,576	1,040,936
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	2.68	2.68	258,784	265,454
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
	Total Other Certificated	3.68	3.68	360,495	367,165
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	201,336	201,336
	Total Academic Senate	2.40	2.40	201,336	201,336
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	23.86	22.02	2,526,453	2,346,648
015E	Health Services	2.00	2.00	206,148	207,792
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	26.22	24.38	2,759,732	2,581,571
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	2.00	2.00	179,094	183,040
016A,B,F	Fringe Benefits			55,226	61,227
	Total EOPS and MESA District Contribution	2.00	2.00	234,320	244,267



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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	25.00	25.00	1,613,147	1,625,348
021B,G,P	Instructional Support	81.53	81.53	4,801,804	4,813,330
021C	Student Services Support	60.81	60.81	3,623,319	3,612,903
021E	Custodial	28.65	28.65	1,587,395	1,632,985
021F	Maintenance and Operations-General	6.55	6.55	406,691	414,240
021H,L,M	Information Technology (IT) & Telecommunications	12.00	12.00	1,208,069	1,224,417
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	561,592	569,193
034C	McClellan Center	2.92	2.92	146,133	138,623
037C	Natomas Center	6.72	6.72	440,717	437,099
061C	Community Service	0.11	0.11	12,154	12,982
	<b>Total Classified Staff</b>	<b>232.49</b>	<b>232.49</b>	<b>14,401,021</b>	<b>14,481,120</b>
	<b><u>CARPENTERS APPRENTICESHIP</u></b>				
024E	Operational Costs	1.00	1.00	224,909	229,186
024F	Fixed Costs			6,612,564	6,612,564
024G	District Indirect			396,021	396,021
	<b>Total Carpenters Apprenticeship</b>	<b>1.00</b>	<b>1.00</b>	<b>7,233,494</b>	<b>7,237,771</b>
	<b><u>SHEET METAL APPRENTICESHIP</u></b>				
025E	Operational Costs			6,720	6,720
025F	Fixed Costs			187,383	187,383
	<b>Total Sheet Metal Apprenticeship</b>			<b>194,103</b>	<b>194,103</b>
	<b><u>ELECTRICIAN APPRENTICESHIP</u></b>				
027E	Operational Costs			10,638	10,638
027F	Fixed Costs			296,627	296,627
	<b>Total Electrician Apprenticeship</b>			<b>307,265</b>	<b>307,265</b>
	<b><u>IRONWORKERS APPRENTICESHIP</u></b>				
028E	Operational Costs			21,929	21,929
028F	Fixed Costs			637,036	637,036
	<b>Total Ironworkers Apprenticeship</b>			<b>658,965</b>	<b>658,965</b>
	<b><u>PLUMBING &amp; PIPE FITTING APPRENTICESHIP</u></b>				
029E	Operational Costs			9,495	9,495
029F	Fixed Cost			264,754	264,754
	<b>Total Plumbing &amp; Pipe Apprenticeship</b>			<b>274,249</b>	<b>274,249</b>

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		FY2022	FY2023	FY2022	FY2023
	<b><u>OUTREACH CENTERS OPERATIONAL</u></b>				
	<b><u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u></b>				
031F	Fixed Costs			70,000	70,000
031G,H	Telecommunications			3,000	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			316,292	66,065
031K	Instructional Costs-Sac Police			625,128	625,128
031L	Instructional Costs-Sac Sheriff			653,264	653,264
031N-Z	Instructional Costs-Other Contracts			11,382	11,382
036G-Q	Instructional Costs-Fire Training Program			1,291,580	1,291,580
	Total Sacramento Regional Public Safety Training Center			2,970,646	2,720,419
	<b><u>MCCLELLAN CENTER</u></b>				
034F	Fixed Costs			18,500	18,500
	Total McClellan Center			18,500	18,500
	<b><u>NATOMAS CENTER</u></b>				
037F	Fixed Costs			168,000	168,000
	Total Natomas Center			168,000	168,000
	<b><u>TRAINING SOURCE</u></b>				
039C,E	Operational Costs			379,642	105,300
039F	Fixed Costs			22,500	22,500
				402,142	127,800
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant, Including Outreach Centers			2,150,901	2,485,656
041F	Innovation and Staff Development			4,250	
	Total College Discretionary Funds			2,155,151	2,485,656
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041J	CDF Institutional			164,075	
041X	Other Operational Funds			998,638	
	Total Other Operational Funds			1,162,713	
	Total Discretionary Funds			3,317,864	2,485,656

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042C	Education Initiative			167,079	47,400
042D	Tutorial Centers			38,000	38,000
042F	Financial Aid Administrative Costs			7,420	7,420
042H	Bus Rental			358,622	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
042Q	Foreign Study			7,000	7,000
	Total College Related Activities			662,004	342,919
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046F	American Disability Act (ADA) Accommodation			78,852	78,852
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			93,052	93,052
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			39,634	
047C	Staff Development	0.50	0.50	60,824	29,488
047D	Staff Development - Ed Initiative			72,850	10,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	142,369	147,031
053C	PDF Non-Instr Equipment			426,494	
	Total Other Allocations	1.50	1.50	742,171	186,519
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			101,162	674,412
051C	PFE Prior Year Carryover			2,660,707	
051E	PFE Classified Staff Development Carryover			28,999	
	Total Partnership for Excellence			2,790,868	674,412

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
061E,F,G	<b><u>COMMUNITY SERVICE</u></b>				
	Program & Operational Costs			9,116	
	Total Community Service			9,116	
	<b><u>UTILITIES</u></b>				
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
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101C	Staff Development Carryover (Type A/B)	0.55		75,001	
101E,F	College Discretionary Funds			6,107,159	
101G	Program Development Funds			475,674	
101L	Staff Development			146,021	
	Total Rebudgets and Other Carryovers	0.55		6,803,855	
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>830.56</b>	<b>828.17</b>	<b>95,184,057</b>	<b>84,482,081</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
608C 608E,G,H,N 609A	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>				
	Classified Staff	0.30	0.30	24,194	24,404
	UTP Passthrough/Operational Costs			2,000	
	Health Services Fee			30,000	
	Total Parking & Health Services	0.30	0.30	56,194	24,404
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
	All Special Programs Federal	29.34	20.20	20,775,326	4,499,772
	Total Federal	29.34	20.20	20,775,326	4,499,772
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
	All Special Programs State	106.76	104.67	36,701,951	15,518,406
	Total State	106.76	104.67	36,701,951	15,518,406
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
	All Special Programs Local			2,109,303	
	Total Local			2,109,303	
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>136.10</b>	<b>124.87</b>	<b>59,586,580</b>	<b>20,018,178</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>136.40</b>	<b>125.17</b>	<b>59,642,774</b>	<b>20,042,582</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>966.96</b>	<b>953.34</b>	<b>154,826,831</b>	<b>104,524,663</b>



# *Cosumnes River College*



**COSUMNES**  
RIVER COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	2.95	2.95	571,422	578,966
011B	Instructional Support Services	11.00	11.00	1,744,188	1,767,179
011C	Student Support Services	3.07	3.07	479,636	500,337
032A	Elk Grove Center Administrative	1.00	1.00	147,839	155,170
061A	Community Services Programs	0.05	0.05	11,631	12,204
	<b>Total Administrators</b>	<b>18.07</b>	<b>18.07</b>	<b>2,954,716</b>	<b>3,013,856</b>
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	163.67	164.27	15,753,304	15,573,675
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	72.14	70.34	3,579,268	3,658,116
	<b>Total Main Campus Instructional</b>	<b>235.81</b>	<b>234.61</b>	<b>19,332,572</b>	<b>19,231,791</b>
032B	Elk Grove Center Faculty	18.18	18.82	898,856	976,438
	<b>Total Outreach Instructional</b>	<b>18.18</b>	<b>18.82</b>	<b>898,856</b>	<b>976,438</b>
012C	Regular Faculty, Allied Health	1.60	1.60	144,000	146,480
012D	Part-Time Faculty, Allied Health	2.81	3.37	138,932	174,845
	<b>Total Allied Health</b>	<b>4.41</b>	<b>4.97</b>	<b>282,932</b>	<b>321,325</b>
012J	Instructional Coordinator	1.00	1.00	61,590	64,879
	<b>Total Instructional, Fall &amp; Spring</b>	<b>259.40</b>	<b>259.40</b>	<b>20,575,950</b>	<b>20,594,433</b>
012Q	Summer Instruction	26.83	26.83	1,326,529	1,392,021
012S	Substitute Instruction	1.50	1.50	49,163	49,163
012T	Adjunct Office Hours			290,494	324,518
	<b>Total Instructional</b>	<b>287.73</b>	<b>287.73</b>	<b>22,242,136</b>	<b>22,360,135</b>
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	5.00	4.00	446,150	385,270
014C	Library - Adjunct/Overload	0.60	1.60	38,305	105,085
	<b>Total Librarians</b>	<b>5.60</b>	<b>5.60</b>	<b>484,455</b>	<b>490,355</b>
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	2.00	2.00	204,767	208,389
014D	Instructional Development Coordinators	1.60	1.60	149,220	112,294
	<b>Total Instructional Support Services</b>	<b>3.60</b>	<b>3.60</b>	<b>353,987</b>	<b>320,683</b>
	<b><u>FACULTY STIPENDS</u></b>				
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
	<b>Total Faculty Stipends</b>	<b>2.20</b>	<b>2.20</b>	<b>515,866</b>	<b>515,866</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	1.63	1.63	157,396	161,452
013L	President's/Chancellor's Release Time	1.00	1.00	101,711	101,711
	Total Other Certificated	2.63	2.63	259,107	263,163
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	214,452	214,452
	Total Academic Senate	2.20	2.20	214,452	214,452
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	13.14	12.41	1,221,003	1,161,503
015E	Health Services	1.00	1.00	112,325	113,312
015F	Health Services Adjunct/Overload	1.16	1.16	62,112	71,451
	Total Student Services, Faculty	15.30	14.57	1,395,440	1,346,266
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	2.00	2.00	176,421	179,718
016A,B,F	Fringe Benefits			51,637	59,826
	Total EOPS and MESA District Contribution	2.00	2.00	228,058	239,544
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	14.92	14.92	998,417	1,009,567
021B,G,P	Instructional Support	42.68	42.68	2,624,079	2,600,761
021C	Student Services Support	25.96	25.96	1,613,299	1,624,950
021E	Custodial	18.40	18.40	1,030,606	1,052,834
021F	Maintenance and Operations-General	4.00	4.00	285,106	289,530
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	1,064,401	1,087,154
032C	Elk Grove Center	6.50	6.50	381,904	383,250
061C	Community Service	1.55	1.55	172,979	180,120
	Total Classified Staff	125.68	125.68	8,170,791	8,228,166



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>OUTREACH CENTERS</u></b>				
	<b><u>ELK GROVE CENTER</u></b>				
032F	Fixed Costs			45,000	45,000
	Total Elk Grove Center			45,000	45,000
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant			1,135,852	1,404,228
	Total College Discretionary Funds			1,135,852	1,404,228
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041X	Other Operational Funds			3,324	
	Total Other Operational Funds			3,324	
	Total Discretionary Funds			1,139,176	1,404,228
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
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			213,881	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			305,454	178,549
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
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
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			38,601	
047C	Staff Development	0.50	0.50	33,951	12,410
047D	Staff Development - Ed Initiative			8,000	4,000
053C	PDF Non-Instr Equipment			470	
	Total Other Allocations	0.50	0.50	81,022	16,410

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			278,641	278,641
051C	PFE Prior Year Carryover			613,886	
051E	PFE Classified Staff Development Carryover			13,937	
	Total Partnership for Excellence			906,464	278,641
	<b><u>COMMUNITY SERVICE</u></b>				
061S	Sports Camps			35,000	35,000
061E,F,G	Program & Operational Costs			555,833	553,422
	Total Community Service			590,833	588,422
	<b><u>UTILITIES</u></b>				
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
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101C	Staff Development Carryover (Type A/B)	0.87		117,240	
101E,F	College Discretionary Funds			2,377,644	
101L	Staff Development			96,648	
	Total Rebudgets and Other Carryovers	0.87		2,591,532	
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>466.38</b>	<b>464.78</b>	<b>44,281,189</b>	<b>41,306,436</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
608C 608E,G,H,N 609A	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>				
	Classified Staff	0.20	0.20	15,428	16,485
	UTP Passthrough/Operational Costs			1,500	
	Health Services Fee			30,000	
	Total Parking & Health Services	0.20	0.20	46,928	16,485
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
	All Special Programs Federal	22.47	14.69	10,863,825	2,426,050
	Total Federal	22.47	14.69	10,863,825	2,426,050
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
	All Special Programs State	56.48	56.48	18,761,145	8,277,595
	Total State	56.48	56.48	18,761,145	8,277,595
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
	All Special Programs Local			375,645	
	Total Local			375,645	
<b>TOTAL SPECIAL PROGRAMS</b>		<b>78.95</b>	<b>71.17</b>	<b>30,000,615</b>	<b>10,703,645</b>
<b>TOTAL RESTRICTED FUNDS</b>		<b>79.15</b>	<b>71.37</b>	<b>30,047,543</b>	<b>10,720,130</b>
<b>TOTAL GENERAL FUND BUDGET</b>		<b>545.53</b>	<b>536.15</b>	<b>74,328,732</b>	<b>52,026,566</b>



# *Folsom Lake College*



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	3.00	3.00	595,311	679,116
011B	Instructional Support Services	6.00	6.00	969,469	999,067
011C	Student Support Services	2.00	2.00	320,979	327,431
037A	Rancho Cordova Center	1.00	1.00	169,624	169,624
	Total Administrators	12.00	12.00	2,055,383	2,175,238
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	99.90	105.00	9,875,432	10,146,272
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	40.42	33.19	2,004,779	1,727,109
037B	Rancho Cordova Faculty	26.16	28.29	1,293,403	1,467,770
012C	Regular Faculty, Allied Health	1.00	1.00	73,050	66,150
012K	Instructional Work Experience Coordinator	1.00	1.00	109,694	110,352
	Total Instructional, Fall & Spring	168.48	168.48	13,356,358	13,517,653
012Q	Summer Instruction	17.43	17.43	861,774	904,321
012S	Substitute Instruction	1.00	1.00	30,106	30,106
012T	Adjunct Office Hours			168,889	188,670
	Total Instructional	186.91	186.91	14,417,127	14,640,750
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	4.87	4.87	450,488	526,437
014C	Library - Adjunct/Overload	0.73	0.73	46,605	47,945
	Total Librarians	5.60	5.60	497,093	574,382
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	2.40	2.40	219,602	294,260
014D	Instructional Development Coordinators	2.60	2.60	271,196	276,459
	Total Instructional Support Services	5.00	5.00	490,798	570,719
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			4,800	4,800
013M	Department Chair Release Time/Stipends	2.00	2.00	276,955	276,955
013N	Performing Arts Stipends			76,058	76,058
013O	Athletic Stipends			79,857	79,857
	Total Faculty Stipends	2.00	2.00	437,670	437,670
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	0.65	0.65	62,765	64,383
013L	President's/Chancellor's Release Time	1.00	1.00	106,530	106,530
	Total Other Certificated	1.65	1.65	169,295	170,913

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	186,691	186,691
	Total Academic Senate	2.20	2.20	186,691	186,691
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	8.94	8.22	829,317	834,371
015E	Health Services	1.00	0.70	99,683	79,320
015F	Health Services Adjunct/Overload		0.30		18,479
	Total Student Services, Faculty	9.94	9.22	929,000	932,170
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	1.00	1.00	101,801	105,090
016A,B,F	Fringe Benefits			39,762	44,242
	Total EOPS and MESA District Contribution	1.00	1.00	141,563	149,332
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	18.40	18.40	1,337,154	1,270,962
021B,G,P	Instructional Support	28.77	28.77	1,833,066	1,860,222
021C	Student Services Support	15.67	15.67	1,041,876	1,051,189
021E	Custodial	17.00	17.00	915,475	922,140
021F	Maintenance and Operations-General	3.00	3.00	198,520	198,518
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	463,665	450,920
041X	Operational	1.00	1.00	2,709	91,200
	Total Classified Staff	87.84	87.84	5,792,465	5,845,151
	<b><u>OUTREACH CENTERS</u></b>				
	<b><u>RANCHO CORDOVA CENTER</u></b>				
037F	Fixed Costs			68,000	68,000
	Total Rancho Cordova Center			68,000	68,000
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant			772,265	824,041
041F	Innovation and Staff Development			9,300	9,300
	Total College Discretionary Funds			781,565	833,341
	Total Discretionary Funds			781,565	833,341

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042C	Education Initiative			38,335	13,440
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			204,215	74,236
042I	Other Operational Augmentations			24,429	24,429
042L	Enrollment Fees - Operational Costs			3,220	3,220
	Total College Related Activities			280,199	125,325
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
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			7,000	4,000
	Total Institutional Support Costs			98,567	95,567
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			130,286	
047D	Staff Development - Ed Initiative			22,667	5,000
053C	PDF Non-Instr Equipment			471	
	Total Other Allocations			175,529	10,947
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			161,212	161,212
051C	PFE Prior Year Carryover			200,765	
051E	PFE Classified Staff Development Carryover			8,390	
	Total Partnership for Excellence			370,367	161,212
	<b><u>COMMUNITY SERVICE</u></b>				
061E,F,G	Program & Operational Costs			41,200	
	Total Community Service			41,200	

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>UTILITIES</u></b>				
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
	<b>Total Utilities</b>			<b>1,313,675</b>	<b>1,313,675</b>
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101A	General Purpose			4,508	
101C	Staff Development Carryover (Type A/B)	0.90		121,843	
101E,F	College Discretionary Funds			1,485,586	
101G	Program Development Funds			525,574	
101L	Staff Development			53,282	
	<b>Total Rebudgets and Other Carryovers</b>	<b>0.90</b>		<b>2,190,793</b>	
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>315.04</b>	<b>313.42</b>	<b>30,436,980</b>	<b>28,291,083</b>



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS	
		FY2022	FY2023	FY2022	FY2023	
608C 608E,G,H,N 609A	<b><u>RESTRICTED FUNDS</u></b>					
	<b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>					
	Classified Staff	0.10	0.10	8,317	8,572	
	UTP Passthrough/Operational Costs			2,500		
	Health Services Fee			30,000		
	Total Parking & Health Services	0.10	0.10	40,817	8,572	
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>					
	All Special Programs Federal	8.75	1.00	8,760,906	712,867	
	Total Federal	8.75	1.00	8,760,906	712,867	
	<b><u>SPECIAL PROGRAMS STATE</u></b>					
	All Special Programs State	33.99	34.00	12,685,449	5,312,845	
	Total State	33.99	34.00	12,685,449	5,312,845	
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>					
	All Special Programs Local			226,804		
	Total Local			226,804		
	<b>TOTAL SPECIAL PROGRAMS</b>		<b>42.74</b>	<b>35.00</b>	<b>21,673,159</b>	<b>6,025,712</b>
	<b>TOTAL RESTRICTED FUNDS</b>		<b>42.84</b>	<b>35.10</b>	<b>21,713,976</b>	<b>6,034,284</b>
<b>TOTAL GENERAL FUND BUDGET</b>		<b>357.88</b>	<b>348.52</b>	<b>52,150,956</b>	<b>34,325,367</b>	



# *Sacramento City College*



SACRAMENTO  
**CITY**  
COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	2.95	2.95	566,617	566,617
011B	Instructional Support Services	15.00	15.00	2,422,979	2,420,430
011C	Student Support Services	4.00	4.00	635,132	649,179
030A	West Sacramento Center	1.00	1.00	169,962	172,865
033A	Davis Center	0.70	0.70	105,516	107,626
038A	UC Davis Center	0.70	0.30	64,221	46,126
061A	Community Services Programs	0.05	0.05	10,852	11,163
	Total Administrators	24.40	24.00	3,975,279	3,974,006
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	228.90	233.90	22,118,673	22,008,399
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	72.50	70.10	3,601,886	3,649,139
	Total Main Campus Instructional	301.40	304.00	25,720,559	25,657,538
030B	West Sacramento Center Faculty	16.64	15.56	1,056,585	807,299
033B	Davis Center Faculty	16.56	14.54	835,159	754,379
038B	UC Davis Center Faculty	4.07	2.24	201,229	116,217
	Total Outreach Instructional	37.27	32.34	2,092,973	1,677,895
012C	Regular Faculty, Allied Health	24.40	24.20	2,264,598	2,119,362
012D	Part-Time Faculty, Allied Health	5.92	8.85	292,697	459,164
	Total Allied Health	30.32	33.05	2,557,295	2,578,526
012J	Instructional Coordinator	5.00	5.00	498,352	509,536
012K	Instructional Work Experience Coordinator	1.40	1.00	126,501	99,085
	Total Instructional, Fall & Spring	375.39	375.39	30,995,680	30,522,580
012Q	Summer Instruction	38.83	38.83	1,919,833	2,014,617
012S	Substitute Instruction	2.90	2.90	93,394	93,394
012T	Adjunct Office Hours			706,108	788,810
	Total Instructional	417.12	417.12	33,715,015	33,419,401
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	6.00	6.00	517,840	531,790
014C	Library - Adjunct/Overload	3.60	3.60	229,831	236,441
	Total Librarians	9.60	9.60	747,671	768,231
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	6.20	6.20	673,870	623,581
014D	Instructional Development Coordinators	2.40	2.40	250,942	262,126
	Total Instructional Support Services	8.60	8.60	924,812	885,707

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	5.45	5.45	588,711	588,711
013N	Performing Arts Stipends			101,015	101,015
013O	Athletic Stipends			142,347	142,347
	<b>Total Faculty Stipends</b>	<b>5.45</b>	<b>5.45</b>	<b>839,073</b>	<b>839,073</b>
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	2.14	2.14	206,642	211,967
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
	<b>Total Other Certificated</b>	<b>3.34</b>	<b>3.34</b>	<b>326,918</b>	<b>332,243</b>
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	198,756	198,756
	<b>Total Academic Senate</b>	<b>2.40</b>	<b>2.40</b>	<b>198,756</b>	<b>198,756</b>
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	18.53	16.93	1,800,483	1,691,278
015E	Health Services	2.00	2.00	182,509	183,167
015F	Health Services Adjunct/Overload	0.16	0.16	8,566	9,855
015G	Cultural Awareness Coordinator	1.00		66,769	
	<b>Total Student Services, Faculty</b>	<b>21.69</b>	<b>19.09</b>	<b>2,058,327</b>	<b>1,884,300</b>
	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	2.00	2.00	170,711	174,000
016A,B,F	Fringe Benefits			67,890	73,254
	<b>Total EOPS and MESA District Contribution</b>	<b>2.00</b>	<b>2.00</b>	<b>238,601</b>	<b>247,254</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	20.19	20.19	1,385,778	1,414,167
021B,G,P	Instructional Support	59.85	59.85	3,737,217	3,779,104
021C	Student Services Support	58.71	58.71	3,628,989	3,660,218
021D	Community Relations	1.00	1.00	54,681	56,492
021E	Custodial	30.50	30.50	1,693,298	1,708,448
021F	Maintenance and Operations-General	4.50	4.50	279,460	289,615
021H,L,M	Information Technology (IT) & Telecommunications	5.20	5.20	649,232	650,224
030C	West Sacramento Center	7.75	7.75	445,289	445,303
033C	Davis Center	8.58	8.58	516,084	501,698
041X	Printing	1.00	1.00	69,808	70,033
061C	Community Service	0.34	0.34	49,354	51,988
	<b>Total Classified Staff</b>	<b>197.62</b>	<b>197.62</b>	<b>12,509,190</b>	<b>12,627,290</b>
	<b><u>OUTREACH CENTERS</u></b>				
	<b><u>WEST SACRAMENTO</u></b>				
030E	Operational Costs			15,406	15,406
030F,H	Fixed Costs			133,500	133,500
	<b>Total West Sacramento Center</b>			<b>148,906</b>	<b>148,906</b>
	<b><u>DAVIS CENTER</u></b>				
033E	Operational Costs			33,204	26,564
033F	Fixed Costs			91,500	91,500
	<b>Total Davis Center</b>			<b>124,704</b>	<b>118,064</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant, Including Outreach Centers			1,238,965	1,765,550
	Total College Discretionary Funds			1,238,965	1,765,550
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041X	Other Operational Funds			684,868	41,179
	Total Other Operational Funds			684,868	41,179
	Total Discretionary Funds			1,923,833	1,806,729
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042C	Education Initiative			57,723	33,720
042D	Tutorial Centers			33,000	33,000
042F	Financial Aid Administrative Costs			8,086	8,086
042H	Bus Rental			336,326	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			20,000	
	Total College Related Activities			511,426	275,756
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046C	Facility Rentals			225,589	225,589
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			255,789	255,789
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			155,694	
047C	Staff Development	0.50	0.50	64,081	23,725
047D	Staff Development - Ed Initiative			20,761	6,000
053C	PDF Non-Inst Equipment			7	
	Total Other Allocations	0.50	0.50	240,543	29,725

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			452,272	452,272
051C	PFE Prior Year Carryover			427,927	
051E	PFE Classified Staff Development Carryover			21,528	
	Total Partnership for Excellence			901,727	452,272
	<b><u>COMMUNITY SERVICE</u></b>				
061E,F,G	Program & Operational Costs			31,707	
	Total Community Service			31,707	
	<b><u>UTILITIES</u></b>				
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
	<b><u>GRANT MATCHING FUNDS</u></b>				
074H	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101C	Staff Development Carryover (Type A/B)	0.54		72,563	
101E,F	College Discretionary Funds			3,717,620	
101G	Program Development Funds			34,663	
	Total Rebudgets and Other Carryovers	0.54		3,824,846	
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>693.26</b>	<b>689.72</b>	<b>65,688,678</b>	<b>60,455,057</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

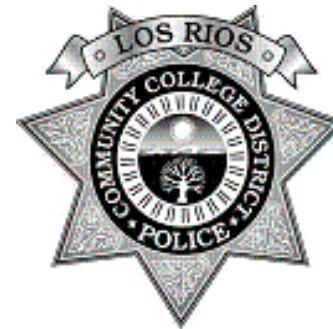
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>				
608C	Classified Staff	0.30	0.30	24,305	25,970
608E,G,H,N	UTP Passthrough/Operational Costs			1,500	
609A	Health Services Fee			124,484	
	Total Parking & Health Services	0.30	0.30	150,289	25,970
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
	All Special Programs Federal	19.97	10.46	14,913,869	2,672,370
	Total Federal	19.97	10.46	14,913,869	2,672,370
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
	All Special Programs State	68.36	65.61	31,806,627	10,406,945
	Total State	68.36	65.61	31,806,627	10,406,945
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
	All Programs Local			930,042	
	Total Local			930,042	
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>88.33</b>	<b>76.07</b>	<b>47,650,538</b>	<b>13,079,315</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>88.63</b>	<b>76.37</b>	<b>47,800,827</b>	<b>13,105,285</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>781.89</b>	<b>766.09</b>	<b>113,489,505</b>	<b>73,560,342</b>



# *District Office/Districtwide Support Services*



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	18.44	18.44	3,331,024	3,243,310
011B	Instructional Support Services	3.00	3.00	642,129	651,295
011C	Student Support Services	1.00	1.00	185,363	185,364
	Total Administrators	22.44	22.44	4,158,516	4,079,969
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	68.95	68.95	5,307,801	5,351,092
021B,G,P	Instructional Support	2.00	2.00	146,292	146,291
021C	Student Services Support	0.45	0.45	38,908	40,253
	Total Classified Staff	71.40	71.40	5,493,001	5,537,636
	<b><u>OPERATIONAL EXPENSES</u></b>				
041H	Operational Expense Allocation			1,778,270	904,169
041X	Other Operational Funds			82	
	Total Other Operational Funds			1,778,352	904,169
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046J	Conference and Travel			91,800	91,800
046R	Bookstore			1,040,726	1,000,000
	Total Institutional Support Costs			1,132,526	1,091,800
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds	0.10		260,456	
	Total Other Allocations	0.10		270,506	3,430

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
051E	PFE Classified Staff Development Carryover			11,862	
	Total Partnership for Excellence			11,862	
	<b><u>UTILITIES</u></b>				
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
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101G	Program Development Funds			16,919	
101L	Staff Development			49,416	
	Total Rebudgets and Other Carryovers			66,335	
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>93.94</b>	<b>93.84</b>	<b>13,044,598</b>	<b>11,750,504</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>93.94</b>	<b>93.84</b>	<b>13,044,598</b>	<b>11,750,504</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	11.50	11.50	1,930,783	1,985,506
011C	Student Support Services	2.00	2.00	295,638	273,202
011F	Administration - Vacancy Factor			(780,000)	(260,000)
	Total Administrators	13.50	13.50	1,446,421	1,998,708
	<b><u>INSTRUCTIONAL</u></b>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(6,225,000)	(950,000)
	Total Instructional			(6,225,000)	(950,000)
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
014D	Instructional Development Coordinators	3.00	3.00	335,003	336,319
	Total Instructional Support Services	3.00	3.00	335,003	336,319
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013D	Retraining - Type E	1.00	1.00	92,848	92,848
013G	Collective Bargaining	3.75	3.75	362,108	380,094
013L	President's/Chancellor's Release Time	1.00	1.00	94,793	94,793
	Total Other Certificated	5.75	5.75	549,749	567,735
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	106,093	106,093
	Total Academic Senate	0.80	0.80	106,093	106,093
	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty			93,946	93,946
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	20.93	21.33	1,555,026	1,575,609
021C	Student Services Support	1.00	1.00	82,117	82,117
021D	Community Relations	17.00	17.00	1,353,457	1,377,996
021E	Custodial	1.00	1.00	46,693	43,011
021F	Maintenance and Operations-General	80.80	80.80	6,259,884	6,271,837
021H,L,M	Information Technology (IT) & Telecommunications	39.61	39.61	4,462,809	4,535,381
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
022G	Classified - Vacancy Factor			(2,145,000)	(790,000)
	Total Classified Staff	169.07	169.47	12,198,094	13,679,059

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
041H	Operational Expense Allocation			497,370	534,693
041X	Other Operational Funds			309,295	
	Total Other Operational Funds			806,665	534,693
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
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
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	750,037	750,037
	<b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>				
043E	Telecommunications Operational Costs			8,500	12,000
043F	Telecommunications/Data Transmission Lines			415,000	530,200
	Total Telecommunications Activities			423,500	542,200
	<b><u>INFORMATION TECHNOLOGY</u></b>				
044G,H	Operational Maintenance			7,667,479	1,267,317
044L	Library Computer System			530,000	58,978
044M	Site Licenses/Other Projects			284,705	285,500
044N	Operating Augments			50,000	687,000
044O	Instruction			38,288	
044S	Student Services			87,624	
044T	Financial Aid			58,978	
	Total Information Technology Operational			8,717,074	2,298,795

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>FACILITIES MANAGEMENT</u></b>				
045B	Operational Expenses			1,819,764	1,096,917
045D	Resource Conservation Management			49,317	50,000
045H	Major Maintenance Allocation			1,699,328	303,750
	Total Facilities Management Operational			3,568,409	1,450,667
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046A	Audit and Legal Expenses			1,205,800	435,000
046F	American Disability Act (ADA) Accommodation			61,000	61,000
046G	Marketing			197,490	153,690
046H	Recruitment			70,795	70,000
046J	Conference and Travel			13,200	13,200
046K	Special Activities			52,500	52,500
046L	District-Wide Dues			448,257	442,500
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			2,384,188	1,563,036
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			706,053	
062A,X	Campus-Funded FM Projects			(8,586)	
	Total Other Allocations			697,467	
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			85,567	85,567
051C	PFE Prior Year Carryover			137,913	
051E	PFE Classified Staff Development Carryover			41,000	
	Total Partnership for Excellence			264,480	85,567

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>FRINGE BENEFITS</u></b>				
071A,B	Employer Benefit Costs			111,010,851	111,010,851
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(15,904,797)	(15,909,853)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(3,741,605)	(556,650)
071W	Retirees Health Benefits			3,602,533	3,600,217
	Net Fringe Benefits			95,091,482	98,269,065
	<b><u>INSURANCE</u></b>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,487,289	3,487,289
072C	Safety Program			275,741	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			3,799,030	3,608,289
	<b><u>UTILITIES</u></b>				
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

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>GRANT MATCHING FUNDS</u></b>				
074J	Financial Aid - FWS & FSEOG Matching Funds			800,000	800,000
	Total Grant & Financial Aid Cash Match			800,000	800,000
	<b><u>Prior Year Continuing Funds</u></b>				
075x	Continuing Funds Set-Asides, net			864,167	
	Continuing Funds Set-Asides, net			864,167	
	<b><u>BUDGET SAVINGS/COST RECOVERY</u></b>				
079C,091B, 096A	Vacation Expense, Over/Under			340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(402,142)	(127,800)
	Total Budget Savings/Cost Recovery			(981,208)	(706,866)
	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101A	General Purpose			52,164,537	
101B	Facilities Management			88,164	
101D	Information Technology			1,385,964	
101G	Program Development Funds			545,882	
	Total Rebudgets and Other Carryovers			54,184,547	
	<b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b>	<b>192.62</b>	<b>193.02</b>	<b>180,542,147</b>	<b>125,695,346</b>



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u></b>				
	<b><u>X BUDGET MINIMUM FUNDING LEVEL*</u></b>				
	COLA/TCR Continuing Adjustment			(899,752)	18,646,983
	Mandated Costs Current Year - Block Grant			1,428,847	
	Base Augmentation				2,247,156
	SCFF Changes in FTES, Outcomes & Demographics			22,873,568	23,995,186
	Funding for New Faculty Positions			5,167,510	2,250,816
	Appropriations Above Established Base Levels			16,660,600	5,861,308
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			47,550,773	55,321,449
	<b><u>Y BUDGET MID - RANGE FUNDING LEVEL*</u></b>				
	Incremental Funds:				
	Y Budget Continuing TCR Adjustment				1,858,628
	Y Budget SCFF Changes in FTES, Outcomes & Demographics				(1,858,628)
	Interest Income			180,927	180,927
	Lottery Funds			487,776	354,750
085x	Increase Above X Budget			668,703	535,677
	Total Y Budget Funding Level			48,219,476	55,857,126
	<b><u>Z BUDGET MAXIMUM FUNDING LEVEL*</u></b>				
	Incremental Funds:				
	Z Budget Continuing TCR Adjustment				1,858,628
	Z Budget SCFF Changes in FTES, Outcomes & Demographics				(1,858,628)
	Lottery Funds			670,794	354,750
087x	Increase Above Y Budget			670,794	354,750
	Total Program Development & Other Improvements, Z Budget Funding Level			48,890,270	56,211,876
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>192.62</b>	<b>193.02</b>	<b>229,432,417</b>	<b>181,907,222</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>				
608C	Classified Staff	32.87	33.47	3,817,624	3,965,303
608E,G,H,N	UTP Passthrough/Operational Costs			(426,368)	(1,340,734)
609A	Health Services Fee	5.00	5.00	5,665,689	1,000,000
	Total Parking & Health Services	37.87	38.47	9,065,945	3,624,569
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
	All Special Programs Federal	12.65	12.65	127,175,688	700,363
	Total Federal	12.65	12.65	127,175,688	700,363
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
	All Special Programs State	9.31	9.31	17,936,589	28,133,179
	Total State	9.31	9.31	17,936,589	28,133,179
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
	All Special Programs Local			667,134	1,353,750
	Total Local			667,134	1,353,750
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>21.96</b>	<b>21.96</b>	<b>145,779,411</b>	<b>30,187,292</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>59.83</b>	<b>60.43</b>	<b>154,845,356</b>	<b>33,811,861</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>252.45</b>	<b>253.45</b>	<b>384,277,773</b>	<b>215,719,083</b>



# District Reserves – Fund Balances

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

Fund of at least 5% of revenues. The District’s ending balance meets both State and policy requirements with a projected total unrestricted fund balance, including instructionally related, of 5.0% of expenditures and an uncommitted fund balance (general fund only) of 5.0% of revenues. Outlined below is a summary of all the projected fund balances for the District’s various fund activities:

	General Fund	Instructionally Related Fund	Child Development Fund	Capital Projects Fund	Bond Projects Fund (Measure M)	Bond Interest & Redemption Fund (Measures A & M)	Other Debt Service Fund	Enterprise/Regional Performing Arts Center Funds	Fiduciary/Student Association Fund	Scholarship & Loan Fund	Foundation Fund	Retiree Benefits Fund
<b>Beginning Fund Balance – July 1, 2021</b>	<u>\$119,288,698</u>	<u>\$4,589,024</u>	<u>\$395,929</u>	<u>\$141,162,822</u>	<u>\$67,633,643</u>	<u>\$43,639,030</u>	<u>\$59,944</u>	<u>\$25,154</u>	<u>\$1,094,565</u>	<u>\$1,547,421</u>	<u>\$19,520,790</u>	<u>\$13,259,481</u>
<b>Projected Uncommitted Fund Balance</b>	\$19,703,448	\$132,211	\$484,293	\$13,300,000				\$1,470,282			\$1,683,248	
<b>Committed Fund Balance</b>	4,596,422						\$59,944		\$116,129	\$1,543,496	11,360,542	\$13,337,651
<b>Restricted Fund Balance</b>	5,472,707					\$43,639,030						
<b>Total Projected Fund Balance – June 30, 2022</b>	<u>\$29,772,577</u>	<u>\$132,211</u>	<u>\$484,293</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$43,639,030</u>	<u>\$59,944</u>	<u>\$1,470,282</u>	<u>\$116,129</u>	<u>\$1,543,496</u>	<u>\$13,043,790</u>	<u>\$13,337,651</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?	yes

Self-assessment notes:





# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios*

Response

### Intrafund and Interfund Transfers

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

Self-assessment notes:

### Deficit Spending

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

Self-assessment notes:

# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

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### 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:

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### 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 through 2024.25.

**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%**