

2024-25 Adopted Budget

Presented to the Board of Trustees
September 11, 2024

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

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Chancellor's Message

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

The 2024-25 California state budget is a testament to these tenets.

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

In fact, even with the revenue shortfall, the 202425 California Budget still includes a 1.07% Cost-of-Living Adjustment (COLA). After two years of historically large COLAs, this year's modest increase even as state revenues decline represents an acknowledgment that costs are still rising for many California workers.

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

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

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

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

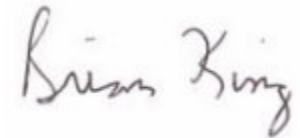
All of these factors combine to offset any concerns about the methodology behind the state budget and should make all of Los Rios comfortable and confident in our organization's financial future.

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

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

As we do every year, we will continue to follow budget developments closely throughout that process and make any adjustments as necessary.

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





Executive Summary

INTRODUCTION

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

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

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

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

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

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



Executive Summary

STATE BUDGET OVERVIEW

ECONOMIC PROJECTIONS

The U.S. economy is currently showing strong growth. The most recent data indicates that U.S. GDP growth remains strong, with a 2.8% annualized increase in Q2 2024, up from 1.4% in Q1 2024. The labor market shows signs of cooling, with slower job growth and a slightly rising unemployment rate, currently at 4.3%. Inflation remains above the Federal Reserve's 2% target, driven by lagging shelter inflation. Key risks include persistent inflation, high interest rates, and geopolitical tensions, which could further hamper economic activity and potentially lead to a mild recession.

REVENUE PROJECTIONS

The 2024 Budget Act shows a reduction in total state expenditures by about 4%, bringing the total to \$298 billion. This decrease, compared to the 2023-24 enacted budget, is primarily due to a budget deficit of \$46.8 billion. General Fund spending totals \$211.5 billion, a decline of 6.4% compared to the 2023-24 enacted budgets. The budget shortfall persists due to corrections in revenue estimates from the 2022-23 Budget Act related to personal income tax underperformance, recent inflationary trends, and subdued economic indicators. The enacted budgets closes the budget gap through the partial use of reserves, spending cuts, and delays and deferrals of spending authorized in earlier years.

PROPOSITION 98 PROJECTIONS

Proposition 98 constitutionally guarantees a minimum level of annual funding for K-12, community colleges, and state preschool programs. The 2024-25 budget includes a higher minimum guarantee for school and community college funding under Proposition 98, setting it at \$115 billion, which is a notable increase from the previous year. Due to overpayments to districts in the 2022-23 fiscal year, the budget includes plans for deferrals and suspensions. This will create debt for the State's General Fund but will not affect the calculation of the Proposition 98 guarantee in the years of repayment. Los Rios does expect any cash flows issues due to these deferrals but will continue monitor this closely.



Executive Summary

CALIFORNIA COMMUNITY COLLEGES PROPOSALS

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

The enacted budget for Community Colleges prioritized stability amidst a significant state budget deficit. Rather than making major core reductions to programs or services, it relies on reserves and operational savings to balance the budget. The enacted budget includes modest ongoing resources for California Community Colleges, amounting to approximately \$142 million for appropriations and categorical programs. Revised proposals for ongoing spending include about \$100 million for a 1.07% cost-of-living adjustment (COLA), \$13 million for COLAs and adjustments to certain categorical programs, and \$28 million for systemwide enrollment growth of 0.5%.

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 the 2024-25 fiscal year, all three budgets are based on at least a full recovery of FTES to the levels seen in the 2019-20 fiscal year. Our current daily year-over-year tracking indicates a full restoration, with growth above our pre-pandemic FTES benchmark. Taking this into account, the X budget projects a full restoration of FTES with an additional 4% growth, which is our more conservative estimate. The Y budget anticipates full restoration plus 6% growth, while the Z budget assumes full restoration plus 8% growth. However, the State's enacted budget only allocates \$28 million for a statewide 0.5% enrollment growth, which could result in unfunded growth for the District. As a result, the total computational revenue for all three budgets is adjusted to account for this potential unfunded growth.



Historical Overview

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

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

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

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

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

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



Values, Vision, Mission and Goals

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

CALIFORNIA COMMUNITY COLLEGES’ MISSION

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

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

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

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

LOS RIOS COMMUNITY COLLEGE DISTRICT VISION

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

MISSION STATEMENT

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

VISION STATEMENT

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



Values, Vision, Mission and Goals

OUR FIVE STRATEGIC GOALS

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

VALUES

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

Students Are Our Highest Priority

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

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

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

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

Employees

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

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

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

Diversity

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

Relationships

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



Values, Vision, Mission and Goals

Participatory Governance

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

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

Community

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

Academic Excellence

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

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

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

Equity

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

Sustainability

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

Innovation

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

Integrity

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

2024-25 Strategies

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



Board of Trustees / Chancellor

GOVERNANCE

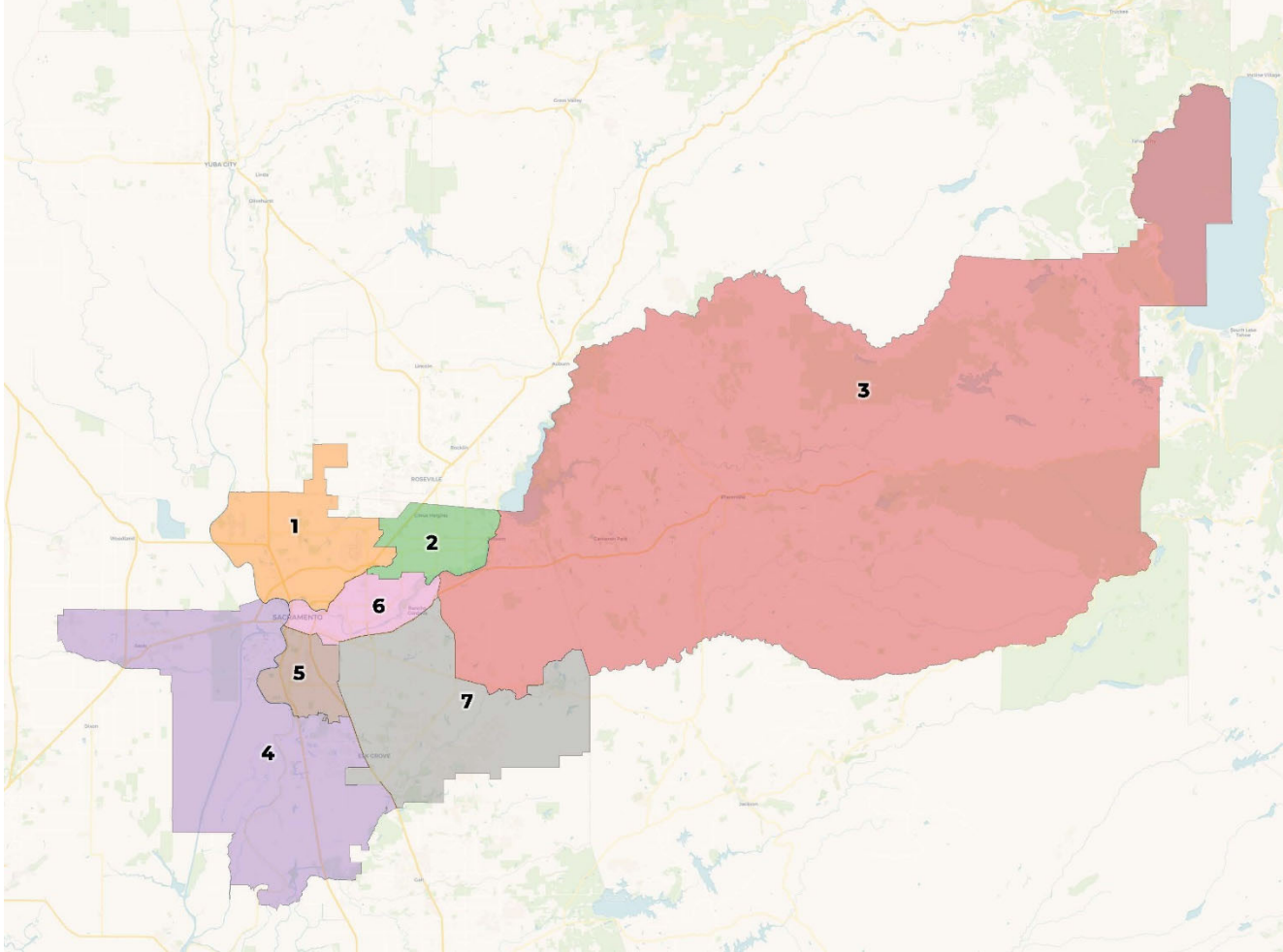
The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board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

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

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

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

Board of Trustees



Dustin Johnson
Area 1



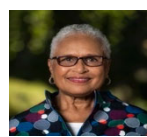
Robert Jones
Area 2



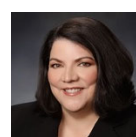
John Knight
Area 3



Kelly Wilkerson
Area 4



Pamela Haynes
Area 5



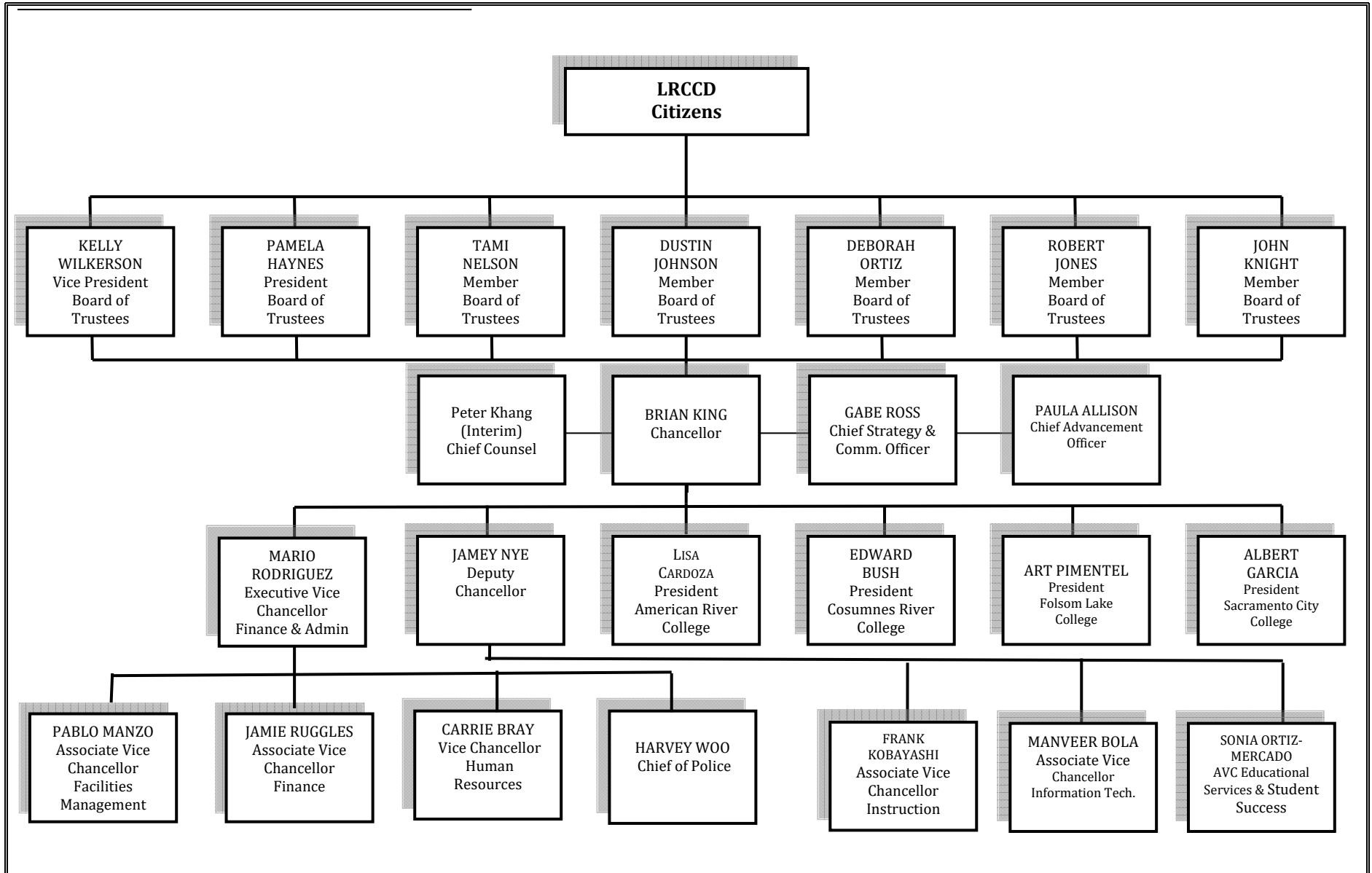
Deborah Ortiz
Area 6



Tami Nelson
Area 7



Organizational Chart





Budget Calendar

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

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

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

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

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



Summary of District Funds

FUND ACCOUNTING

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

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

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

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

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

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

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

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

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

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

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



Summary of District Funds

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

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

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

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

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

Notes:

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

SIGNIFICANT BUDGET AND FINANCIAL POLICIES

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

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



Summary of District Funds

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

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

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

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

General Fund Reserves: The Chancellor's Office has recently updated its recommendation, suggesting that community college districts maintain a General Fund reserve equivalent to at least two months of total operating expenditures. In addition, District Board Policies require the District maintain a 5% uncommitted contingency reserve. The required amount is based upon total projected unrestricted revenues.

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

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

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



Summary of District Funds

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

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

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

Other Post-Employment Benefits (OPEB) and other employment related liabilities of the District: The District provides a fixed monthly amount to eligible retirees toward their healthcare costs and has funded its OPEB obligation since 1986. In 2007-08, the District established the OPEB trust to irrevocably designate assets for funding this benefit. The OPEB trust ended 2023-24 with \$161 million in funding, well in excess of the total OPEB liability of \$142.9 million. The total OPEB liability is measured at June 30, 2021, using assumptions of bi-annual increases of 9.0% and annual investment returns of 5%. The bi-annual increase aligns the timing of any benefit improvements with the actuarial results. The annual budget includes a continuing line item to fund the service cost although that contribution could be suspended given the overfunding. However, by continuing to make contributions, the projections indicate that the OPEB trust could withstand a significant market correction and still be fully funded for its OPEB obligation. The District is also fully funded for the vacation liability accrued to its classified and management employees and the liability for paid leave of faculty under a banked leave program.

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



Summary of District Funds

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

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

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

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

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

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

Bond Interest and Redemption Fund: Revenues from tax collections and expenditures from debt service payments for the District's Measure A and Measure M outstanding general obligation bonds are accounted for in this fund. The County Treasurer sets the appropriate tax rate to fund interest payments and principal retirement for the bonds. The projected ending fund balance at June 30, 2025 of \$15.6 million and \$42.1 million for Measure A and Measure M, respectively, is restricted for future debt service payments.

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

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



Summary of District Funds

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 \$149.0 million in financial aid received for students in 2024-25 although this amount may increase during the year. Transfers from the General Fund reflect the District's match for certain programs and State general fund categorical programs that have a financial aid component. The fund is budgeted with a zero fund balance since the District merely acts as a "pass through."

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

support and materials for the Student Association programs to operate.

Scholarship and Loan Fund: This fund accounts for District administered scholarships and loans. Donations are the major source of revenue and scholarships account for most of the expenditures with the exception of some minimal student loans. The funds projected ending balance of \$716,694 for 2024-25 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 \$21.6 million on June 30, 2025, which is virtually all committed to college purposes.

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 61,537,388	\$ 61,537,388	\$ 6,322,727	\$ 67,860,115
Committed	83,011,719	5,461,719	84,952,439	90,414,158
Restricted	24,652,175	3,073,137	24,119,695	27,192,832
Total Beginning Fund Balance	169,201,282	70,072,244	115,394,861	185,467,105
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	212,638,633	240,606,405	(1,478,047)	239,128,358
New Faculty Funding	3,590,240	3,628,657	(2)	3,628,655
COLA (2023-24 8.22%, 2024-25 1.07%)	30,639,134	4,332,030	(15,886)	4,316,144
Continuing Total Computational Revenue Adjustment	1,855,091	26,889,722	(3,379,671)	23,510,051
Growth	-	3,097,746	5,746,146	8,843,892
Potential Unfunded Growth	-	-	(8,610,937)	(8,610,937)
Deficit (3%)	(12,209,047)	-	-	-
SCFF Changes in FTES, Outcomes & Demographics	16,410,766	-	-	-
Local Property Taxes	124,051,601	121,342,107	2,709,494	124,051,601
Enrollment Fees, \$46/unit	17,782,758	18,500,000	(717,242)	17,782,758
Total Base Allocation, COLA & Growth	394,759,176	418,396,667	(5,746,145)	412,650,522
One Time Only Apportionment and Recalculation Funds	7,614,829	-	-	-
Lottery Funds	9,750,840	7,979,724	602,668	8,582,392
Other General Purpose	61,617,099	54,774,360	3,270,085	58,044,445
Restricted/Special Programs Revenue	120,524,205	91,430,346	99,104,081	190,534,427
Total Revenue	594,266,149	572,581,097	97,230,689	669,811,786
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 763,467,431	\$ 642,653,341	\$ 212,625,550	\$ 855,278,891
EXPENDITURES/APPROPRIATIONS				
Academic Salaries	200,785,580	\$ 198,512,593	\$ 20,354,192	\$ 218,866,785
Classified Salaries	121,133,609	115,095,699	34,776,313	149,872,012
Employee Benefits	128,172,713	135,225,916	18,308,381	153,534,297
Books, Supplies & Materials	14,226,929	4,354,342	33,678,772	38,033,114
Other Operating Expenses	66,418,105	70,778,802	85,775,028	156,553,830
Capital Outlay	5,680,284	17,706,047	8,358,057	26,064,104
Interfund Transfers/Other Outgo	41,583,106	27,661,709	7,037,331	34,699,040
Total Expenditures/Appropriations & Interfund Transfers	578,000,326	569,335,108	208,288,074	777,623,182
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	67,860,115	61,537,388	6,322,727	67,860,115
Committed	90,414,158	5,461,719	992,439	6,454,158
Restricted	27,192,832	6,319,126	(2,977,690)	3,341,436
Total Ending Fund Balance	185,467,105	73,318,233	4,337,476	77,655,709
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 763,467,431	\$ 642,653,341	\$ 212,625,550	\$ 855,278,891

LOS RIOS COMMUNITY COLLEGE DISTRICT
INSTRUCTIONALLY- RELATED ACTIVITIES
(Sub-Fund of the General Fund)
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET

DESCRIPTION	2024-2025			
	2023-2024 ACTUAL	TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 5,055,826	\$ 5,429,036	\$ 100	\$ 5,429,136
Total Beginning Fund Balance	5,055,826	5,429,036	100	5,429,136
REVENUE:				
Local - Other	1,947,721	1,849,285	-	1,849,285
INTERFUND TRANSFERS:				
General Fund	606,121	10,000	223,019	233,019
Total Revenue and Transfers	2,553,842	1,859,285	223,019	2,082,304
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,609,668	\$ 7,288,321	\$ 223,119	\$ 7,511,440
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 3,348	\$ 3,053	\$ -	\$ 3,053
Classified Salaries	146,714	107,895	-	107,895
Employee Benefits	8,179	5,570	-	5,570
Books, Supplies & Materials	627,265	607,654	-	607,654
Other Operating Expenses	1,375,841	1,113,621	209,228	1,322,849
Capital Outlay	7,910	2,090	-	2,090
Payments to Students	11,275	19,402	-	19,402
INTERFUND TRANSFERS OUT:				
General Fund	-	-	13,791	13,791
Total Expenditures/Appropriations & Interfund Transfers	2,180,532	1,859,285	223,019	2,082,304
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	5,429,136	5,429,036	100	5,429,136
Total Ending Fund Balance	5,429,136	5,429,036	100	5,429,136
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,609,668	\$ 7,288,321	\$ 223,119	\$ 7,511,440

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 633,927	\$ 530,813	\$ 186,955	\$ 717,768
Total Beginning Fund Balance	633,927	530,813	186,955	717,768
REVENUE:				
Federal:				
Child Care Food Program	83,910	80,000	-	80,000
Child Care Access Means Parents in School	803,622	58,955	(1,985)	56,970
Total Federal Revenue	887,532	138,955	(1,985)	136,970
State:				
Apportionment	2,162,195	1,907,513	-	1,907,513
Child Care Food Program	4,321	5,012	-	5,012
Other	279,193	209,002	488,625	697,627
Total State Revenue	2,445,709	2,121,527	488,625	2,610,152
Local:				
Interest Income & Other	35,894	7,700	35,894	43,594
Total Local Revenue	35,894	7,700	35,894	43,594
Total Revenue	3,369,135	2,268,182	522,534	2,790,716
INTERFUND TRANSFERS IN:				
General Fund	-	533,118	-	533,118
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 4,003,062	\$ 3,332,113	\$ 709,489	\$ 4,041,602
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,925,689	\$ 1,457,844	\$ 54,108	\$ 1,511,952
Employee Benefits	1,035,735	1,002,110	16,940	1,019,050
Books, Supplies and Food	121,523	106,795	143,514	250,309
Other Operating Expenses	202,072	234,551	380,264	614,815
Transfer Out	275	-	-	-
Total Expenditures/Appropriations	3,285,294	2,801,300	594,826	3,396,126
ENDING FUND BALANCE, JUNE 30	717,768	530,813	114,663	645,476
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 4,003,062	\$ 3,332,113	\$ 709,489	\$ 4,041,602

**LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET**

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		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	199,245,195	-	217,672,800	217,672,800
Total Beginning Fund Balance	212,545,195	13,300,000	217,672,800	230,972,800
REVENUE:				
State Capital Outlay Projects	52,348,591	-	22,317,777	22,317,777
Proposition 39 Projects	-	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	3,385,608	-	9,553,136	9,553,136
Interest Income	11,735,781	8,958,138	2,777,643	11,735,781
Other Local Revenue, including Donations	1,754,867	900,887	388,899	1,289,786
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	25,065,437	23,387,135	1,549,273	24,936,408
Other District & College Projects	5,804,063	-	449,117	449,117
Other Funds	1,230,754	826,562	404,192	1,230,754
Total Revenue and Interfund Transfers	101,325,101	34,072,722	37,714,997	71,787,719
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 313,870,296	\$ 47,372,722	\$ 255,387,797	\$ 302,760,519
EXPENDITURES/APPROPRIATIONS:				
State Capital Outlay Projects	\$ 52,348,591	\$ -	\$ 22,317,777	\$ 22,317,777
Proposition 39 Projects	-	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	3,385,608	-	9,553,136	9,553,136
Other Major Construction, including Information Technology	2,697,618	-	7,955,870	7,955,870
Program Development and/or Improvement Projects	3,631,321	24,213,697	39,839,125	64,052,822
College Projects	19,366,315	-	52,381,417	52,381,417
Future Program Improvement Projects	-	9,764,072	122,190,657	131,954,729
College Investments for Future Projects	-	-	874,855	874,855
Other Transfers Out	1,468,043	94,953	-	94,953
Total Expenditures/Appropriations and Interfund Transfers	82,897,496	34,072,722	255,387,797	289,460,519
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	13,300,000	13,300,000	-	13,300,000
Committed Funds/Projects in Progress	217,672,800	-	-	-
Total Ending Fund Balance	230,972,800	13,300,000	-	13,300,000
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 313,870,296	\$ 47,372,722	\$ 255,387,797	\$ 302,760,519

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECT FUND - MEASURE M
 2023-2024 ACTUAL REVENUES AND EXPENDITURES
 2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 145,757,798	\$ -	\$ 112,218,333	\$ 112,218,333
Total Beginning Fund Balance	145,757,798	-	112,218,333	112,218,333
REVENUE:				
Local - Interest Income	7,591,054	2,000,000	-	2,000,000
Total Revenue	7,591,054	2,000,000	-	2,000,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 153,348,852	\$ 2,000,000	\$ 112,218,333	\$ 114,218,333
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 41,111,878	\$ 1,940,000	\$ 112,278,333	\$ 114,218,333
Bond Service Costs	18,641	60,000	(60,000)	-
Total Expenditures/Appropriations	41,130,519	2,000,000	112,218,333	114,218,333
ENDING FUND BALANCE, JUNE 30:				
Committed	112,218,333	-	-	-
Total Ending Fund Balance	112,218,333	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 153,348,852	\$ 2,000,000	\$ 112,218,333	\$ 114,218,333

Note: Appropriations for 2024-25 include projects spanning more than one fiscal year that will not be fully expended in 2023-24; funds remaining at year-end will be re-appropriated in the next fiscal year.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2023-2024 ACTUAL REVENUES AND EXPENDITURES
 2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 26,402,855	\$ 26,402,855	\$ (10,831,089)	\$ 15,571,766
Total Beginning Fund Balance	26,402,855	26,402,855	(10,831,089)	15,571,766
REVENUE:				
Local:				
Property Taxes	11,972,695	15,291,154	-	15,291,154
Interest Income	621,290	312,064	-	312,064
Total Revenue	12,593,985	15,603,218	-	15,603,218
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 38,996,840	\$ 42,006,073	\$ (10,831,089)	\$ 31,174,984
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 20,160,000	\$ 12,585,000	\$ -	\$ 12,585,000
Bond Interest Expense	3,265,074	3,015,718	-	3,015,718
Bond Service Costs	-	2,500	-	2,500
Total Expenditures/Appropriations	23,425,074	15,603,218	-	15,603,218
ENDING FUND BALANCE, JUNE 30:				
Restricted	15,571,766	26,402,855	(10,831,089)	15,571,766
Total Ending Fund Balance	15,571,766	26,402,855	(10,831,089)	15,571,766
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 38,996,840	\$ 42,006,073	\$ (10,831,089)	\$ 31,174,984

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2023-2024 ACTUAL REVENUES AND EXPENDITURES
 2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 33,880,539	\$ 33,880,539	\$ 8,170,119	\$ 42,050,658
Total Beginning Fund Balance	33,880,539	33,880,539	8,170,119	42,050,658
REVENUE:				
Local:				
Property Taxes	47,714,429	47,775,540	-	47,775,540
Interest Income	1,319,715	975,010	-	975,010
Total Revenue	49,034,144	48,750,550	-	48,750,550
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 82,914,683	\$ 82,631,089	\$ 8,170,119	\$ 90,801,208
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 28,435,000	\$ 36,950,000	\$ -	\$ 36,950,000
Bond Interest Expense	12,429,025	11,798,050	-	11,798,050
Bond Service Costs	-	2,500	-	2,500
Total Expenditures/Appropriations	40,864,025	48,750,550	-	48,750,550
ENDING FUND BALANCE, JUNE 30:				
Restricted	42,050,658	33,880,539	8,170,119	42,050,658
Total Ending Fund Balance	42,050,658	33,880,539	8,170,119	42,050,658
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 82,914,683	\$ 82,631,089	\$ 8,170,119	\$ 90,801,208

LOS RIOS COMMUNITY COLLEGE DISTRICT
 OTHER DEBT SERVICE FUND
 2023-2024 ACTUAL REVENUES AND EXPENDITURES
 2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		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	1,230,754	826,562	404,192	1,230,754
Total Revenue	1,230,754	826,562	404,192	1,230,754
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,290,698	\$ 886,506	\$ 404,192	\$ 1,290,698
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 1,230,754	\$ 826,562	\$ 404,192	\$ 1,230,754
Total Interfund Transfers	1,230,754	826,562	404,192	1,230,754
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	\$ 1,290,698	\$ 886,506	\$ 404,192	\$ 1,290,698

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2023-2024 ACTUAL REVENUES AND EXPENDITURES
 2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 1,154,957	\$ 1,154,957	\$ (1,154,957)	\$ -
Total Beginning Fund Balance	1,154,957	1,154,957	(1,154,957)	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	5,990,278	5,195,547	223,035	5,418,582
Dental Premiums	3,211,601	4,593,384	(285,395)	4,307,989
Interest Income	668,066	481,805	186,261	668,066
Total Revenue	9,869,945	10,270,736	123,901	10,394,637
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 11,024,902	\$ 11,425,693	\$ (1,031,056)	\$ 10,394,637
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 365,015	\$ 353,390	\$ 30,169	\$ 383,559
Insurance Premiums	2,390,530	4,356,500	97,218	4,453,718
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	4,789,651	624,962	281,909	906,871
Dental Program	3,211,601	4,593,384	(285,395)	4,307,989
Administrative Costs	268,105	342,500	-	342,500
Total Expenditures/Appropriations	11,024,902	10,270,736	123,901	10,394,637
ENDING FUND BALANCE, JUNE 30:				
Committed	-	1,154,957	(1,154,957)	-
Total Ending Fund Balance	-	1,154,957	(1,154,957)	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 11,024,902	\$ 11,425,693	\$ (1,031,056)	\$ 10,394,637

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 1,074,014	\$ 298,888	\$ -	\$ 298,888
Total Beginning Fund Balance	1,074,014	298,888	-	298,888
LOCAL REVENUE:				
Ticket Sales	2,702,466	2,483,400	-	2,483,400
Donations	25,650	24,730	-	24,730
Sales	84,376	92,180	-	92,180
Rentals	1,008,971	934,500	-	934,500
Restoration	101,679	93,500	-	93,500
Misc Local	5,437	-	-	-
Total Revenue	3,928,579	3,628,310	-	3,628,310
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,002,593	\$ 3,927,198	\$ -	\$ 3,927,198
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 26,817	\$ 52,000	\$ -	\$ 52,000
Employee Benefits	3,476	18,200	-	18,200
Supplies & Materials	101,618	116,900	-	116,900
Other Operating Expenses	4,571,794	3,441,210	-	3,441,210
Total Expenditures/Appropriations	4,703,705	3,628,310	-	3,628,310
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	298,888	298,888	-	298,888
Total Ending Fund Balance	298,888	298,888	-	298,888
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,002,593	\$ 3,927,198	\$ -	\$ 3,927,198

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2023-2024 ACTUAL REVENUES AND EXPENDITURES
 2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	76,730,184	82,500,000	-	82,500,000
Federal Supplemental Educational Opportunity Grants (SEOG)	3,109,022	2,750,000	-	2,750,000
Direct Loan	23,221,884	24,500,000	-	24,500,000
Other	2,640,990	107,000	7,893,231	8,000,231
State	27,844,614	31,200,000	-	31,200,000
Total Revenue	133,546,694	141,057,000	7,893,231	148,950,231
INTERFUND TRANSFERS IN:				
General Fund	3,881,469	876,658	2,304,189	3,180,847
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 137,428,163	\$ 141,933,658	\$ 10,197,420	\$ 152,131,078
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 137,280,028	\$ 141,761,783	\$ 10,197,420	\$ 151,959,203
Operating Expenses	148,134	171,875	-	171,875
Total Expenditures/Appropriations	137,428,163	141,933,658	10,197,420	152,131,078
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 137,428,163	\$ 141,933,658	\$ 10,197,420	\$ 152,131,078

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2023-2024 ACTUAL REVENUES AND EXPENDITURES
 2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 426,275	\$ 438,444	\$ -	\$ 438,444
Committed	761,242	812,778	-	812,778
Total Beginning Fund Balance	1,187,517	1,251,222	-	1,251,222
LOCAL REVENUE:				
Student Card Sales	40,928	56,469	-	56,469
Student Representation Fees, net of waivers	161,410	138,550	-	138,550
Miscellaneous & Interest	17,349	9,763	-	9,763
Total Revenues and Interfund Transfers	219,687	204,782	-	204,782
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,407,204	\$ 1,456,004	\$ -	\$ 1,456,004
EXPENDITURES/APPROPRIATIONS:				
INTERFUND TRANSFERS OUT:				
Books, Supplies & Materials	\$ 32,223	\$ 14,127	\$ -	\$ 14,127
Other Operating Expenses	110,733	189,455	-	189,455
Scholarships/Awards	-	1,200	-	1,200
Interfund Transfers Out	13,026	-	-	-
Total Expenditure/Appropriations and Interfund Transfers	155,982	204,782	-	204,782
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	438,444	438,444	-	438,444
Committed	812,778	812,778	-	812,778
Total Ending Fund Balance	1,251,222	1,251,222	-	1,251,222
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,407,204	\$ 1,456,004	\$ -	\$ 1,456,004

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 677,781	\$ 686,781	\$ 20,913	\$ 707,694
Total Beginning Fund Balance	677,781	686,781	20,913	707,694
LOCAL REVENUE:				
Miscellaneous and Interest Income	29,913	15,000	-	15,000
Total Revenue	29,913	15,000	-	15,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 707,694	\$ 701,781	\$ 20,913	\$ 722,694
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ -	\$ 1,000	\$ -	\$ 1,000
Scholarships & Loans	-	5,000	-	5,000
Total Expenditures/Appropriations/ Interfund Transfers	-	6,000	-	6,000
ENDING FUND BALANCE, JUNE 30:				
Committed	707,694	695,781	20,913	716,694
Total Ending Fund Balance	707,694	695,781	20,913	716,694
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 707,694	\$ 701,781	\$ 20,913	\$ 722,694

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2023-2024 ACTUAL REVENUES AND EXPENDITURES
 2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 2,507,829	\$ 1,715,799	\$ 1,377,054	\$ 3,100,610
Committed	21,813,036	17,497,616	8,273,547	25,819,360
Total Beginning Fund Balance	24,320,865	19,213,415	9,650,601	28,919,970
REVENUE:				
Local:				
Donations	6,672,843	3,471,000	2,500,000	5,971,000
In-Kind Donations	41,395	53,000	-	53,000
Investment Income (includes unrealized gains and/or losses)	1,864,737	1,636,000	-	1,636,000
Total Revenue	8,578,975	5,160,000	2,500,000	7,660,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 32,899,840	\$ 24,373,415	\$ 12,150,601	\$ 36,579,970
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 3,938,475	\$ 12,363,800	\$ 2,570,400	\$ 14,934,200
In-Kind Contributions	41,395	53,000	-	53,000
Total Expenditures/Appropriations	3,979,870	12,416,800	2,570,400	14,987,200
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	3,100,610	1,270,149	1,431,654	2,709,559
Committed	25,819,360	10,686,466	8,148,547	18,883,211
Total Ending Fund Balance	28,919,970	11,956,615	9,580,201	21,592,770
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 32,899,840	\$ 24,373,415	\$ 12,150,601	\$ 36,579,970

LOS RIOS COMMUNITY COLLEGE DISTRICT
 RETIREE BENEFIT FUND
 2023-2024 ACTUAL REVENUES AND EXPENDITURES
 2024-2025 ADOPTED BUDGET

DESCRIPTION	2023-2024 ACTUAL	2024-2025		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 12,490,967	\$ 11,581,196	\$ 105,629	\$ 11,686,825
Total Beginning Fund Balance	12,490,967	11,581,196	105,629	11,686,825
REVENUE:				
Local - Interest Income	543,211	437,582	105,629	543,211
Total Revenue and Interfund Transfers	543,211	437,582	105,629	543,211
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 13,034,178	\$ 12,018,778	\$ 211,258	\$ 12,230,036
INTERFUND TRANSFERS OUT:				
General Fund	\$ 1,347,353	\$ 1,337,711	\$ (934)	\$ 1,336,777
Total Interfund Transfers	1,347,353	1,337,711	(934)	1,336,777
ENDING FUND BALANCE, JUNE 30:				
Committed	11,686,825	10,681,067	212,192	10,893,259
Total Ending Fund Balance	11,686,825	10,681,067	212,192	10,893,259
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 13,034,178	\$ 12,018,778	\$ 211,258	\$ 12,230,036



General Fund Financial Data Summary

REVENUE AND EXPENDITURE CLASSIFICATIONS

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

Revenue Classifications

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

Expenditure Classifications

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

Using the above classifications, the 2024-25 General Fund budget for the District is summarized as follows:

UNRESTRICTED REVENUE SUMMARY

A. Base, COLA & Growth

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

"Total Computational Revenue" (TCR) representing 62% of total General Fund revenues and approximately 86% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly \$412.7 million will be received from these sources in 2024-25. The Z budget TCR level is \$5.7 million higher than the 2023-24's \$407.0 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 2024-25.

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 2024-25 are \$42.5 million, a decrease from the 2023-24 final budget.

D. Local Revenues

Local revenues, excluding enrollment fees, account for approximately 4.0% of the total General Fund budget. Primary sources of local revenue include non-resident and international student tuition, interest income, community services fees, facility rentals, and student fees and fines.



General Fund Financial Data Summary

These sources along with other miscellaneous local revenue accounts total nearly \$22.7 million for 2024-25, a small decrease from the 2023-24 final budget.

E. Other Financing Sources

Other financing sources represent less than 1% of total General Fund revenue and includes transfers into the General Fund from other District funds. The amount for 2024-25 is \$1.4 million.

F. Restricted Revenues

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

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

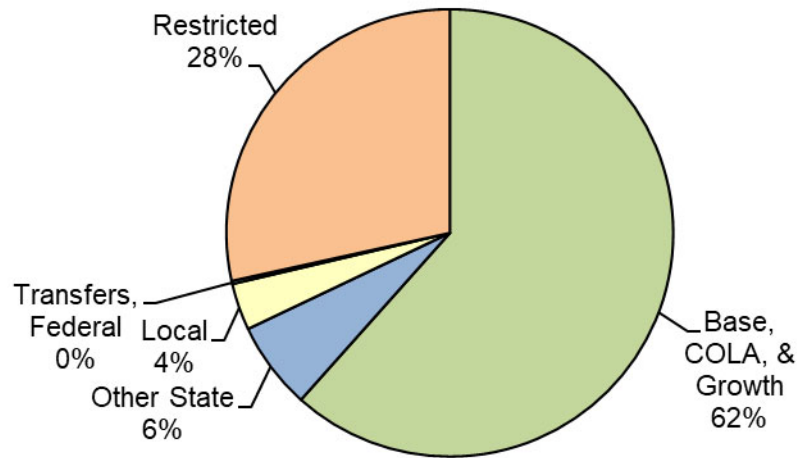
Restricted State revenue 2024-25 budget includes \$23 million in one-time funding of the California Community College COVID-19 Recovery Block Grant. The funds are intended to be used on activities that directly support community college students and mitigate learning losses related to the impacts of the COVID-19 pandemic.

The \$15.0 million Sacramento K16 Collaborative funding, included in restricted State revenue 2024-25 budget, is intended to support regional K-16 education collaboratives that create streamlined pathways from high school to postsecondary education and into the workforce. Los Rios serves as the fiscal agent for this grant, receiving funds from the state and meeting the established requirements to ensure the collaborative remains in compliance.



General Fund Financial Data Summary

2024-25 GENERAL FUND BUDGET BY REVENUE SOURCE



APPROPRIATIONS SUMMARY

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

For all account classifications, the District reserves appropriations for program and other improvements. These improvements, including compensation improvements, are tied to the realization of revenues above the X budget. At the end of each fiscal year, a determination is made regarding the net amount of resources available compared to compensation and program cost increases.

After accounting for growth costs as well as compensation improvements such as step and class changes and fringe benefit

increases, the calculation may result in a retroactive salary payment.

Consistent with the comparability of restricted revenues between the current and budget year, the comparison of appropriations by account classification 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, \$209.1 million is appropriated for academic salaries. This is 29% of the total appropriations.

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

B. Classified Salaries

Classified Salaries reflect appropriations for salaries of employees in positions that do not require minimum qualifications established by the Board of Governors. The 2000 series object codes are used to record classified salaries. 2024-25 appropriations for classified salaries are \$145.4 million. This accounts for 20% of the District’s General Fund expenditures.

C. Employee Benefits

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



General Fund Financial Data Summary

The budget projects \$156.3 million will be expended on employee benefits in 2024-25, accounting for 22% of the 2024-25 budget. Employee benefits are generally segregated into two primary categories: 1) health and welfare benefits; 2) retirement benefits.

Health and welfare benefits are the District's health, dental, disability, unemployment, and workers' compensation programs. The District is self-funded for dental. Except for unemployment and workers' compensation which are mandated programs, all health and benefit welfare programs are reviewed by the District's Insurance Review Committee which is comprised of representatives from each employee group. The Committee seeks consensus on recommended changes and enhancements to the benefit programs. This approach provides consistency in the benefit programs for all employees and provides for a large pool for rating purposes. Each employee group's compensation formula includes a provision to fund increases in the District's contribution toward medical and dental premiums. Employees may choose from multiple plans with the District funding the premium cost up to the level of the district contribution as established between the District and their unit. If an employee selects a plan with a premium higher than the district contribution, the difference is paid by the employee. Effective January 1, 2025 there will be an increase of \$225/month for the medical plan selected by most employees. The 2023-2024 rates are effective through December 31, 2024.

All employee groups have a term life insurance benefit of \$50,000. The total cost of the benefit is \$6.75 per employee per month in 2024-25. The initial funding of this benefit was shared between the District and the employee groups.

Retirement (pension) benefits are primarily a function of salary and are for employer contributions to either the State Teachers' Retirement System (STRS) for academic personnel or the Public

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

Following is a summary of the District's 2024-25 premiums for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

Health Insurance	\$2,104.84/month average (Kaiser HMO)*
Dental Insurance	\$ 123.00/month (projected)
Life Insurance	\$ 4.25/month
Long Term Disability	\$.21/\$100 of covered payroll
Workers' Compensation	.34%

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

Statutory Benefits

STRS	19.10%
PERS	27.05%
Unemployment	.0575%
OASDI	6.20%
Medicare	1.45%

D. Supplies and Materials

The Supplies and Materials classification 4000 is used to record all expenditures for instructional and non-instructional supplies and materials, including costs of freight, sales/use tax and handling

charges. Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. It is currently projected that nearly \$38.0 million will be expended in 2024-25 on



General Fund Financial Data Summary

supplies and materials, nearly 5% of the 2024-25 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 2024-25, comparisons across the two years are difficult.

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At adopted, approximately \$155.1 million is budgeted, representing 21% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

F. Capital Outlay

Capital Outlay is used for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$5,000 for capital outlay items. At adopted budget, approximately \$11.2 million is appropriated for Capital Outlay, which 2% 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 \$9.8 million will be transferred in 2024-25, representing 1% of the total General Fund expenditures.

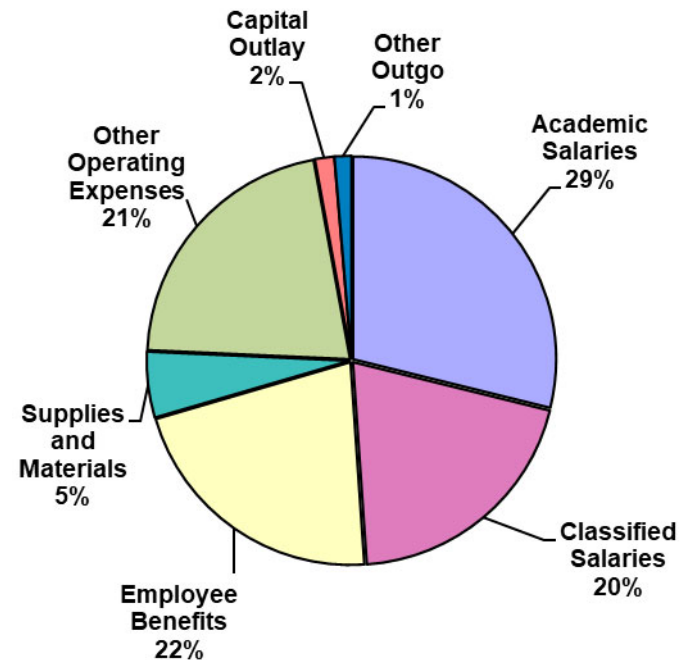
H. Program and Other Improvements

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

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

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

2024-25 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET

	Actual 2023-2024	Adopted Budget Z Budget Maximum Funding 2024-2025
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 61,537,388	\$ 67,860,115
Committed	83,011,719	90,414,158
Restricted	24,652,175	27,192,832
Total Beginning Fund Balance	169,201,282	185,467,105
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment and Education Protection Account (EPA) Funds	212,638,633	239,128,358
New Faculty Funding	3,590,240	3,628,655
COLA (2023-24 8.22%, 2024-25 1.07%)	30,639,134	4,316,144
Continuing Total Computational Revenue Adjustment	1,855,091	23,510,051
Growth	-	8,843,892
Potential Unfunded Growth	-	(8,610,937)
Deficit (3%)	(12,209,047)	-
SCFF Changes in FTES, Outcomes & Demographics	16,410,766	-
Local Property Taxes	124,051,601	124,051,601
Enrollment Fees, \$46/unit	17,782,758	17,782,758
Total Apportionment, Property Taxes & Enrollment Fees	394,759,176	412,650,522
Federal:		
Veteran's Education	18,464	25,000
Total Federal	18,464	25,000
State:		
One time Only Apportionment and Recalculation	7,614,829	-
Lottery Funds	9,750,840	8,582,392
Apprenticeship Programs	6,934,163	6,094,610
Part-Time Faculty Compensation	12,709,381	12,169,663
Other, including Mandated Costs Block Grant	15,500,787	15,606,165
Total State	52,510,000	42,452,830
Local:		
Non-Resident/International Student Tuition	4,413,791	4,413,791
Interest income	14,377,901	14,369,036
Community Services	1,066,965	1,105,176
Student Fees & Fines	938,497	492,500
Other, including Interest & Enrollment Fee 2%	2,300,704	2,325,555
Total Local	23,097,858	22,706,058
OTHER:		
Interfund Transfers In	2,811,412	1,431,730
Donations/Other	545,034	11,219
Total Interfund Transfers/Donations/Other	3,356,446	1,442,949
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 473,741,944	\$ 479,277,359

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET

	Actual 2023-2024	Adopted Budget Z Budget Maximum Funding 2024-2025
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 4,125,032	\$ 5,000,000
Health Services Fee	2,082,111	2,200,000
Total Restricted	\$ 6,207,143	\$ 7,200,000
SPECIAL PROGRAMS:		
Federal:		
Perkins	\$ 3,589,449	\$ 3,493,885
TRIO Cluster	3,801,717	894,820
Hispanic Serving Institutions	1,341,482	1,810,336
Federal Work Study	1,394,874	1,814,862
Strengthening Institutions Programs	465,906	291,565
Prison Reentry and Education Program Expansion Project	489,162	460,838
Temporary Assistance to Needy Families	378,682	359,748
Department of Rehabilitation -Workability III and College to Career	508,332	533,185
Strengthening Community Colleges	381,988	3,941,297
Asian & Native American Pacific Islander-Serving Institutions Program	566,283	270,152
Refugee Career Pathways	266,268	44,420
USDA- NIFA Ag Dual Enrollment	143,671	6,732
Other Federal	412,856	210,600
Total Federal	\$ 13,740,670	\$ 14,132,440

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET

	<u>Actual 2023-2024</u>	<u>Adopted Budget Z Budget Maximum Funding 2024-2025</u>
State:		
Student Equity and Achievement Program	\$ 22,763,810	\$ 32,779,400
Strong Workforce Program	18,443,864	13,623,085
Disabled Students Program & Services	5,772,358	10,411,590
Extended Opportunity Program & Services	6,607,932	6,762,576
Lottery (Restricted, Proposition 20)	5,074,237	3,684,587
California College Promise	2,661,942	3,576,302
Board financial assistance program (BFAP)	3,420,289	3,071,059
California Work Opportunity & Responsibility to Kids (CalWORKs)	2,040,494	5,028,512
State on-behalf pymts CalSTRS	1,344,863	1,344,863
Guided Pathways	493,695	-
Refugee Career Pathways	834,662	1,381,070
NEXTUP	1,226,877	1,574,113
Economic development	1,641,830	11,120,603
Student Retention & Enrollment	3,062,066	5,666,970
Native American Student Support and Success Program (NASSSP)	408,394	6,253,988
Asian American, Native Hawaiian, and Pacific Islander Student Achievement Program	147,390	1,096,919
Cooperative Agency Resource Education	1,310,588	1,303,198
State Instructional Equipment Funds (SIEF)	3,363,856	6,322,634
Veterans Resource Center	619,064	671,999
California Apprenticeship Initiative	251,115	391,601
Nursing Education	351,860	92,741
Financial Aid Technology	106,293	236,847
Mental Health Services	1,515,712	1,588,467
Foster Care Education	211,492	203,859
Information Technology and Cybersecurity	106,515	-

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET

	<u>Actual 2023-2024</u>	<u>Adopted Budget Z Budget Maximum Funding 2024-2025</u>
State Continued:		
Inmate Education Pilot Program / Incarcerated Students Reentry	\$ 337,864	\$ 288,888
Basic Needs	2,613,074	2,353,542
Mathematics, Engineering, Science Achievement (MESA)	766,865	560,000
Avenue E Scholarly Award	237,825	1,020,471
Dream Resource Liaison Support Allocation	651,381	412,069
Transfer and Articulation - Ethnic Studies	44,441	150,339
Equitable Placement and Completion	956,156	2,049,050
Student Transfer Achievement Reform Act	40,848	-
Homeless and Housing Insecurity Program	80,264	1,784,139
Umoja Campus Programs	188,568	-
Puente Project	187,802	75,000
Equal employment opportunity	81,207	-
COVID-19 Recovery Block Grant	3,892,155	23,159,131
Learning-Aligned Employment Program (LAEP)	139,149	-
Sacramento K16 Collaborative	2,450,120	14,976,523
Awards for Innovation in Higher Education	12,932	-
ICT/Digital Media Regional Director	-	651,000
LGBTQ+ Funding	63,181	813,907
Zero Textbook Cost Degree Program	522,605	-
Other State	494,256	586,311
Total State	<u>\$ 97,541,893</u>	<u>\$ 167,067,353</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET

	Actual 2023-2024	Adopted Budget Z Budget Maximum Funding 2024-2025
Local:		
Training Source Contracts	\$ 2,024,482	\$ 370,254
Foundation Grants & Gifts	405,250	986,384
Center of Excellence (COE) Program Income	36,863	165,280
Sutter Nursing Program	-	231,203
Other Local	567,904	381,513
Total Local	\$ 3,034,499	\$ 2,134,634
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	120,524,205	190,534,427
TOTAL GENERAL FUND REVENUE AND TRANSFERS	594,266,149	669,811,786
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 763,467,431	\$ 855,278,891

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ACTUAL EXPENDITURES
2024-2025 ADOPTED BUDGET (X, Y, Z)

	2023-2024 Actual	Adopted Budget Z Budget Maximum Funding 2024-2025
APPROPRIATIONS:		
1000 Academic Salaries	\$182,581,075	\$209,083,976
2000 Classified Salaries	114,350,892	145,431,108
3000 Employee Benefits	122,296,837	156,277,937
4000 Books, Supplies & Materials	14,226,929	38,033,114
5000 Other Operating Expenses	66,418,105	155,054,554
6000 Capital Outlay	5,680,284	11,180,185
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	6,629,063	449,117
Other Funds	9,888,606	9,313,515
TOTAL EXPENDITURES/APPROPRIATIONS & TRANSFERS	\$522,071,791	724,823,506
Program and Other Improvements		
Minimum (X Budget)	46,695,204	36,348,248
Mid-range Funding-Incremental Increase (Y Budget)	8,477,206	15,110,232
Maximum Funding-Incremental Increase (Z Budget)	756,125	1,341,196
Total Program & Other Improvements	55,928,535	52,799,676
ENDING FUND BALANCE, June 30		
9700 Uncommitted	67,860,115	67,860,115
9700 Committed	90,414,158	6,454,158
9700 Restricted	27,192,832	3,341,436
TOTAL ENDING FUND BALANCE	185,467,105	77,655,709
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 763,467,431	\$ 855,278,891

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2023-2024 REVISED Z BUDGET MAXIMUM FUNDING	2024-2025 X BUDGET MINIMUM FUNDING	2024-2025 Y BUDGET MID-RANGE FUNDING	2024-2025 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 354,472,993	\$380,962,717	\$ 380,962,717	\$ 380,962,717
Budget Adjustments:				
COLA (2023-24 8.22%, 2024-25 1.07%)	30,639,134	4,316,144	4,316,144	4,316,144
Growth	-	5,746,145	7,295,019	8,843,892
Potential Unfunded Growth	-	(5,513,190)	(7,062,064)	(8,610,937)
Continuing Total Computational Revenue Adjustment	1,855,091	23,510,051	23,510,051	23,510,051
Deficit (3.00%)	(12,209,047)	-	-	-
SCFF Changes in FTES, Outcomes & Demographics	16,410,766	-	-	-
Total Additional Funding	36,695,944	28,059,150	28,059,150	28,059,150
New Faculty Funding (includes 2015-16 funding)	3,590,239	3,628,655	3,628,655	3,628,655
TOTAL BASE ALLOCATION, COLA & GROWTH	\$394,759,176	\$412,650,522	\$412,650,522	\$412,650,522
FTES GOALS:				
	2023-2024 Actual	2024-2025 X LEVEL	2024-2025 Y LEVEL	2024-2025 Z LEVEL
FTES Credit 2023-24, 2024-25 Projected	42,715	45,638	46,515	47,393
Other FTES 2023-24, 2024-25 Projected	2,063	2,063	2,063	2,063
Shift Credit FTES	(337)	(1,332)	(1,916)	(2,502)
FTES	44,441	46,369	46,662	46,954
3 Year Average Credit Base	42,996	43,608	43,901	44,193
Funded FTES	45,059	45,284	45,284	45,284
Funded FTES Change	(215)	225	225	225
Potential Unfunded	-	1,085	1,378	1,670

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET (X, Y, Z)**

DESCRIPTION	2023-2024 ACTUAL	2024-2025 X BUDGET MINIMUM FUNDING	2024-2025 Y BUDGET MID-RANGE FUNDING	2024-2025 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 61,537,388	\$ 67,860,115	\$ 67,860,115	\$ 67,860,115
Committed	83,011,719	90,414,158	90,414,158	90,414,158
Restricted	24,652,175	27,192,832	27,192,832	27,192,832
Total Beginning Fund Balance	169,201,282	185,467,105	185,467,105	185,467,105
REVENUES:				
Apportionment & Educational Protection Account (EPA)	212,638,633	239,128,358	239,128,358	239,128,358
New Faculty Funding	3,590,240	3,628,655	3,628,655	3,628,655
COLA (2023-24 8.22%, 2024-25 1.07%)	30,639,134	4,316,144	4,316,144	4,316,144
Continuing Total Computational Revenue Adjustment	1,855,091	23,510,051	23,510,051	23,510,051
Growth	-	5,746,145	7,295,019	8,843,892
Potential Unfunded Growth	-	(5,513,190)	(7,062,064)	(8,610,937)
Deficit (3%)	(12,209,047)	-	-	-
SCFF changes in FTES, Outcomes & Demographics	16,410,766	-	-	-
Enrollment Fee and Property Taxes	141,834,359	141,834,359	141,834,359	141,834,359
Base Allocation, COLA & Growth (SB361)	394,759,176	412,650,522	412,650,522	412,650,522
One Time Only Apportionment and Recalculation Funds	7,614,829			
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$191/FTES (Z Budget)	3,850,840	-	1,341,196	2,682,392
Total Lottery Revenue	9,750,840	5,900,000	7,241,196	8,582,392
Non-Resident/International Student Tuition	4,413,791	4,413,791	4,413,791	4,413,791
Part-Time Faculty Compensation/New Faculty Hires	12,709,381	12,169,663	12,169,663	12,169,663
Community Services	1,066,965	1,105,176	1,105,176	1,105,176
Other Income, including Interfund Transfers	43,426,962	26,586,779	40,355,815	40,355,815
Total Other General Purpose	61,617,099	44,275,409	58,044,445	58,044,445
Total General Purpose Revenue	473,741,944	462,825,931	477,936,163	479,277,359
Special Program Revenue	120,524,205	190,534,427	190,534,427	190,534,427
Total Revenue	594,266,149	653,360,358	668,470,590	669,811,786
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 763,467,431	\$ 838,827,463	\$ 853,937,695	\$ 855,278,891
EXPENDITURES/APPROPRIATIONS:				
Operational Level	\$ 522,071,791	\$ 724,823,506	\$ 724,823,506	\$ 724,823,506
Program and Salary Improvement	55,928,535	36,348,248	51,458,480	52,799,676
Total Expenditures/Appropriations	578,000,326	761,171,754	776,281,986	777,623,182
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	67,860,115	67,860,115	67,860,115	67,860,115
Committed	90,414,158	6,454,158	6,454,158	6,454,158
Restricted	27,192,832	3,341,436	3,341,436	3,341,436
Total Ending Fund Balance	185,467,105	77,655,709	77,655,709	77,655,709
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 763,467,431	\$ 838,827,463	\$ 853,937,695	\$ 855,278,891

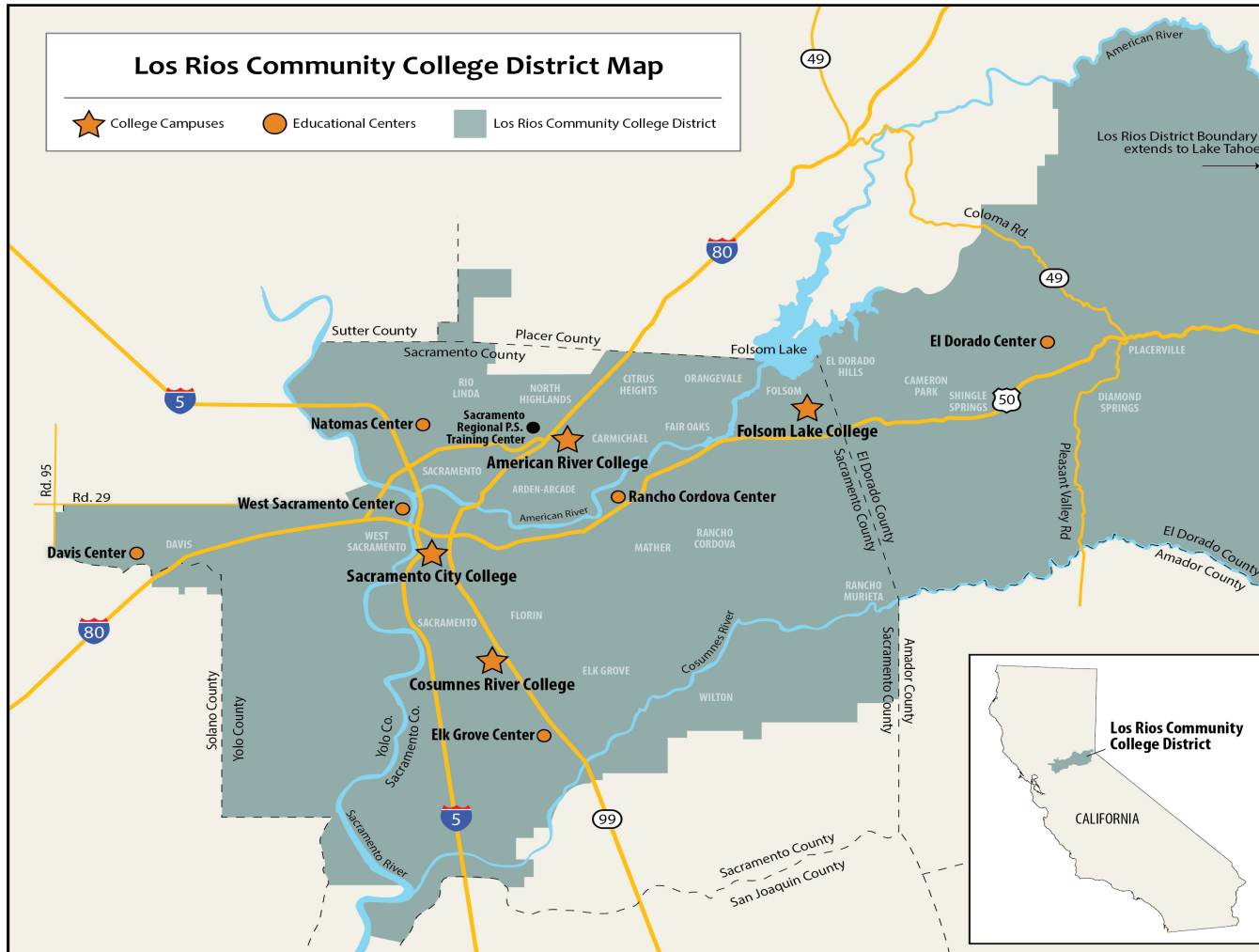
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2023-2024 ACTUAL REVENUES AND EXPENDITURES
2024-2025 ADOPTED BUDGET

	Full-Time Equivalent (FTE)		ADOPTED BUDGET MAXIMUM FUNDING	
	Actual	Adopted	Actual	(Z Budget)
	2023-2024	2024-2025	2023-2024	2024-2025
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 61,537,388	\$ 67,860,115
Committed			83,011,719	90,414,158
Restricted			24,652,175	27,192,832
TOTAL BEGINNING FUND BALANCE			169,201,282	185,467,105
REVENUE:				
General Purpose Revenue			473,741,944	479,277,359
Restricted/Special Programs Revenue			120,524,205	190,534,427
TOTAL REVENUE			594,266,149	669,811,786
TOTAL REVENUE AND BEGINNING FUND BALANCE			\$ 763,467,431	\$ 855,278,891
EXPENDITURES/APPROPRIATIONS:				
American River College	984.84	978.56	133,771,046	169,940,456
Cosumnes River College	579.46	578.08	65,389,768	86,754,443
Folsom Lake College	378.41	377.38	46,373,884	56,099,331
Sacramento City College	780.78	779.78	93,837,267	128,210,135
District Office	94.30	94.30	11,913,642	14,820,123
District Support	380.20	378.44	226,714,719	321,798,694
TOTAL EXPENDITURES/APPROPRIATIONS	3,197.99	3,186.54	578,000,326	777,623,182
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			67,860,115	67,860,115
Committed			90,414,158	6,454,158
Restricted			27,192,832	3,341,436
TOTAL ENDING FUND BALANCE			185,467,105	77,655,709
TOTAL EXPENDITURES/APPROPRIATIONS AND ENDING FUND BALANCE			\$ 763,467,431	\$ 855,278,891

General Fund Detail

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

The information compares full-time equivalent position information as well as expenditures for the 2023-24 year and appropriations for the 2024-25 year. These schedules are shown by the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	42.84	42.84	8,801,192	9,389,918
011B	Instructional Support Services	50.05	50.55	9,453,747	9,762,098
011C	Student Support Services	18.31	18.24	3,028,734	3,412,185
011E	EOPS Administration	0.75	0.75	96,331	134,997
024x-039x	Outreach Centers	6.00	6.00	1,004,155	1,194,953
061A	Community Services Programs	0.15	0.15	48,298	43,496
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	118.10	118.53	22,432,456	23,677,647
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	804.14	812.37	81,824,447	88,916,385
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	406.40	374.30	20,717,916	22,619,248
024B-039B	Outreach Center Instructional	115.78	128.36	6,737,407	7,759,342
	Total Instructional excluding Allied Health	1,326.32	1,315.03	109,279,771	119,294,975
012C	Regular Faculty, Allied Health	46.80	50.50	4,323,333	5,187,604
012D	Part-Time Faculty, Allied Health	15.13	23.92	1,407,444	1,443,750
	Total Allied Health	61.93	74.42	5,730,777	6,631,354
012J	Instructional Coordinator	9.50	9.50	1,018,521	1,090,381
012K	Instructional Work Experience Coordinator	2.00	1.80	247,488	234,382
	Total Instructional, Fall & Spring	1,399.75	1,400.75	116,276,557	127,251,092
012Q	Summer Instruction	139.98	140.07	7,399,070	8,454,267
012S	Substitute Instruction	9.00	9.00	135,929	303,446
012T	Adjunct Office Hours			3,754,946	3,084,323
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional	1,548.73	1,549.82	127,566,502	138,143,128
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	21.87	22.00	1,951,986	2,343,817
014C	Library - Adjunct/Overload	8.53	7.40	617,335	608,490
	Total Librarians	30.40	29.40	2,569,321	2,952,307
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	16.90	17.70	1,520,859	2,111,652
013K	Adjunct Professional Development			61,758	100,000
014D	Instructional Development Coordinators	11.20	12.20	1,446,360	1,443,026
031A	SRPSTC Coordinators	3.00	3.00	379,041	344,988
036A	Fire Training Coordinator	1.00	1.00	79,720	85,563
	Total Instructional Support Services	32.10	33.90	3,487,738	4,085,229

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			16,432	28,600
013M	Department Chair Release Time/Stipends	36.85	36.95	4,104,112	2,901,637
013N	Performing Arts Stipends			417,012	468,243
013O	Athletic Stipends			547,305	603,497
013Q	Stipend Online Foundations			159,788	250,000
	Total Faculty Stipends	36.85	36.95	5,244,649	4,251,977
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	829,648	791,092
013D	Retraining - Type E	1.00	1.00	44,362	111,421
013G	Collective Bargaining	4.00	4.00	423,509	445,686
013L	President's/Chancellor's Release Time	5.00	5.00	432,946	557,105
013P	Puente Program	0.40	0.40	12,229	44,568
	Total Other Certificated	17.50	17.50	1,742,694	1,949,872
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	1,118,539	1,174,684
	Total Academic Senate	10.00	10.00	1,118,539	1,174,684
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	62.95	62.95	6,342,771	7,348,052
015E	Health Services	6.00	5.00	381,260	425,435
015F	Health Services Adjunct/Overload	1.48	2.48	115,996	203,082
015H	Transfer Services - TOP Contract			32,526	93,946
	Total Student Services, Faculty	70.43	70.43	6,872,553	8,070,515
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	6.00	6.00	584,314	700,258
016A,B,F	Fringe Benefits			247,749	268,472
	Total EOPS and MESA District Contribution	6.00	6.00	832,064	968,730

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>CLASSIFIED STAFF</u>				
021A	Administration	170.89	170.64	14,009,445	14,722,214
021B,G,P	Instructional Support	208.85	209.86	13,112,463	14,626,752
021C	Student Services Support	162.10	162.60	10,389,692	12,020,270
021D	Community Relations	18.83	18.83	1,769,808	1,864,836
021E	Custodial	93.55	93.55	5,604,997	6,296,142
021F	Maintenance and Operations-General	99.85	99.85	7,577,785	8,850,265
021H,L,M	Information Technology (IT) & Telecommunications	71.48	71.48	8,620,444	9,354,917
021W	Classified Staff Development (PFE)	1.23	1.23		74,542
021Y	PDF Positions - Bank	5.50	4.50	(4,974)	211,748
024x-039x	Classified Outreach Centers	40.00	40.00	2,141,832	2,693,626
041X	Printing/Operational	1.00	1.00	152,701	105,208
061C	Community Service	3.00	3.00	327,684	371,822
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	876.28	876.54	63,701,877	70,402,342
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	1.00	1.00	399,629	298,216
	Instructional/Administrative Costs			7,882,470	7,998,364
	Total Apprenticeship Programs	1.00	1.00	8,282,099	8,296,580
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			3,731,421	2,581,354
	Operational Costs			374,055	505,391
	Fixed Costs			991,395	867,727
	Telecommunications & IT			5,151	3,000
024x-039x	Total Outreach Centers			5,102,022	3,957,472
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G	Block Grant, Including Outreach Centers			6,900,989	7,959,727
041F	Innovation and Staff Development			2,511	4,250
	Total College Discretionary Funds			6,903,500	7,963,977

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			1,848,392	2,541,171
041J	CDF Institutional			279,804	186,700
041X	Other Operational Funds		1.00	598,192	1,049,697
	Total Other Operational Funds		1.00	2,726,388	3,777,568
	Total Discretionary Funds		1.00	9,629,887	11,741,545
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	16,771	97,193
042C	Education Initiative			115,573	257,197
042D	Tutorial Centers			62,396	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			48,204	20,331
042H	Bus Rental			692,437	780,726
042I	Other Operational Augmentations			78,110	142,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			1,277	43,560
042L	Enrollment Fees - Operational Costs			1,238,680	560,999
042P	Postage			32,400	77,000
042Q	Foreign Study			6,557	7,000
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	2,322,405	2,130,015
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			8,460	
043F	Telecommunications/Data Transmission Lines			1,156,242	542,200
	Total Telecommunications Activities			1,164,702	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			12,279,493	9,625,726
	Total Information Technology Operational			12,279,493	9,625,726

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,786,030	1,504,270
045D	Resource Conservation Management			53,424	60,336
045H	Major Maintenance Allocation			785,604	462,300
062A,X	Campus-Funded FM Projects			(50,633)	
	Total Facilities Management Operational			2,574,426	2,026,906
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,256,872	530,500
046C	Facility Rentals			262,818	287,226
046F	American Disability Act (ADA) Accommodation			145,240	210,852
046G	Marketing			128,555	153,690
046H	Recruitment			126,714	70,344
046J	Conference and Travel			125,792	145,800
046K	Special Activities			106,298	68,500
046L	District-Wide Dues			531,245	520,500
046N	Trustee Expenses			122,039	195,234
046P	Student Trustee			11,998	23,443
046Q	Student Access Card			40,929	56,469
046R	Bookstore			5,502	600,000
046S	Employee Educational Reimbursements			28,373	60,000
	Total Institutional Support Costs			2,892,374	2,922,558
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	0.25		2,817,408	46,813
047C	Staff Development	1.50	1.50	51,950	77,421
047D	Staff Development - Ed Initiative			17,674	138,977
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	192,364	434,777
053C	PDF Non-Instr Equipment				427,435
	Total Other Allocations	2.75	2.50	3,079,396	1,125,423
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			524,325	1,652,104
051C	PFE Prior Year Carryover			755,379	2,070,016
051E	PFE Classified Staff Development Carryover			49,814	125,717
	Total Partnership for Excellence			1,329,519	3,847,837

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps				37,300
061E,F,G	Program & Operational Costs			774,355	653,527
	Total Community Service			774,355	690,827
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			114,304,434	137,745,541
071C	Type C Benefit Costs			344,306	140,000
071F	Allocated Benefits Contra Account			(20,486,188)	(24,066,423)
071S	Benefits Contra - Adjunct Medical				(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			4,101,591	3,694,093
	Net Fringe Benefits			98,264,144	116,941,061
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			5,447,329	5,031,382
072C	Safety Program			526,447	671,912
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			5,973,776	5,739,294
	<u>UTILITIES</u>				
073A	Electricity			5,362,981	5,343,565
073B	Gas			1,597,359	2,466,902
073D	Water/Garbage			1,052,016	779,500
073E	Sewer			697,079	684,000
073F	Allocated to Auxiliaries - Contra Account			905	(233,000)
073G	Honeywell Energy Management System			185,217	192,251
073H,J	Toxic Waste Removal/Dump Fees/Permits			184,762	200,375
073K	Utilities - Ethan Way			48,396	77,800
073L	Ethan Rent - Contra Account			(3,400)	(21,000)
073M	Utilities - Watertower			88,425	101,100
073O,P	Utilities			79,058	77,965
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			9,292,797	9,894,458

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,101,897	1,000,000
	Total Grant & Financial Aid Cash Match			1,113,897	1,012,000
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			(1,511,530)	340,000
079J, 079B	Cost Recoveries (including Indirect)			(3,929,687)	(619,066)
079L	Cost Recoveries (including indirect) Split			(177,662)	(300,000)
079M	Training Source Cost Recovery				(338,379)
	Total Budget Savings/Cost Recovery			(5,618,879)	(917,445)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A,J,K	General Purpose			508,728	41,619,670
101B	Facilities Management			93,432	396,396
101C	Staff Development Carryover (Type A/B)	2.09	1.79		271,865
101D	Information Technology			382,821	216,770
101E,F	College Discretionary Funds			6,492,408	22,074,960
101G	Program Development Funds	2.00		2,504,185	7,796,571
101L	Staff Development			66,178	520,620
101T	Government Training Academy			15,687	1,459,765
	Total Rebudgets and Other Carryovers	4.09	1.79	10,063,438	74,356,617
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,754.73	2,755.86	404,088,242	510,437,683

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			15,354,249	4,316,144
	SCFF Changes in FTES, Outcomes & Demographics			22,526,196	
	TCR Continuing Adjustment			519,594	23,510,051
	Mandated Costs Current Year - Block Grant			1,524,552	
	Growth				5,746,145
	Potential Unfunded Growth				(5,513,190)
	Funding for New Faculty Positions			1,394,933	1,438,416
	Appropriations Above Established Base Levels			3,055,680	4,530,682
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			46,695,204	36,348,248
	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Y Budget Potential Unfunded Growth				(1,548,873)
	Growth - 80%				1,239,098
	Growth - 20%				309,775
	Interest Income			7,439,529	13,769,036
	Lottery Funds			1,037,677	1,341,196
085x	Increase Above X Budget			8,477,206	15,110,232
	Total Y Budget Funding Level			55,172,410	51,458,480
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Z Budget Potential Unfunded Growth				(1,548,873)
	Growth - 80%				1,239,098
	Growth - 20%				309,775
	Lottery Funds			756,125	1,341,196
087x	Increase Above Y Budget			756,125	1,341,196
	Total Program Development & Other Improvements, Z Budget Funding Level			55,928,535	52,799,676
	TOTAL GENERAL PURPOSE FUNDS	2,754.73	2,755.86	460,016,777	563,237,359

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	34.97	34.72	4,129,016	5,000,000
	Health Services Fee	6.80	3.30	1,343,020	7,433,352
	Total Parking & Health Services	41.77	38.02	5,472,036	12,433,352
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	42.75	42.50	13,740,670	14,132,440
	Total Federal	42.75	42.50	13,740,670	14,132,440
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	358.74	350.16	95,731,689	178,005,954
	Total State	358.74	350.16	95,731,689	178,005,954
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			3,039,153	9,814,077
	Total Local			3,039,153	9,814,077
	TOTAL SPECIAL PROGRAMS	401.49	392.66	112,511,512	201,952,471
TOTAL RESTRICTED FUNDS	443.26	430.68	117,983,548	214,385,823	
TOTAL GENERAL FUND BUDGET	3,197.99	3,186.54	578,000,325	777,623,182	



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	4.00	4.00	800,033	877,594
011B	Instructional Support Services	14.95	14.95	2,808,254	2,768,280
011C	Student Support Services	6.24	6.24	948,829	1,150,109
031A	SRPSTC Dean	1.00	1.00	185,717	197,008
037A	Natomas Center	1.00	1.00	167,639	189,358
039A	Training Source Director	1.00	1.00	103,156	226,555
061A	Community Services Programs	0.05	0.05	15,787	14,088
	Total Administrators	28.24	28.24	5,029,414	5,422,992
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	306.97	313.27	30,312,914	34,225,679
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	134.23	111.12	7,573,636	6,722,030
	Total Main Campus Instructional	441.20	424.39	37,886,550	40,947,709
030B	Instructional Staff				
031B	SRPSTC Faculty	14.75	15.38	749,180	928,298
034B	McClellan Center Faculty	2.00	2.40	162,363	144,857
036B	Fire Training Program Faculty	2.00	2.52	116,771	162,656
037B	Natomas Center Faculty	21.26	22.88	1,409,823	1,380,979
	Total Outreach Instructional	40.01	43.18	2,438,137	2,616,790
012C	Regular Faculty, Allied Health	19.60	20.10	1,715,226	2,119,802
012D	Part-Time Faculty, Allied Health	1.76	9.90	716,451	597,538
	Total Allied Health	21.36	30.00	2,431,677	2,717,340
012J	Instructional Coordinator	3.50	3.50	352,825	392,510
012K	Instructional Work Experience Coordinator	1.00	1.00	123,765	129,751
	Total Instructional, Fall & Spring	507.07	502.07	43,232,954	46,804,100
012Q	Summer Instruction	50.71	50.20	2,576,845	3,029,943
012S	Substitute Instruction	3.60	3.60	52,631	123,875
012T	Adjunct Office Hours			1,438,007	1,194,923
	Total Instructional	561.38	555.87	47,300,438	51,152,841
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	6.00	6.00	405,768	511,067
014C	Library - Adjunct/Overload	2.60	2.60	142,824	215,406
	Total Librarians	8.60	8.60	548,593	726,473

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.30	6.30	586,133	754,300
014D	Instructional Development Coordinators	2.60	2.60	304,952	322,504
031A	SRPSTC Coordinators	3.00	3.00	379,041	344,988
036A	Fire Training Coordinator	1.00	1.00	79,720	85,563
	Total Instructional Support Services	12.90	12.90	1,349,847	1,507,355
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			6,129	9,800
013M	Department Chair Release Time/Stipends	12.40	12.40	1,325,211	1,070,280
013N	Performing Arts Stipends			122,388	153,416
013O	Athletic Stipends			193,800	213,004
013Q	Stipend Online Foundations			5,801	70,000
	Total Faculty Stipends	12.40	12.40	1,653,329	1,516,500
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	323,502	298,609
013L	President's/Chancellor's Release Time	1.00	1.00	69,259	111,421
	Total Other Certificated	3.68	3.68	392,761	410,030
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	261,482	267,410
	Total Academic Senate	2.40	2.40	261,482	267,410
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	23.20	23.20	2,649,771	2,793,827
015E	Health Services	2.00	1.00	123,266	82,704
015F	Health Services Adjunct/Overload	0.16	1.16		84,739
013P	Puente Program	0.20	0.20		22,284
	Total Student Services, Faculty	25.56	25.56	2,773,037	2,983,554
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	129,351	218,676
016A,B,F	Fringe Benefits			54,845	72,135
	Total EOPS and MESA District Contribution	2.00	2.00	184,196	290,811

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>CLASSIFIED STAFF</u>				
021A	Administration	24.90	24.90	1,591,579	1,796,793
021B,G,P	Instructional Support	79.53	79.56	4,544,437	5,362,171
021C	Student Services Support	36.89	36.39	2,841,354	2,650,851
021E	Custodial	27.65	27.65	1,618,117	1,874,740
021F	Maintenance and Operations-General	7.55	7.55	366,366	547,436
021H,L,M	Information Technology (IT) & Telecommunications	11.00	11.00	1,217,334	1,310,355
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	384,827	619,753
034C	McClellan Center	2.92	2.92	123,201	154,264
037C	Natomas Center	6.72	6.72	396,908	468,988
061C	Community Service	0.11	0.11	16,874	15,572
	Total Classified Staff	205.47	205.00	13,100,998	14,800,923
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Cost	1.00	1.00	289,601	249,434
024F	Fixed Costs			5,009,984	6,612,564
024G	District Indirect			311,557	396,021
	Total Carpenters Apprenticeship	1.00	1.00	5,611,142	7,258,019
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs			14,481	6,720
025F	Fixed Costs			347,551	187,383
	Total Sheet Metal Apprenticeship			362,032	194,103
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs			31,469	10,638
027F	Fixed Costs			755,248	296,627
	Total Electrician Apprenticeship			786,717	307,265
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs			42,182	21,929
028F	Total Electrician Apprenticeship			1,036,950	637,036
	Total Ironworkers Apprenticeship			1,079,132	658,965
	<u>PLUMBING & PIPE FITTING APPRENTICESHIP</u>				
029E	Operational Costs			21,896	9,495
029F	Ironworkers Contract & Admin			525,502	264,754
	Total Plumbing & Pipe Apprenticeship			547,398	274,249

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

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			83,488	70,000
031G,H	Telecommunications			5,151	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			251,781	250,727
031K	Instructional Costs-Sac Police			741,334	625,128
031L	Instructional Costs-Sac Sheriff			518,455	653,264
031N-Z	Instructional Costs-Other Contracts				11,382
036G-Q	Instructional Costs-Fire Training Program			2,471,633	1,291,580
	Total Sacramento Regional Public Safety Training Center			4,071,841	2,905,081
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			16,475	18,500
	Total McClellan Center			16,475	18,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			102,594	168,000
	Total Natomas Center			102,594	168,000
	<u>TRAINING SOURCE</u>				
039C,E	Operational Costs			44,515	67,400
039F	Fixed Costs				22,500
				44,515	89,900
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G	Block Grant, Including Outreach Centers			2,412,301	2,875,290
041F	Innovation and Staff Development			2,511	4,250
	Total College Discretionary Funds			2,414,811	2,879,540
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			279,804	186,700
041X	Other Operational Funds		1.00	283,794	1,036,065
	Total Other Operational Funds		1.00	563,598	1,222,765
	Total Discretionary Funds		1.00	2,978,409	4,102,305

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			88,290	126,553
042D	Tutorial Centers			18,411	38,000
042H	Bus Rental			182,794	330,428
042I	Other Operational Augmentations				27,488
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			29,131	29,540
042Q	Foreign Study			6,557	6,500
	Total College Related Activities			325,184	573,029
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			49,870	78,852
046J	Conference and Travel			9,650	10,200
046K	Special Activities				4,000
	Total Institutional Support Costs			59,520	93,052
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			398,661	
047C	Staff Development	0.50	0.50	14,339	30,471
047D	Staff Development - Ed Initiative			8,426	74,459
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	192,364	179,226
053C	PDF Non-Instr Equipment				426,494
	Total Other Allocations	1.50	1.50	613,790	710,650
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				674,412
051C	PFE Prior Year Carryover			507,500	428,691
051E	PFE Classified Staff Development Carryover			12,179	20,121
	Total Partnership for Excellence			519,679	1,123,224

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>UTILITIES</u>				
073A	Electricity			1,589,524	1,542,065
073B	Gas			499,204	687,136
073D	Water/Garbage			143,976	82,000
073E	Sewer			219,323	262,000
073F	Allocated to Auxiliaries - Contra Account				(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			48,093	49,160
073O,P	Utilities			9,238	4,000
	Total Utilities			2,509,357	2,596,361
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.08	0.18		26,851
101E,F	College Discretionary Funds			4,151,289	7,182,094
101G	Program Development Funds			2,979	765,865
101L	Staff Development			41,468	216,719
101T	Government Training Academy			15,687	1,459,765
	Total Rebudgets and Other Carryovers	0.08	0.18	4,211,423	9,651,294
	TOTAL GENERAL PURPOSE FUNDS	865.21	860.33	96,663,198	109,802,886

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2024-2025 BUDGET GUIDELINES & APPROPRIATIONS
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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.30	0.30	354,520	30,348
	Total Parking & Health Services	0.30	0.30	354,520	30,348
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	16.24	14.99	5,398,053	7,507,510
	Total Federal	16.24	14.99	5,398,053	7,507,510
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	103.09	102.94	29,257,242	49,661,854
	Total State	103.09	102.94	29,257,242	49,661,854
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			2,098,031	2,937,858
	Total Local			2,098,031	2,937,858
	TOTAL SPECIAL PROGRAMS	119.33	117.93	36,753,327	60,107,222
	TOTAL RESTRICTED FUNDS	119.63	118.23	37,107,847	60,137,570
TOTAL GENERAL FUND BUDGET	984.84	978.56	133,771,045	169,940,456	



Cosumnes River College



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

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	673,899	715,380
011B	Instructional Support Services	11.00	11.00	2,009,503	2,127,181
011C	Student Support Services	3.07	3.00	459,394	564,303
011E	EOPS Administration	0.75	0.75	96,331	134,997
032A	Elk Grove Center Administrative	1.00	1.00	180,360	191,327
061A	Community Services Programs	0.05	0.05	16,723	15,077
	Total Administrators	18.82	18.75	3,436,209	3,748,265
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	166.27	169.47	17,387,367	18,408,584
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	101.92	102.53	3,910,530	6,197,628
	Total Main Campus Instructional	268.19	272.00	21,297,897	24,606,212
032B	Elk Grove Center Faculty	18.76	20.88	1,185,328	1,260,264
	Total Outreach Instructional	18.76	20.88	1,185,328	1,260,264
012C	Regular Faculty, Allied Health	1.60	1.60	156,794	178,184
012D	Part-Time Faculty, Allied Health	3.57	3.64	215,475	219,701
	Total Allied Health	5.17	5.24	372,268	397,885
012J	Instructional Coordinator	1.00	1.00	78,545	84,133
	Total Instructional, Fall & Spring	293.12	299.12	22,934,038	26,348,494
012Q	Summer Instruction	29.31	29.91	1,440,113	1,805,291
012S	Substitute Instruction	1.50	1.50	14,011	51,130
012T	Adjunct Office Hours			804,098	470,926
	Total Instructional	323.93	330.53	25,192,260	28,675,841
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.00	4.00	354,371	463,956
014C	Library - Adjunct/Overload	1.60	1.60	138,810	127,969
	Total Librarians	5.60	5.60	493,181	591,925
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.00	2.40	81,822	237,792
014D	Instructional Development Coordinators	1.60	1.60	176,805	130,002
	Total Instructional Support Services	3.60	4.00	258,628	367,794
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,600	7,000
013M	Department Chair Release Time/Stipends	7.90	7.90	918,654	553,392
013N	Performing Arts Stipends			98,747	102,035
013O	Athletic Stipends			84,390	119,322
013Q	Stipend Online Foundations			15,593	40,000
	Total Faculty Stipends	7.90	7.90	1,121,984	821,749

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	265,110	181,617
013L	President's/Chancellor's Release Time	1.00	1.00	117,361	111,421
	Total Other Certificated	2.63	2.63	382,471	293,038
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	176,507	264,020
	Total Academic Senate	2.20	2.20	176,507	264,020
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	13.15	13.15	1,173,293	1,627,027
015E	Health Services	1.00	1.00	129,246	94,619
015F	Health Services Adjunct/Overload	1.16	1.16		84,739
	Total Student Services, Faculty	15.31	15.31	1,302,539	1,806,385
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	125,013	130,012
016A,B,F	Fringe Benefits			53,006	53,005
	Total EOPS and MESA District Contribution	1.00	1.00	178,019	183,017
	<u>CLASSIFIED STAFF</u>				
021A	Administration	15.92	15.92	1,227,087	1,261,061
021B,G,P	Instructional Support	38.43	38.43	2,453,980	2,602,785
021C	Student Services Support	17.40	16.40	1,147,474	1,275,146
021E	Custodial	18.40	18.40	1,160,121	1,268,089
021F	Maintenance and Operations-General	4.00	4.00	322,188	327,253
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	1,206,481	1,290,016
032C	Elk Grove Center	7.50	7.50	399,627	462,725
061C	Community Service	2.55	2.55	239,390	292,876
	Total Classified Staff	115.87	114.87	8,156,347	8,779,951

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>OUTREACH CENTERS</u>				
	<u>ELK GROVE CENTER</u>				
032F	Fixed Costs			111,325	45,000
	Total Elk Grove Center			111,325	45,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G	Block Grant			1,674,759	1,725,849
	Total College Discretionary Funds			1,674,759	1,725,849
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			28,658	
	Total Other Operational Funds			28,658	
	Total Discretionary Funds			1,703,417	1,725,849
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			27,283	25,440
042D	Tutorial Centers			24,966	26,500
042H	Bus Rental			114,005	194,193
042I	Other Operational Augmentations			6,787	
042J,K	Math, Engineering, Science Achieve (MESA) Program			1,277	14,520
042L	Enrollment Fees - Operational Costs			10,476	13,099
	Total College Related Activities			184,794	273,752
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals				3,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			3,838	4,000
	Total Institutional Support Costs			14,038	17,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			78,473	
047C	Staff Development	0.50	0.50		12,865
047D	Staff Development - Ed Initiative				20,000
053C	PDF Non-Instr Equipment				470
	Total Other Allocations	0.50	0.50	78,473	33,335

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			139,173	278,641
051C	PFE Prior Year Carryover			17,498	679,426
051E	PFE Classified Staff Development Carryover			7,581	11,125
	Total Partnership for Excellence			164,252	969,192
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps				37,300
061E,F,G	Program & Operational Costs			488,935	574,615
	Total Community Service			488,935	611,915
	<u>UTILITIES</u>				
073A	Electricity			1,029,531	1,080,000
073B	Gas			366,521	768,966
073D	Water/Garbage			360,517	254,000
073E	Sewer			103,298	119,000
073F	Allocated to Auxiliaries - Contra Account				(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			61,997	34,500
073O,P	Utilities			756	9,000
	Total Utilities			1,922,621	2,240,466
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	1.08	0.04		6,102
101E,F	College Discretionary Funds			402,159	4,803,554
101G	Program Development Funds			9,145	516,033
101L	Staff Development			10,944	139,847
	Total Rebudgets and Other Carryovers	1.08	0.04	422,248	5,465,536
	TOTAL GENERAL PURPOSE FUNDS	498.44	503.33	45,788,249	56,914,230

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

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.20	0.20	290,970	20,105
	Total Parking & Health Services	0.20	0.20	290,970	20,105
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	13.52	13.52	3,676,829	2,076,608
	Total Federal	13.52	13.52	3,676,829	2,076,608
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	67.30	61.03	15,421,389	23,491,520
	Total State	67.30	61.03	15,421,389	23,491,520
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			212,330	4,251,980
	Total Local			212,330	4,251,980
	TOTAL SPECIAL PROGRAMS	80.82	74.55	19,310,548	29,820,108
	TOTAL RESTRICTED FUNDS	81.02	74.75	19,601,519	29,840,213
TOTAL GENERAL FUND BUDGET	579.46	578.08	65,389,768	86,754,443	



Folsom Lake College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	3.00	3.00	668,629	747,576
011B	Instructional Support Services	6.00	6.00	1,091,579	1,197,663
011C	Student Support Services	2.00	2.00	361,446	367,933
037A	Rancho Cordova Center	1.00	1.00	197,084	204,967
	Total Administrators	12.00	12.00	2,318,739	2,518,139
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	98.10	96.60	10,853,947	10,934,445
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	59.12	60.95	3,266,438	3,676,465
037B	Rancho Cordova Faculty	30.16	34.03	1,161,820	2,054,919
012C	Regular Faculty, Allied Health	2.00	2.00	150,822	165,776
012K	Instructional Work Experience Coordinator	1.00	0.80	114,365	104,631
	Total Instructional, Fall & Spring	190.38	194.38	15,547,391	16,936,236
012Q	Summer Instruction	19.04	19.44	942,192	1,173,349
012S	Substitute Instruction	1.00	1.00	4,457	31,311
012T	Adjunct Office Hours			392,838	273,790
	Total Instructional	210.42	214.82	16,886,877	18,414,686
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.87	5.00	511,123	581,633
014C	Library - Adjunct/Overload	0.73	0.60	113,456	49,709
	Total Librarians	5.60	5.60	624,578	631,342
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	207,921	339,781
014D	Instructional Development Coordinators	2.60	2.60	311,164	341,349
	Total Instructional Support Services	5.00	5.00	519,084	681,130
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			1,100	4,800
013M	Department Chair Release Time/Stipends	6.85	6.95	785,688	480,709
013N	Performing Arts Stipends			116,307	93,101
013O	Athletic Stipends			98,417	97,455
013Q	Stipend Online Foundations			62,148	65,000
	Total Faculty Stipends	6.85	6.95	1,063,660	741,065
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	128,700	72,424
013L	President's/Chancellor's Release Time	1.00	1.00	107,674	111,421
	Total Other Certificated	1.65	1.65	236,374	183,845

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	244,353	245,126
	Total Academic Senate	2.20	2.20	244,353	245,126
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	9.08	9.08	1,025,301	1,038,103
015E	Health Services	1.00	1.00		82,704
015F	Health Services Adjunct/Overload			71,434	21,915
	Total Student Services, Faculty	10.08	10.08	1,096,735	1,142,722
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	120,774	126,640
016A,B,F	Fringe Benefits			51,208	51,630
	Total EOPS and MESA District Contribution	1.00	1.00	171,982	178,270
	<u>CLASSIFIED STAFF</u>				
021A	Administration	18.40	18.40	1,411,768	1,434,203
021B,G,P	Instructional Support	29.77	30.75	1,989,214	2,224,336
021C	Student Services Support	8.15	7.15	648,367	487,096
021E	Custodial	17.00	17.00	1,059,694	1,125,643
021F	Maintenance and Operations-General	3.00	3.00	215,707	260,818
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	505,893	573,599
041X	Operational	1.00	1.00	152,701	105,208
	Total Classified Staff	81.32	81.30	5,983,343	6,210,903
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			84,273	68,000
	Total Rancho Cordova Center			84,273	68,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G	Block Grant			760,199	1,149,870
	Total College Discretionary Funds			760,199	1,149,870
	Total Discretionary Funds			760,199	1,149,870

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative				71,484
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			87,129	77,294
042I	Other Operational Augmentations			1,898	24,429
042L	Enrollment Fees - Operational Costs			3,175	3,220
	Total College Related Activities			102,202	186,427
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			26,367	26,367
046F	American Disability Act (ADA) Accommodation			26,078	55,000
046J	Conference and Travel			6,600	10,200
046K	Special Activities			15,790	4,000
	Total Institutional Support Costs			74,835	95,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			82,606	
047C	Staff Development			1,076	5,947
047D	Staff Development - Ed Initiative				37,667
053C	PDF Non-Instr Equipment				471
	Total Other Allocations			83,681	44,085
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				161,212
051C	PFE Prior Year Carryover			162,785	231,403
051E	PFE Classified Staff Development Carryover			4,800	7,867
	Total Partnership for Excellence			167,585	400,482
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			63,360	41,200
	Total Community Service			63,360	41,200

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>UTILITIES</u>				
073A	Electricity			1,180,960	1,175,500
073B	Gas			257,621	355,200
073D	Water/Garbage			183,107	113,000
073E	Sewer			29,793	11,500
073F	Allocated to Auxiliaries (Contra)				(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			16,876	23,000
073O,P	Utilities			81	475
	Total Utilities			1,668,437	1,525,675
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A,J,K	General Purpose			8,650	
101C	Staff Development Carryover (Type A/B)	0.68	0.17		25,325
101E,F	College Discretionary Funds			1,093,150	1,104,721
101G	Program Development Funds			204,981	982,840
101L	Staff Development			12,871	64,890
	Total Rebudgets and Other Carryovers	0.68	0.17	1,319,652	2,177,776
	TOTAL GENERAL PURPOSE FUNDS	336.80	340.77	33,469,950	36,636,310

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.10	0.10	210,298	10,053
	Total Parking & Health Services	0.10	0.10	210,298	10,053
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	1.00	2.00	1,631,493	1,526,570
	Total Federal	1.00	2.00	1,631,493	1,526,570
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	40.51	34.51	11,042,549	17,783,111
	Total State	40.51	34.51	11,042,549	17,783,111
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			19,594	143,287
	Total Local			19,594	143,287
	TOTAL SPECIAL PROGRAMS	41.51	36.51	12,693,635	19,452,968
	TOTAL RESTRICTED FUNDS	41.61	36.61	12,903,933	19,463,021
TOTAL GENERAL FUND BUDGET	378.41	377.38	46,373,884	56,099,331	



Sacramento City College



SACRAMENTO
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LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	676,483	717,642
011B	Instructional Support Services	15.00	15.50	2,718,966	2,857,449
011C	Student Support Services	4.00	4.00	748,479	785,385
030A	West Sacramento Center	0.50	0.50	67,803	92,869
033A	Davis Center	0.50	0.50	84,875	92,869
038A	UC Davis Center			17,521	
061A	Community Services Programs	0.05	0.05	15,789	14,331
	Total Administrators	23.00	23.50	4,329,915	4,560,545
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	232.80	233.03	23,270,219	25,347,677
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	111.13	99.70	5,967,313	6,023,125
	Total Main Campus Instructional	343.93	332.73	29,237,532	31,370,802
030B	West Sacramento Center Faculty	13.67	16.46	1,088,293	993,833
033B	Davis Center Faculty	13.04	13.81	863,829	833,536
038B	UC Davis Center Faculty	0.14			
	Total Outreach Instructional	26.85	30.27	1,952,122	1,827,369
012C	Regular Faculty, Allied Health	23.60	26.80	2,300,492	2,723,842
012D	Part-Time Faculty, Allied Health	9.80	10.38	475,518	626,511
	Total Allied Health	33.40	37.18	2,776,010	3,350,353
012J	Instructional Coordinator	5.00	5.00	587,150	613,738
012K	Instructional Work Experience Coordinator			9,359	
	Total Instructional, Fall & Spring	409.18	405.18	34,562,174	37,162,262
012Q	Summer Instruction	40.92	40.52	2,439,919	2,445,684
012S	Substitute Instruction	2.90	2.90	64,829	97,130
012T	Adjunct Office Hours			1,120,004	1,144,684
	Total Instructional	453.00	448.60	38,186,926	40,849,760
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.00	7.00	680,723	787,161
014C	Library - Adjunct/Overload	3.60	2.60	222,245	215,406
	Total Librarians	10.60	9.60	902,968	1,002,567
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.20	6.60	644,983	779,779
014D	Instructional Development Coordinators	1.40	2.40	268,569	295,560
	Total Instructional Support Services	7.60	9.00	913,551	1,075,339

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2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,603	7,000
013M	Department Chair Release Time/Stipends	9.70	9.70	1,074,559	797,256
013N	Performing Arts Stipends			79,571	119,691
013O	Athletic Stipends			170,698	173,716
013Q	Stipend Online Foundations			76,246	75,000
	Total Faculty Stipends	9.70	9.70	1,405,677	1,172,663
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	112,336	238,442
013L	President's/Chancellor's Release Time	1.00	1.00	76,950	111,421
013P	Puente Program	0.20	0.20	12,229	22,284
	Total Other Certificated	3.34	3.34	201,515	372,147
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	223,704	267,410
	Total Academic Senate	2.40	2.40	223,704	267,410
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	17.52	17.52	1,494,407	1,889,095
015E	Health Services	2.00	2.00	128,748	165,408
015F	Health Services Adjunct/Overload	0.16	0.16	44,562	11,689
	Total Student Services, Faculty	19.68	19.68	1,667,716	2,066,192
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	209,176	224,930
016A,B,F	Fringe Benefits			88,691	91,702
	Total EOPS and MESA District Contribution	2.00	2.00	297,867	316,632

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>CLASSIFIED STAFF</u>				
021A	Administration	19.99	19.99	1,434,795	1,933,291
021B,G,P	Instructional Support	59.16	59.16	3,948,885	4,254,629
021C	Student Services Support	36.36	36.36	2,862,309	2,757,904
021D	Community Relations	1.00	1.00	69,815	65,429
021E	Custodial	30.50	30.50	1,767,065	2,027,670
021F	Maintenance and Operations-General	4.50	4.50	317,812	357,996
021H,L,M	Information Technology (IT) & Telecommunications	5.20	5.20	727,367	779,683
030C	West Sacramento Center	6.83	6.83	425,451	454,475
033C	Davis Center	7.83	7.83	411,817	533,421
061C	Community Service	0.34	0.34	71,421	63,374
	Total Classified Staff	171.71	171.71	12,036,737	13,227,872
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			7,444	15,406
030F,H	Fixed Costs			146,387	133,500
	Total West Sacramento Center			153,831	148,906
	<u>DAVIS CENTER</u>				
033E	Operational Costs			10,539	26,564
033F	Fixed Costs			195,072	91,500
	Total Davis Center			205,611	118,064

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
041A,E,F,G	COLLEGE DISCRETIONARY FUNDS				
	Block Grant, Including Outreach Centers			2,053,731	2,208,718
	Total College Discretionary Funds			2,053,731	2,208,718
041X	OTHER OPERATIONAL FUNDS				
	Other Operational Funds			282,830	10,400
	Total Other Operational Funds			282,830	10,400
	Total Discretionary Funds			2,336,561	2,219,118
	COLLEGE RELATED ACTIVITIES				
042D	Tutorial Centers			19,018	33,000
042H	Bus Rental			308,509	178,811
042I	Other Operational Augmentations			25,174	
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			14,316	24,640
	Total College Related Activities			367,018	250,971
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals			236,451	257,859
046F	American Disability Act (ADA) Accommodation			12,322	16,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities				4,000
	Total Institutional Support Costs			258,973	288,059
	OTHER ALLOCATIONS				
047S,F	Program Development Funds			160,142	
047C	Staff Development	0.50	0.50	36,535	24,708
047D	Staff Development - Ed Initiative			9,248	6,851
	Total Other Allocations	0.50	0.50	205,925	31,559

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

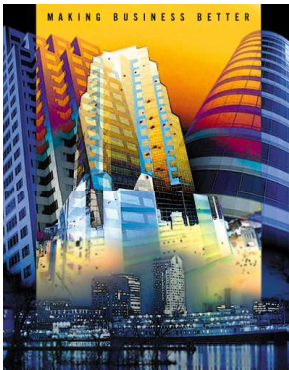
BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			383,779	452,272
051C	PFE Prior Year Carryover			19,833	418,267
051E	PFE Classified Staff Development Carryover			5,963	16,637
	Total Partnership for Excellence			409,575	887,176
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			199,398	37,712
	Total Community Service			199,398	37,712
	<u>UTILITIES</u>				
073A	Electricity			1,430,470	1,397,000
073B	Gas			447,890	635,000
073D	Water/Garbage			336,366	303,000
073E	Sewer			335,577	287,000
073F	Allocated to Auxiliaries - Contra Account				(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			54,156	54,215
073O,P	Utilities			62,693	60,340
	Total Utilities			2,667,151	2,711,555
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.25	1.40		213,587
101E,F	College Discretionary Funds			845,810	8,984,591
101G	Program Development Funds			2,708	970,461
101L	Staff Development				27,485
	Total Rebudgets and Other Carryovers	0.25	1.40	848,518	10,196,124
	TOTAL GENERAL PURPOSE FUNDS	703.78	701.43	67,831,137	81,812,371

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.30	0.30	249,586	30,851
	Total Parking & Health Services	0.30	0.30	249,586	30,851
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	10.96	11.46	2,991,381	3,474,407
	Total Federal	10.96	11.46	2,991,381	3,474,407
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	65.74	66.59	22,193,640	40,738,195
	Total State	65.74	66.59	22,193,640	40,738,195
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Programs Local			571,523	2,154,311
	Total Local			571,523	2,154,311
	TOTAL SPECIAL PROGRAMS	76.70	78.05	25,756,544	46,366,913
	TOTAL RESTRICTED FUNDS	77.00	78.35	26,006,131	46,397,764
TOTAL GENERAL FUND BUDGET	780.78	779.78	93,837,267	128,210,135	

District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	18.44	18.44	3,593,332	3,947,419
011B	Instructional Support Services	3.10	3.10	825,445	811,525
	Total Administrators	21.54	21.54	4,418,778	4,758,944
	<u>CLASSIFIED STAFF</u>				
021A	Administration	70.35	70.35	5,646,412	6,393,967
021B,G,P	Instructional Support	1.96	1.96	175,946	182,831
021C	Student Services Support	0.45	0.45	46,073	47,005
	Total Classified Staff	72.76	72.76	5,868,432	6,623,803
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			1,293,632	2,003,042
041X	Other Operational Funds			2,655	2,607
	Total Other Operational Funds			1,296,287	2,005,649
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			75,942	78,600
046R	Bookstore			5,502	600,000
	Total Institutional Support Costs			81,444	678,600
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			120,000	
047C	Staff Development				3,430
047U	Inter-Jurisdictional Exchange Agreements				255,551
	Total Other Allocations			120,000	258,981

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Classified Staff Development Carryover			3,164	28,967
	Total Partnership for Excellence			3,164	28,967
	<u>UTILITIES</u>				
073A	Electricity			97,748	110,000
073B	Gas			11,310	10,000
073D	Water/Garbage			5,593	9,000
073E	Sewer			9,994	4,500
	Total Utilities			124,644	133,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101G	Program Development Funds				260,000
101L	Staff Development			895	71,679
	Total Rebudgets and Other Carryovers			895	331,679
	TOTAL GENERAL FUND BUDGET	94.30	94.30	11,913,642	14,820,123
	TOTAL GENERAL FUND BUDGET	94.30	94.30	11,913,642	14,820,123

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>ADMINISTRATORS</u>				
011A	Administration	11.50	11.50	2,388,816	2,384,307
011C	Student Support Services	3.00	3.00	510,585	544,455
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	14.50	14.50	2,899,401	2,668,762
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional				(950,000)
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013K	Adjunct Professional Development			61,758	100,000
014D	Instructional Development Coordinators	3.00	3.00	384,870	353,611
	Total Instructional Support Services	3.00	3.00	446,628	453,611
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00	44,362	111,421
013G	Collective Bargaining	4.00	4.00	423,509	445,686
013L	President's/Chancellor's Release Time	1.00	1.00	61,702	111,421
	Total Other Certificated	6.00	6.00	529,573	668,528
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	212,493	130,718
	Total Academic Senate	0.80	0.80	212,493	130,718
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			32,526	93,946
	Total Student Services, Faculty			32,526	93,946
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.33	21.08	2,697,805	1,902,899
021C	Student Services Support	62.85	65.85	2,844,115	4,802,268
021D	Community Relations	17.83	17.83	1,699,993	1,799,407
021F	Maintenance and Operations-General	80.80	80.80	6,355,713	7,356,762
021H,L,M	Information Technology (IT) & Telecommunications	39.61	39.61	4,963,370	5,401,264
021W	Classified Staff Development (PFE)	1.23	1.23		74,542
021Y	PDF Positions - Bank	5.50	4.50	(4,974)	211,748
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	229.15	230.90	18,556,021	20,758,890

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			554,760	538,129
041X	Other Operational Funds			255	625
	Total Other Operational Funds			555,015	538,754
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	16,771	97,193
042C	Education Initiative				33,720
042F	Financial Aid Administrative Costs			48,204	20,331
042I	Other Operational Augmentations			44,250	90,655
042L	Enrollment Fees - Operational Costs			1,181,581	490,500
042P	Postage			32,400	77,000
042Q	Foreign Study				500
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	1,343,207	845,836
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			8,460	
043F	Telecommunications/Data Transmission Lines			1,156,242	542,200
	Total Telecommunications Activities			1,164,702	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			12,279,493	9,625,726
	Total Information Technology Operational			12,279,493	9,625,726

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>FACILITIES MANAGEMENT</u>				
045A	Vehicle Maintenance & Transportation				
045B	Operational Expenses			1,786,030	1,504,270
045D	Resource Conservation Management			53,424	60,336
045H	Major Maintenance Allocation			785,604	462,300
	Total Facilities Management Operational			2,625,059	2,026,906
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,256,872	530,500
046F	American Disability Act (ADA) Accommodation			56,971	61,000
046G	Marketing			128,555	153,690
046H	Recruitment			126,714	70,344
046J	Conference and Travel			13,200	26,400
046K	Special Activities			86,670	52,500
046L	District-Wide Dues			531,245	520,500
046N	Trustee Expenses			122,039	195,234
046P	Student Trustee			11,998	23,443
046Q	Student Access Card			40,929	56,469
046S	Employee Educational Reimbursements			28,373	60,000
	Total Institutional Support Costs			2,403,565	1,750,080
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds	0.25		1,977,526	46,813
062A,X	Campus-Funded FM Projects			(50,633)	
	Total Other Allocations	0.25		1,926,893	46,813
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			1,374	85,567
051C	PFE Prior Year Carryover			47,763	312,229
051E	PFE Classified Staff Development Carryover			16,126	41,000
	Total Partnership for Excellence			65,264	438,796

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			114,304,434	137,745,541
071C	Type C Benefit Costs			344,306	140,000
071F	Allocated Benefits Contra Account			(20,486,188)	(24,066,423)
071S	Benefits Contra - Adjunct Medical				(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			4,101,591	3,694,093
	Net Fringe Benefits			98,264,144	116,941,061
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			5,447,329	5,031,382
072C	Safety Program			526,447	671,912
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			5,973,776	5,739,294
	<u>UTILITIES</u>				
073A	Electricity			34,749	39,000
073B	Gas			14,813	10,600
073D	Water/Garbage			22,457	18,500
073G	Honeywell Energy Management System			185,217	192,251
073H,J	Toxic Waste Removal/Dump Fees/Permits			3,640	39,500
073K	Utilities - Ethan Way			48,396	77,800
073L	Ethan Rent - Contra Account			(3,400)	(21,000)
073M	Utilities - Watertower			88,425	101,100
073O,P	Utilities			6,291	4,150
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			400,586	686,901

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,101,897	1,000,000
	Total Grant & Financial Aid Cash Match			1,101,897	1,000,000
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net				828,178
	Continuing Funds Set-Asides, net				828,178
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			(1,511,530)	340,000
079J, 079B	Cost Recoveries (including Indirect)			(3,929,687)	(619,066)
079L	Cost Recoveries (including indirect) Split			(177,662)	(300,000)
079M	Training Source Cost Recovery				(338,379)
	Total Budget Savings/Cost Recovery			(5,618,879)	(917,445)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A,J,K	General Purpose			500,078	41,619,670
101B	Facilities Management			93,432	396,396
101D	Information Technology			382,821	216,770
101G	Program Development Funds	2.00		2,284,372	4,301,372
	Total Rebudgets and Other Carryovers	2.00		3,260,702	46,534,208
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	256.20	255.70	148,422,065	210,451,763

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			15,354,249	4,316,144
	SCFF Changes in FTES, Outcomes & Demographics			22,526,196	
	TCR Continuing Adjustment			519,594	23,510,051
	Mandated Costs Current Year - Block Grant			1,524,552	
	Growth				5,746,145
	Potential Unfunded Growth				(5,513,190)
	Funding for New Faculty Positions			1,394,933	1,438,416
	Appropriations Above Established Base Levels			3,055,680	4,530,682
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			46,695,204	36,348,248
	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Y Budget Potential Unfunded Growth				(1,548,873)
	Interest Income			7,439,529	13,769,036
	Lottery Funds			1,037,677	1,341,196
	Growth - 80%				1,239,098
	Growth - 20%				309,775
085x	Increase Above X Budget			8,477,206	15,110,232
	Total Y Budget Funding Level			55,172,410	51,458,480
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Z Budget Potential Unfunded Growth				(1,548,873)
	Growth - 80%				1,239,098
	Growth - 20%				309,775
	Lottery Funds			756,125	1,341,196
087x	Increase Above Y Budget			756,125	1,341,196
	Total Program Development & Other Improvements, Z Budget Funding Level			55,928,535	52,799,676
	TOTAL GENERAL PURPOSE FUNDS	256.20	255.70	204,350,600	263,251,439

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2023-2024 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2024	FY2025	FY2024	FY2025
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	34.07	33.82	3,023,641	4,908,643
	Health Services Fee	6.80	3.30	1,343,020	7,433,352
	Total Parking & Health Services	40.87	37.12	4,366,662	12,341,995
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	1.03	0.53	42,913	(452,655)
	Total Federal	1.03	0.53	42,913	(452,655)
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	82.10	85.09	17,816,868	46,331,274
	Total State	82.10	85.09	17,816,868	46,331,274
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			137,675	326,641
	Total Local			137,675	326,641
	TOTAL SPECIAL PROGRAMS	83.13	85.62	17,997,457	46,205,260
TOTAL RESTRICTED FUNDS	124.00	122.74	22,364,119	58,547,255	
TOTAL GENERAL FUND BUDGET	380.20	378.44	226,714,719	321,798,694	



District Reserves – Fund Balances

Fund balances and reserves are often desirable to fund future program commitments and potential economic uncertainties. The California Community Colleges Chancellor’s Office has recently updated its recommendation, suggesting that community college districts maintain a General Fund reserve equivalent to at least two months of total operating expenditures. Los Rios policies require the General Fund to hold an uncommitted reserve of at least 5% of revenues.

The District’s ending balance not only meets this requirement—with a total uncommitted fund balance, including instructionally related funds, amounting to 14.2% of revenues—but also closely aligns with the state’s recommendation, with an unrestricted general fund balance of 14.1% of unrestricted expenditures. 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, 2024	<u>\$185,467,105</u>	<u>\$5,429,136</u>	<u>\$717,768</u>	<u>\$230,972,800</u>	<u>\$112,218,333</u>	<u>\$57,622,424</u>	<u>\$59,944</u>	<u>\$298,888</u>	<u>\$1,251,222</u>	<u>\$ 707,694</u>	<u>\$28,922,228</u>	<u>\$11,686,825</u>
Projected Uncommitted Fund Balance	\$67,860,115	\$5,429,136	\$645,476	\$13,300,000				\$298,888	\$438,444		\$ 2,709,559	
Committed Fund Balance	6,454,158						\$59,944		812,778	\$716,694	18,883,211	\$10,893,259
Restricted Fund Balance	3,341,436					\$57,622,424						
Total Projected Fund Balance – June 30, 2025	<u>\$77,655,709</u>	<u>\$5,429,136</u>	<u>\$645,476</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$57,622,424</u>	<u>\$59,944</u>	<u>\$298,888</u>	<u>\$1,251,222</u>	<u>\$716,694</u>	<u>\$21,592,770</u>	<u>\$10,893,259</u>



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1% *

	<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

4.1%

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
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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

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 formal multi-year budget projection, but we have projections for extraordinary costs such as for pension rate increases.



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

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

4.1%

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?	yes

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

4.1%

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

4.1%

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

4.1%

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

4.1%

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

4.1%

Enrollment and Attendance

9.1 Has the district's enrollment been increasing or remained stable for the current and two prior years?	yes
9.2 Does the district monitor and analyze enrollment, weekly student contact hours (WSCH) and full-time equivalent students (FTES) data at least monthly through the second reporting period (P2)?	yes
9.3 Does the district track historical WSCH and FTES data to establish future trends?	yes
9.4 Do colleges within 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):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

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
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%

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Self-assessment notes:





Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

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):

2.0%

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

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 CCCCO?	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

4.1%

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

4.1%

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
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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

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 14.10 Does the district have a process for collecting and following up on reports of possible fraud (such as an anonymous fraud reporting hotline)?

yes

14.11 Does the district have an internal audit department or dedicated staff?

yes

14.12 Does the district limit the issuance of Cal-Cards (credit cards) and have procedures in place for appropriate use (e.g., allowable expenses, daily limit, etc.)?

yes

Section Score (14.5% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

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

4.1%

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

4.1%

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?	n/a
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

4.1%

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: