

2023-24 Adopted Budget

Presented to the Board of Trustees
September 13, 2023

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

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Sacramento, CA 95825
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Chancellor's Message

In many ways, the 2023-24 California state budget is the first in the new, “post-pandemic” era. The state’s fiscal health is in flux, leaving forecasters and economists with a somewhat mixed bag of positive and negative indicators. This balance is reflected in the state budget, which includes both optimistic and pessimistic signs of the state’s economy in the year ahead.

The headline in this year’s budget is undoubtedly the 8.22% Cost-of-Living Adjustment (COLA). This is a significantly large COLA, one of the largest in recent California history. Typically, 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.

This year, however, the opposite is true. The COLA, an ongoing commitment from the state, is funded in part using one-time funds. By any responsible standard, this is not best practice from a budgeting perspective. In fact, Los Rios has built its strong fiscal reputation in part by never using one-time funds to pay for ongoing expenses. The state budgeting process, however, is more complicated than a local district’s and must account for many economic, policy and political factors.

State experts have defended the use of one-time funds to pay for the COLA by noting the economic forecast in the coming years may not include a severe recession, and the state has ample reserves to cover any shortfalls if it were to come to that.

Another atypical element of this year’s state budget has to do with one-time funded state categorical programs. In a typical year, the state provides one-time funds for districts to implement a particular program or initiative. Last year, for example, the state provided funds to assist with recruitment and retention efforts as community colleges all over the state worked hard to recapture enrollment lost during the pandemic.

This year, however, the state is taking the unprecedented move to make cuts to programs funded with one-time resources from previous budget years. Since these funds are already allocated, the clawing back of those resources amounts to a significant budget cut, even while they are providing new one-time resources with similar programmatic focuses.

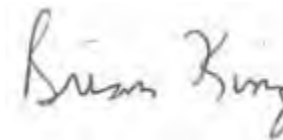
And so, this year’s Los Rios budget is among the most unique in our district’s history, as we navigate an underfunded state COLA and concurrent cuts and new allocations to categorical programs.

But despite all of this uncertainty, Los Rios’ fiscal health is not in doubt. Los Rios has a healthy reserve, thanks to the budget leadership of our Board of Trustees and collaborative partnerships with our collective bargaining partners. Our overall fiscal health, combined with growing optimism about student enrollment, offset concerns about the methodology behind the state budget. If enrollment trends continue at this pace, we will have completely restored enrollment to pre-pandemic levels well ahead of our five-year target.

And even with questions about the budget policies that underpinned the decision to provide a large COLA without an ongoing funding source, it represents an ongoing commitment of resources from the state and Los Rios is budgeting accordingly. As always, our employee compensation model (“Bucket System”) serves us well in the face of unique budgetary circumstances, allowing us to appropriately and fairly distribute new resources to our employee groups.

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

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

STATE BUDGET OVERVIEW

ECONOMIC PROJECTIONS

Despite increased economic uncertainties surrounding highly publicized tech sector layoffs and a banking crisis that saw three of the four largest bank failures in U.S. history in March and April 2023, the U.S. and California economies have seen continued deceleration of inflation and steady though slowing job growth within a tight labor market. U.S. Gross Domestic Product (GDP) grew by 1.1 percent in the first quarter of 2023, buoyed by strong consumption as American consumers have remained resilient. Having recovered all the jobs lost during the COVID-19 Pandemic, both the U.S. and California economies are now firmly in the post-pandemic and subsequent recovery period.



Executive Summary

REVENUE PROJECTIONS

While uncertainty and risks to the U.S. and California economies have increased since the Governor's Budget was proposed, the state's economic outlook is only modestly downgraded, due largely to actual economic data coming in slightly lower than projected and tighter monetary conditions from more cautious lending in the banking sector. At the same time, tax receipts continue to come in substantially lower than projected at the Governor's Budget. Personal income tax and corporation tax receipts are down around \$9 billion cumulatively in the first ten months of the 2022-23 fiscal year. However, it is important to note, cash results outside of personal income tax withholding are distorted by tax deadlines shifting to October as well as the impact of the Pass-Through Entity (PTE) Elective Tax on personal income tax payments.

PROPOSITION 98 PROJECTIONS

The Budget projects the Guarantee to be in Test 1 for 2021-22, 2022-23, and 2023-24. This means that the funding level of the Guarantee is equal to approximately 38.5 percent of General Fund revenues, plus local property tax revenues. To accommodate enrollment increases related to the expansion of transitional kindergarten, the Budget rebenchs the Test 1 percentage, from approximately 38.2 percent to approximately 38.5 percent, to increase the percentage of General Fund revenues due to the Guarantee. The Budget reflects Proposition 98 funding levels of \$110.6 billion in 2021-22, \$107.4 billion in 2022-23, and \$108.3 billion in 2023-24. The Budget includes 2021-22, 2022-23, and 2023-24 payments of approximately \$4.8 billion, \$1.8 billion, and \$902 million (respectively) into the Public School System Stabilization Account, for a balance of more than \$10.8 billion at the end of 2023-24.

CALIFORNIA COMMUNITY COLLEGES PROPOSALS

The multi-year Roadmap introduced in the 2022-23 budget continues to shape the Administration's revised budget, aimed at advancing equity, student success, and the system's ability to prepare students for California's future. The roadmap builds on existing efforts toward achieving the Vision for Success goals. The proposed budget provides funding for a COLA, targets one-time funds for enrollment and retention efforts, and allows districts more flexibility in the use of funds in pursuit of the roadmap's goals.

The enacted budget includes \$26.4 million ongoing to fund 0.5% enrollment growth and \$678 million ongoing to support an 8.22% COLA for apportionments, the same COLA proposed for K-12. Another \$112.4 million ongoing would support a COLA of 8.22% for selected categorical programs and the Adult Education program.

The enacted budget reflects continuing concern about enrollment declines across the community colleges, providing \$50 million one-time to continue supporting college efforts and focused strategies to increase student retention rates and enrollment.

The enacted budget reduces funds allocated in 2022-23 for deferred maintenance by \$500 million but provides \$5.7 million in new one-time funds, resulting in a reduction of \$494.3 million from the amount initially provided. The budget provides flexibility for the use of remaining funds for deferred maintenance, retention/enrollment, and the COVID-19 Block Grant. These decreases are rare for the state, but preserve the ability to use deferrals in future budget years.



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

For 2023-24, all three budgets assume at least a full restoration of FTES from the 2019-20 fiscal year. The current trend we are witnessing from daily year-over-year tracking is a full restoration. In light of this, the X budget assumes only a full restoration of FTES, as this is our more conservative budget estimate. The Y budget assumes a 1% restoration in addition to restoring from the pandemic decline, and the Z budget assumes an additional 1% restoration of FTES served over the Y level (a 2% increase over the X budget).



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 67,000 students in fall 2022. 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 declined in the State. The District’s facility plans were based upon projected growth well in excess of 100,000 students. For example, in 2008 the CCCCCO projected Los Rios’s enrollment for the fall 2017 term would exceed 127,000 students, which is 60,000 more students than we currently service. Significantly lower projections means deferring facility projects planned to meet the much higher projections. That is somewhat fortunate given the current lack of State funding to support facility projects. Since 2002, the District’s facility program has added or modernized over 2.5 million square feet. The program is also replacing and updating infrastructure to ensure the District is ready for the next fifty years.

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



Values, Vision, Mission and Goals

During the 2021-2022 academic year-, members of the Chancellor's Cabinet, which includes leadership representatives from all constituency groups in Los Rios, voted to reaffirm the five strategic goal areas from our 2015-2016 Strategic Plan. Following the reaffirmation and during the 2023-24 academic year, faculty staff and students at each college reviewed and updated the college's strategies for each goal area. Additionally, the District Research Council with representatives from each college, came together to develop measurable metrics (Indicators of Achievement) for each goal area. For the current plan, which guides the District through 2026-27, the planning process involved looking at where we are and where we want to be as a community college district. The 2026-27 Strategic Plan provides a thoughtful vision of the future of Los Rios. The vision centers on promoting student access and equitable achievement through several initiatives that will be measured toward specific goals for improvements.

CALIFORNIA COMMUNITY COLLEGES' MISSION

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

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

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

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

LOS RIOS COMMUNITY COLLEGE DISTRICT VISION

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

MISSION STATEMENT

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

VISION STATEMENT

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



Values, Vision, Mission and Goals

OUR FIVE STRATEGIC GOALS

1. Optimize student access, progress, momentum, and success.
2. Ensure equitable academic achievement across all racial, ethnic, Socio-economic and gender groups.
3. Provide exemplary teaching and learning opportunities.
4. Provide
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.

2023-24 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

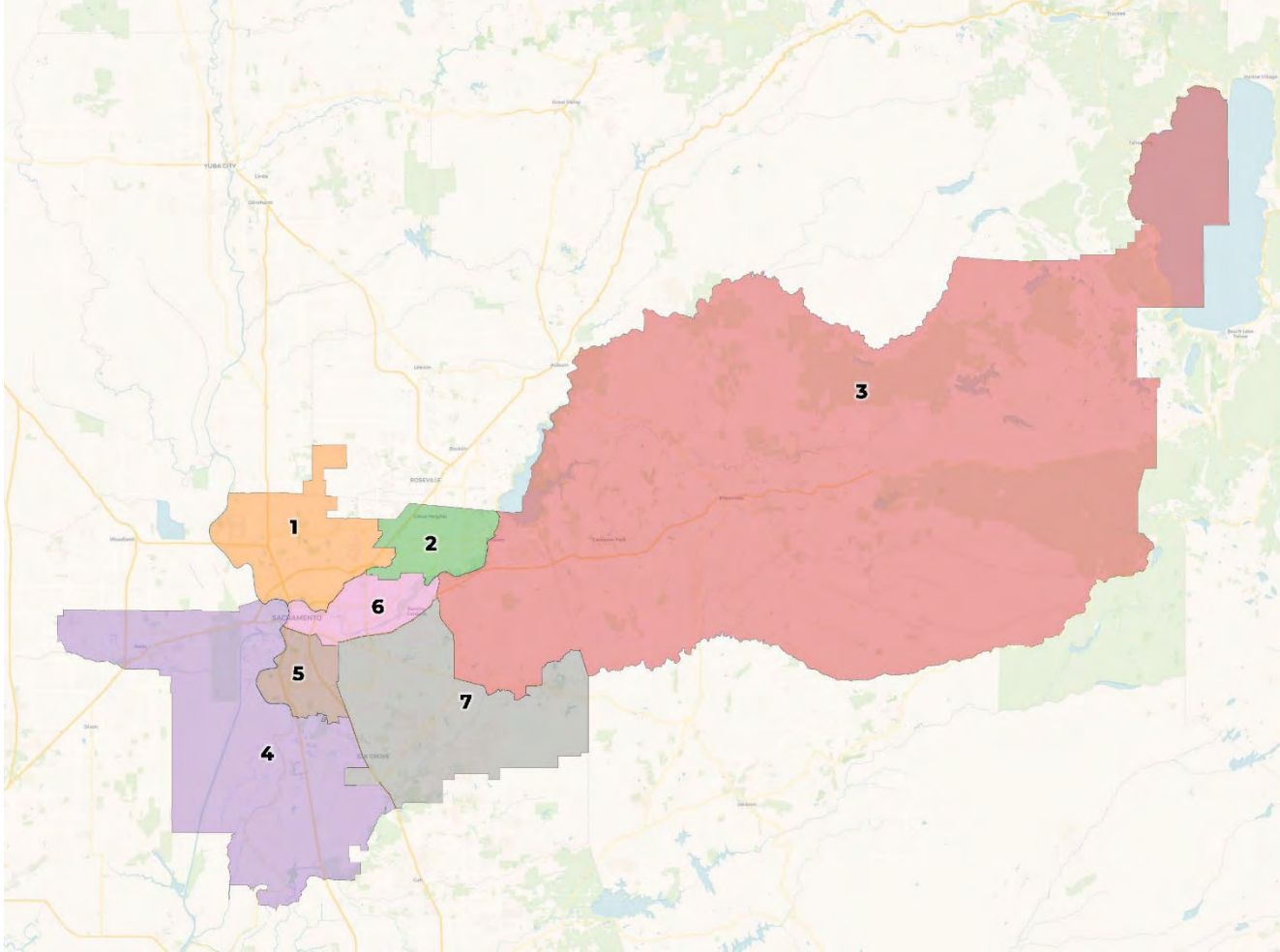
The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board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



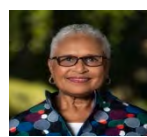
Robert Jones
Area 2



John Knight
Area 3



Kelly Wilkerson
Area 4



Pamela Haynes
Area 5



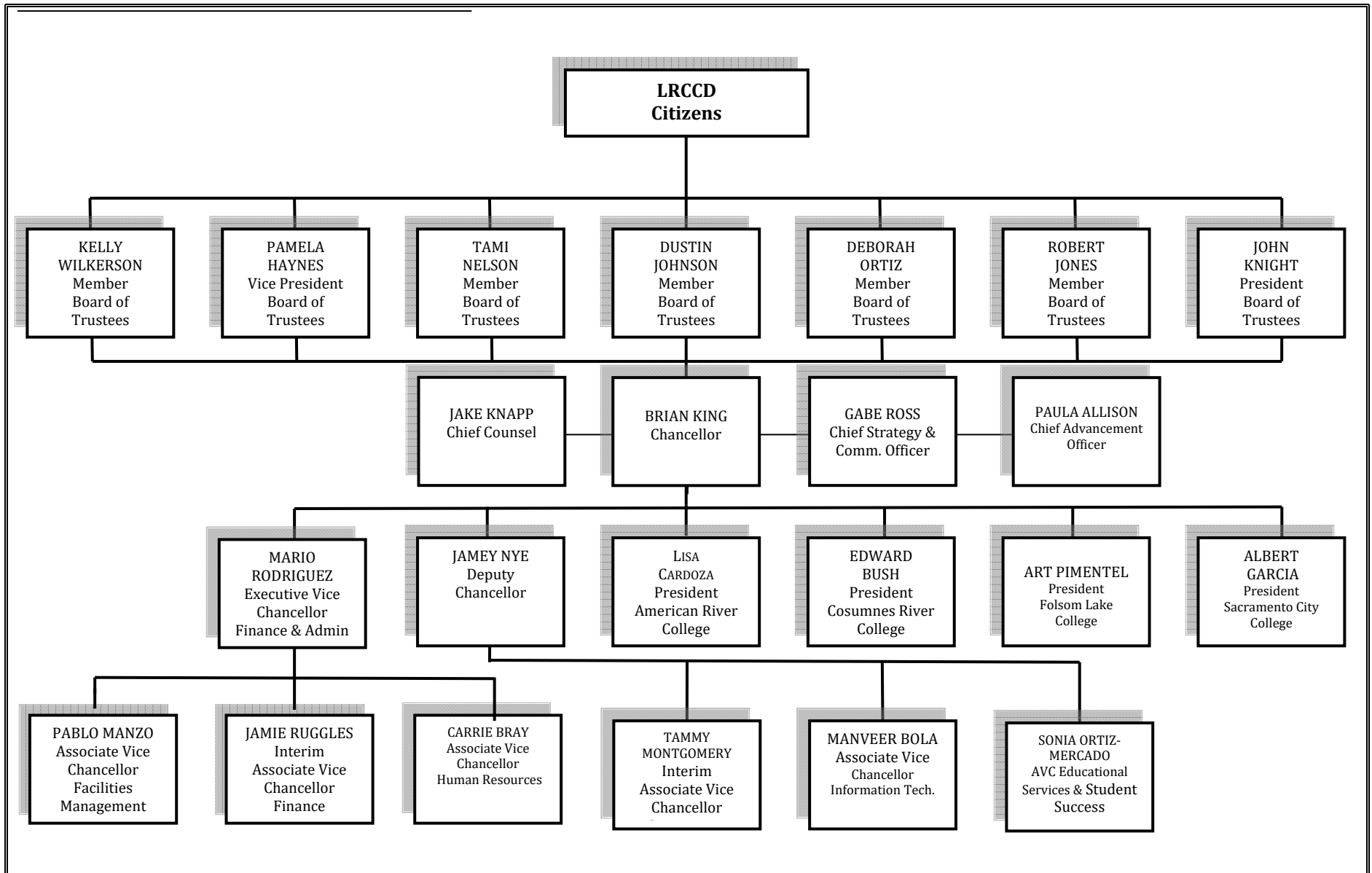
Deborah Ortiz
Area 6



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 13, 2023. 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 2023-24 budget:

January 9 - May 11	<u>Budget Development</u> – Based upon Governor’s January proposal.
May 12 - June 7	<u>Budget Refinement</u> - For preparation of the District’s Tentative 2023-24 Budget based upon the Governor’s May Revise.
June 14	<u>Governing Board Meeting</u> – Update/review of tentative budget proposed for adoption. Adoption of 2023-2024 tentative budgets.

September 5	<u>Newspaper Publication</u> - Publication of availability of budget. (On or before but not less than three days prior to availability of proposed budget for public inspection).
After September 7	<u>Public Accountability</u> - Proposed budget available for public inspection.
September 13	<u>Public Hearing</u> - The Governing Board shall hold a public hearing on the budget at which time any changes proposed shall be presented.
September 13	<u>Governing Board Meeting</u> A) Update/review of 2023-2024 budget proposed for adoption. Update/review of 2022-2023 financial status. B) The Governing Board adoption of the 2023-2024 budget. (On or before September 15).
On or before September 30	<u>Transmittal to State Chancellor’s Office and County</u> - The District shall submit two copies of its adopted annual financial and budget report to the State Chancellor’s Office and the appropriate county officers for information and review.
November/December	<u>Governing Board Meeting</u> - Governing Board review of 2023-2024 District Program Development Funds.
January/February	<u>Governing Board Meeting</u> - Budget Modification (Revision #1).
June 2024	<u>Governing Board Meeting</u> - Final Current Year Budget Modification (Revision #2).



Summary of District Funds

FUND ACCOUNTING

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

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

The District's financial statement reporting is on a full accrual basis. However, certain types of financial reporting, such as depreciation of fixed assets, are reported only in the enterprise funds for the fund statements in this presentation. All other funds are presented using the modified accrual basis. In 2023-24, the District will utilize the following funds to account for its various programs, revenues and expenditures:

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

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

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

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

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

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

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

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



Summary of District Funds

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

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

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

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

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

Notes:

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

SIGNIFICANT BUDGET AND FINANCIAL POLICIES

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

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



Summary of District Funds

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

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

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

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

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

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

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

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



Summary of District Funds

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

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

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

Other Post-Employment Benefits (OPEB) and other employment related liabilities of the District: The District provides a fixed monthly amount to eligible retirees toward their healthcare costs and has funded its OPEB obligation since 1986. In 2007-08, the District established the OPEB trust to irrevocable designate assets for funding this benefit. The OPEB trust ended 2022-23 with \$150 million in funding, well in excess of the total OPEB liability of \$143 million. The total OPEB liability is measured at June 1, 2021, using assumptions of bi-annual increases of 9.0% and annual investment returns of 5%. The bi-annual increase aligns the timing of any benefit improvements with the actuarial results. The annual budget includes a continuing line item to fund the service cost although that contribution could be suspended given the overfunding. However, by continuing to make contributions, the projections indicate that the OPEB trust could withstand a significant market correction and still be fully funded for its OPEB obligation. The District is also fully funded for the vacation liability accrued to its classified and management employees and the liability for paid leave of faculty under a banked leave program.

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



Summary of District Funds

2022-23 ACTUAL EXPENDITURES & 2023-24 ADOPTED BUDGET– DISTRICT FUNDS

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 2022-23 or 2023-24 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, 2023. Interest income on unspent bond proceeds is recorded in this fund. Measure A (\$265 million) has been fully issued and expended.

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

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



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. 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 \$126.4 million in financial aid received for students in 2023-24 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 \$677,781 for 2023-24 is committed to future scholarship programs and SCC Fine Arts department needs.

Fiduciary Fund – Foundation: In 1998, the District converted its independent Foundation to an auxiliary organization of the District. The Los Rios Foundation operates under auxiliary status authorized by §59257 of the California Code of Regulations. By approving this change in status, the District's Foundation is under the approval of the District's Board of Trustees. The Foundation raises money for various activities, including program endowments, campus physical plant improvements, and scholarship support. The Foundation is projected to have an ending balance of \$17.3 million on June 30, 2024, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 28,848,912	\$ 28,934,389	\$ 32,592,213	\$ 61,526,602
Committed	91,615,350	4,749,350	78,262,369	83,011,719
Restricted	21,385,057	1,964,676	22,683,565	24,648,241
Total Beginning Fund Balance	141,849,319	35,648,415	133,538,147	169,186,562
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	176,597,349	219,809,503	(2,451,926)	217,357,577
New Faculty Funding	3,317,538	3,590,239	-	3,590,239
Basic Allocation Adjustment & COLA (2022-23 6.56%, 2023-24 8.22%)	35,465,939	29,998,582	633,449	30,632,031
Continuing Total Computational Revenue Adjustment	5,294,289	720,786	1,396,371	2,117,157
Growth	-	3,064,956	(1,532,478)	1,532,478
Deficit (2%)	(7,519,400)	-	-	-
SCFF Changes in FTES, Outcomes & Demographics	20,378,400	13,926,456	2,209,513	16,135,969
Local Property Taxes	117,785,947	113,036,194	4,749,753	117,785,947
Enrollment Fees, \$46/unit	17,130,604	17,453,300	(322,696)	17,130,604
Total Base Allocation, COLA & Growth	368,450,666	401,600,016	4,681,986	406,282,002
One Time Only Apportionment and Recalculation Funds	1,727,591	-	-	-
Lottery Funds	9,966,294	6,883,744	1,091,611	7,975,355
Other General Purpose	45,707,416	47,092,330	3,419,639	50,511,969
Restricted/Special Programs Revenue	172,420,178	97,848,446	98,687,948	196,536,394
Total Revenue	598,272,145	553,424,536	107,881,184	661,305,720
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 740,121,464	\$ 589,072,951	\$ 241,419,331	\$ 830,492,282
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 179,696,519	\$ 185,492,447	\$ 19,991,747	\$ 205,484,194
Classified Salaries	108,500,406	127,973,779	47,289,626	175,263,405
Employee Benefits	108,116,458	141,898,973	23,777,958	165,676,931
Books, Supplies & Materials	15,536,406	27,951,712	33,927,888	61,879,600
Other Operating Expenses	68,776,327	37,729,696	66,791,449	104,521,145
Capital Outlay	5,204,549	6,671,233	3,350,599	10,021,832
Interfund Transfers/Other Outgo	85,104,237	22,993,691	14,593,960	37,587,651
Total Expenditures/Appropriations & Interfund Transfers	570,934,902	550,711,531	209,723,227	760,434,758
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	61,526,602	28,934,389	32,592,213	61,526,602
Committed	83,011,719	4,749,350	712,369	5,461,719
Restricted	24,648,241	4,677,681	(1,608,478)	3,069,203
Total Ending Fund Balance	169,186,562	38,361,420	31,696,104	70,057,524
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 740,121,464	\$ 589,072,951	\$ 241,419,331	\$ 830,492,282

LOS RIOS COMMUNITY COLLEGE DISTRICT
 INSTRUCTIONALLY- RELATED ACTIVITIES
 (Sub-Fund of the General Fund)
 2022-2023 ACTUAL REVENUES AND EXPENDITURES
 2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 4,700,689	\$ 543,512	\$ 4,512,314	\$ 5,055,826
Total Beginning Fund Balance	4,700,689	543,512	4,512,314	5,055,826
REVENUE:				
Local - Other	1,419,728	1,317,740	-	1,317,740
INTERFUND TRANSFERS:				
General Fund	990,840	10,000	3,791	13,791
Total Revenue and Transfers	2,410,568	1,327,740	3,791	1,331,531
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,111,257	\$ 1,871,252	\$ 4,516,105	\$ 6,387,357
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 1,485	\$ -	\$ -	\$ -
Classified Salaries	117,244	91,509	-	91,509
Employee Benefits	5,370	3,789	-	3,789
Books, Supplies & Materials	595,015	529,838	-	529,838
Other Operating Expenses	1,287,729	666,100	-	666,100
Capital Outlay	10,182	10,854	-	10,854
Payments to Students	26,719	25,650	-	25,650
INTERFUND TRANSFERS OUT:				
General Fund	11,687	-	3,791	3,791
Total Expenditures/Appropriations & Interfund Transfers	2,055,431	1,327,740	3,791	1,331,531
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	5,055,826	543,512	4,512,314	5,055,826
Total Ending Fund Balance	5,055,826	543,512	4,512,314	5,055,826
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,111,257	\$ 1,871,252	\$ 4,516,105	\$ 6,387,357

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 503,226	\$ 375,726	\$ 258,201	\$ 633,927
Total Beginning Fund Balance	503,226	375,726	258,201	633,927
REVENUE:				
Federal:				
Child Care Food Program	67,549	80,000	-	80,000
Child Care Access Means Parents in School	940,549	229,828	(14,073)	215,755
Total Federal Revenue	1,008,098	309,828	(14,073)	295,755
State:				
Apportionment	1,977,358	1,814,012	101,201	1,915,213
Child Care Food Program	3,707	-	5,012	5,012
Other	232,830	-	209,000	209,000
Total State Revenue	2,213,895	1,814,012	315,213	2,129,225
Local:				
Interest Income & Other	12,652	8,700	(7,700)	1,000
Total Local Revenue	12,652	8,700	(7,700)	1,000
Total Revenue	3,234,645	2,132,540	293,440	2,425,980
INTERFUND TRANSFERS IN:				
General Fund	-	549,321	-	549,321
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 3,737,871	\$ 3,057,587	\$ 551,641	\$ 3,609,228
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,722,348	\$ 1,369,832	\$ 177,460	\$ 1,547,292
Employee Benefits	976,912	967,677	46,869	1,014,546
Books, Supplies and Food	198,687	108,412	89,879	198,291
Other Operating Expenses	205,997	235,940	82,346	318,286
Total Expenditures/Appropriations	3,103,944	2,681,861	396,554	3,078,415
ENDING FUND BALANCE, JUNE 30	633,927	375,726	155,087	530,813
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 3,737,871	\$ 3,057,587	\$ 551,641	\$ 3,609,228

**LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET**

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 13,300,000	\$ 13,300,000	\$ -	\$ 13,300,000
Committed Funds/Projects in Progress	167,938,818	-	199,245,195	199,245,195
Total Beginning Fund Balance	181,238,818	13,300,000	199,245,195	212,545,195
REVENUE:				
State Capital Outlay Projects	27,838,160	-	74,663,025	74,663,025
Proposition 39 Projects		-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	8,095,332	-	12,113,739	12,113,739
Interest Income	7,059,735	2,773,667	6,184,471	8,958,138
Other Local Revenue, including Donations	1,149,305	541,550	541,414	1,082,964
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	25,304,294	18,541,005	4,140,097	22,681,102
Other District & College Projects	6,854,943	-	1,216,411	1,216,411
Other Funds	826,562	261,131	565,431	826,562
Total Revenue and Interfund Transfers	77,128,331	22,117,353	99,699,548	121,816,901
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 258,367,149	\$ 35,417,353	\$ 298,944,743	\$ 334,362,096
EXPENDITURES/APPROPRIATIONS:				
State Capital Outlay Projects	\$ 27,838,160	\$ -	\$ 74,663,025	\$ 74,663,025
Proposition 39 Projects	-	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	8,095,332	-	12,113,739	12,113,739
Other Major Construction, including Information Technology	4,921,781	-	51,151,765	51,151,765
Program Development and/or Improvement Projects	2,335,622	21,480,850	53,358,954	74,839,804
College Projects	2,204,780	-	18,048,463	18,048,463
Future Program Improvement Projects	-	541,550	88,373,895	88,915,445
College Investments for Future Projects	64,873	-	890,818	890,818
Other Transfers Out	361,406	94,953	69,124	164,077
Total Expenditures/Appropriations and Interfund Transfers	45,821,954	22,117,353	298,944,743	321,062,096
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	13,300,000	13,300,000	-	13,300,000
Committed Funds/Projects in Progress	199,245,195	-	-	-
Total Ending Fund Balance	212,545,195	13,300,000	-	13,300,000
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 258,367,149	\$ 35,417,353	\$ 298,944,743	\$ 334,362,096

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECT FUND - MEASURE M
 2022-2023 ACTUAL REVENUES AND EXPENDITURES
 2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 167,012,738	\$ 67,908,643	\$ 77,849,155	\$ 145,757,798
Total Beginning Fund Balance	167,012,738	67,908,643	77,849,155	145,757,798
REVENUE:				
Local - Interest Income	2,799,090	600,000	1,400,000	2,000,000
Total Revenue	2,799,090	600,000	1,400,000	2,000,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 169,811,828	\$ 68,508,643	\$ 79,249,155	\$ 147,757,798
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 23,998,584	\$ 540,000	\$ 147,157,798	\$ 147,697,798
Bond Service Costs	55,446	60,000	-	60,000
Total Expenditures/Appropriations	24,054,030	600,000	147,157,798	147,757,798
ENDING FUND BALANCE, JUNE 30:				
Committed	145,757,798	67,908,643	(67,908,643)	-
Total Ending Fund Balance	145,757,798	67,908,643	(67,908,643)	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 169,811,828	\$ 68,508,643	\$ 79,249,155	\$ 147,757,798

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

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2022-2023 ACTUAL REVENUES AND EXPENDITURES
 2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 24,375,899	\$ 24,375,899	\$ 2,026,956	\$ 26,402,855
Total Beginning Fund Balance	24,375,899	24,375,899	2,026,956	26,402,855
REVENUE:				
Local:				
Property Taxes	24,809,744	23,355,408	-	23,355,408
Interest Income	583,192	476,640	-	476,640
Total Revenue	25,392,936	23,832,048	-	23,832,048
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 49,768,835	\$ 48,207,947	\$ 2,026,956	\$ 50,234,903
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 20,150,000	\$ 20,160,000	\$ -	\$ 20,160,000
Bond Interest Expense	3,212,309	3,669,048	-	3,669,048
Bond Service Costs	3,671	3,000	-	3,000
Total Expenditures/Appropriations	23,365,980	23,832,048	-	23,832,048
ENDING FUND BALANCE, JUNE 30:				
Restricted	26,402,855	24,375,899	2,026,956	26,402,855
Total Ending Fund Balance	26,402,855	24,375,899	2,026,956	26,402,855
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 49,768,835	\$ 48,207,947	\$ 2,026,956	\$ 50,234,903

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2022-2023 ACTUAL REVENUES AND EXPENDITURES
 2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 30,590,638	\$ 30,590,638	\$ 3,289,901	\$ 33,880,539
Total Beginning Fund Balance	30,590,638	30,590,638	3,289,901	33,880,539
REVENUE:				
Local:				
Property Taxes	42,383,270	40,502,347	-	40,502,347
Interest Income	705,456	826,578	-	826,578
Total Revenue	43,088,726	41,328,925	-	41,328,925
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 73,679,364	\$ 71,919,563	\$ 3,289,901	\$ 75,209,464
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 26,445,000	\$ 28,435,000	\$ -	\$ 28,435,000
Bond Interest Expense	13,353,825	12,891,425	-	12,891,425
Bond Service Costs	-	2,500	-	2,500
Total Expenditures/Appropriations	39,798,825	41,328,925	-	41,328,925
ENDING FUND BALANCE, JUNE 30:				
Restricted	33,880,539	30,590,638	3,289,901	33,880,539
Total Ending Fund Balance	33,880,539	30,590,638	3,289,901	33,880,539
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 73,679,364	\$ 71,919,563	\$ 3,289,901	\$ 75,209,464

LOS RIOS COMMUNITY COLLEGE DISTRICT
 OTHER DEBT SERVICE FUND
 2022-2023 ACTUAL REVENUES AND EXPENDITURES
 2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 59,944	\$ 59,944	\$ -	\$ 59,944
Total Beginning Fund Balance	59,944	59,944	-	59,944
REVENUE:				
Local - Interest Income	826,562	261,131	565,431	826,562
Total Revenue	826,562	261,131	565,431	826,562
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 886,506	\$ 321,075	\$ 565,431	\$ 886,506
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 826,562	\$ 261,131	\$ 565,431	\$ 826,562
Total Interfund Transfers	826,562	261,131	565,431	826,562
ENDING FUND BALANCE, JUNE 30:				
Committed	59,944	59,944	-	59,944
Total Ending Fund Balance	59,944	59,944	-	59,944
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 886,506	\$ 321,075	\$ 565,431	\$ 886,506

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2022-2023 ACTUAL REVENUES AND EXPENDITURES
 2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 1,257,749	\$ 1,257,749	\$ (102,792)	\$ 1,154,957
Total Beginning Fund Balance	1,257,749	1,257,749	(102,792)	1,154,957
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	4,528,566	3,730,547	200,000	3,930,547
Dental Premiums	3,251,377	4,487,103	(181,741)	4,305,362
Interest Income	481,805	154,677	327,128	481,805
Total Revenue	8,261,748	8,372,327	345,387	8,717,714
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 9,519,497	\$ 9,630,076	\$ 242,595	\$ 9,872,671
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 268,904	\$ 346,662	\$ (25,470)	\$ 321,192
Insurance Premiums	2,574,801	2,808,131	200,000	3,008,131
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	2,052,685	406,131	352,598	758,729
Dental Program	3,251,377	4,487,103	(181,741)	4,305,362
Administrative Costs	216,773	324,300	-	324,300
Total Expenditures/Appropriations	8,364,540	8,372,327	345,387	8,717,714
ENDING FUND BALANCE, JUNE 30:				
Committed	1,154,957	1,257,749	(102,792)	1,154,957
Total Ending Fund Balance	1,154,957	1,257,749	(102,792)	1,154,957
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 9,519,497	\$ 9,630,076	\$ 242,595	\$ 9,872,671

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 1,544,211	\$ 1,160,211	\$ (67,798)	\$ 1,092,413
Total Beginning Fund Balance	1,544,211	1,160,211	(67,798)	1,092,413
LOCAL REVENUE:				
Ticket Sales	1,402,478	1,504,000	-	1,504,000
Interest and Other	1,041,065	862,000	-	862,000
Total Revenue	2,443,543	2,366,000	-	2,366,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 3,987,754	\$ 3,526,211	\$ (67,798)	\$ 3,458,413
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 97,169	\$ 102,000	\$ -	\$ 102,000
Employee Benefits	7,838	8,000	-	8,000
Supplies & Materials	50,533	50,000	-	50,000
Other Operating Expenses	2,739,801	2,590,000	-	2,590,000
Total Expenditures/Appropriations	2,895,341	2,750,000	-	2,750,000
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,092,413	776,211	(67,798)	708,413
Total Ending Fund Balance	1,092,413	776,211	(67,798)	708,413
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 3,987,754	\$ 3,526,211	\$ (67,798)	\$ 3,458,413

1 Ending fund balance for June 30, 2023 is subject to change due to final closing entries.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2022-2023 ACTUAL REVENUES AND EXPENDITURES
 2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	61,300,180	68,000,000	-	68,000,000
Federal Supplemental Educational Opportunity Grants (SEOG)	3,501,973	3,122,882	-	3,122,882
Direct Loan	17,422,006	17,800,000	-	17,800,000
Other	97,215	92,000	9,018,326	9,110,326
State	25,087,902	26,900,000	1,417,840	28,317,840
Total Revenue	107,409,276	115,914,882	10,436,166	126,351,048
INTERFUND TRANSFERS IN:				
General Fund	3,192,971	975,901	1,861,166	2,837,067
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 110,602,247	\$ 116,890,783	\$ 12,297,332	\$ 129,188,115
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 110,383,355	\$ 116,695,603	\$ 12,297,332	\$ 128,992,935
Operating Expenses	218,892	195,180	-	195,180
Total Expenditures/Appropriations	110,602,247	116,890,783	12,297,332	129,188,115
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 110,602,247	\$ 116,890,783	\$ 12,297,332	\$ 129,188,115

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2022-2023 ACTUAL REVENUES AND EXPENDITURES
 2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 393,914	\$ 43,580	\$ 382,862	\$ 426,442
Committed	816,056	72,825	759,789	832,614
Total Beginning Fund Balance	1,209,970	116,405	1,142,651	1,259,056
LOCAL REVENUE:				
Student Card Sales	42,606	56,469	-	56,469
Student Representation Fees, net of waivers	153,490	135,266	-	135,266
Miscellaneous & Interest	13,833	8,448	-	8,448
Total Revenues and Interfund Transfers	209,929	200,183	-	200,183
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,419,899	\$ 316,588	\$ 1,142,651	\$ 1,459,239
EXPENDITURES/APPROPRIATIONS:				
INTERFUND TRANSFERS OUT:				
Books, Supplies & Materials	\$ 35,358	\$ 29,192	\$ -	\$ 29,192
Other Operating Expenses	124,285	169,791	-	169,791
Scholarships/Awards	1,200	1,200	-	1,200
Total Expenditures/Appropriations and Interfund Transfers	160,843	200,183	-	200,183
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	426,442	43,580	382,862	426,442
Committed	832,614	72,825	759,789	832,614
Total Ending Fund Balance	1,259,056	116,405	1,142,651	1,259,056
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,419,899	\$ 316,588	\$ 1,142,651	\$ 1,459,239

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 1,544,070	\$ 1,523,744	\$ (845,963)	\$ 677,781
Total Beginning Fund Balance	1,544,070	1,523,744	(845,963)	677,781
LOCAL REVENUE:				
Miscellaneous and Interest Income	30,733	6,000	-	6,000
Total Revenue	30,733	6,000	-	6,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,574,803	\$ 1,529,744	\$ (845,963)	\$ 683,781
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ 875,463	\$ 1,000	\$ -	\$ 1,000
Scholarships & Loans	1,232	5,000	-	5,000
INTERFUND TRANSFERS OUT:				
General Fund	20,327	-	-	-
Total Expenditures/Appropriations/ Interfund Transfers	897,022	6,000	-	6,000
ENDING FUND BALANCE, JUNE 30:				
Committed	677,781	1,523,744	(845,963)	677,781
Total Ending Fund Balance	677,781	1,523,744	(845,963)	677,781
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,574,803	\$ 1,529,744	\$ (845,963)	\$ 683,781

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2022-2023 ACTUAL REVENUES AND EXPENDITURES
 2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 2,300,618	\$ 1,507,518	\$ 999,142	\$ 2,506,660
Committed	17,441,882	13,096,982	8,717,508	21,814,490
Total Beginning Fund Balance	19,742,500	14,604,500	9,716,650	24,321,150
REVENUE:				
Local:				
Donations	5,574,793	3,063,000	500,000	3,563,000
In-Kind Donations	174,120	72,000	-	72,000
Investment Income (includes unrealized gains and/or losses)	1,262,499	1,423,000	-	1,423,000
Total Revenue	7,011,412	4,558,000	500,000	5,058,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 26,753,912	\$ 19,162,500	\$ 10,216,650	\$ 29,379,150
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 2,258,642	\$ 11,481,000	\$ 548,425	\$ 12,029,425
In-Kind Contributions	174,120	72,000	-	72,000
Total Expenditures/Appropriations	2,432,762	11,553,000	548,425	12,101,425
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	2,506,660	1,017,968	975,717	1,993,685
Committed	21,814,490	6,591,532	8,692,508	15,284,040
Total Ending Fund Balance	24,321,150	7,609,500	9,668,225	17,277,725
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 26,753,912	\$ 19,162,500	\$ 10,216,650	\$ 29,379,150

* Ending fund balance for June 30, 2023 is subject to change due to final closing entries.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 RETIREE BENEFIT FUND
 2022-2023 ACTUAL REVENUES AND EXPENDITURES
 2023-2024 ADOPTED BUDGET

DESCRIPTION	2022-2023 ACTUAL	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 13,343,695	\$ 12,194,420	\$ 296,547	\$ 12,490,967
Total Beginning Fund Balance	13,343,695	12,194,420	296,547	12,490,967
REVENUE:				
Local - Interest Income	437,582	141,035	296,547	437,582
Total Revenue and Interfund Transfers	437,582	141,035	296,547	437,582
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 13,781,277	\$ 12,335,455	\$ 593,094	\$ 12,928,549
INTERFUND TRANSFERS OUT:				
General Fund	\$ 1,290,310	\$ 1,324,641	\$ 1,969	\$ 1,326,610
Total Interfund Transfers	1,290,310	1,324,641	1,969	1,326,610
ENDING FUND BALANCE, JUNE 30:				
Committed	12,490,967	11,010,814	591,125	11,601,939
Total Ending Fund Balance	12,490,967	11,010,814	591,125	11,601,939
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 13,781,277	\$ 12,335,455	\$ 593,094	\$ 12,928,549



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 2023-24 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 61% of total General Fund revenues and approximately 87% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly \$406.3 million will be received from these sources in 2023-24. The Z budget TCR level is \$30.3 million higher than the 2022-23's \$376.0 million, prior to the deficit.

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 2023-24.

C. State Revenues

Unrestricted State revenues account for approximately 6% 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 2023-24 are \$40.7 million, an increase of \$6.4 million from the 2022-23 final budget.

D. Local Revenues

Local revenues, excluding enrollment fees, account for approximately 3.0% 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 \$16.3 million for 2023-24, an increase of \$774,000 from the 2022-23 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 2023-24 is \$1.5 million.

F. Restricted Revenues

Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as well as revenues derived from parking fees and fines and the health service fee.

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

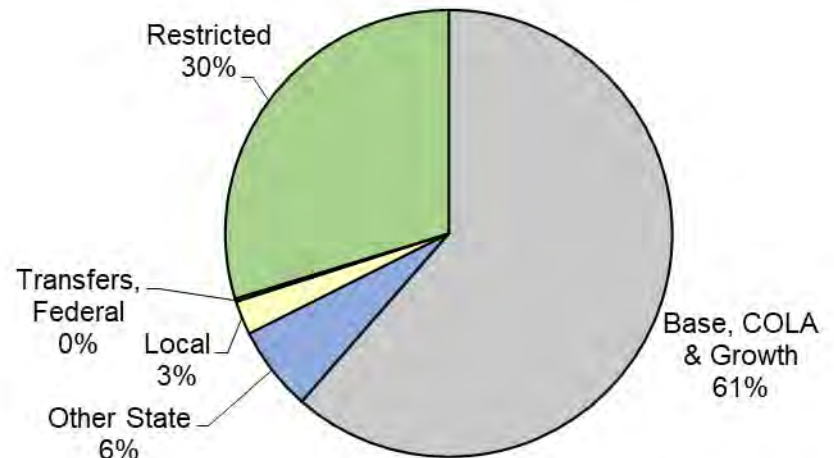
A significant source of restricted Federal revenue in 2022-23 was the remaining funding from CARES Act Higher Education Emergency Relief Fund (HEERF). The remaining HEERF funding was fully expended during the fiscal year ended June 30, 2023.

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

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

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

2023-24 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 Adopted Budget, \$193.9 million is appropriated for academic salaries. This is 28% 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 53.05% of the total current expense of education for 2021-22. The 2022-23 report, to be filed in October 2023, 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. 2023-24 appropriations for classified salaries are \$161.9 million. This accounts for 23% 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 \$155.0 million will be expended on employee benefits in 2023-24, accounting for 22% of the 2023-24 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



General Fund Financial Data Summary

recommended changes and enhancements to the benefit programs. This approach provides consistency in the benefit programs for all employees and provides for a large pool for rating purposes.

Each employee group's compensation formula includes a provision to fund increases in the District's contribution toward medical and dental premiums. Employees may choose from multiple plans with the District funding the premium cost up to the level of the district contribution as established between the District and their unit. If an employee selects a plan with a premium higher than the district contribution, the difference is paid by the employee. Effective January 1, 2024 there will be an increase of \$200/month for the medical plan selected by most employees. The 2022-2023 rates are effective through December 31, 2023.

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 2023-24. 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 2023-24 premiums for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

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

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

Statutory Benefits

STRS	19.10%
PERS	26.68%
Unemployment	.0575%
OASDI	6.20%
Medicare	1.45%

D. Supplies and Materials

The Supplies and Materials classification 4000 is used to record all expenditures for instructional and non-instructional supplies and materials, including costs of freight, sales/use tax and handling charges. Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. It is currently projected that nearly \$42.4 million will be expended in 2023-24 on supplies and materials 6% of the 2023-24 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 2023-24, 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 adopted, approximately \$121.3 million is budgeted, representing 18% 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 adopted budget, approximately \$3.9 million is appropriated for Capital Outlay, which is 1% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At adopted budget, it is projected that \$14.9 million will be transferred in 2023-24, 2% of the total General Fund expenditures.

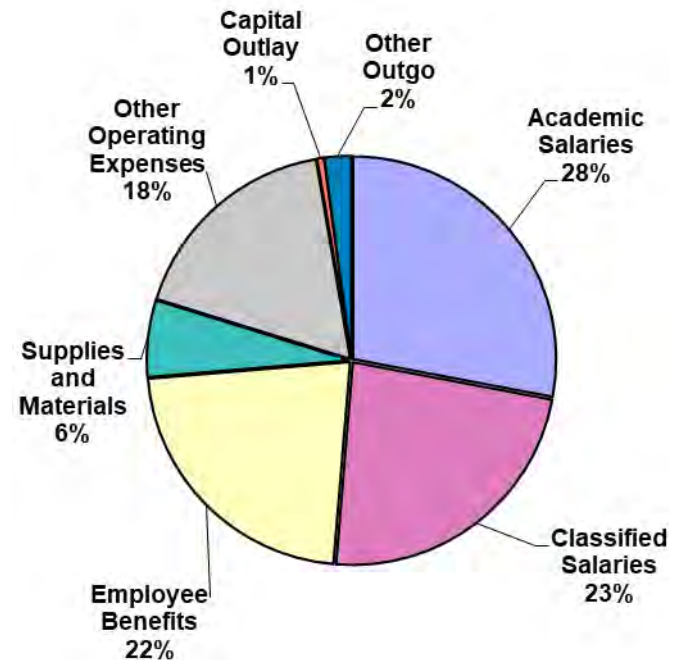
H. Program and Other Improvements

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.

2023-24 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET

	Actual 2022-2023	Adopted Budget Z Budget Maximum Funding 2023-2024
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 28,848,912	\$ 61,526,602
Committed	91,615,350	83,011,719
Restricted	21,385,057	24,648,241
Total Beginning Fund Balance	141,849,319	169,186,562
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment and Education Protection Account (EPA) Funds	176,597,349	217,357,577
New Faculty Funding	3,317,538	3,590,239
Basic Allocation Adjustmnet & COLA	35,465,939	30,632,031
Continuing Total Computational Revenue Adjustment	5,294,289	2,117,157
Growth	-	1,532,478
Deficit (2%)	(7,519,400)	-
SCFF Changes in FTES, Outcomes & Demographics	20,378,400	16,135,969
Local Property Taxes	117,785,947	117,785,947
Enrollment Fees, \$46/unit	17,130,604	17,130,604
Total Apportionment, Property Taxes & Enrollment Fees	368,450,666	406,282,002
Federal:		
Veteran's Education	14,208	25,000
Total Federal	14,208	25,000
State:		
One time Only Apportionment and Recalculation	1,727,591	
Lottery Funds	9,966,294	7,975,355
Apprenticeship Programs	8,096,302	6,094,610
Part-Time Faculty Compensation	12,382,036	12,169,663
Other, including Mandated Costs Block Grant	2,129,423	14,498,811
Total State	34,301,646	40,738,439
Local:		
Non-Resident/International Student Tuition	3,980,925	3,981,386
Interest income	8,039,529	8,039,529
Community Services	866,966	997,064
Student Fees & Fines	416,410	640,200
Other, including Interest & Enrollment Fee 2%	2,193,412	2,612,924
Total Local	15,497,242	16,271,103
OTHER:		
Interfund Transfers In	6,586,599	1,441,563
Donations/Other	1,001,606	11,219
Total Interfund Transfers/Donations/Other	7,588,205	1,452,782
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 425,851,967	\$ 464,769,326

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET

	Actual 2022-2023	Adopted Budget Z Budget Maximum Funding 2023-2024
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 2,494,735	\$ 7,400,000
Health Services Fee	1,923,197	2,000,000
Total Restricted	\$ 4,417,932	\$ 9,400,000
SPECIAL PROGRAMS:		
Federal:		
CARES Act Higher Education Emergency Relief Fund (HEERF):		
HEERF Institutional Portion	\$ 33,728,291	\$ -
HEERF Student Aid Portion	37,669,060	-
HEERF Minority Serving Institutions	4,740,848	-
Perkins	4,033,494	3,694,538
TRIO Cluster	3,672,693	1,219,630
Hispanic Serving Institutions	1,376,814	1,561,034
Federal Work Study	852,442	1,506,354
Strengthening Institutions Programs	433,059	308,013
Prison Reentry and Education Program Expansion Project	-	950,000
Temporary Assistance to Needy Families	424,844	378,682
Department of Rehabilitation -Workability III and College to Career	486,510	401,387
Strengthening Community Colleges	361,223	4,431,444
Asian & Native American Pacific Islander-Serving Institutions Program	474,552	536,617
Refugee Career Pathways	66,596	685,707
USDA- NIFA Ag Dual Enrollment	42,550	150,403
Other Federal	545,222	403,844
Total Federal	\$ 88,908,198	\$ 16,227,653

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET

	<u>Actual 2022-2023</u>	<u>Adopted Budget Z Budget Maximum Funding 2023-2024</u>
State:		
Student Equity and Achievement Program	\$ 20,258,294	\$ 21,708,874
Strong Workforce Program	15,416,981	20,844,502
Disabled Students Program & Services	5,250,658	9,312,984
Extended Opportunity Program & Services	5,621,506	7,118,997
Lottery (Restricted, Proposition 20)	4,968,844	3,244,212
California College Promise	2,631,459	3,383,446
Board financial assistance program (BFAP)	3,175,385	3,483,283
California Work Opportunity & Responsibility to Kids (CalWORKs)	2,422,342	4,884,530
Guided Pathways	179,435	81,047
Refugee Career Pathways	1,403,916	2,215,732
NEXTUP	1,109,137	901,277
Economic development	961,235	3,598,566
Student Retention & Enrollment	1,369,984	8,729,036
Native American Student Support and Success Program (NASSSP)	-	3,000,000
Asian American, Native Hawaiian, and Pacific Islander Student Achievement Program	-	602,788
Cooperative Agency Resource Education	1,006,390	1,933,001
State Instructional Equipment Funds (SIEF)	1,235,890	190,226
Veterans Resource Center	719,778	947,551
California Apprenticeship Initiative	463,603	642,718
Nursing Education	444,800	392,516
Financial Aid Technology	205,012	178,658
Mental Health Services	1,008,800	1,797,653
Foster Care Education	210,418	211,768
Information Technology and Cybersecurity	103,764	409,235

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET

	Actual 2022-2023	Adopted Budget Z Budget Maximum Funding 2023-2024
State Continued:		
Inmate Education Pilot Program / Incarcerated Students Reentry	\$ 513,754	\$ 1,396,344
Basic Needs	1,821,803	2,304,762
Mathematics, Engineering, Science Achievement (MESA)	224,903	280,000
Avenue E Scholarly Award	53,814	1,031,452
Dream Resource Liaison Support Allocation	488,359	1,158,480
Equal employment opportunity	5,395	374,012
COVID-19 Recovery Block Grant	1,054,184	27,052,540
Learning-Aligned Employment Program (LAEP)	5,997	13,757,698
Sacramento K16 Collaborative	703,355	17,460,135
Awards for Innovation in Higher Education	142,729	502,081
Student Housing Feasibility	371,980	68,020
LGBTQ+ Funding	42,284	664,281
Zero Textbook Cost Degree Program	41,051	758,949
Other State	409,860	754,852
Total State	\$ 76,047,099	\$ 167,376,206

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET

	Actual 2022-2023	Adopted Budget Z Budget Maximum Funding 2023-2024
Local:		
Legacy Funds from Self-Operated Bookstores	\$ 163,722	\$ -
Training Source Contracts	2,009,486	1,953,051
College Futures Foundation	178,608	-
Foundation Grants & Gifts	297,360	812,443
Center of Excellence (COE) Program Income	1,800	187,835
Sutter Nursing Program	-	169,203
Other Local	395,973	410,003
Total Local	\$ 3,046,949	\$ 3,532,535
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	172,420,178	196,536,394
TOTAL GENERAL FUND REVENUE AND TRANSFERS	598,272,145	661,305,720
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 740,121,464	\$ 830,492,282

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 ACUTAL EXPENDITURES
2023-2024 ADOPTED BUDGET (X, Y, Z)

	Actual 2022-2023	Adopted Budget Z Budget Maximum Funding 2023-2024
EXPENDITURES/APPROPRIATIONS:		
1000 Academic Salaries	\$161,893,409	\$193,922,482
2000 Classified Salaries	101,586,091	161,913,318
3000 Employee Benefits	102,406,295	155,045,432
4000 Books, Supplies & Materials	15,536,406	42,362,100
5000 Other Operating Expenses	68,776,327	121,327,451
6000 Capital Outlay	5,204,549	3,907,467
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	15,354,943	3,799,570
Other Funds	52,945,000	11,106,979
TOTAL EXPENDITURES/APPROPRIATIONS & TRANSFERS	\$523,703,020	693,384,799
Program and Other Improvements		
Minimum (X Budget)	44,899,233	56,002,597
Mid-range Funding-Incremental Increase (Y Budget)	1,908,153	9,243,445
Maximum Funding-Incremental Increase (Z Budget)	424,496	1,803,917
Total Program & Other Improvements	47,231,882	67,049,959
ENDING FUND BALANCE, June 30		
9700 Uncommitted	61,526,602	61,526,602
9700 Committed	83,011,719	5,461,719
9700 Restricted	24,648,241	3,069,203
TOTAL ENDING FUND BALANCE	169,186,562	70,057,524
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 740,121,464	\$ 830,492,282

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2022-2023 ACTUAL	2023-2024 X BUDGET MINIMUM FUNDING	2023-2024 Y BUDGET MID-RANGE FUNDING	2023-2024 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 311,513,900	\$352,274,128	\$ 352,274,128	\$ 352,274,128
Budget Adjustments:				
COLA (2022-23 6.56%, 2023-24 8.22%)	20,435,312	30,632,031	30,632,031	30,632,031
Basic Allocation	15,030,627	-	-	-
Growth	-	-	766,239	1,532,478
Continuing Total Computational Revenue Adjustment	5,294,289	2,117,157	2,117,157	2,117,157
Deficit (2.00%)	(7,519,400)	-	-	-
SCFF Changes in FTES, Outcomes & Demographics	20,378,400	16,135,969	16,135,969	16,135,969
Total Additional Funding	53,619,228	48,885,157	49,651,396	50,417,635
New Faculty Funding (includes 2015-16 funding)	3,317,538	3,590,239	3,590,239	3,590,239
TOTAL BASE ALLOCATION, COLA & GROWTH	\$368,450,666	\$404,749,524	\$405,515,763	\$406,282,002
	2022-2023 Annual	2023-2024 X LEVEL	2023-2024 Y LEVEL	2023-2024 Z LEVEL
FTES GOALS:				
FTES Credit 2022-23 Actual; 2023-24 Projected	38,581	43,882	44,760	45,637
Other FTES 2022-23 Actual; 2023-24 Projected	1,757	1,757	1,757	1,757
Shift	4,149			
FTES	44,487	45,639	46,517	47,394
3 Year Average Credit Base	43,498	43,498	43,791	44,083
Funded FTES	45,255	45,255	45,548	45,840
Change in Funded FTES	742	-	293	585

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET (X, Y, Z)**

DESCRIPTION	2022-2023 ACTUAL	2023-2024 X BUDGET MINIMUM FUNDING	2023-2024 Y BUDGET MID-RANGE FUNDING	2023-2024 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 28,848,912	\$ 61,526,602	\$ 61,526,602	\$ 61,526,602
Committed	91,615,350	83,011,719	83,011,719	83,011,719
Restricted	21,385,057	24,648,241	24,648,241	24,648,241
Total Beginning Fund Balance	141,849,319	169,186,562	169,186,562	169,186,562
REVENUES:				
Apportionment & Educational Protection Account (EPA)	176,597,349	217,357,577	217,357,577	217,357,577
New Faculty Funding	3,317,538	3,590,239	3,590,239	3,590,239
Basic Allocation Adjustment & COLA (2022-23 6.56%, 2023-24 8.22%)	35,465,939	30,632,031	30,632,031	30,632,031
Continuing Total Computational Revenue Adjustment	5,294,289	2,117,157	2,117,157	2,117,157
Growth	-	-	766,239	1,532,478
Deficit (2%)	(7,519,400)	-	-	-
SCFF changes in FTES, Outcomes & Demographics	20,378,400	16,135,969	16,135,969	16,135,969
Enrollment Fee and Property Taxes	134,916,551	134,916,551	134,916,551	134,916,551
Base Allocation, COLA & Growth (SB361)	368,450,666	404,749,524	405,515,763	406,282,002
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$170/FTES (Z Budget)	4,066,294	-	1,037,677	2,075,355
Total Lottery Revenue	9,966,294	5,900,000	6,937,677	7,975,355
Non-Resident/International Student Tuition	3,981,386	3,981,386	3,981,386	3,981,386
Part-Time Faculty Compensation/New Faculty Hires	12,382,036	12,169,663	12,169,663	12,169,663
Community Services	866,966	997,064	997,064	997,064
Other Income, including Interfund Transfers	30,204,619	25,924,327	33,363,856	33,363,856
Total Other General Purpose	47,435,007	43,072,440	50,511,969	50,511,969
Total General Purpose Revenue	425,851,967	453,721,964	462,965,409	464,769,326
Special Program Revenue	172,420,178	196,536,394	196,536,394	196,536,394
Total Revenue	598,272,145	650,258,358	659,501,803	661,305,720
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 740,121,464	\$ 819,444,920	\$ 828,688,365	\$ 830,492,282
EXPENDITURES/APPROPRIATIONS:				
Operational Level	\$ 523,703,020	\$ 693,384,799	\$ 693,384,799	\$ 693,384,799
Program and Salary Improvement	47,231,882	56,002,597	65,246,042	67,049,959
Total Expenditures/Appropriations	570,934,902	749,387,396	758,630,841	760,434,758
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	61,526,602	61,526,602	61,526,602	61,526,602
Committed	83,011,719	5,461,719	5,461,719	5,461,719
Restricted	24,648,241	3,069,203	3,069,203	3,069,203
Total Ending Fund Balance	169,186,562	70,057,524	70,057,524	70,057,524
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 740,121,464	\$ 819,444,920	\$ 828,688,365	\$ 830,492,282

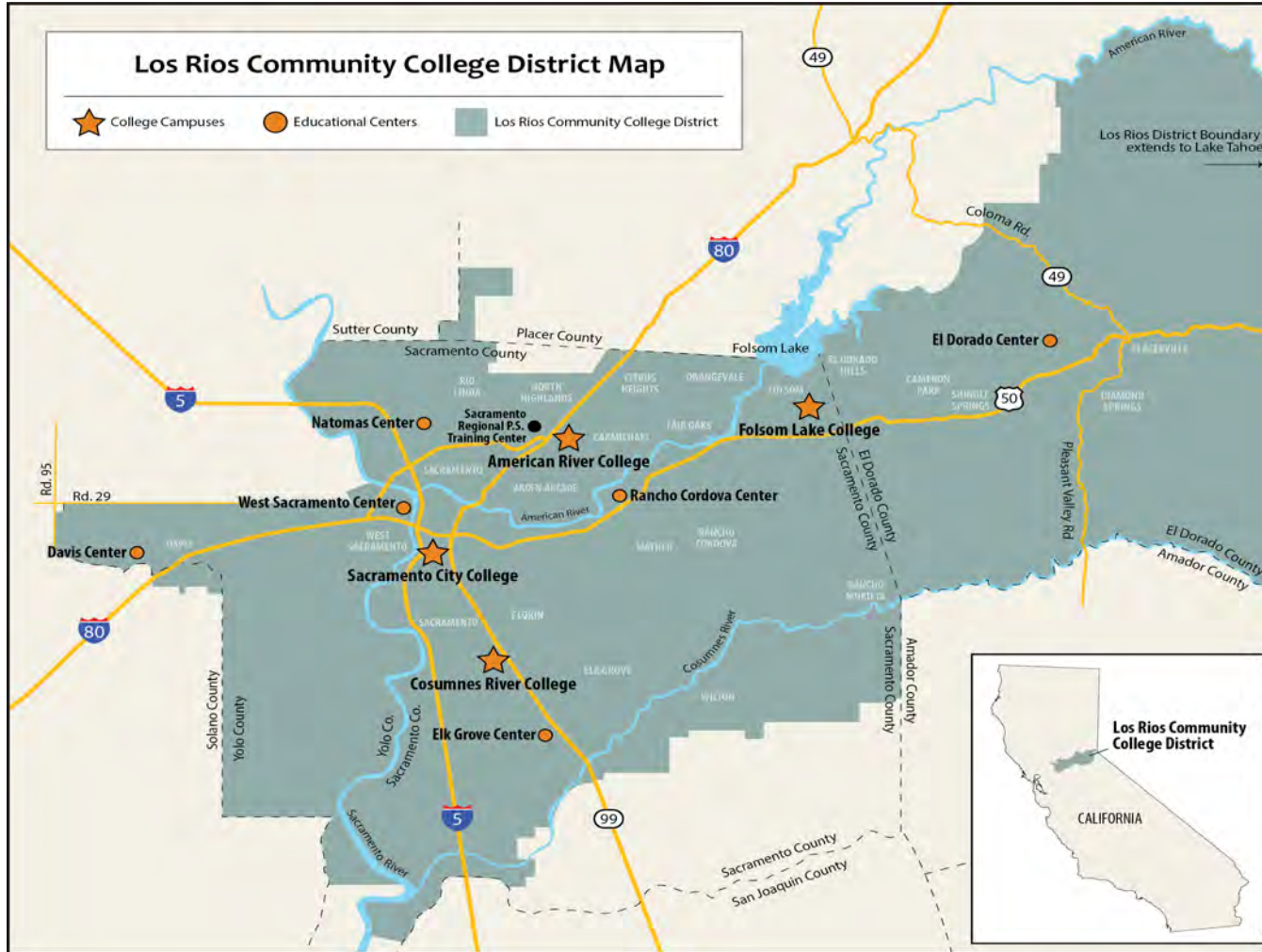
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2022-2023 ACTUAL REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET

	Full-Time Equivalent (FTE)		ADOPTED BUDGET MAXIMUM FUNDING	
	ACTUAL 2022-2023	Adopted BUDGET 2023-2024	ACTUAL 2022-2023	(Z Budget) 2023-2024
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 28,848,912	\$ 61,526,602
Committed			91,615,350	83,011,719
Restricted			21,385,057	24,648,241
TOTAL BEGINNING FUND BALANCE			141,849,319	169,186,562
REVENUE:				
General Purpose Revenue			425,851,967	464,769,326
Restricted/Special Programs Revenue			172,420,178	196,536,394
TOTAL REVENUE			598,272,145	661,305,720
TOTAL REVENUE AND BEGINNING FUND BALANCE			\$ 740,121,464	\$ 830,492,282
EXPENDITURES/APPROPRIATIONS:				
American River College	944.03	993.57	125,095,041	169,213,320
Cosumnes River College	538.95	576.58	60,486,238	85,117,605
Folsom Lake College	351.49	377.48	41,355,252	55,779,455
Sacramento City College	760.60	793.37	85,783,475	121,209,579
District Office	93.89	96.20	11,367,107	15,590,003
District Support	316.87	316.37	246,847,789	313,524,796
TOTAL EXPENDITURES/APPROPRIATIONS	3,005.83	3,153.57	570,934,902	760,434,758
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			61,526,602	61,526,602
Committed			83,011,719	5,461,719
Restricted			24,648,241	3,069,203
TOTAL ENDING FUND BALANCE			169,186,562	70,057,524
TOTAL EXPENDITURES/APPROPRIATIONS AND ENDING FUND BALANCE			\$ 740,121,464	\$ 830,492,282

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 2022-23 year and appropriations for the 2023-24 year. These schedules are shown by the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
		<u>ADMINISTRATORS</u>			
011A	Administration	42.84	42.84	7,538,449	8,959,961
011B	Instructional Support Services	49.95	49.95	8,424,534	9,392,801
011C	Student Support Services	18.01	18.01	2,818,066	3,212,619
011E	EOPS Administration	0.75	0.75	124,577	131,869
024x-039x	Outreach Centers	7.00	7.00	984,054	1,252,042
061A	Community Services Programs	0.15	0.15	43,353	40,787
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	118.70	118.70	19,933,032	22,730,079
<u>INSTRUCTIONAL</u>					
012A,E	Regular Faculty, excl Outreach & Allied Health	806.94	805.14	72,655,486	86,050,542
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	259.98	404.80	17,950,952	23,842,360
024B-039B	Outreach Center Instructional	120.68	116.38	5,520,977	6,812,185
	Total Instructional excluding Allied Health	1,187.60	1,326.32	96,127,414	116,705,087
012C	Regular Faculty, Allied Health	46.40	46.80	3,918,291	4,653,936
012D	Part-Time Faculty, Allied Health	13.59	15.13	887,450	890,209
	Total Allied Health	59.99	61.93	4,805,742	5,544,145
012J	Instructional Coordinator	9.50	9.50	946,935	1,074,607
012K	Instructional Work Experience Coordinator	3.00	2.00	329,475	248,409
	Total Instructional, Fall & Spring	1,260.09	1,399.75	102,209,565	123,572,248
012Q	Summer Instruction	130.34	139.98	7,698,995	8,236,048
012S	Substitute Instruction	9.00	9.00	107,492	291,774
012T	Adjunct Office Hours			2,541,327	2,125,429
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional	1,399.43	1,548.73	112,557,380	133,275,499
<u>LIBRARIANS</u>					
014B	Librarian/Audio Visual	20.87	20.87	1,726,107	2,209,373
014C	Library - Adjunct/Overload	8.53	8.53	564,909	639,645
	Total Librarians	29.40	29.40	2,291,016	2,849,018
<u>INSTRUCTIONAL SUPPORT SERVICES</u>					
013H	Academic Program Coordinators	16.90	16.90	1,942,033	1,843,245
014D	Instructional Development Coordinators	12.20	12.20	1,132,996	1,432,526
031A	SRPSTC Coordinators	3.00	3.00	422,764	353,279
036A	Fire Training Coordinator	0.40	0.40		90,179
	Total Instructional Support Services	32.50	32.50	3,497,792	3,719,229

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			18,554	28,600
013M	Department Chair Release Time/Stipends	16.15	16.15	2,356,903	2,192,701
013N	Performing Arts Stipends			355,905	421,611
013O	Athletic Stipends			513,527	540,478
013Q	Stipend Online Foundations				130,000
	Total Faculty Stipends	16.15	16.15	3,244,889	3,313,390
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	752,759	782,190
013D	Retraining - Type E	1.00	1.00		100,276
013G	Collective Bargaining	3.50	4.00	499,653	439,898
013L	President's/Chancellor's Release Time	5.00	5.00	359,686	552,420
013P	Puente Program	0.40	0.40	22,072	40,100
	Total Other Certificated	17.00	17.50	1,634,170	1,914,884
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	878,268	1,188,465
	Total Academic Senate	10.00	10.00	878,268	1,188,465
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	59.58	57.16	5,116,883	6,486,007
015E	Health Services	5.70	6.00	523,033	619,245
015F	Health Services Adjunct/Overload	1.78	1.48	11,578	125,028
015H	Transfer Services - TOP Contract			60,526	93,946
	Total Student Services, Faculty	67.06	64.64	5,712,020	7,324,226
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	6.00	6.00	525,172	659,076
016A,B,F	Fringe Benefits			233,702	253,519
	Total EOPS and MESA District Contribution	6.00	6.00	758,874	912,595

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>CLASSIFIED STAFF</u>				
021A	Administration	170.79	171.36	11,155,502	14,153,019
021B,G,P	Instructional Support	212.20	209.88	12,462,688	14,344,494
021C	Student Services Support	162.27	163.27	9,232,242	11,628,338
021D	Community Relations	19.00	19.00	1,543,111	1,788,066
021E	Custodial	94.55	94.55	4,858,091	6,064,483
021F	Maintenance and Operations-General	98.85	98.85	6,968,315	8,439,299
021H,L,M	Information Technology (IT) & Telecommunications	71.48	71.48	7,612,942	9,126,132
021W	Classified Staff Development (PFE)	1.23	1.23		73,007
021Y	PDF Positions - Bank	7.50	7.50		510,101
024x-039x	Classified Outreach Centers	40.67	40.83	2,101,050	2,758,513
041X	Printing/Operational	1.00	1.00	143,284	97,991
061C	Community Service	2.00	2.00	290,049	363,807
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	881.54	880.95	56,367,274	68,557,250
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	1.00	1.00	83,478	291,633
	Instructional/Administrative Costs			10,541,229	7,998,364
	Total Apprenticeship Programs	1.00	1.00	10,624,707	8,289,997
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			1,868,503	2,581,354
	Operational Costs			523,770	536,391
	Fixed Costs			935,556	683,065
	Telecommunications & IT			5,503	3,000
024x-039x	Total Outreach Centers			3,333,332	3,803,810
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G	Block Grant, Including Outreach Centers			5,637,738	6,485,742
	Total College Discretionary Funds			5,637,738	6,485,742

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			1,772,268	3,360,387
041X	Other Operational Funds			417,278	1,549,907
	Total Other Operational Funds			2,189,546	4,910,294
	Total Discretionary Funds			7,827,284	11,396,036
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	15,739	92,600
042C	Education Initiative			100,432	305,831
042D	Tutorial Centers			60,013	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			7,068	20,331
042H	Bus Rental			629,898	933,076
042I	Other Operational Augmentations			39,920	142,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			13,600	43,560
042L	Enrollment Fees - Operational Costs			1,241,768	560,999
042O	International Student Education			9,542	20,000
042P	Postage			18,864	77,000
042Q	Foreign Study			3,470	7,000
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	2,170,313	2,346,406
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			12,892	14,000
043F	Telecommunications/Data Transmission Lines			1,152,060	421,748
	Total Telecommunications Activities			1,164,952	435,748
	<u>INFORMATION TECHNOLOGY</u>				
044B	Chancellor's Office			28,026	
044G,H	Operational Maintenance			6,307,782	4,632,815
044K	Facilities Management			1,621	
044L	Library Computer System			23,148	
044O	Instruction			794,389	
044Q	LRPD			80,236	
044S	Student Services			98,268	
044T	Financial Aid			10,021	
	Total Information Technology Operational			7,343,491	4,632,815

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			2,073,390	1,066,117
045D	Resource Conservation Management			50,768	55,800
045H	Major Maintenance Allocation			679,216	328,750
062A,X	Campus-Funded FM Projects			(107,286)	
	Total Facilities Management Operational			2,696,089	1,450,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			995,994	462,750
046C	Facility Rentals			255,192	264,031
046F	American Disability Act (ADA) Accommodation			106,689	210,852
046G	Marketing			134,256	153,690
046H	Recruitment			68,028	74,278
046J	Conference and Travel			125,610	145,800
046K	Special Activities			93,029	68,500
046L	District-Wide Dues			491,405	442,500
046M	Election Expenses			340,253	
046N	Trustee Expenses			142,553	195,234
046P	Student Trustee			12,110	23,443
046Q	Student Access Card			42,606	56,469
046R	Bookstore				1,000,000
046S	Employee Educational Reimbursements			12,361	60,000
	Total Institutional Support Costs			2,820,087	3,157,547
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	0.10	0.25	909,657	689,433
047C	Staff Development	1.50	1.50	43,325	79,483
047D	Staff Development - Ed Initiative			35,730	131,651
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	290,012	170,175
053C	PDF Non-Instr Equipment				427,442
	Total Other Allocations	2.60	2.75	1,278,724	1,498,184
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			539,610	977,692
051C	PFE Prior Year Carryover			3,046,276	2,510,194
051E	PFE Classified Staff Development Carryover			25,252	125,717
	Total Partnership for Excellence			3,611,138	3,613,603

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps				35,000
061E,F,G	Program & Operational Costs			604,736	558,681
	Total Community Service			604,736	593,681
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			95,753,316	119,711,008
071C	Type C Benefit Costs			424,092	140,000
071F	Allocated Benefits Contra Account			(19,462,726)	(19,738,040)
071S	Benefits Contra - Adjunct Medical			(50,953)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			3,963,798	3,733,057
	Net Fringe Benefits			80,627,526	103,273,875
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			4,124,281	3,908,347
072C	Safety Program			259,238	543,298
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			4,383,519	4,487,645
	<u>UTILITIES</u>				
073A	Electricity			5,036,917	5,206,565
073B	Gas			2,620,826	1,516,800
073D	Water/Garbage			992,613	684,500
073E	Sewer			632,722	610,000
073F	Allocated to Auxiliaries - Contra Account				(233,000)
073G	Honeywell Energy Management System			174,911	185,217
073H,J	Toxic Waste Removal/Dump Fees/Permits			223,336	200,375
073K	Utilities - Ethan Way			50,273	77,800
073L	Ethan Rent - Contra Account			(6,800)	(21,000)
073M	Utilities - Watertower			90,826	101,100
073O,P	Utilities			83,037	77,965
	Total Utilities			9,898,661	8,406,322

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,327,964	1,000,000
	Total Grant & Financial Aid Cash Match			1,339,964	1,012,000
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net				816,402
	Continuing Funds Set-Asides, net				816,402
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			(609,275)	340,000
079J, 079B	Cost Recoveries (including Indirect)			(3,345,509)	(619,066)
079L	Cost Recoveries (including indirect) Split			(2,805,199)	(300,000)
079M	Training Source Cost Recovery			(1,146,169)	(162,302)
	Total Budget Savings/Cost Recovery			(7,906,152)	(741,368)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			8,980,649	39,225,771
101B	Facilities Management			222,311	1,249,641
101C	Staff Development Carryover (Type A/B)	3.31	2.09		309,691
101D	Information Technology			188,967	2,548,811
101E,F	College Discretionary Funds			6,149,166	21,769,485
101G	Program Development Funds	1.00	3.00	274,237	4,262,546
101L	Staff Development			37,610	559,264
101T	Government Training Academy				1,086,153
	Total Rebudgets and Other Carryovers	4.31	5.09	15,852,939	71,011,362
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,586.19	2,733.91	354,546,026	475,269,367

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA/TCR Continuing Adjustment			10,862,805	30,632,030
	SCFF Changes in FTES, Outcomes & Demographics			14,536,877	16,135,970
	Base Adjustment			5,540,857	2,117,157
	Mandated Costs Current Year - Block Grant			1,454,694	1,454,694
	Prior Year One-Time Apportionment			220,683	
	Basic Allocation Increase			6,784,487	
	Funding for New Faculty Positions			1,400,000	1,672,702
	Appropriations Above Established Base Levels			1,778,830	1,670,044
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			44,899,233	56,002,597
	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				612,991
	Growth - 20%				153,248
	Interest Income			1,774,040	7,439,529
	Lottery Funds			134,113	1,037,677
085x	Increase Above X Budget			1,908,153	9,243,445
	Total Y Budget Funding Level			46,807,386	65,246,042
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				612,991
	Growth - 20%				153,248
	Lottery Funds			424,496	1,037,678
087x	Increase Above Y Budget			424,496	1,803,917
	Total Program Development & Other Improvements, Z Budget Funding Level			47,231,882	67,049,959
	TOTAL GENERAL PURPOSE FUNDS	2,586.19	2,733.91	401,777,908	542,319,326

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	34.97	34.97	1,918,241	7,400,000
	Health Services Fee	6.00	6.00	1,330,085	6,494,262
	Total Parking & Health Services	40.97	40.97	3,248,326	13,894,262
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	63.58	42.50	88,267,194	16,227,653
	Total Federal	63.58	42.50	88,267,194	16,227,653
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	315.09	336.19	74,018,697	176,772,900
	Total State	315.09	336.19	74,018,697	176,772,900
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			3,622,778	11,220,617
	Total Local			3,622,778	11,220,617
	TOTAL SPECIAL PROGRAMS	378.67	378.69	165,908,669	204,221,170
TOTAL RESTRICTED FUNDS	419.64	419.66	169,156,995	218,115,432	
TOTAL GENERAL FUND BUDGET	3,005.83	3,153.57	570,934,902	760,434,758	



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>ADMINISTRATORS</u>				
011A	Administration	4.00	4.00	776,939	832,408
011B	Instructional Support Services	14.95	14.95	2,445,134	2,705,658
011C	Student Support Services	5.94	5.94	892,297	1,048,907
031A	SRPSTC Dean	1.00	1.00	113,459	161,865
037A	Natomas Center	1.00	1.00	155,028	166,143
039A	Training Source Director	1.00	1.00	192,471	208,173
061A	Community Services Programs	0.05	0.05	13,288	13,844
	Total Administrators	27.94	27.94	4,588,616	5,136,998
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	302.77	307.97	27,066,972	33,008,204
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	86.35	132.63	6,439,398	7,811,856
	Total Main Campus Instructional	389.12	440.60	33,506,370	40,820,060
030B	Instructional Staff				
031B	SRPSTC Faculty	13.03	14.75	638,300	867,850
034B	McClellan Center Faculty	2.30	2.00	113,649	117,675
036B	Fire Training Program Faculty	2.20	2.60	91,228	117,675
037B	Natomas Center Faculty	23.70	21.26	1,220,043	1,250,882
	Total Outreach Instructional	41.23	40.61	2,063,220	2,354,082
012C	Regular Faculty, Allied Health	20.60	19.60	1,761,559	1,920,346
012D	Part-Time Faculty, Allied Health	1.37	1.76	297,833	103,554
	Total Allied Health	21.97	21.36	2,059,392	2,023,900
012J	Instructional Coordinator	3.50	3.50	345,462	415,229
012K	Instructional Work Experience Coordinator	1.00	1.00	113,142	123,714
	Total Instructional, Fall & Spring	456.82	507.07	38,087,586	45,736,985
012Q	Summer Instruction	47.25	50.71	2,810,477	2,983,640
012S	Substitute Instruction	3.60	3.60	36,880	119,111
012T	Adjunct Office Hours			978,685	823,431
	Total Instructional	507.67	561.38	41,913,629	49,663,167
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	6.00	6.00	455,167	627,081
014C	Library - Adjunct/Overload	2.60	2.60	140,633	194,968
	Total Librarians	8.60	8.60	595,800	822,049

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2023-2024 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.30	6.30	738,132	680,318
014D	Instructional Development Coordinators	2.60	2.60	281,127	304,815
031A	SRPSTC Coordinators	3.00	3.00	422,764	353,279
036A	Fire Training Coordinator	0.40	0.40		90,179
	Total Instructional Support Services	12.30	12.30	1,442,022	1,428,591
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			6,456	9,800
013M	Department Chair Release Time/Stipends	6.70	6.70	852,299	882,468
013N	Performing Arts Stipends			115,150	136,979
013O	Athletic Stipends			190,983	190,761
013Q	Stipend Online Foundations				40,000
	Total Faculty Stipends	6.70	6.70	1,164,887	1,260,008
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	339,448	296,097
013L	President's/Chancellor's Release Time	1.00	1.00	101,598	110,484
	Total Other Certificated	3.68	3.68	441,046	406,581
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	130,439	274,770
	Total Academic Senate	2.40	2.40	130,439	274,770
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	22.02	21.16	2,129,061	2,479,509
015E	Health Services	2.00	2.00	211,456	202,612
015F	Health Services Adjunct/Overload	0.16	0.16		11,238
013P	Puente Program	0.20	0.20		20,050
	Total Student Services, Faculty	24.38	23.52	2,340,517	2,713,409
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	116,431	204,278
016A,B,F	Fringe Benefits			51,812	67,237
	Total EOPS and MESA District Contribution	2.00	2.00	168,243	271,515

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>CLASSIFIED STAFF</u>				
021A	Administration	25.00	25.00	1,553,781	1,811,226
021B,G,P	Instructional Support	81.53	80.53	4,418,367	5,276,236
021C	Student Services Support	53.89	54.89	3,012,457	3,666,905
021E	Custodial	28.65	28.65	1,496,779	1,836,771
021F	Maintenance and Operations-General	6.55	6.55	418,781	474,884
021H,L,M	Information Technology (IT) & Telecommunications	11.00	11.00	1,204,778	1,325,439
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	399,906	630,240
034C	McClellan Center	2.92	2.92	87,100	147,942
037C	Natomas Center	6.72	6.72	398,640	466,609
061C	Community Service	0.11	0.11	14,513	12,965
	Total Classified Staff	224.57	224.57	13,005,101	15,649,217
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>ELEVATOR CONTRACTS & ADMIN</u>				
023F	Fixed Costs			458,714	
	Total Elevator Contracts & Admin			458,714	
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Cost	1.00	1.00	83,478	242,851
024F	Fixed Costs			6,876,290	6,612,564
024G	District Indirect			427,855	396,021
	Total Carpenters Apprenticeship	1.00	1.00	7,387,623	7,251,436
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs				6,720
025F	Fixed Costs			386,008	187,383
	Total Sheet Metal Apprenticeship			386,008	194,103
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs				10,638
027F	Fixed Costs			723,619	296,627
	Total Electrician Apprenticeship			723,619	307,265
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs				21,929
028F	Total Electrician Apprenticeship			1,236,468	637,036
	Total Ironworkers Apprenticeship			1,236,468	658,965
	<u>PLUMBING & PIPE FITTING APPRENTICESHIP</u>				
029E	Operational Costs				9,495
029F	Ironworkers Contract & Admin			860,130	264,754
	Total Plumbing & Pipe Apprenticeship			860,130	274,249

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			85,258	70,000
031G,H	Telecommunications			5,503	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			250,727	66,065
031K	Instructional Costs-Sac Police			778,021	625,128
031L	Instructional Costs-Sac Sheriff			602,670	653,264
031N-Z	Instructional Costs-Other Contracts				11,382
036G-Q	Instructional Costs-Fire Training Program			487,811	1,291,580
	Total Sacramento Regional Public Safety Training Center			2,209,991	2,720,419
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			17,527	18,500
	Total McClellan Center			17,527	18,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			103,603	168,000
	Total Natomas Center			103,603	168,000
	<u>TRAINING SOURCE</u>				
039C,E	Operational Costs			91,089	98,400
039F	Fixed Costs				22,500
				91,089	120,900
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G	Block Grant, Including Outreach Centers			2,231,841	2,424,009
	Total College Discretionary Funds			2,231,841	2,424,009
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			148,298	852,447
	Total Other Operational Funds			148,298	852,447
	Total Discretionary Funds			2,380,140	3,276,456

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			58,133	167,443
042D	Tutorial Centers			27,253	38,027
042H	Bus Rental			161,645	354,006
042I	Other Operational Augmentations				39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program			13,600	14,520
042L	Enrollment Fees - Operational Costs			39,056	29,540
042Q	Foreign Study			3,470	6,500
	Total College Related Activities			303,158	649,859
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			34,443	78,852
046J	Conference and Travel			7,706	10,200
046K	Special Activities				4,000
	Total Institutional Support Costs			42,149	93,052
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds				
047C	Staff Development	0.50	0.50	5,771	31,308
047D	Staff Development - Ed Initiative			19,965	72,885
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	176,957	170,175
053C	PDF Non-Instr Equipment				426,494
	Total Other Allocations	1.50	1.50	202,693	700,862
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
051C	PFE Prior Year Carryover			2,686,772	1,074,356
051E	PFE Classified Staff Development Carryover				21,816
	Total Partnership for Excellence			2,686,772	1,096,172

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2023-2024 BUDGET GUIDELINES & APPROPRIATIONS
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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
061E,F,G	COMMUNITY SERVICE				
	Program & Operational Costs			49,975	
	Total Community Service			49,975	
	UTILITIES				
073A	Electricity			1,415,106	1,542,065
073B	Gas			768,301	405,000
073D	Water/Garbage			111,133	82,000
073E	Sewer			229,684	262,000
073F	Allocated to Auxiliaries - Contra Account				(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			46,102	49,160
073O,P	Utilities			12,291	4,000
	Total Utilities			2,582,617	2,314,225
	REBUDGETS AND OTHER CARRYOVERS				
101C	Staff Development Carryover (Type A/B)	0.69	0.08		11,382
101E,F	College Discretionary Funds			3,308,029	7,652,376
101G	Program Development Funds			23,844	846,529
101L	Staff Development			8,250	241,218
101T	Government Training Academy				1,086,153
	Total Rebudgets and Other Carryovers	0.69	0.08	3,340,123	9,837,658
	TOTAL GENERAL PURPOSE FUNDS	823.43	875.67	90,852,699	107,308,426

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.30	0.30	25,172	28,697
	Health Services Fee			10,000	
	Total Parking & Health Services	0.30	0.30	35,172	28,697
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	14.24	14.24	8,318,594	7,728,330
	Total Federal	14.24	14.24	8,318,594	7,728,330
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	106.06	103.36	23,882,142	49,801,100
	Total State	106.06	103.36	23,882,142	49,801,100
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			2,006,434	4,346,767
	Total Local			2,006,434	4,346,767
	TOTAL SPECIAL PROGRAMS		120.30	117.60	34,207,170
TOTAL RESTRICTED FUNDS		120.60	117.90	34,242,342	61,904,894
TOTAL GENERAL FUND BUDGET		944.03	993.57	125,095,042	169,213,320



Cosumnes River College



COSUMNES
RIVER COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	612,497	672,826
011B	Instructional Support Services	11.00	11.00	1,788,932	2,032,859
011C	Student Support Services	3.07	3.07	509,527	534,939
011E	EOPS Administration	0.75	0.75	124,577	131,869
032A	Elk Grove Center Administrative	1.00	1.00	165,256	180,360
061A	Community Services Programs	0.05	0.05	15,609	14,087
	Total Administrators	18.82	18.82	3,216,398	3,566,940
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	164.27	166.27	15,300,370	17,563,317
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	70.34	101.92	3,395,460	6,002,190
	Total Main Campus Instructional	234.61	268.19	18,695,829	23,565,507
032B	Elk Grove Center Faculty	18.82	18.76	1,004,614	1,103,788
	Total Outreach Instructional	18.82	18.76	1,004,614	1,103,788
012C	Regular Faculty, Allied Health	1.60	1.60	112,401	168,652
012D	Part-Time Faculty, Allied Health	3.37	3.57	183,465	210,049
	Total Allied Health	4.97	5.17	295,865	378,701
012J	Instructional Coordinator	1.00	1.00	69,527	77,345
	Total Instructional, Fall & Spring	259.40	293.12	20,065,836	25,125,341
012Q	Summer Instruction	26.83	29.31	1,442,120	1,724,521
012S	Substitute Instruction	1.50	1.50	17,216	49,163
012T	Adjunct Office Hours			600,419	324,518
	Total Instructional	287.73	323.93	22,125,591	27,223,543
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.00	4.00	308,989	439,808
014C	Library - Adjunct/Overload	1.60	1.60	136,615	119,980
	Total Librarians	5.60	5.60	445,603	559,788
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.00	2.00	240,141	207,929
014D	Instructional Development Coordinators	1.60	1.60	122,019	127,702
	Total Instructional Support Services	3.60	3.60	362,160	335,631
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,348	7,000
013M	Department Chair Release Time/Stipends	2.20	2.20	369,748	366,520
013N	Performing Arts Stipends			78,590	91,103
013O	Athletic Stipends			80,258	106,862
013Q	Stipend Online Foundations				30,000
	Total Faculty Stipends	2.20	2.20	532,945	601,485

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	38,440	180,089
013L	President's/Chancellor's Release Time	1.00	1.00	58,880	110,484
	Total Other Certificated	2.63	2.63	97,320	290,573
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	205,700	264,643
	Total Academic Senate	2.20	2.20	205,700	264,643
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	12.41	11.99	897,879	1,417,458
015E	Health Services	1.00	1.00	116,760	128,971
015F	Health Services Adjunct/Overload	1.16	1.16		81,480
	Total Student Services, Faculty	14.57	14.15	1,014,639	1,627,909
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	113,100	124,848
016A,B,F	Fringe Benefits			50,330	50,330
	Total EOPS and MESA District Contribution	1.00	1.00	163,430	175,178
	<u>CLASSIFIED STAFF</u>				
021A	Administration	15.92	15.92	1,058,138	1,234,020
021B,G,P	Instructional Support	39.10	39.35	2,309,514	2,628,024
021C	Student Services Support	21.93	21.93	1,358,698	1,573,508
021E	Custodial	18.40	18.40	1,035,092	1,201,438
021F	Maintenance and Operations-General	4.00	4.00	302,813	336,074
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	1,065,082	1,257,317
032C	Elk Grove Center	6.50	6.50	391,257	445,803
061C	Community Service	1.55	1.55	208,875	290,669
	Total Classified Staff	119.07	119.32	7,729,468	8,966,853

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>OUTREACH CENTERS</u>				
	<u>ELK GROVE CENTER</u>				
032F	Fixed Costs			75,149	45,000
	Total Elk Grove Center			75,149	45,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G	Block Grant			1,196,433	1,409,908
	Total College Discretionary Funds			1,196,433	1,409,908
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			67,809	10,600
	Total Other Operational Funds			67,809	10,600
	Total Discretionary Funds			1,264,242	1,420,508
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			28,137	19,895
042D	Tutorial Centers				26,506
042H	Bus Rental			103,575	221,222
042I	Other Operational Augmentations				7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs				13,099
	Total College Related Activities			131,712	302,403
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals				3,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			3,824	4,000
	Total Institutional Support Costs			14,024	17,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			291,031	
047C	Staff Development	0.50	0.50		13,253
047D	Staff Development - Ed Initiative				16,000
047U	Inter-Jurisdictional Exchange Agreements			113,055	
053C	PDF Non-Instr Equipment				470
	Total Other Allocations	0.50	0.50	404,086	29,723

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			97,004	278,641
051C	PFE Prior Year Carryover			153,620	557,456
051E	PFE Classified Staff Development Carryover			5,199	11,580
	Total Partnership for Excellence			255,823	847,677
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps				35,000
061E,F,G	Program & Operational Costs			363,522	485,774
	Total Community Service			363,522	520,774
	<u>UTILITIES</u>				
073A	Electricity			966,563	1,080,000
073B	Gas			767,943	314,000
073D	Water/Garbage			363,669	254,000
073E	Sewer			77,471	119,000
073F	Allocated to Auxiliaries - Contra Account				(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			53,835	34,500
073O,P	Utilities			2,696	9,000
	Total Utilities			2,232,177	1,785,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.90	1.08		160,093
101E,F	College Discretionary Funds			971,248	4,289,501
101G	Program Development Funds				38,741
101L	Staff Development			20,064	137,538
	Total Rebudgets and Other Carryovers	0.90	1.08	991,311	4,625,873
	TOTAL GENERAL PURPOSE FUNDS	458.82	495.03	41,625,302	53,207,201

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.20	0.20	19,517	18,950
	Health Services Fee			1,145	
	Total Parking & Health Services	0.20	0.20	20,662	18,950
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	15.52	15.52	5,929,720	2,437,679
	Total Federal	15.52	15.52	5,929,720	2,437,679
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	64.41	65.83	12,678,733	25,402,720
	Total State	64.41	65.83	12,678,733	25,402,720
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			231,820	4,051,055
	Total Local			231,820	4,051,055
	TOTAL SPECIAL PROGRAMS	79.93	81.35	18,840,273	31,891,454
TOTAL RESTRICTED FUNDS	80.13	81.55	18,860,936	31,910,404	
TOTAL GENERAL FUND BUDGET	538.95	576.58	60,486,238	85,117,605	



Folsom Lake College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>ADMINISTRATORS</u>				
011A	Administration	3.00	3.00	583,512	746,844
011B	Instructional Support Services	6.00	6.00	1,060,272	1,163,643
011C	Student Support Services	2.00	2.00	332,471	362,511
037A	Rancho Cordova Center	1.00	1.00	180,649	196,907
	Total Administrators	12.00	12.00	2,156,904	2,469,905
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	105.00	97.10	9,583,066	10,753,691
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	33.19	60.12	2,646,009	3,541,419
037B	Rancho Cordova Faculty	28.29	30.16	841,596	1,774,534
012C	Regular Faculty, Allied Health	1.00	2.00	73,700	172,044
012K	Instructional Work Experience Coordinator	1.00	1.00	113,800	124,695
	Total Instructional, Fall & Spring	168.48	190.38	13,258,171	16,366,383
012Q	Summer Instruction	17.43	19.04	906,202	1,120,264
012S	Substitute Instruction	1.00	1.00	1,374	30,106
012T	Adjunct Office Hours			272,197	188,670
	Total Instructional	186.91	210.42	14,437,943	17,705,423
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.87	4.87	431,132	534,206
014C	Library - Adjunct/Overload	0.73	0.73	94,054	54,741
	Total Librarians	5.60	5.60	525,187	588,947
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	388,820	238,206
014D	Instructional Development Coordinators	2.60	2.60	290,729	322,373
	Total Instructional Support Services	5.00	5.00	679,549	560,579
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			2,500	4,800
013M	Department Chair Release Time/Stipends	2.00	2.00	383,955	308,768
013N	Performing Arts Stipends			80,616	83,126
013O	Athletic Stipends			85,102	87,279
013Q	Stipend Online Foundations				25,000
	Total Faculty Stipends	2.00	2.00	552,173	508,973
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	91,741	71,815
013L	President's/Chancellor's Release Time	1.00	1.00	69,348	110,484
	Total Other Certificated	1.65	1.65	161,089	182,299

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	261,012	247,101
	Total Academic Senate	2.20	2.20	261,012	247,101
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	8.22	7.92	832,785	904,501
015E	Health Services	0.70	1.00	78,386	79,523
015F	Health Services Adjunct/Overload	0.30			21,072
	Total Student Services, Faculty	9.22	8.92	911,171	1,005,096
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	108,538	120,774
016A,B,F	Fringe Benefits			48,299	49,764
	Total EOPS and MESA District Contribution	1.00	1.00	156,837	170,538
	<u>CLASSIFIED STAFF</u>				
021A	Administration	18.40	18.40	1,252,619	1,426,764
021B,G,P	Instructional Support	28.77	28.77	1,829,065	2,061,293
021C	Student Services Support	12.15	12.15	776,574	897,394
021E	Custodial	17.00	17.00	825,978	1,060,196
021F	Maintenance and Operations-General	3.00	3.00	215,248	232,644
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	556,908	551,605
041X	Operational	1.00	1.00	143,284	97,991
	Total Classified Staff	84.32	84.32	5,599,675	6,327,887
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			92,015	68,000
	Total Rancho Cordova Center			92,015	68,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G	Block Grant			647,346	945,226
	Total College Discretionary Funds			647,346	945,226
	Total Discretionary Funds			647,346	945,226

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			7,171	58,044
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			145,544	90,187
042I	Other Operational Augmentations			3,926	24,429
042L	Enrollment Fees - Operational Costs			3,203	3,220
	Total College Related Activities			169,845	185,880
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			22,798	26,367
046F	American Disability Act (ADA) Accommodation			21,080	55,000
046J	Conference and Travel			9,456	10,200
046K	Special Activities			13,352	4,000
	Total Institutional Support Costs			66,687	95,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			110,314	177,068
047C	Staff Development			971	5,947
047D	Staff Development - Ed Initiative				32,667
053C	PDF Non-Instr Equipment				471
	Total Other Allocations			111,285	216,153
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				161,212
051C	PFE Prior Year Carryover			124,609	232,976
051E	PFE Classified Staff Development Carryover			811	8,049
	Total Partnership for Excellence			125,420	402,237
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			79,735	41,200
	Total Community Service			79,735	41,200

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>UTILITIES</u>				
073A	Electricity			1,126,866	1,075,500
073B	Gas			420,591	243,200
073D	Water/Garbage			188,907	113,000
073E	Sewer			29,083	11,500
073F	Allocated to Auxiliaries (Contra)				(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			18,283	23,000
073O,P	Utilities			18	475
	Total Utilities			1,783,748	1,313,675
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.90	0.68		100,964
101E,F	College Discretionary Funds			998,501	1,533,546
101G	Program Development Funds			3,911	630,964
101L	Staff Development			9,296	72,889
	Total Rebudgets and Other Carryovers	0.90	0.68	1,011,708	2,338,363
	TOTAL GENERAL PURPOSE FUNDS	310.80	333.79	29,529,330	35,373,049

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.10	0.10	10,107	9,693
	Health Services Fee			326	
	Total Parking & Health Services	0.10	0.10	10,433	9,693
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	1.00	1.00	2,667,268	2,066,958
	Total Federal	1.00	1.00	2,667,268	2,066,958
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	39.59	42.59	9,041,740	18,208,564
	Total State	39.59	42.59	9,041,740	18,208,564
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			106,480	121,191
	Total Local			106,480	121,191
	TOTAL SPECIAL PROGRAMS	40.59	43.59	11,815,488	20,396,713
TOTAL RESTRICTED FUNDS	40.69	43.69	11,825,922	20,406,406	
TOTAL GENERAL FUND BUDGET	351.49	377.48	41,355,252	55,779,455	



Sacramento City College



SACRAMENTO
CITY
COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	602,783	659,085
011B	Instructional Support Services	15.00	15.00	2,427,625	2,749,103
011C	Student Support Services	4.00	4.00	688,598	748,398
030A	West Sacramento Center	1.00	1.00	13,446	161,865
033A	Davis Center	0.70	0.70	114,622	122,646
038A	UC Davis Center	0.30	0.30	49,124	54,083
061A	Community Services Programs	0.05	0.05	14,455	12,856
	Total Administrators	24.00	24.00	3,910,653	4,508,036
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	234.90	233.80	20,705,079	24,725,330
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	70.10	110.13	5,470,086	6,486,895
	Total Main Campus Instructional	305.00	343.93	26,175,164	31,212,225
030B	West Sacramento Center Faculty	15.56	13.67	826,523	804,306
033B	Davis Center Faculty	14.54	13.04	777,201	767,238
038B	UC Davis Center Faculty	2.24	0.14	7,822	8,237
	Total Outreach Instructional	32.34	26.85	1,611,546	1,579,781
012C	Regular Faculty, Allied Health	23.20	23.60	1,970,631	2,392,894
012D	Part-Time Faculty, Allied Health	8.85	9.80	406,153	576,606
	Total Allied Health	32.05	33.40	2,376,784	2,969,500
012J	Instructional Coordinator	5.00	5.00	531,945	582,033
012K	Instructional Work Experience Coordinator	1.00		102,533	
	Total Instructional, Fall & Spring	375.39	409.18	30,797,973	36,343,539
012Q	Summer Instruction	38.83	40.92	2,540,196	2,407,623
012S	Substitute Instruction	2.90	2.90	52,022	93,394
012T	Adjunct Office Hours			690,026	788,810
	Total Instructional	417.12	453.00	34,080,217	39,633,366
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	6.00	6.00	530,820	608,278
014C	Library - Adjunct/Overload	3.60	3.60	193,607	269,956
	Total Librarians	9.60	9.60	724,426	878,234
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.20	6.20	574,939	716,792
014D	Instructional Development Coordinators	2.40	2.40	281,470	296,689
	Total Instructional Support Services	8.60	8.60	856,409	1,013,481

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			5,250	7,000
013M	Department Chair Release Time/Stipends	5.25	5.25	750,902	634,945
013N	Performing Arts Stipends			81,550	110,403
013O	Athletic Stipends			157,184	155,576
013Q	Stipend Online Foundations				35,000
	Total Faculty Stipends	5.25	5.25	994,885	942,924
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	283,130	234,189
013L	President's/Chancellor's Release Time	1.00	1.00	81,239	110,484
013P	Puente Program	0.20	0.20	22,072	20,050
	Total Other Certificated	3.34	3.34	386,441	364,723
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	259,778	271,984
	Total Academic Senate	2.40	2.40	259,778	271,984
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	16.93	16.09	1,257,159	1,684,539
015E	Health Services	2.00	2.00	116,431	208,139
015F	Health Services Adjunct/Overload	0.16	0.16	11,578	11,238
	Total Student Services, Faculty	19.09	18.25	1,385,167	1,903,916
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	187,104	209,176
016A,B,F	Fringe Benefits			83,261	86,188
	Total EOPS and MESA District Contribution	2.00	2.00	270,365	295,364

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>CLASSIFIED STAFF</u>				
021A	Administration	20.19	20.36	1,258,286	1,668,739
021B,G,P	Instructional Support	60.85	59.27	3,745,490	4,204,105
021C	Student Services Support	49.27	49.27	3,206,362	3,494,320
021D	Community Relations	1.00	1.00	43,078	59,506
021E	Custodial	30.50	30.50	1,500,242	1,966,078
021F	Maintenance and Operations-General	4.50	4.50	283,482	340,609
021H,L,M	Information Technology (IT) & Telecommunications	5.20	5.20	600,525	754,075
030C	West Sacramento Center	7.75	7.83	396,586	500,746
033C	Davis Center	8.58	8.66	427,562	567,173
061C	Community Service	0.34	0.34	66,662	60,173
	Total Classified Staff	188.18	186.93	11,528,276	13,615,524
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			3,681	15,406
030F,H	Fixed Costs			125,499	133,500
	Total West Sacramento Center			129,180	148,906
	<u>DAVIS CENTER</u>				
033E	Operational Costs			1,146	26,564
033F	Fixed Costs			185,777	91,500
	Total Davis Center			186,923	118,064

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
041A,E,F,G	COLLEGE DISCRETIONARY FUNDS				
	Block Grant, Including Outreach Centers			1,562,117	1,706,599
	Total College Discretionary Funds			1,562,117	1,706,599
041X	OTHER OPERATIONAL FUNDS				
	Other Operational Funds			196,003	204,360
	Total Other Operational Funds			196,003	204,360
	Total Discretionary Funds			1,758,120	1,910,959
	COLLEGE RELATED ACTIVITIES				
042C	Education Initiative			6,990	
042D	Tutorial Centers			32,759	32,967
042F	Financial Aid Administrative Costs			7,068	
042H	Bus Rental			219,133	267,661
042I	Other Operational Augmentations			1,827	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			12,567	24,640
042O	International Student Education			9,542	20,000
	Total College Related Activities			289,886	376,919
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals			232,393	234,664
046F	American Disability Act (ADA) Accommodation			2,531	16,000
046J	Conference and Travel			5,983	10,200
046K	Special Activities				4,000
	Total Institutional Support Costs			240,907	264,864
	OTHER ALLOCATIONS				
047S,F	Program Development Funds			22,539	282,008
047C	Staff Development	0.50	0.50	36,582	25,545
047D	Staff Development - Ed Initiative			15,766	10,099
053C	PDF Non-Instr Equipment				7
	Total Other Allocations	0.50	0.50	74,886	317,659

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			438,573	452,272
051C	PFE Prior Year Carryover			81,275	369,607
051E	PFE Classified Staff Development Carryover			10,206	17,866
	Total Partnership for Excellence			530,054	839,745
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			111,504	31,707
	Total Community Service			111,504	31,707
	<u>UTILITIES</u>				
073A	Electricity			1,396,672	1,360,000
073B	Gas			622,020	309,000
073D	Water/Garbage			302,661	208,000
073E	Sewer			286,492	213,000
073F	Allocated to Auxiliaries - Contra Account				(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			63,270	54,215
073O,P	Utilities			61,860	60,340
	Total Utilities			2,732,974	2,179,555
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.82	0.25		37,252
101E,F	College Discretionary Funds			871,388	8,294,062
101G	Program Development Funds				169,282
101L	Staff Development				38,475
	Total Rebudgets and Other Carryovers	0.82	0.25	871,388	8,539,071
	TOTAL GENERAL PURPOSE FUNDS	680.90	714.12	61,334,438	78,167,001

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS	
		FY2023	FY2024	FY2023	FY2024	
608x	<u>RESTRICTED FUNDS</u>					
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>					
	Parking & Transit Services	0.30	0.30	31,580	29,746	
	Total Parking & Health Services	0.30	0.30	31,580	29,746	
	<u>SPECIAL PROGRAMS FEDERAL</u>					
	All Special Programs Federal	10.96	10.71	6,478,878	3,610,409	
	Total Federal	10.96	10.71	6,478,878	3,610,409	
	<u>SPECIAL PROGRAMS STATE</u>					
	All Special Programs State	68.44	68.24	17,554,033	37,063,881	
	Total State	68.44	68.24	17,554,033	37,063,881	
	<u>SPECIAL PROGRAMS LOCAL</u>					
	All Programs Local			384,546	2,338,542	
	Total Local			384,546	2,338,542	
	TOTAL SPECIAL PROGRAMS		79.40	78.95	24,417,457	43,012,832
	TOTAL RESTRICTED FUNDS		79.70	79.25	24,449,037	43,042,578
TOTAL GENERAL FUND BUDGET		760.60	793.37	85,783,475	121,209,579	

District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>ADMINISTRATORS</u>				
011A	Administration	18.44	18.44	3,243,033	3,804,414
011B	Instructional Support Services	3.00	3.00	702,571	741,538
011C	Student Support Services	1.00	1.00	199,062	215,456
	Total Administrators	22.44	22.44	4,144,666	4,761,408
	<u>CLASSIFIED STAFF</u>				
021A	Administration	68.95	70.35	5,140,741	6,178,894
021B,G,P	Instructional Support	1.95	1.96	160,253	174,836
021C	Student Services Support	0.45	0.45	42,360	46,058
	Total Classified Staff	71.35	72.76	5,343,354	6,399,788
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			1,295,540	2,825,694
	Total Other Operational Funds			1,298,508	2,825,694
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			79,039	91,800
046R	Bookstore				1,000,000
	Total Institutional Support Costs			79,039	1,091,800
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	0.10		269,380	60,000
047C	Staff Development				3,430
	Total Other Allocations	0.10		269,380	63,430

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
051E	PFE Classified Staff Development Carryover			1,815	25,406
	Total Partnership for Excellence			1,815	25,406
	<u>UTILITIES</u>				
073A	Electricity			94,767	110,000
073B	Gas			18,075	10,000
073D	Water/Garbage			4,035	9,000
073E	Sewer			9,994	4,500
	Total Utilities			126,870	133,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			103,474	
101G	Program Development Funds		1.00		219,833
101L	Staff Development				69,144
	Total Rebudgets and Other Carryovers		1.00	103,474	288,977
	TOTAL GENERAL FUND BUDGET	93.89	96.20	11,367,107	15,590,003
	TOTAL GENERAL FUND BUDGET	93.89	96.20	11,367,107	15,590,003

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>ADMINISTRATORS</u>				
011A	Administration	11.50	11.50	1,719,684	2,244,384
011C	Student Support Services	2.00	2.00	196,111	302,408
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	13.50	13.50	1,915,795	2,286,792
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional				(950,000)
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
014D	Instructional Development Coordinators	3.00	3.00	157,650	380,947
	Total Instructional Support Services	3.00	3.00	157,650	380,947
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00		100,276
013G	Collective Bargaining	3.50	4.00	499,653	439,898
013L	President's/Chancellor's Release Time	1.00	1.00	48,622	110,484
	Total Other Certificated	5.50	6.00	548,274	650,658
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	21,339	129,967
	Total Academic Senate	0.80	0.80	21,339	129,967
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			60,526	93,946
	Total Student Services, Faculty			60,526	93,946
	<u>CLASSIFIED STAFF</u>				
021A	Administration	22.33	21.33	891,936	1,833,376
021C	Student Services Support	24.58	24.58	835,792	1,950,153
021D	Community Relations	18.00	18.00	1,500,033	1,728,560
021F	Maintenance and Operations-General	80.80	80.80	5,747,991	7,055,088
021H,L,M	Information Technology (IT) & Telecommunications	39.61	39.61	4,185,649	5,237,696
021W	Classified Staff Development (PFE)	1.23	1.23		73,007
021Y	PDF Positions - Bank	7.50	7.50		510,101
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	194.05	193.05	13,161,401	17,597,981

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			476,727	534,693
	Total Other Operational Funds			478,927	1,017,193
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	15,739	92,600
042C	Education Initiative				60,449
042F	Financial Aid Administrative Costs				20,359
042I	Other Operational Augmentations			34,167	54,000
042L	Enrollment Fees - Operational Costs			1,186,942	490,500
042P	Postage			18,864	77,000
042Q	Foreign Study				500
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	1,275,711	831,345
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			12,892	14,000
043F	Telecommunications/Data Transmission Lines			1,152,060	421,748
	Total Telecommunications Activities			1,164,952	435,748
	<u>INFORMATION TECHNOLOGY</u>				
044B	Chancellor's Office			28,026	
044G,H	Operational Maintenance			6,307,782	4,632,815
044K	Facilities Management			1,621	
044L	Library Computer System			23,148	
044O	Instruction			794,389	
044Q	LRPD			80,236	
044S	Student Services			98,268	
044T	Financial Aid			10,021	
	Total Information Technology Operational			7,343,491	4,632,815

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			2,073,390	1,066,117
045D	Resource Conservation Management			50,768	55,800
045H	Major Maintenance Allocation			679,216	328,750
	Total Facilities Management Operational			2,803,375	1,450,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			995,994	462,750
046F	American Disability Act (ADA) Accommodation			48,636	61,000
046G	Marketing			134,256	153,690
046H	Recruitment			68,028	74,278
046J	Conference and Travel			13,225	13,200
046K	Special Activities			75,853	52,500
046L	District-Wide Dues			491,405	442,500
046M	Election Expenses			340,253	
046N	Trustee Expenses			142,553	195,234
046P	Student Trustee			12,110	23,443
046Q	Student Access Card			42,606	56,469
046S	Employee Educational Reimbursements			12,361	60,000
	Total Institutional Support Costs			2,377,281	1,595,064
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds		0.25	216,393	170,357
062A,X	Campus-Funded FM Projects			(107,286)	
	Total Other Allocations		0.25	109,107	170,357
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			4,032	85,567
051C	PFE Prior Year Carryover				275,799
051E	PFE Classified Staff Development Carryover			7,221	41,000
	Total Partnership for Excellence			11,253	402,366

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			95,753,316	119,711,008
071C	Type C Benefit Costs			424,092	140,000
071F	Allocated Benefits Contra Account			(19,462,726)	(19,738,040)
071S	Benefits Contra - Adjunct Medical			(50,953)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			3,963,798	3,733,057
	Net Fringe Benefits			80,627,526	103,273,875
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			4,124,281	3,908,347
072C	Safety Program			259,238	543,298
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			4,383,519	4,487,645
	<u>UTILITIES</u>				
073A	Electricity			36,943	39,000
073B	Gas			23,896	235,600
073D	Water/Garbage			22,208	18,500
073G	Honeywell Energy Management System			174,911	185,217
073H,J	Toxic Waste Removal/Dump Fees/Permits			41,846	39,500
073K	Utilities - Ethan Way			50,273	77,800
073L	Ethan Rent - Contra Account			(6,800)	(21,000)
073M	Utilities - Watertower			90,826	101,100
073O,P	Utilities			6,172	4,150
	Total Utilities			440,274	679,867

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,327,964	1,000,000
	Total Grant & Financial Aid Cash Match			1,327,964	1,000,000
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net				816,402
	Continuing Funds Set-Asides, net				816,402
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			(609,275)	340,000
079J, 079B	Cost Recoveries (including Indirect)			(3,345,509)	(619,066)
079L	Cost Recoveries (including indirect) Split			(2,805,199)	(300,000)
079M	Training Source Cost Recovery			(1,146,169)	(162,302)
	Total Budget Savings/Cost Recovery			(7,906,152)	(741,368)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			8,877,174	39,225,771
101B	Facilities Management			222,311	1,249,641
101D	Information Technology			188,967	2,548,811
101G	Program Development Funds	1.00	2.00	246,482	2,357,197
	Total Rebudgets and Other Carryovers	1.00	2.00	9,534,934	45,381,420
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	218.35	219.10	119,837,149	185,623,687

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA/TCR Continuing Adjustment			10,862,805	30,632,030
	SCFF Changes in FTES, Outcomes & Demographics			14,536,877	16,135,970
	Base Adjustment			5,540,857	2,117,157
	Mandated Costs Current Year - Block Grant			1,454,694	1,454,694
	Prior Year One-Time Apportionment			220,683	
	Basic Allocation Increase			6,784,487	
	Funding for New Faculty Positions			1,400,000	1,672,702
	Appropriations Above Established Base Levels			1,778,830	1,670,044
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			44,899,233	56,002,597
	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Interest Income			1,774,040	7,439,529
	Lottery Funds			134,113	1,037,677
	Growth - 80%				612,991
	Growth - 20%				153,248
085x	Increase Above X Budget			1,908,153	9,243,445
	Total Y Budget Funding Level			46,807,386	65,246,042
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Growth - 80%				612,991
	Growth - 20%				153,248
	Lottery Funds			424,496	1,037,678
087x	Increase Above Y Budget			424,496	1,803,917
	Total Program Development & Other Improvements, Z Budget Funding Level			47,231,882	67,049,959
	TOTAL GENERAL PURPOSE FUNDS	218.35	219.10	167,069,031	252,673,646

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2022-2023 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	34.07	34.07	1,831,865	7,312,914
	Health Services Fee	6.00	6.00	1,318,613	6,494,262
	Total Parking & Health Services	40.07	40.07	3,150,478	13,807,176
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	21.86	1.03	64,872,734	384,277
	Total Federal	21.86	1.03	64,872,734	384,277
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	36.59	56.17	10,862,049	46,296,635
	Total State	36.59	56.17	10,862,049	46,296,635
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			893,497	363,062
	Total Local			893,497	363,062
	TOTAL SPECIAL PROGRAMS	58.45	57.20	76,628,280	47,043,974
TOTAL RESTRICTED FUNDS	98.52	97.27	79,778,758	60,851,150	
TOTAL GENERAL FUND BUDGET	316.87	316.37	246,847,789	313,524,796	



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 13.3% of expenditures and an uncommitted fund balance (general fund only) of 13.2% of revenues. Outlined below is a summary of all the projected fund balances for the District’s various fund activities:

	General Fund	Instructionally Related Fund	Child Development Fund	Capital Projects Fund	Bond Projects Fund (Measure M)	Bond Interest & Redemption Fund (Measures A & M)	Other Debt Service Fund	Enterprise/Regional Performing Arts Center Funds	Fiduciary/Student Association Fund	Scholarship & Loan Fund	Foundation Fund	Retiree Benefits Fund
Beginning Fund Balance – July 1, 2023	<u>\$169,186,562</u>	<u>\$5,055,826</u>	<u>\$633,927</u>	<u>\$212,545,195</u>	<u>\$145,757,798</u>	<u>\$60,283,394</u>	<u>\$59,944</u>	<u>\$1,092,413</u>	<u>\$1,259,056</u>	<u>\$ 677,781</u>	<u>\$24,321,150</u>	<u>\$12,490,967</u>
Projected Uncommitted Fund Balance	\$61,526,602	\$5,055,826	\$530,813	\$13,300,000				\$708,413	\$426,442		\$ 1,993,685	
Committed Fund Balance	5,461,719						\$59,944		832,614	\$677,781	15,284,040	\$11,601,939
Restricted Fund Balance	3,069,203					\$60,283,394						
Total Projected Fund Balance – June 30, 2024	<u>\$70,057,524</u>	<u>\$5,055,826</u>	<u>\$530,813</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$60,283,394</u>	<u>\$59,944</u>	<u>\$708,413</u>	<u>\$1,259,056</u>	<u>\$677,781</u>	<u>\$17,277,725</u>	<u>\$11,601,939</u>



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%*

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

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Budget Development and Adoption

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

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

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

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

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

Section Score (8.0% maximum): 1.0%

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Budget Monitoring and Updates

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

Section Score (9.8% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Cash Management

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

Section Score (8.6% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Collective Bargaining Agreements

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

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

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

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

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

Section Score (4.9% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Intrafund and Interfund Transfers

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

Section Score (4.1% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Deficit Spending

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

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

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

Section Score (2.7% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Employee Benefits

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

Section Score (4.1% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Enrollment and Attendance

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

Section Score (7.1% maximum):

0.6%

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Facilities

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

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

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

yes

Section Score (0.8% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Fund Balance and Reserve for Economic Uncertainty

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

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

Section Score (5.7% maximum):

1.0%

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

General Fund - Current Year

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

Section Score (5.5% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

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

Information Systems and Data Management

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

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

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Internal Controls and Fraud Prevention

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

14.6	Does the district reconcile all suspense accounts, including salaries and benefits, at least each quarter and at the close of the fiscal year?	yes
14.7	Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?	yes
14.8	Does the district have processes and procedures to discourage and detect fraud?	yes
14.9	Does the district maintain an independent fraud reporting hotline or other reporting service(s)?	yes
14.10	Does the district have a process for collecting and following up on reports of possible fraud (such as an anonymous fraud reporting hotline)?	yes
14.11	Does the district have an internal audit department or dedicated staff?	yes
14.12	Does the district limit the issuance of Cal-Cards (credit cards) and have procedures in place for appropriate use (e.g., allowable expenses, daily limit, etc.)?	yes
<i>Section Score (14.5% maximum):</i>		<i>0.0%</i>
Self-assessment notes:		



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Leadership and Stability

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

Section Score (6.5% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

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

Multiyear Projections

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

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

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

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

Non-Voter-Approved Debt and Risk Management

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

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

17.3 If the district is self-insured, does the district have a recent (every two years) actuarial study and a plan to pay for any unfunded liabilities? yes

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

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

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

3.7%

Position Control

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

Section Score (6.7% maximum):

0.0%

Self-assessment notes: