

2025-26 Tentative Budget

Presented to the Board of Trustees
June 11, 2025

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

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Sacramento, CA 95825
www.losrios.edu



COSUMNES
RIVER COLLEGE





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Chancellor's Message

Unpredictability remains a defining feature of California's annual budget process. Driven by the volatility of state revenues and influenced by broader economic trends and global economic uncertainty, each year's budget cycle presents new challenges and uncertainties. The Governor's May Revision for the 2025-26 State Budget once again underscores these dynamics, as state leaders work to address a significant budget shortfall while attempting to preserve core public services.

This year, California is facing a projected deficit of \$12 billion. In response, the Governor has proposed a series of targeted reductions, budget deferrals, and cost-saving strategies intended to minimize disruption to essential state programs. Notably, Proposition 98—the voter-approved guarantee for funding K-12 schools and community colleges—continues to shield our district from the most severe cuts. As a result, the community college system has been spared many of the deep reductions affecting other areas of the state budget.

The May Revision also includes a 2.3% Cost-of-Living Adjustment (COLA) for community colleges. While this is only slightly higher than last year's 1.07% COLA and well below the unusually high COLAs of the preceding two years, this COLA is meaningful in a constrained budget environment. It signals recognition from state leaders that inflationary pressures are still impacting educational institutions and the people who work within them. It also reinforces the importance of sustaining operations and workforce stability through uncertain times.

Still, there is reason for measured caution. Should this budget pass in its current form, the state will have fully exhausted the Proposition 98

Rainy Day Fund by the end of 2025-26—one of the key tools in place to help insulate the educational system from more severe downturns in the years ahead. Without that fiscal cushion, future budget cycles may present more difficult trade-offs, especially if revenue collections underperform or economic conditions shift more dramatically. Simply put, the path ahead will require vigilance, thoughtful planning, and continued partnership across all levels of governance.

Fortunately, Los Rios is as well positioned as any district in California to navigate this fiscal landscape. Our strong financial foundation is the result of years of prudent decision-making by our Board of Trustees, collaborative and forward-thinking agreements with our labor partners, and a shared commitment to the long-term stability of our district. We have built and maintained a healthy reserve that provides a critical buffer in times of uncertainty and helps ensure that our core mission remains uninterrupted.

Our enrollment is growing, a testament to the collective efforts of faculty, staff, and administrators to reconnect with our communities and reengage students following the pandemic-era declines. We are also seeing improved student outcomes across key metrics—including financial aid access, degree completion, and equity in achievement—which, in turn, support our funding under the Student-Centered Funding Formula (SCFF). These gains aren't just fiscal—they reflect the heart of our mission to expand opportunity and change lives.

Our innovative "Bucket System" for employee compensation remains a key strength, enabling us to fairly and transparently distribute new resources while preserving long-term sustainability. It exemplifies our



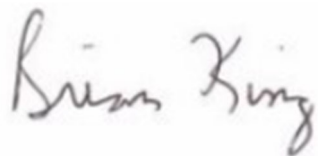
Chancellor's Message

belief that fiscal responsibility and equity for employees are not mutually exclusive, but mutually reinforcing.

To put it simply: I would not trade Los Rios' fiscal position with that of any other multi-college district in the state. We are financially sound, strategically focused, and guided by shared values that prioritize student success, institutional stability, and respect for the people who make our mission possible.

As always, it's important to remember that the May Revise is one step in a broader budget process. The Legislature is required to send a final budget to the Governor by June 30, and we will continue to monitor those developments closely and adjust our planning accordingly. Through it all, we will remain guided by our core values and our collective commitment to serving students with excellence and equity.

Thank you for your leadership, your partnership, and your continued dedication to the work we do. The strength of Los Rios lies in the people who make up this incredible district, and it is because of your commitment that we face the future with confidence.





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

California's May Revision continues to assume the U.S. and California economies will grow, but at a slower pace than earlier in the year. U.S. real GDP is expected to slow through early 2026 as high interest rates and sticky inflation restrain spending and investment. California's unemployment rate is projected to rise modestly to 4.4% in 2025 and 4.9 % in 2026, reflecting an easing, but still positive, labor market. Core inflation remains above the Federal Reserve's 2% target, driven largely by persistent shelter costs. Key downside risks include sustained inflation, prolonged tight monetary policy, and geopolitical tensions that could tip the state into a mild recession.

REVENUE PROJECTIONS

The May Revision makes only modest changes to the January plan, but the numbers still reflect tighter revenue. Total spending drops by \$0.4 billion to \$321.9 billion and General Fund outlays by \$2.5 billion to \$226.4 billion. The reductions reflect weaker income-tax and capital-gains receipts and higher baseline costs (e.g., Medi-Cal caseload and inflation adjustments).

The Administration now faces an estimated \$12 billion General Fund gap. To bridge the shortfall, the May Revision relies on a familiar mix of tools by draining reserves (including the entire Prop 98 fund), canceling or delaying select projects, deferrals, and shifting or borrowing from special funds instead of making broad cuts.

This approach keeps core programs largely intact while using temporary measures to preserve fiscal flexibility should revenues soften further.

PROPOSITION 98 PROJECTIONS

The May Revision updates the Proposition 98 minimum funding levels for K–12 and community colleges to \$98.5 billion in 2023–24, \$118.9 billion in 2024–25, and \$114.6 billion in 2025–26. These amounts are about \$2.9 billion higher than what was included in last year's budget, but about \$4.6 billion lower than what was projected back in January.

To help manage uncertainty in state revenues, the Governor is proposing to fund slightly less than the full guarantee for 2024–25 (\$117.6 billion instead of \$118.9 billion) to avoid committing money that might not actually materialize.

The budget also relies heavily on the Proposition 98 reserve. The May Revision shows the state already withdrew \$8.4 billion from the reserve in 2023–24 and plans to withdraw another \$540 million in 2025–26, which would fully deplete the reserve. This signals the state is using most of its one-time education savings to protect ongoing programs but may have limited flexibility in future years if the economy weakens further.



Executive Summary

CALIFORNIA COMMUNITY COLLEGES PROPOSALS

Despite the state facing a projected \$12 billion budget shortfall, community colleges fare reasonably well in the May Revision.

For the California Community Colleges, the May Revision proposes:

- \$210.2 million in one-time to fully fund the SCFF in 2024-25.
- \$104.7 million ongoing in 2025-26 to fully fund the SCFF.
- \$109.5 million to fund 2.35% enrollment growth in 2025-26.
- 2.3% COLA for SCFF and select categorical programs for 2025-26.
- \$531.6 million SCFF deferral from 2025–26 to 2026–27, partially offset by the repayment of earlier deferrals and the use of \$59 million from the Proposition 98 Rainy Day Fund.

To balance available resources, the May Revision pulls back several January initiatives, eliminating the \$168 million Collaborative ERP project, trimming the Common Cloud Data Platform to \$12 million from \$162.5 million, and cutting allocations for Career Passport, Credit for Prior Learning, and Rising Scholars.

IMPLICATIONS FOR LOS RIOS

The May Revision includes a 2.35% systemwide growth allocation, which should give Los Rios an above-average share, since many districts are still losing FTES. However, our projected enrollment still exceeds that cap, so some FTES will remain unfunded in 2025-26. The 2.30% COLA will help offset rising personnel and operating costs amid ongoing inflation. On the downside, our estimated \$27-\$30 million in apportionment deferrals may require short-term borrowing to maintain liquidity, adding complexity to next year's cash-flow planning.

A major positive is that the American River College Davies Hall modernization project is now part of the May Revision. In short, this moves us closer to having a safe, modern facility for students and staff.

REVENUE ASSUMPTIONS

The District's 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 2025-26 fiscal year, the X budget projects no change in 2024-25 achieved full-time equivalents students (FTES), which is our more conservative estimate. The Y budget anticipates 2% growth, with the Z budget at 4% growth.

Under the SCFF, each district's base allocation is driven by its *funded* credit FTES, not by the raw headcount it serves. For 2024-25, the system-wide growth funding was 0.5%. Preliminary data shows that statewide demand already exceeds that limit, which means a portion of Los Rios' FTES will remain unfunded unless actual numbers fall below the cap. Because unfunded FTES are excluded from the funded three-year FTES average, they are not carried forward into the District's 2025-26 computational revenue. The May Revision raises 2025-26 enrollment growth to 2.35%, which should allow us to recover some, but not all, of the projected enrollment increase. 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 67,000 students enrolled during our Fall 2024 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.

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.

2025-26 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

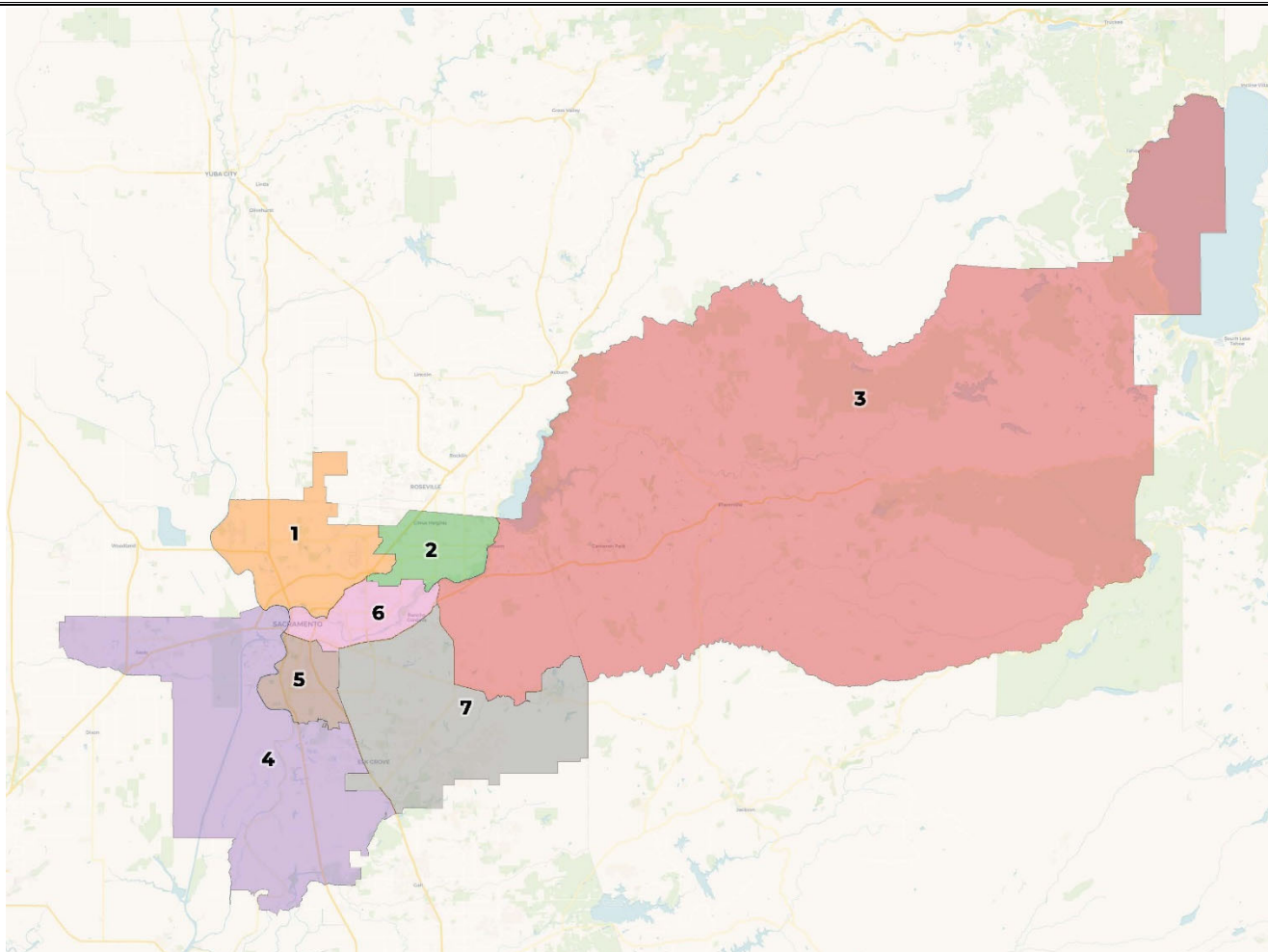
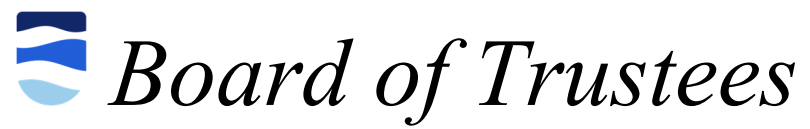
GOVERNANCE

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.



Dustin Johnson
Area 1



Robert Jones
Area 2



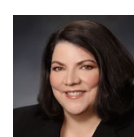
John Knight
Area 3



Kelly Wilkerson
Area 4



Colette Harris-Mathews
Area 5



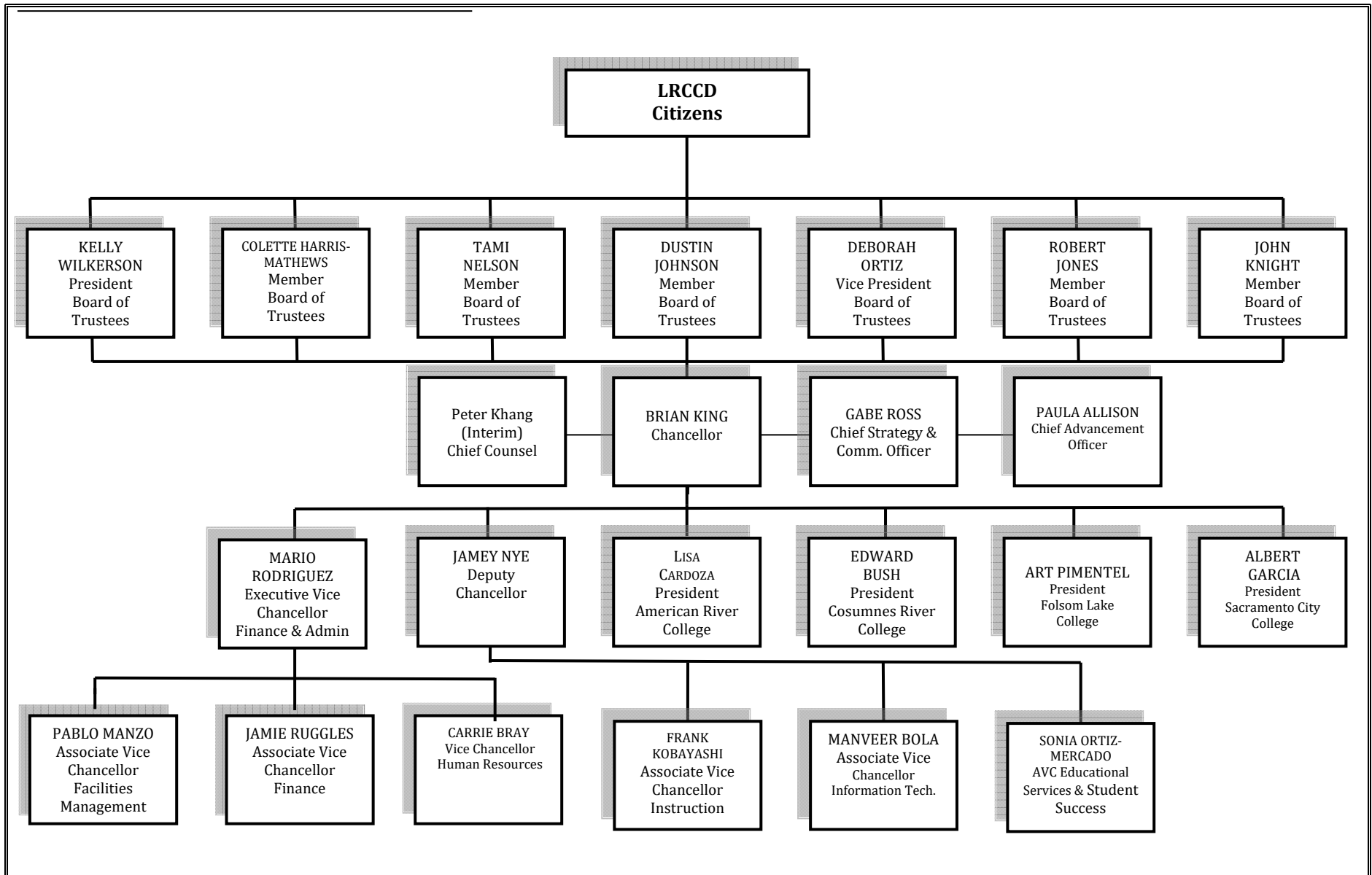
Deborah Ortiz
Area 6



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 10, 2025. 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 2025-26 budget:

January 10 - May 9	<u>Budget Development</u> – Based upon Governor's January proposal.
May 12 - June 5	<u>Budget Refinement</u> - For preparation of the District's Tentative 2025-26 Budget based upon the Governor's May Revise.
June 11	<u>Governing Board Meeting</u> – Update/review of tentative budget proposed for adoption. Adoption of 2025-2026 tentative budgets.

September 2

Newspaper Publication - 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 5

Public Accountability - Proposed budget available for public inspection.

September 10

Public Hearing - The Governing Board shall hold a public hearing on the budget at which time any changes proposed shall be presented.

September 10

Governing Board Meeting

A) Update/review of 2025-2026 budget proposed for adoption. Update/review of 2024-2025 financial status.

B) The Governing Board adoption of the 2025-2026 budget. (On or before September 15).

**On or before
September 30**

Transmittal to State Chancellor's Office and

County - 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

Governing Board Meeting - Governing Board review of 2025-2026 District Program Development Funds.

January/February

Governing Board Meeting - Budget Modification (Revision #1).

June 2026

Governing Board Meeting - 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 2025-26, 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 irrevocable designate assets for funding this benefit. The OPEB trust ended 2023-24 with \$160.9 million in funding, well in excess of the total OPEB liability of \$140.7 million. The total OPEB liability is measured at June 30, 2024, using assumptions of bi-annual increases of 9.0% and annual investment returns of 5.75%. 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 over-funding. 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

2024-25 REVISED BUDGET & 2025-26 TENTATIVE BUDGET- DISTRICT FUNDS

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 2024-25 or 2025-26 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, 2025. 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 \$158.7 million in financial aid received for students in 2025-26 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 \$21.0 million on June 30, 2025, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 80,117,387	\$ 80,117,387	\$ -	\$ -
Committed	90,414,158	6,454,158		
Restricted	27,205,857	3,396,662		
Total Beginning Fund Balance	197,737,402	89,968,207	-	-
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	233,923,516	262,417,931		
New Faculty Funding	3,628,655	3,712,114		
COLA (2024-25 1.07%, 2025-26 2.30%)	4,316,144	9,413,221		
Continuing Total Computational Revenue Adjustment	22,906,234	-		
Growth	3,156,720	17,127,798		
Potential Unfunded Growth	(1,884,683)	(8,226,427)		
Local Property Taxes	127,765,098	127,765,098		
Enrollment Fees, \$46/unit	19,087,433	19,087,433		
Total Base Allocation, COLA & Growth	412,899,117	431,297,168	-	-
Lottery Funds	8,586,023	8,689,969		
Other General Purpose	76,979,517	58,100,298		
Restricted/Special Programs Revenue	260,485,335	109,884,315		
Total Revenue	758,949,992	607,971,750	-	-
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 956,687,394	\$ 697,939,957	\$ -	\$ -
APPROPRIATIONS				
Academic Salaries	\$ 232,036,139	\$ 217,137,116	\$ -	\$ -
Classified Salaries	168,237,442	121,944,182		
Employee Benefits	170,259,536	147,978,177		
Books, Supplies & Materials	45,784,985	4,639,347		
Other Operating Expenses	173,802,904	82,567,182		
Capital Outlay	28,643,383	2,164,204		
Interfund Transfers/Other Outgo	47,954,798	27,810,770		
Total Appropriations & Interfund Transfers	866,719,187	604,240,978	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	80,117,387	80,117,387		
Committed	6,454,158	6,454,158		
Restricted	3,396,662	7,127,434		
Total Ending Fund Balance	89,968,207	93,698,979	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 956,687,394	\$ 697,939,957	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
INSTRUCTIONALLY- RELATED ACTIVITIES
(Sub-Fund of the General Fund)
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 5,429,136	\$ 159,176	\$ -	\$ -
Total Beginning Fund Balance	5,429,136	159,176	-	-
REVENUE:				
Local - Other	2,728,823	2,261,651		
INTERFUND TRANSFERS:				
General Fund	233,019	10,000		
Total Revenue and Transfers	2,961,842	2,271,651	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 8,390,978	\$ 2,430,827	\$ -	\$ -
APPROPRIATIONS:				
Academic Salaries	\$ 12,212	\$ 6,000	\$ -	\$ -
Classified Salaries	298,972	99,637		
Employee Benefits	12,950	6,618		
Books, Supplies & Materials	4,550,587	576,920		
Other Operating Expenses	3,127,308	1,560,769		
Capital Outlay	161,123	3,806		
Payments to Students	45,063	17,901		
INTERFUND TRANSFERS OUT:				
General Fund	22,289	-		
Financial Aid Fund	1,298	-		
Total Appropriations & Interfund Transfers	8,231,802	2,271,651	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	159,176	159,176		
Total Ending Fund Balance	159,176	159,176	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 8,390,978	\$ 2,430,827	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 717,768	\$ 645,476	\$ -	\$ -
Total Beginning Fund Balance	717,768	645,476		
REVENUE:				
Federal:				
Child Care Food Program	80,000	80,000		
Child Care Access Means Parents in School	912,343	66,323		
Total Federal Revenue	992,343	146,323	-	-
State:				
Apportionment	2,027,483	2,027,483		
Child Care Food Program	5,012	5,012		
Other	855,929	229,761		
Total State Revenue	2,888,424	2,262,256	-	-
Local:				
Interest Income & Other	35,894	35,894		
Total Local Revenue	35,894	35,894	-	-
Total Revenue	3,916,661	2,444,473	-	-
INTERFUND TRANSFERS IN:				
General Fund	947,422	714,095		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,581,851	\$ 3,804,044	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 2,467,397	\$ 1,559,605	\$ -	\$ -
Employee Benefits	1,307,817	975,474		
Books, Supplies and Food	524,188	147,431		
Other Operating Expenses	636,973	476,058		
Total Appropriations	4,936,375	3,158,568	-	-
ENDING FUND BALANCE, JUNE 30	645,476	645,476	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,581,851	\$ 3,804,044	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 13,300,000	\$ 13,300,000	\$ -	\$ -
Committed Funds/Projects in Progress	217,672,800	-		
Total Beginning Fund Balance	230,972,800	13,300,000	-	-
REVENUE:				
State Capital Outlay Projects	31,243,635	-		
Proposition 39 Projects	274,960	-		
State Scheduled Maintenance and Special Repairs (SMSR)	9,553,136	-		
Interest Income	11,735,781	11,735,781		
Other Local Revenue, including Donations	2,365,215	1,284,143		
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	25,407,242	23,392,066		
Other District & College Projects	3,151,489	-		
Other Funds	1,230,754	1,230,754		
Total Revenue and Interfund Transfers	84,962,212	37,642,744	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 315,935,012	\$ 50,942,744	\$ -	\$ -
APPROPRIATIONS:				
State Capital Outlay Projects	\$ 31,243,635	\$ -	\$ -	\$ -
Proposition 39 Projects	274,960	-		
State Scheduled Maintenance and Special Repairs (SMSR)	9,553,136	-		
Other Major Construction, including Information Technology	53,410,848	-		
Program Development and/or Improvement Projects	41,482,381	24,622,820		
College Projects	31,466,586	-		
Future Program Improvement Projects	115,734,353	12,924,971		
College Investments for Future Projects	874,855	-		
Other Transfers Out	18,594,258	94,953		
Total Appropriations and Interfund Transfers	302,635,012	37,642,744	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	13,300,000	13,300,000		
Total Ending Fund Balance	13,300,000	13,300,000	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 315,935,012	\$ 50,942,744	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND PROJECT FUND - MEASURE M
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 112,218,333	\$ -	\$ -	\$ -
Total Beginning Fund Balance	112,218,333	-	-	-
REVENUE:				
Local - Interest Income	2,260,532	2,000,000		
Total Revenue	2,260,532	2,000,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 114,478,865	\$ 2,000,000	\$ -	\$ -
APPROPRIATIONS:				
Bond Projects	\$ 114,418,865	\$ 1,940,000	\$ -	\$ -
Bond Service Costs	60,000	60,000		
Total Appropriations	114,478,865	2,000,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-		
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 114,478,865	\$ 2,000,000	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND INTEREST AND REDEMPTION FUND - MEASURE A
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 15,571,766	\$ 15,571,766	\$ -	\$ -
Total Beginning Fund Balance	15,571,766	15,571,766	-	-
REVENUE:				
Local:				
Property Taxes	15,291,154	15,971,145		
Interest Income	312,064	325,941		
Total Revenue	15,603,218	16,297,086	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 31,174,984	\$ 31,868,852	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 12,585,000	\$ 13,725,000	\$ -	\$ -
Bond Interest Expense	3,015,718	2,569,586		
Bond Service Costs	2,500	2,500		
Total Appropriations	15,603,218	16,297,086	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	15,571,766	15,571,766		
Total Ending Fund Balance	15,571,766	15,571,766	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 31,174,984	\$ 31,868,852	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND INTEREST AND REDEMPTION FUND - MEASURE M
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 42,050,658	\$ 42,050,658	\$ -	\$ -
Total Beginning Fund Balance	42,050,658	42,050,658	-	-
REVENUE:				
Local:				
Property Taxes	47,775,540	49,353,634		
Interest Income	975,010	1,007,216		
Total Revenue	48,750,550	50,360,850	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 90,801,208	\$ 92,411,508	\$ -	\$ -
APPROPRIATIONS:				
Bond Principal Repayment	\$ 36,950,000	\$ 39,800,000	\$ -	\$ -
Bond Interest Expense	11,798,050	10,558,350		
Bond Service Costs	2,500	2,500		
Total Appropriations	48,750,550	50,360,850	-	-
ENDING FUND BALANCE, JUNE 30:				
Restricted	42,050,658	42,050,658		
Total Ending Fund Balance	42,050,658	42,050,658	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 90,801,208	\$ 92,411,508	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
OTHER DEBT SERVICE FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 59,944	\$ 59,944	\$ -	\$ -
Total Beginning Fund Balance	59,944	59,944	-	-
REVENUE:				
Local - Interest Income	1,230,754	1,230,754		
Total Revenue	1,230,754	1,230,754	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,290,698	\$ 1,290,698	\$ -	\$ -
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 1,230,754	\$ 1,230,754	\$ -	\$ -
Total Interfund Transfers	1,230,754	1,230,754	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	59,944	59,944		
Total Ending Fund Balance	59,944	59,944	-	-
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 1,290,698	\$ 1,290,698	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
SELF-INSURANCE FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ -	\$ -	\$ -	\$ -
Total Beginning Fund Balance	-	-	-	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	5,635,502	5,135,502		
Dental Premiums	4,181,572	4,181,572		
Interest Income	668,066	650,000		
Total Revenue	10,485,140	9,967,074	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 10,485,140	\$ 9,967,074	\$ -	\$ -
APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 383,559	\$ 386,557	\$ -	\$ -
Insurance Premiums	4,464,530	4,572,630		
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	1,112,979	491,015		
Dental Program	4,181,572	4,181,572		
Administrative Costs	342,500	335,300		
Total Appropriations	10,485,140	9,967,074	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-		
Total Ending Fund Balance	-	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 10,485,140	\$ 9,967,074	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 298,888	\$ 298,888	\$ -	\$ -
Total Beginning Fund Balance	298,888	298,888	-	-
LOCAL REVENUE:				
Ticket Sales	2,483,400	2,483,400		
Donations	24,730	24,730		
Sales	92,180	92,180		
Rentals	934,500	934,500		
Restoration	93,500	93,500		
Total Revenue	3,628,310	3,628,310	-	-
INTERFUND TRANSFERS IN:				
General Fund	551,724	-		
Total Interfund Transfers	551,724	-	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 4,478,922	\$ 3,927,198	\$ -	\$ -
APPROPRIATIONS:				
Classified Salaries	\$ 52,000	\$ 52,000	\$ -	\$ -
Employee Benefits	18,200	18,200		
Supplies & Materials	116,900	116,900		
Other Operating Expenses	3,992,934	3,740,098		
Total Appropriations	4,180,034	3,927,198	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	298,888	-		
Total Ending Fund Balance	298,888	-	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 4,478,922	\$ 3,927,198	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - STUDENT FINANCIAL AID
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	99,000,000	99,000,000		
Federal Supplemental Educational Opportunity Grants (SEOG)	2,750,000	2,657,129		
Direct Loan	26,400,000	26,400,000		
Other	7,117,496	170,000		
State	31,396,998	30,440,000		
Total Revenue	166,664,494	158,667,129	-	-
INTERFUND TRANSFERS IN:				
General Fund	7,610,491	830,353		
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 174,274,985	\$ 159,497,482	\$ -	\$ -
APPROPRIATIONS:				
Student Financial Aid	\$ 174,103,110	\$ 159,331,411	\$ -	\$ -
Operating Expenses	171,875	166,071		
Total Appropriations	174,274,985	159,497,482	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 174,274,985	\$ 159,497,482	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - STUDENT ASSOCIATIONS
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 439,355	\$ 55,439	\$ -	\$ -
Committed	737,722	59,170		
Total Beginning Fund Balance	1,177,077	114,609	-	-
LOCAL REVENUE:				
Student Card Sales	66,429	45,099		
Student Representation Fees, net of waivers	159,176	111,907		
Miscellaneous & Interest	10,727	11,362		
Total Revenues and Interfund Transfers	236,332	168,368	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,413,409	\$ 282,977	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 608,833	\$ 5,983	\$ -	\$ -
Other Operating Expenses	688,267	161,185		
Scholarships/Awards	1,700	1,200		
Total Appropriations and Interfund Transfers	1,298,800	168,368	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	55,439	55,439		
Committed	59,170	59,170		
Total Ending Fund Balance	114,609	114,609	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,413,409	\$ 282,977	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 707,694	\$ 716,694	\$ -	\$ -
Total Beginning Fund Balance	707,694	716,694	-	-
LOCAL REVENUE:				
Miscellaneous and Interest Income	15,000	15,000		
Total Revenue	15,000	15,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 722,694	\$ 731,694	\$ -	\$ -
APPROPRIATIONS:				
Books, Supplies & Materials	\$ 1,000	\$ 1,000	\$ -	\$ -
Scholarships & Loans	5,000	5,000		
	6,000	6,000	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed				
Total Ending Fund Balance	716,694	725,694		
	716,694	725,694	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 722,694	\$ 731,694	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - FOUNDATION
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	FY2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 3,128,322	2,680,572	\$ -	\$ -
Committed	26,049,007	18,336,557		
Total Beginning Fund Balance	29,177,329	21,017,129	-	-
REVENUE:				
Local:				
Donations	5,439,000	4,150,000		
In-Kind Donations	3,092,000	2,697,000		
Investment Income (includes unrealized gains and/or losses)	1,335,000	1,095,000		
Total Revenue	9,866,000	7,942,000	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 39,043,329	\$ 28,959,129	\$ -	\$ -
APPROPRIATIONS:				
Auxiliary Activities	\$ 14,934,200	\$ 11,991,180	\$ -	\$ -
In-Kind Contributions	3,092,000	2,697,000		
Total Appropriations	18,026,200	14,688,180	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	2,680,572	2,750,322		
Committed	18,336,557	11,520,627		
Total Ending Fund Balance	21,017,129	14,270,949	-	-
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 39,043,329	\$ 28,959,129	\$ -	\$ -

LOS RIOS COMMUNITY COLLEGE DISTRICT
RETIREE BENEFIT FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

DESCRIPTION	2024-2025 REVISED BUDGET	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 11,686,825	\$ 10,893,259	\$ -	\$ -
Total Beginning Fund Balance	11,686,825	10,893,259	-	-
REVENUE:				
Local - Interest Income	543,211	543,211		
Total Revenue and Interfund Transfers	543,211	543,211	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 12,230,036	\$ 11,436,470	\$ -	\$ -
INTERFUND TRANSFERS OUT:				
General Fund	\$ 1,336,777	\$ 521,350	\$ -	\$ -
Total Interfund Transfers	1,336,777	521,350	-	-
ENDING FUND BALANCE, JUNE 30:				
Committed	10,893,259	10,915,120		
Total Ending Fund Balance	10,893,259	10,915,120	-	-
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 12,230,036	\$ 11,436,470	\$ -	\$ -



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 2025-26 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 71% of total General Fund revenues and approximately 87% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly \$431.3 million will be received from these sources in 2025-26. The Z budget TCR level is \$18.4 million higher than the 2024-25's \$412.9 million.

B. Federal Revenues

Unrestricted federal revenue represents a small percentage of the total General Fund revenue. The District's General Fund Federal revenues are for administrative costs for Veteran's education and are projected at \$25,000 for 2025-26.

C. State Revenues

Unrestricted State revenues account for approximately 7% of the total General Fund budget. These revenues do not include general state apportionment, accounted for in Base, COLA and Growth. Major revenues from the State in this classification are unrestricted lottery funds, apprenticeship, and part-time faculty compensation. Total State revenues projected for 2025-26 are \$42.0 million, a small increase from the 2024-25 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 \$24.2 million for 2025-26, a small increase from the 2024-25 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 2025-26 is \$617,303.

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.

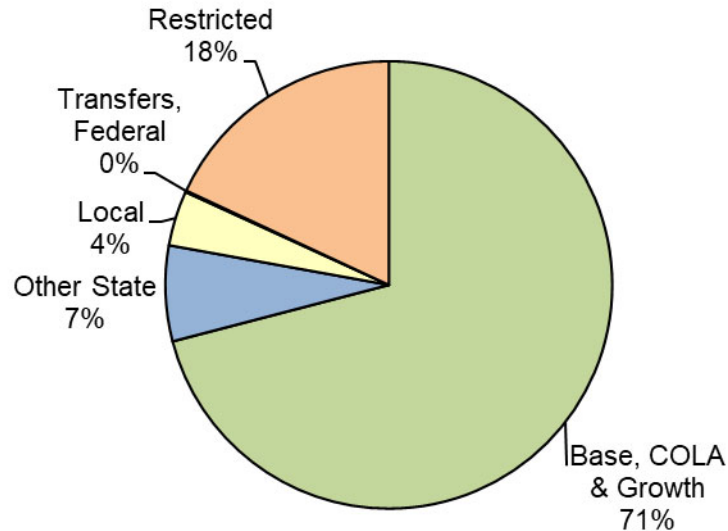
Restricted State revenue 2025-26 budget includes \$4.7 million in one-time funding of the California Community College COVID-19 Recovery Block Grant. The funds are intended to be used on activities that directly support community college students and mitigate learning losses related to the impacts of the COVID-19 pandemic.

The \$8.1 million Sacramento K16 Collaborative funding, included in restricted State revenue 2025-26 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

2025-26 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 tentative budget, \$193.8 million is appropriated for academic salaries. This is 35% of the total appropriations.

A consideration in the budget process is the “50% Law” requiring at least 50% of the current expense of education be for salaries and benefits of classroom instructors. The District reported instructional salaries and benefit costs at 50.79% of the total current expense of education for 2023-24. The 2024-25 report, to be filed in October 2025, 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. 2025-26 appropriations for classified salaries are \$115.3 million. This accounts for 21% of the District's General Fund expenditures.

C. Employee Benefits

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



General Fund Financial Data Summary

employees and their dependents. The budget projects \$144.9 million will be expended on employee benefits in 2025-26, accounting for 27% of the 2025-26 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 was an increase of \$226/month for the medical plan selected by most employees. The 2024-2025 rates are effective through December 31, 2025.

All employee groups have a term life insurance benefit of \$50,000. The total cost of the benefit is \$4.25 per employee per month in 2025-26. 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 2025-26 premiums for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

Health Insurance	\$2,104.84/month average (<i>Kaiser HMO</i>)*
Dental Insurance	\$ 123.00/month (<i>projected</i>)
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	26.81%
Unemployment	.0575%
OASDI	6.20%
Medicare	1.45%

D. Supplies and Materials

The Supplies and Materials classification 4000 is used to record all expenditures for instructional and non-instructional supplies and materials, including costs of freight, sales/use tax and handling charges. Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. It is currently projected that nearly \$4.6 million will be expended in 2025-26 on supplies and materials, nearly 1% of the 2025-26 expenditures.



General Fund Financial Data Summary

In administering the discretionary budgets, the colleges and departments are allowed to transfer budgets between non-regular salary and non-benefit accounts. Funds originally allocated to supplies and materials may be re-appropriated across object codes. Because of this and the inclusion of carryover funds in 2024-25, comparisons across the two years are difficult.

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At tentative, approximately \$81.2 million is budgeted, representing 15% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

F. Capital Outlay

Capital Outlay is used for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$5,000 for capital outlay items. At tentative budget, approximately \$682,930 is appropriated for Capital Outlay, which is less than 1% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At

tentative budget, it is projected that \$4.4 million will be transferred in 2025-26, nearly 1% of the total General Fund expenditures.

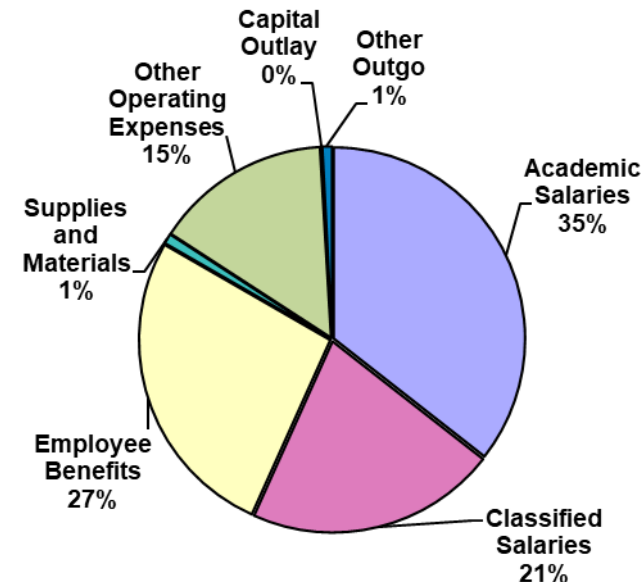
H. Program and Other Improvements

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

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

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

2025-26 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2024-2025	Tentative Budget Z Budget Maximum Funding 2025-2026
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 80,117,387	\$ 80,117,387
Committed	90,414,158	6,454,158
Restricted	27,205,857	3,396,662
Total Beginning Fund Balance	<u>197,737,402</u>	<u>89,968,207</u>
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment and Education Protection Account (EPA) Funds	233,923,516	262,417,931
New Faculty Funding	3,628,655	3,712,114
COLA (2024-25 1.07%, 2025-26 2.30%)	4,316,144	9,413,221
Continuing Total Computational Revenue Adjustment	22,906,234	-
Growth	3,156,720	17,127,798
Potential Unfunded Growth	(1,884,683)	(8,226,427)
Local Property Taxes	127,765,098	127,765,098
Enrollment Fees, \$46/unit	19,087,433	19,087,433
Total Apportionment, Property Taxes & Enrollment Fees	<u>412,899,117</u>	<u>431,297,168</u>
Federal:		
Veteran's Education	25,000	25,000
Total Federal	<u>25,000</u>	<u>25,000</u>
State:		
Lottery Funds	8,586,023	8,689,969
Apprenticeship Programs	6,094,610	6,094,610
Part-Time Faculty Compensation	12,169,663	12,169,663
Other, including Mandated Costs Block Grant	15,003,884	15,003,884
Total State	<u>41,854,180</u>	<u>41,958,126</u>
Local:		
Non-Resident/International Student Tuition	4,633,539	4,633,539
Interest income	14,369,036	14,369,036
Community Services	1,105,176	1,212,727
Student Fees & Fines	492,500	492,500
Other, including Interest & Enrollment Fee 2%	3,154,074	3,482,036
Total Local	<u>23,754,325</u>	<u>24,189,838</u>
OTHER:		
Interfund Transfers In	19,931,035	616,303
Donations/Other	1,000	1,000
Total Interfund Transfers/Donations/Other	<u>19,932,035</u>	<u>617,303</u>
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	<u>\$ 498,464,657</u>	<u>\$ 498,087,435</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2024-2025	Tentative Budget Z Budget Maximum Funding 2025-2026
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 5,000,000	\$ 5,000,000
Health Services Fee	2,200,000	1,000,000
Total Restricted	\$ 7,200,000	\$ 6,000,000
SPECIAL PROGRAMS:		
Federal:		
Perkins	\$ 3,849,868	\$ 3,599,861
TRIO Cluster	4,926,897	2,143,054
Hispanic Serving Institutions	3,948,036	2,045,550
Federal Work Study	1,814,862	1,811,766
Strengthening Institutions Programs	741,023	355,755
Prison Reentry and Education Program Expansion Project	460,838	402,800
Temporary Assistance to Needy Families	358,599	340,670
Department of Rehabilitation -Workability III and College to Career	533,185	533,185
Strengthening Community Colleges	3,941,297	139,254
Sustainable Interdisciplinary Research to Success	556,836	-
Asian & Native American Pacific Islander-Serving Institutions Program	569,970	337,574
US DOE Connect Minority Communities Program	265,944	215,627
Refugee Career Pathways	858,176	433,395
Vocational and Applied Technology Education Act	110,851	100,402
Other Federal	213,380	-
Total Federal	\$ 23,149,762	\$ 12,458,893

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2024-2025	Tentative Budget Z Budget Maximum Funding 2025-2026
State:		
Student Equity and Achievement Program	\$ 34,324,568	\$ 21,349,883
Strong Workforce Program	26,438,348	10,815,080
Disabled Students Program & Services	10,063,594	5,959,106
Extended Opportunity Program & Services	9,408,952	6,599,708
Lottery (Restricted, Proposition 20)	3,686,146	3,730,772
California College Promise	3,736,510	2,864,256
Board financial assistance program (BFAP)	4,159,760	3,554,857
California Work Opportunity & Responsibility to Kids (CalWORKs)	5,258,600	2,480,589
State on-behalf pymts CalSTRS	1,344,863	-
Guided Pathways	1,503,564	-
Refugee Career Pathways	1,381,070	-
NEXTUP	2,906,543	1,281,129
Economic development	11,320,603	7,602,993
Student Retention & Enrollment	5,666,970	2,759,779
Native American Student Support and Success Program (NASSSP)	5,591,606	678,714
Asian American, Native Hawaiian, and Pacific Islander Student Achievement Program	1,537,553	497,567
Cooperative Agency Resource Education	2,022,359	1,329,949
State Instructional Equipment Funds (SIEF)	6,322,634	-
Veterans Resource Center	1,024,948	595,483
California Apprenticeship Initiative	1,891,601	191,326
Nursing Education	403,424	341,353
Financial Aid Technology	243,215	170,850
Mental Health Services	3,263,826	1,340,454
Foster Care Education	228,861	202,116
Information Technology and Cybersecurity	1,102,720	-

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2024-2025	Tentative Budget Z Budget Maximum Funding 2025-2026
State Continued:		
Inmate Education Pilot Program / Incarcerated Students Reentry	\$ 2,327,333	\$ 612,500
Basic Needs	6,710,305	1,818,949
Mathematics, Engineering, Science Achievement (MESA)	3,981,159	1,120,000
POST Train the Supervisor	188,744	-
ICT/Digital Media Regional Director	651,000	-
AB1840 Classified Professional Development	161,415	-
Middle College High School (MCHS)	395,510	-
Innovation and Effectiveness	235,513	-
Early Education and Teacher Development	163,817	-
Common Course Numbering Funds	3,652,172	-
California Opportunity Youth Apprenticeship	376,570	-
Culturally Responsive Pedagogy and Practices	794,144	86,641
Dream Resource Liaison Support Allocation	982,751	432,685
Transfer and Articulation - Ethnic Studies	150,339	-
Equitable Placement and Completion	2,049,050	-
Student Transfer Achievement Reform Act	2,220,020	-
Homeless and Housing Insecurity Program	4,293,910	-
Umoja Campus Programs	762,656	222,664
Puente Project	665,569	-
Equal employment opportunity	568,678	-
COVID-19 Recovery Block Grant	23,159,131	4,715,669
Certified Healthcare Wellness Coach	398,881	-
Sacramento K16 Collaborative	14,976,523	8,070,350
Awards for Innovation in Higher Education	488,797	-
CA Youth Leadership Corps	106,000	-
LGBTQ+ Funding	1,275,651	-
Zero Textbook Cost Degree Program	3,656,064	-
Other State	655,541	-
Total State	\$ 220,880,081	\$ 91,425,422

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

	Adopted Budget Revised Z Budget Maximum Funding 2024-2025	Tentative Budget Z Budget Maximum Funding 2025-2026
Local:		
Training Source Contracts	\$ 6,459,643	\$ -
Foundation Grants & Gifts	1,693,532	-
Center of Excellence (COE) Program Income	150,972	-
Sutter Nursing Program	314,298	-
Other Local	637,047	-
Total Local	\$ 9,255,492	\$ -
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	260,485,335	109,884,315
TOTAL GENERAL FUND REVENUE AND TRANSFERS	758,949,992	607,971,750
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 956,687,394	\$ 697,939,957

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET (X, Y, Z)

	Revised Budget Z Budget Maximum Funding 2024-2025	Tentative Budget Z Budget Maximum Funding 2025-2026
APPROPRIATIONS:		
1000 Academic Salaries	\$223,813,533	\$193,806,965
2000 Classified Salaries	164,877,535	115,306,452
3000 Employee Benefits	167,739,212	144,860,487
4000 Books, Supplies & Materials	45,454,215	4,639,347
5000 Other Operating Expenses	175,236,096	81,174,753
6000 Capital Outlay	14,583,315	682,930
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	3,151,489	-
Other Funds	19,396,067	4,418,704
TOTAL APPROPRIATIONS & TRANSFERS	\$814,251,462	544,889,638
Program and Other Improvements		
Minimum (X Budget)	36,012,666	42,792,335
Mid-range Funding-Incremental		
Increase (Y Budget)	15,112,047	15,164,021
Maximum Funding-Incremental		
Increase (Z Budget)	1,343,012	1,394,984
Total Program & Other Improvements	<u>52,467,725</u>	<u>59,351,340</u>
ENDING FUND BALANCE, June 30		
9700 Uncommitted	80,117,387	80,117,387
9700 Committed	6,454,158	6,454,158
9700 Restricted	3,396,662	7,127,434
TOTAL ENDING FUND BALANCE	89,968,207	93,698,979
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 956,687,394	\$ 697,939,957

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2025-2026 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2024-2025 REVISED Z BUDGET MAXIMUM FUNDING	2025-2026 X BUDGET MINIMUM FUNDING	2025-2026 Y BUDGET MID-RANGE FUNDING	2025-2026 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 233,923,516	\$262,417,931	\$ 262,417,931	\$ 262,417,931
Budget Adjustments:				
COLA (2024-25 1.07%, 2025-26 2.30%)	4,316,144	9,413,221	9,413,221	9,413,221
Growth	3,156,720	13,753,857	15,440,827	17,127,798
Potential Unfunded Growth	(1,884,683)	(4,852,486)	(6,539,456)	(8,226,427)
Continuing Total Computational Revenue Adjustment	22,906,234	-	-	-
Total Additional Funding	28,494,415	18,314,592	18,314,592	18,314,592
New Faculty Funding (includes 2015-16 funding)	3,628,655	3,712,114	3,712,114	3,712,114
TOTAL BASE ALLOCATION, COLA & GROWTH	\$266,046,586	\$284,444,637	\$284,444,637	\$284,444,637
	2024-2025 Projected	2025-2026 X LEVEL	2025-2026 Y LEVEL	2025-2026 Z LEVEL
FTES GOALS:				
FTES Credit	46,621	46,720	47,655	48,589
Other FTES <i>(Special Admit; Incarcerated, Non-Credit)</i>	2,060	2,060	2,060	2,060
Shift	(3,681)	-	-	-
FTES	45,000	48,780	49,715	50,649
3 Year Average FTES Credit Base	42,643	43,021	43,021	43,021
Funded FTES Credit Growth	240	1,011	1,011	1,011
Total Funded FTES Credit	42,883	44,032	44,032	44,032
Unfunded FTES Credit	199	2,688	3,623	4,557

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET (X, Y, Z)

DESCRIPTION	2024-2025 REVISED Z BUDGET MAXIMUM	2025-2026 X BUDGET MINIMUM FUNDING	2025-2026 Y BUDGET MID-RANGE FUNDING	2025-2026 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 80,117,387	\$ 80,117,387	\$ 80,117,387	\$ 80,117,387
Committed	90,414,158	6,454,158	6,454,158	6,454,158
Restricted	27,205,857	3,396,662	3,396,662	3,396,662
Total Beginning Fund Balance	197,737,402	89,968,207	89,968,207	89,968,207
REVENUES:				
Apportionment & Educational Protection Account (EPA)	233,923,516	262,417,931	262,417,931	262,417,931
New Faculty Funding	3,628,655	3,712,114	3,712,114	3,712,114
COLA (2024-25 1.07%, 2025-26 2.30%)	4,316,144	9,413,221	9,413,221	9,413,221
Continuing Total Computational Revenue Adjustment	22,906,234	-	-	-
Growth	3,156,720	13,753,857	15,440,827	17,127,798
Potential Unfunded Growth	(1,884,683)	(4,852,486)	(6,539,456)	(8,226,427)
Enrollment Fee and Property Taxes	146,852,531	146,852,531	146,852,531	146,852,531
Base Allocation, COLA & Growth (SB361)	412,899,117	431,297,168	431,297,168	431,297,168
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$191/FTES (Z Budget)	2,686,023	-	1,394,985	2,789,969
Total Lottery Revenue	8,586,023	5,900,000	7,294,985	8,689,969
Non-Resident/International Student Tuition	4,633,539	4,633,539	4,633,539	4,633,539
Part-Time Faculty Compensation/New Faculty Hires	12,169,663	12,169,663	12,169,663	12,169,663
Community Services	1,105,176	1,212,727	1,212,727	1,212,727
Other Income, including Interfund Transfers	59,071,139	26,315,333	40,084,369	40,084,369
Total Other General Purpose	76,979,517	44,331,262	58,100,298	58,100,298
Total General Purpose Revenue	498,464,657	481,528,430	496,692,451	498,087,435
Special Program Revenue	260,485,335	109,884,315	109,884,315	109,884,315
Total Revenue	758,949,992	591,412,745	606,576,766	607,971,750
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 956,687,394	\$ 681,380,952	\$ 696,544,973	\$ 697,939,957
APPROPRIATIONS:				
Operational Level	\$ 814,251,462	\$ 544,889,638	\$ 544,889,638	\$ 544,889,638
Program and Salary Improvement	52,467,725	42,792,335	57,956,356	59,351,340
Total Expenditures/Appropriations	866,719,187	587,681,973	602,845,994	604,240,978
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	80,117,387	80,117,387	80,117,387	80,117,387
Committed	6,454,158	6,454,158	6,454,158	6,454,158
Restricted	3,396,662	7,127,434	7,127,434	7,127,434
Total Ending Fund Balance	89,968,207	93,698,979	93,698,979	93,698,979
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 956,687,394	\$ 681,380,952	\$ 696,544,973	\$ 697,939,957

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2024-2025 ADOPTED BUDGET, AS REVISED
2025-2026 TENTATIVE BUDGET

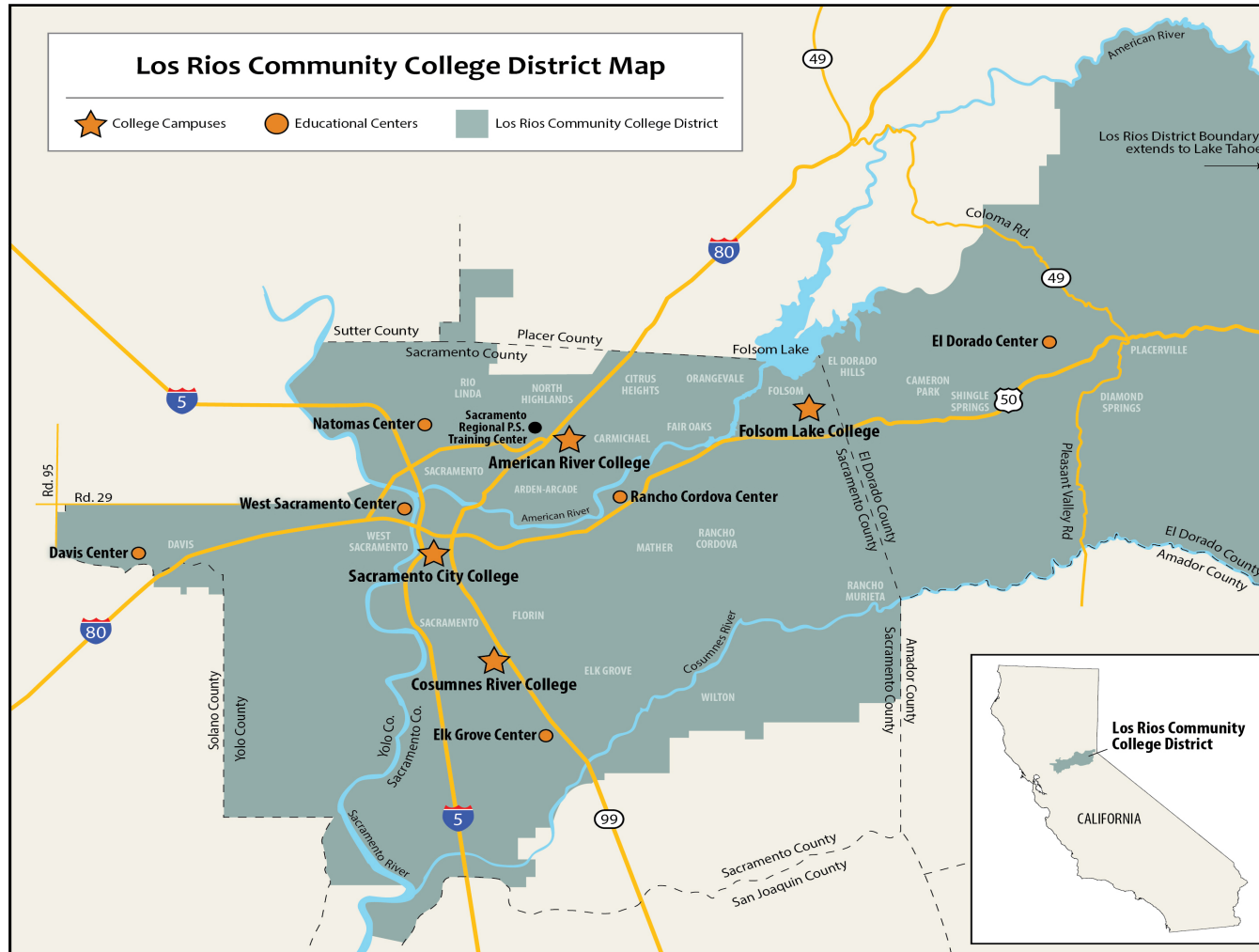
	Full-Time Equivalent (FTE)			TENTATIVE BUDGET MAXIMUM FUNDING (Z Budget) 2025-2026
	BUDGET REVISED 2024-2025	TENTATIVE BUDGET 2025-2026	Z BUDGET REVISED 2024-2025	
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 80,117,387	\$ 80,117,387
Committed			90,414,158	6,454,158
Restricted			27,205,857	3,396,662
TOTAL BEGINNING FUND BALANCE			197,737,402	89,968,207
REVENUE:				
General Purpose Revenue			498,464,657	498,087,435
Restricted/Special Programs Revenue			260,485,335	109,884,315
TOTAL REVENUE			758,949,992	607,971,750
TOTAL REVENUE AND BEGINNING FUND BALANCE			\$ 956,687,394	\$ 697,939,957
APPROPRIATIONS:				
American River College	980.57	1,017.15	201,597,166	127,419,699
Cosumnes River College	578.31	609.99	100,148,111	67,725,739
Folsom Lake College	379.05	399.87	65,939,838	47,301,331
Sacramento City College	782.60	808.51	143,430,500	93,698,354
District Office	100.30	100.30	15,499,663	13,709,897
District Support	395.04	396.44	340,103,909	254,385,958
TOTAL APPROPRIATIONS	3,215.87	3,332.26	866,719,187	604,240,978
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			80,117,387	80,117,387
Committed			6,454,158	6,454,158
Restricted			3,396,662	7,127,434
TOTAL ENDING FUND BALANCE			89,968,207	93,698,979
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE			\$ 956,687,394	\$ 697,939,957



General Fund Detail

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

The information compares full-time equivalent position information as well as appropriations for the 2024-25 year and appropriations for the 2025-26 year. These schedules are shown by the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	42.84	42.84	9,335,562	9,500,308
011B	Instructional Support Services	50.55	50.55	9,755,783	10,099,915
011C	Student Support Services	18.24	18.31	3,416,730	3,458,732
011E	EOPS Administration	0.75	0.75	134,997	138,700
024x-039x	Outreach Centers	6.00	6.00	1,194,953	1,170,881
061A	Community Services Programs	0.15	0.15	43,496	44,245
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	118.53	118.60	23,621,521	24,152,781
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	811.37	841.82	88,838,435	91,585,544
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	374.30	409.74	22,619,248	24,068,310
024B-039B	Outreach Center Instructional	128.36	129.36	7,759,342	7,606,006
	Total Instructional excluding Allied Health	1,314.03	1,380.92	119,217,025	123,259,860
012C	Regular Faculty, Allied Health	51.50	53.30	5,265,554	5,640,896
012D	Part-Time Faculty, Allied Health	23.92	23.92	1,443,750	1,402,860
	Total Allied Health	75.42	77.22	6,709,304	7,043,756
012J	Instructional Coordinator	9.50	9.70	1,090,381	1,127,955
012K	Instructional Work Experience Coordinator	1.80	1.80	234,382	236,249
	Total Instructional, Fall & Spring	1,400.75	1,469.64	127,251,092	131,667,820
012Q	Summer Instruction	140.07	183.71	8,454,267	11,088,277
012S	Substitute Instruction	9.00	9.00	303,446	292,546
012T	Adjunct Office Hours			3,084,323	2,210,446
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(950,000)	(950,000)
	Total Instructional	1,549.82	1,662.35	138,143,128	144,309,089
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	22.00	23.00	2,434,947	2,631,513
014C	Library - Adjunct/Overload	7.40	6.40	608,490	487,840
	Total Librarians	29.40	29.40	3,043,437	3,119,353
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	17.70	19.00	2,111,652	2,182,463
013K	Adjunct Professional Development			100,000	
014D	Instructional Development Coordinators	12.20	12.80	1,443,026	1,561,353
031A	SRPSTC Coordinators	3.00	3.00	344,988	248,112
036A	Fire Training Coordinator	1.00	1.00	85,563	89,257
	Total Instructional Support Services	33.90	35.80	4,085,229	4,081,185

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			28,600	30,800
013M	Department Chair Release Time/Stipends	37.38	37.38	3,971,928	2,925,604
013N	Performing Arts Stipends			473,552	473,552
013O	Athletic Stipends			607,064	607,064
013Q	Stipend Online Foundations			250,000	250,000
	Total Faculty Stipends	37.38	37.38	5,331,144	4,287,020
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	791,092	791,089
013D	Retraining - Type E	1.00	1.00	111,421	111,421
013G	Collective Bargaining	4.00	4.00	445,686	445,686
013L	President's/Chancellor's Release Time	5.00	5.00	557,105	557,105
013P	Puente Program	0.40	0.40	44,568	44,568
	Total Other Certificated	17.50	17.50	1,949,872	1,949,869
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	1,174,684	1,174,684
	Total Academic Senate	10.00	10.00	1,174,684	1,174,684
	<u>STUDENT SERVICES. FACULTY</u>				
015A	Counseling	68.44	68.44	7,805,357	7,885,368
015E	Health Services	5.00	5.00	425,435	568,138
015F	Health Services Adjunct/Overload	2.48	2.48	203,082	181,170
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty	75.92	75.92	8,527,820	8,728,622
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	6.00	6.00	700,258	712,913
016A,B,F	Fringe Benefits			268,472	277,411
	Total EOPS and MESA District Contribution	6.00	6.00	968,730	990,324

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	178.64	177.64	15,146,134	15,970,078
021B,G,P	Instructional Support	209.19	211.20	15,403,682	15,009,148
021C	Student Services Support	164.02	162.02	12,010,589	12,320,809
021D	Community Relations	18.83	18.83	1,884,259	1,926,828
021E	Custodial	92.05	93.05	6,137,233	6,267,165
021F	Maintenance and Operations-General	101.98	101.98	8,986,708	9,047,709
021H,L,M	Information Technology (IT) & Telecommunications	71.48	71.48	9,531,772	9,708,970
021W	Classified Staff Development (PFE)	1.23	1.23	74,542	74,542
021Y	PDF Positions - Bank	4.50	4.50	211,748	211,748
024x-039x	Classified Outreach Centers	39.00	39.00	2,595,457	2,645,138
041X	Printing/Operational	1.00	1.00	751,189	111,209
061C	Community Service	3.00	3.00	362,901	376,887
022G	Classified - Vacancy Factor			(790,000)	(790,000)
	Total Classified Staff	884.92	884.93	72,306,214	72,880,231
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	1.00	1.00	298,216	302,065
	Instructional/Administrative Costs			7,998,364	7,998,364
	Total Apprenticeship Programs	1.00	1.00	8,296,580	8,300,429
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,581,354	2,581,354
	Operational Costs			505,391	534,232
	Fixed Costs			867,729	683,065
	Telecommunications & IT			3,000	3,000
024x-039x	Total Outreach Centers			3,957,474	3,801,651
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G, J	Block Grant, Including Outreach Centers			9,138,942	8,237,738
	Total College Discretionary Funds			9,138,942	8,237,738

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			2,917,892	1,430,548
041X	Other Operational Funds	2.05	2.05	2,375,071	242,803
	Total Other Operational Funds	2.05	2.05	5,292,963	1,673,351
	Total Discretionary Funds	2.05	2.05	14,431,905	9,911,089
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	97,193	95,600
042C	Education Initiative			257,197	120,000
042D	Tutorial Centers			97,500	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			20,331	20,331
042H	Bus Rental			1,002,204	465,087
042I	Other Operational Augmentations			205,501	142,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			43,560	43,560
042L	Enrollment Fees - Operational Costs			560,999	560,999
042P	Postage			77,000	77,000
042Q	Foreign Study			7,000	7,000
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	2,414,422	1,675,586
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications/Data Transmission Lines			547,200	542,200
	Total Telecommunications Activities			547,200	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044D,E,F,G,H,I	Operational Maintenance			15,373,612	5,556,211
	Total Information Technology Operational			15,373,612	5,556,211

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			2,174,139	955,314
045D	Resource Conservation Management			60,336	63,353
045H	Major Maintenance Allocation			968,479	432,000
062A,X	Campus-Funded FM Projects			(64,590)	
	Total Facilities Management Operational			3,138,364	1,450,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,130,500	530,500
046C	Facility Rentals			287,226	287,226
046F	American Disability Act (ADA) Accommodation			210,852	210,852
046G	Marketing			153,690	153,690
046H	Recruitment			102,344	70,000
046J	Conference and Travel			146,979	145,800
046K	Special Activities			83,500	68,500
046L	District-Wide Dues			520,500	520,500
046M	Election Expenses			310,700	
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046R	Bookstore			600,000	300,000
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			3,881,437	2,622,214
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			5,878,720	
047C	Staff Development	1.50	1.50	197,421	75,000
047D	Staff Development - Ed Initiative			138,977	25,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	179,226	183,880
053C	PDF Non-Instr Equipment			427,435	
	Total Other Allocations	2.50	2.50	6,821,779	283,880
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			1,011,387	1,652,104
051C	PFE Prior Year Carryover			2,710,733	
051E	PFE Classified Staff Development Carryover			125,445	
	Total Partnership for Excellence			3,847,565	1,652,104

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			37,300	37,300
061E,F,G	Program & Operational Costs			662,448	754,295
	Total Community Service			699,748	791,595
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			139,246,810	137,393,887
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(24,399,010)	(19,304,257)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(556,650)	(556,650)
071W	Retirees Health Benefits			4,429,214	3,710,137
	Net Fringe Benefits			118,844,864	121,367,617
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			5,248,302	4,748,302
072C	Safety Program			745,912	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			6,030,214	4,869,302
	<u>UTILITIES</u>				
073A	Electricity			5,343,565	5,343,565
073B	Gas			2,466,902	2,402,557
073D	Water/Garbage			779,500	779,500
073E	Sewer			684,000	684,000
073F	Allocated to Auxiliaries - Contra Account			(233,000)	(233,000)
073G	Honeywell Energy Management System			192,251	271,596
073H,J	Toxic Waste Removal/Dump Fees/Permits			200,375	185,375
073K	Utilities - Ethan Way			57,700	56,800
073M	Utilities - Watertower			97,900	101,100
073O,P	Utilities			80,265	77,965
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			9,894,458	9,894,458

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,000,000	1,000,000
	Total Grant & Financial Aid Cash Match			1,012,000	1,012,000
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			1,128,147	
	Continuing Funds Set-Asides, net			1,128,147	
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			1,340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(1,021,491)	(89,000)
	Total Budget Savings/Cost Recovery			(600,557)	(668,066)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			39,552,139	
101B	Facilities Management			184,361	
101C	Staff Development Carryover (Type A/B)	1.79		271,865	
101D	Information Technology			183,695	
101E,F	College Discretionary Funds			21,003,234	
101G	Program Development Funds			8,140,590	
101L	Staff Development			500,892	
101T	Government Training Academy			1,249,165	
	Total Rebudgets and Other Carryovers	1.79		71,085,941	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,771.21	2,883.93	529,956,932	438,736,095

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
082x	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			3,145,274	9,413,221
	TCR Continuing Adjustment			21,717,370	
	Mandated Costs Current Year - Block Grant			80,673	
	Funding for New Faculty Positions			1,438,416	1,483,459
	X Budget Growth			1,272,037	13,753,857
	Potential Unfunded Growth				(4,852,486)
	Appropriations Above Established Base Levels			6,038,896	20,674,284
	Lottery Funds			2,320,000	2,320,000
085x	Total X Budget Funding Level			36,012,666	42,792,335
	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Y Budget Potential Unfunded Growth			(942,341)	(1,686,970)
	Growth - 80%			753,873	1,349,576
	Growth - 20%			188,468	337,394
	Interest Income			13,769,036	13,769,036
	Lottery Funds			1,343,011	1,394,985
	Increase Above X Budget			15,112,047	15,164,021
	Total Y Budget Funding Level			51,124,713	57,956,356
087x	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Z Budget Potential Unfunded Growth			(942,341)	(1,686,971)
	Growth - 80%			753,873	1,349,577
	Growth - 20%			188,468	337,394
	Lottery Funds			1,343,012	1,394,984
	Increase Above Y Budget			1,343,012	1,394,984
	Total Program Development & Other Improvements, Z Budget Funding Level			52,467,725	59,351,340
	TOTAL GENERAL PURPOSE FUNDS	2,771.21	2,883.93	582,424,657	498,087,435

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	38.52	38.92	5,000,000	5,000,000
	Health Services Fee	3.00	4.00	7,433,352	1,000,000
	Total Parking & Health Services	41.52	42.92	12,433,352	6,000,000
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	43.96	43.61	30,539,472	12,358,491
	Total Federal	43.96	43.61	30,539,472	12,358,491
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	359.18	360.80	230,757,258	87,795,052
	Total State	359.18	360.80	230,757,258	87,795,052
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			10,564,448	
	Total Local			10,564,448	
	TOTAL SPECIAL PROGRAMS	403.14	404.41	271,861,178	100,153,543
	TOTAL RESTRICTED FUNDS	444.66	447.33	284,294,530	106,153,543
	TOTAL GENERAL FUND BUDGET	3,215.87	3,331.26	866,719,187	604,240,978



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2025-2026 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	4.00	4.00	877,594	911,686
011B	Instructional Support Services	14.95	14.95	2,797,673	2,877,260
011C	Student Support Services	6.24	6.24	1,136,669	1,134,986
031A	SRPSTC Dean	1.00	1.00	197,008	200,949
037A	Natomas Center	1.00	1.00	189,358	195,077
039A	Training Source Director	1.00	1.00	226,555	169,999
061A	Community Services Programs	0.05	0.05	14,088	14,191
	Total Administrators	28.24	28.24	5,438,945	5,504,148
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	312.27	320.73	34,147,729	34,466,594
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	111.12	120.54	6,722,030	7,083,744
	Total Main Campus Instructional	423.39	441.27	40,869,759	41,550,338
030B	Instructional Staff				
031B	SRPSTC Faculty	15.38	16.38	928,298	979,956
034B	McClellan Center Faculty	2.40	2.40	144,857	140,755
036B	Fire Training Program Faculty	2.52	2.52	162,656	147,793
037B	Natomas Center Faculty	22.88	22.88	1,380,979	1,341,866
	Total Outreach Instructional	43.18	44.18	2,616,790	2,610,370
012C	Regular Faculty, Allied Health	21.10	22.10	2,197,752	2,365,085
012D	Part-Time Faculty, Allied Health	9.90	9.90	597,538	580,615
	Total Allied Health	31.00	32.00	2,795,290	2,945,700
012J	Instructional Coordinator	3.50	3.70	392,510	419,586
012K	Instructional Work Experience Coordinator	1.00	1.00	129,751	130,788
	Total Instructional, Fall & Spring	502.07	522.15	46,804,100	47,656,782
012Q	Summer Instruction	50.20	65.27	3,029,943	3,939,534
012S	Substitute Instruction	3.60	3.60	123,875	117,018
012T	Adjunct Office Hours			1,194,923	856,368
	Total Instructional	555.87	591.02	51,152,841	52,569,702
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	6.00	7.00	602,197	766,943
014C	Library - Adjunct/Overload	2.60	1.60	215,406	121,960
	Total Librarians	8.60	8.60	817,603	888,903

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2025-2026 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.30	6.20	754,300	721,207
014D	Instructional Development Coordinators	2.60	2.60	322,504	327,858
031A	SRPSTC Coordinators	3.00	3.00	344,988	248,112
036A	Fire Training Coordinator	1.00	1.00	85,563	89,257
	Total Instructional Support Services	12.90	12.80	1,507,355	1,386,434
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			9,800	9,800
013M	Department Chair Release Time/Stipends	12.30	12.30	1,322,847	1,064,641
013N	Performing Arts Stipends			153,854	153,854
013O	Athletic Stipends			214,263	214,263
013Q	Stipend Online Foundations			70,000	70,000
	Total Faculty Stipends	12.30	12.30	1,770,764	1,512,558
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	298,609	298,608
013L	President's/Chancellor's Release Time	1.00	1.00	111,421	111,421
	Total Other Certificated	3.68	3.68	410,030	410,029
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	267,410	267,410
	Total Academic Senate	2.40	2.40	267,410	267,410
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	25.03	25.03	2,946,262	3,015,628
015E	Health Services	1.00	1.00	82,704	130,788
015F	Health Services Adjunct/Overload	1.16	1.16	84,739	84,741
013P	Puente Program	0.20	0.20	22,284	22,284
	Total Student Services, Faculty	27.39	27.39	3,135,989	3,253,441
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	218,676	222,902
016A,B,F	Fringe Benefits			72,135	74,548
	Total EOPS and MESA District Contribution	2.00	2.00	290,811	297,450

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	25.30	24.30	1,938,882	1,906,070
021B, G, P	Instructional Support	79.56	80.56	5,516,396	5,599,349
021C	Student Services Support	37.39	37.35	2,676,359	2,807,437
021E	Custodial	27.65	28.65	1,828,891	1,910,936
021F	Maintenance and Operations-General	7.55	7.55	543,681	523,020
021H, L, M	Information Technology (IT) & Telecommunications	11.00	11.00	1,360,544	1,353,763
031C	Sacramento Regional Public Safety Training Center	7.20	7.20	502,888	507,175
034C	McClellan Center	2.92	2.92	155,406	159,767
037C	Natomas Center	6.72	6.72	476,495	492,573
061C	Community Service	0.11	0.11	15,572	17,291
	Total Classified Staff	205.40	206.36	15,015,114	15,277,381
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Cost	1.00	1.00	249,434	253,283
024F	Fixed Costs			6,612,564	6,612,564
024G	District Indirect			396,021	396,021
	Total Carpenters Apprenticeship	1.00	1.00	7,258,019	7,261,868
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs			6,720	6,720
025F	Fixed Costs			187,383	187,383
	Total Sheet Metal Apprenticeship			194,103	194,103
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs			10,638	10,638
027F	Fixed Costs			296,627	296,627
	Total Electrician Apprenticeship			307,265	307,265
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs			21,929	21,929
028F	Total Electrician Apprenticeship			637,036	637,036
	Total Ironworkers Apprenticeship			658,965	658,965
	<u>PLUMBING & PIPE FITTING APPRENTICESHIP</u>				
029E	Operational Costs			9,495	9,495
029F	Ironworkers Contract & Admin			264,754	264,754
	Total Plumbing & Pipe Apprenticeship			274,249	274,249

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			70,000	70,000
031G,H	Telecommunications			3,000	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			250,729	66,065
031K	Instructional Costs-Sac Police			625,128	625,128
031L	Instructional Costs-Sac Sheriff			653,264	653,264
031N-Z	Instructional Costs-Other Contracts			11,382	11,382
036G-Q	Instructional Costs-Fire Training Program			1,291,580	1,291,580
	Total Sacramento Regional Public Safety Training Center			2,905,083	2,720,419
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			18,500	18,500
	Total McClellan Center			18,500	18,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			168,000	168,000
	Total Natomas Center			168,000	168,000
	<u>TRAINING SOURCE</u>				
039C,E	Operational Costs			67,400	67,400
039F	Fixed Costs			22,500	22,500
				89,900	89,900
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G, J	Block Grant, Including Outreach Centers			3,280,904	2,887,830
	Total College Discretionary Funds			3,280,904	2,887,830
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds	2.05	2.05	1,379,295	242,803
	Total Other Operational Funds	2.05	2.05	1,379,295	242,803
	Total Discretionary Funds	2.05	2.05	4,660,199	3,130,633

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			126,553	47,400
042D	Tutorial Centers			38,000	38,000
042H	Bus Rental			330,428	159,216
042I	Other Operational Augmentations			27,488	27,488
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			29,540	29,540
042Q	Foreign Study			6,500	6,500
	Total College Related Activities			573,029	322,664
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			78,852	78,852
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			93,052	93,052
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			30,000	
047C	Staff Development	0.50	0.50	30,471	29,488
047D	Staff Development - Ed Initiative			74,459	10,000
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	179,226	183,880
053C	PDF Non-Instr Equipment			426,494	
	Total Other Allocations	1.50	1.50	740,650	223,368
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			33,695	674,412
051C	PFE Prior Year Carryover			1,069,408	
051E	PFE Classified Staff Development Carryover			20,121	
	Total Partnership for Excellence			1,123,224	674,412

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>UTILITIES</u>				
073A	Electricity			1,542,065	1,542,065
073B	Gas			687,136	687,136
073D	Water/Garbage			82,000	82,000
073E	Sewer			262,000	262,000
073F	Allocated to Auxiliaries - Contra Account			(30,000)	(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			49,160	49,160
073O,P	Utilities			4,000	4,000
	Total Utilities			2,596,361	2,596,361
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.18		26,851	
101E,F	College Discretionary Funds			7,351,236	
101G	Program Development Funds			765,865	
101L	Staff Development			216,719	
101T	Government Training Academy			1,249,165	
	Total Rebudgets and Other Carryovers	0.18		9,609,836	
	TOTAL GENERAL PURPOSE FUNDS	863.51	899.34	111,077,297	100,101,215

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.30	0.30	30,413	31,974
	Total Parking & Health Services	0.30	0.30	30,413	31,974
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	15.00	15.95	11,517,299	4,912,652
	Total Federal	15.00	15.95	11,517,299	4,912,652
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	101.76	101.56	69,842,129	22,373,858
	Total State	101.76	101.56	69,842,129	22,373,858
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			9,130,028	
	Total Local			9,130,028	
	TOTAL SPECIAL PROGRAMS	116.76	117.51	90,489,456	27,286,510
	TOTAL RESTRICTED FUNDS	117.06	117.81	90,519,869	27,318,484
	TOTAL GENERAL FUND BUDGET	980.57	1,017.15	201,597,166	127,419,699



Cosumnes River College



COSUMNES
RIVER COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	703,530	715,380
011B	Instructional Support Services	11.00	11.00	2,127,181	2,150,779
011C	Student Support Services	3.00	3.07	582,288	601,357
011E	EOPS Administration	0.75	0.75	134,997	138,700
032A	Elk Grove Center Administrative	1.00	1.00	191,327	205,824
061A	Community Services Programs	0.05	0.05	15,077	15,260
	Total Administrators	18.75	18.82	3,754,400	3,827,300
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	169.47	175.07	18,408,584	18,964,213
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	102.53	117.07	6,197,628	6,875,139
	Total Main Campus Instructional	272.00	292.14	24,606,212	25,839,352
032B	Elk Grove Center Faculty	20.88	20.88	1,260,264	1,224,570
	Total Outreach Instructional	20.88	20.88	1,260,264	1,224,570
012C	Regular Faculty, Allied Health	1.60	2.40	178,184	262,514
012D	Part-Time Faculty, Allied Health	3.64	3.64	219,701	213,479
	Total Allied Health	5.24	6.04	397,885	475,993
012J	Instructional Coordinator	1.00	1.00	84,133	87,828
	Total Instructional, Fall & Spring	299.12	320.06	26,348,494	27,627,743
012Q	Summer Instruction	29.91	40.01	1,805,291	2,414,904
012S	Substitute Instruction	1.50	1.50	51,130	48,758
012T	Adjunct Office Hours			470,926	337,499
	Total Instructional	330.53	361.57	28,675,841	30,428,904
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.00	4.00	463,956	470,369
014C	Library - Adjunct/Overload	1.60	1.60	127,969	121,960
	Total Librarians	5.60	5.60	591,925	592,329
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.80	237,792	249,077
014D	Instructional Development Coordinators	1.60	1.60	130,002	188,130
	Total Instructional Support Services	4.00	4.40	367,794	437,207
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	7.95	7.95	849,194	556,212
013N	Performing Arts Stipends			102,327	102,327
013O	Athletic Stipends			120,027	120,027
013Q	Stipend Online Foundations			40,000	40,000
	Total Faculty Stipends	7.95	7.95	1,118,548	825,566

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	181,617	181,616
013L	President's/Chancellor's Release Time	1.00	1.00	111,421	111,421
	Total Other Certificated	2.63	2.63	293,038	293,037
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	264,020	264,020
	Total Academic Senate	2.20	2.20	264,020	264,020
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	14.47	14.47	1,736,980	1,667,883
015E	Health Services	1.00	1.00	94,619	135,971
015F	Health Services Adjunct/Overload	1.16	1.16	84,739	84,741
	Total Student Services, Faculty	16.63	16.63	1,916,338	1,888,595
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	130,012	130,013
016A,B,F	Fringe Benefits			53,005	53,825
	Total EOPS and MESA District Contribution	1.00	1.00	183,017	183,838
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	15.12	15.12	1,231,623	1,218,123
021B,G,P	Instructional Support	37.51	37.52	2,669,670	2,556,971
021C	Student Services Support	17.32	17.36	1,219,033	1,365,362
021E	Custodial	18.40	18.40	1,266,078	1,273,230
021F	Maintenance and Operations-General	4.80	4.80	369,306	376,784
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	1,312,391	1,332,183
032C	Elk Grove Center	7.50	7.50	470,260	480,507
061C	Community Service	2.55	2.55	292,876	313,824
	Total Classified Staff	114.87	114.92	8,831,237	8,916,984

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
032F	<u>OUTREACH CENTERS</u>				
	<u>ELK GROVE CENTER</u>				
	Fixed Costs			45,000	45,000
	Total Elk Grove Center			45,000	45,000
041A,E,F,G, J	<u>COLLEGE DISCRETIONARY FUNDS</u>				
	Block Grant			1,865,447	1,870,448
	Total College Discretionary Funds			1,865,447	1,870,448
041X	<u>OTHER OPERATIONAL FUNDS</u>				
	Other Operational Funds			43,031	
	Total Other Operational Funds			43,031	
	Total Discretionary Funds			1,908,478	1,870,448
042C	<u>COLLEGE RELATED ACTIVITIES</u>				
	Education Initiative			25,440	25,440
	Tutorial Centers			26,500	26,500
042H	Bus Rental			194,193	86,976
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			13,099	13,099
	Total College Related Activities			273,752	166,535
046C	<u>INSTITUTIONAL SUPPORT COSTS</u>				
	Facility Rentals			3,000	3,000
	Conference and Travel			10,200	10,200
046J	Special Activities			4,000	4,000
046K	Total Institutional Support Costs			17,200	17,200
047S,F	<u>OTHER ALLOCATIONS</u>				
	Program Development Funds			30,000	
	Staff Development	0.50	0.50	12,865	12,410
047D	Staff Development - Ed Initiative			20,000	4,000
053C	PDF Non-Instr Equipment			470	
	Total Other Allocations	0.50	0.50	63,335	16,410

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			278,641	278,641
051C	PFE Prior Year Carryover			679,426	
051E	PFE Classified Staff Development Carryover			10,853	
	Total Partnership for Excellence			968,920	278,641
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			37,300	37,300
061E,F,G	Program & Operational Costs			574,615	667,783
	Total Community Service			611,915	705,083
	<u>UTILITIES</u>				
073A	Electricity			1,080,000	1,080,000
073B	Gas			768,966	704,621
073D	Water/Garbage			254,000	254,000
073E	Sewer			119,000	119,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			34,500	34,500
073O,P	Utilities			9,000	9,000
	Total Utilities			2,240,466	2,176,121
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.04		6,102	
101E,F	College Discretionary Funds			4,813,244	
101G	Program Development Funds			516,033	
101L	Staff Development			140,119	
	Total Rebudgets and Other Carryovers	0.04		5,475,498	
	TOTAL GENERAL PURPOSE FUNDS	504.70	536.22	57,600,722	52,933,218

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.20	0.20	20,314	20,767
	Total Parking & Health Services	0.20	0.20	20,314	20,767
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	13.52	13.72	3,965,266	2,448,470
	Total Federal	13.52	13.72	3,965,266	2,448,470
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	59.89	59.85	34,136,913	12,323,284
	Total State	59.89	59.85	34,136,913	12,323,284
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			4,424,896	
	Total Local			4,424,896	
	TOTAL SPECIAL PROGRAMS	73.41	73.57	42,527,075	14,771,754
	TOTAL RESTRICTED FUNDS	73.61	73.77	42,547,389	14,792,521
	TOTAL GENERAL FUND BUDGET	578.31	609.99	100,148,111	67,725,739



Folsom Lake College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	3.00	3.00	747,576	753,361
011B	Instructional Support Services	6.00	6.00	1,167,626	1,319,666
011C	Student Support Services	2.00	2.00	367,933	365,908
037A	Rancho Cordova Center	1.00	1.00	204,967	209,068
	Total Administrators	12.00	12.00	2,488,102	2,648,003
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	96.60	105.30	10,934,445	12,021,852
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	60.95	63.91	3,676,465	3,749,698
037B	Rancho Cordova Faculty	34.03	34.03	2,054,919	1,995,791
012C	Regular Faculty, Allied Health	2.00	2.00	165,776	172,524
012K	Instructional Work Experience Coordinator	0.80	0.80	104,631	105,461
	Total Instructional, Fall & Spring	194.38	206.04	16,936,236	18,045,326
012Q	Summer Instruction	19.44	25.76	1,173,349	1,554,809
012S	Substitute Instruction	1.00	1.00	31,311	32,505
012T	Adjunct Office Hours			273,790	196,217
	Total Instructional	214.82	232.80	18,414,686	19,828,857
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	581,633	590,551
014C	Library - Adjunct/Overload	0.60	0.60	49,709	45,735
	Total Librarians	5.60	5.60	631,342	636,286
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	3.40	339,781	429,611
014D	Instructional Development Coordinators	2.60	2.60	341,349	345,665
	Total Instructional Support Services	5.00	6.00	681,130	775,276
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			4,800	7,000
013M	Department Chair Release Time/Stipends	7.20	7.20	747,980	494,807
013N	Performing Arts Stipends			93,367	93,367
013O	Athletic Stipends			98,031	98,031
013Q	Stipend Online Foundations			65,000	65,000
	Total Faculty Stipends	7.20	7.20	1,009,178	758,205
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	72,424	72,424
013L	President's/Chancellor's Release Time	1.00	1.00	111,421	111,421
	Total Other Certificated	1.65	1.65	183,845	183,845

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
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2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
013I	<u>ACADEMIC SENATE</u>				
	Reassigned Time, Conference & Travel	2.20	2.20	245,126	245,126
	Total Academic Senate	2.20	2.20	245,126	245,126
015A 015E 015F	<u>STUDENT SERVICES, FACULTY</u>				
	Counseling	10.11	10.11	1,123,900	1,136,483
	Health Services	1.00	1.00	82,704	82,704
	Health Services Adjunct/Overload			21,915	
	Total Student Services, Faculty	11.11	11.11	1,228,519	1,219,187
016A,B,F 016A,B,F	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
	Coordinators	1.00	1.00	126,640	127,678
	Fringe Benefits			51,630	52,858
	Total EOPS and MESA District Contribution	1.00	1.00	178,270	180,536
021A, 039C 021B,G,P 021C 021E 021F 021H,L,M 041X	<u>CLASSIFIED STAFF</u>				
	Administration	18.60	18.60	1,443,652	1,468,917
	Instructional Support	30.75	30.75	2,270,480	2,291,929
	Student Services Support	7.15	7.15	486,308	498,157
	Custodial	17.00	17.00	1,124,928	1,143,388
	Maintenance and Operations-General	3.00	3.00	260,818	268,607
	Information Technology (IT) & Telecommunications	4.00	4.00	579,328	597,443
	Operational	1.00	1.00	751,189	111,209
	Total Classified Staff	81.50	81.50	6,916,703	6,379,650
037F	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
	Fixed Costs			68,000	68,000
	Total Rancho Cordova Center			68,000	68,000
041A,E,F,G, J	<u>COLLEGE DISCRETIONARY FUNDS</u>				
	Block Grant			1,353,738	1,157,529
	Total College Discretionary Funds			1,353,738	1,157,529
	Total Discretionary Funds			1,353,738	1,157,529

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			71,484	13,440
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			77,294	74,236
042I	Other Operational Augmentations			24,429	24,429
042L	Enrollment Fees - Operational Costs			3,220	3,220
	Total College Related Activities			186,427	125,325
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			26,367	26,367
046F	American Disability Act (ADA) Accommodation			55,000	55,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			19,000	4,000
	Total Institutional Support Costs			110,567	95,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			30,000	
047C	Staff Development			5,947	5,947
047D	Staff Development - Ed Initiative			37,667	5,000
053C	PDF Non-Instr Equipment			471	
	Total Other Allocations			74,085	10,947
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			161,212	161,212
051C	PFE Prior Year Carryover			231,403	
051E	PFE Classified Staff Development Carryover			7,867	
	Total Partnership for Excellence			400,482	161,212
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			41,200	48,800
	Total Community Service			41,200	48,800

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>UTILITIES</u>				
073A	Electricity			1,175,500	1,175,500
073B	Gas			355,200	355,200
073D	Water/Garbage			113,000	113,000
073E	Sewer			11,500	11,500
073F	Allocated to Auxiliaries (Contra)			(153,000)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			23,000	23,000
073O,P	Utilities			475	475
	Total Utilities			1,525,675	1,525,675
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.17		25,325	
101E,F	College Discretionary Funds			1,105,639	
101G	Program Development Funds			982,840	
101L	Staff Development			64,890	
	Total Rebudgets and Other Carryovers	0.17		2,178,694	
	TOTAL GENERAL PURPOSE FUNDS	342.25	361.06	37,915,769	36,048,026

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.10	0.10	9,735	8,370
	Total Parking & Health Services	0.10	0.10	9,735	8,370
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	2.00	2.00	2,008,485	1,484,057
	Total Federal	2.00	2.00	2,008,485	1,484,057
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	34.70	35.71	25,679,742	9,760,878
	Total State	34.70	35.71	25,679,742	9,760,878
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			326,107	
	Total Local			326,107	
	TOTAL SPECIAL PROGRAMS	36.70	37.71	28,014,334	11,244,935
	TOTAL RESTRICTED FUNDS	36.80	37.81	28,024,069	11,253,305
	TOTAL GENERAL FUND BUDGET	379.05	398.87	65,939,838	47,301,331



Sacramento City College



SACRAMENTO
CITY
COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	717,642	731,912
011B	Instructional Support Services	15.50	15.50	2,857,450	2,929,966
011C	Student Support Services	4.00	4.00	785,385	804,344
030A	West Sacramento Center	0.50	0.50	92,869	94,982
033A	Davis Center	0.50	0.50	92,869	94,982
061A	Community Services Programs	0.05	0.05	14,331	14,794
	Total Administrators	23.50	23.50	4,560,546	4,670,980
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	233.03	240.72	25,347,677	26,132,885
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	99.70	108.22	6,023,125	6,359,729
	Total Main Campus Instructional	332.73	348.94	31,370,802	32,492,614
030B	West Sacramento Center Faculty	16.46	16.46	993,833	965,346
033B	Davis Center Faculty	13.81	13.81	833,536	809,929
	Total Outreach Instructional	30.27	30.27	1,827,369	1,775,275
012C	Regular Faculty, Allied Health	26.80	26.80	2,723,842	2,840,773
012D	Part-Time Faculty, Allied Health	10.38	10.38	626,511	608,766
	Total Allied Health	37.18	37.18	3,350,353	3,449,539
012J	Instructional Coordinator	5.00	5.00	613,738	620,541
	Total Instructional, Fall & Spring	405.18	421.39	37,162,262	38,337,969
012Q	Summer Instruction	40.52	52.67	2,445,684	3,179,030
012S	Substitute Instruction	2.90	2.90	97,130	94,265
012T	Adjunct Office Hours			1,144,684	820,362
	Total Instructional	448.60	476.96	40,849,760	42,431,626
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.00	7.00	787,161	803,650
014C	Library - Adjunct/Overload	2.60	2.60	215,406	198,185
	Total Librarians	9.60	9.60	1,002,567	1,001,835
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.60	6.60	779,779	782,568
014D	Instructional Development Coordinators	2.40	3.00	295,560	345,054
	Total Instructional Support Services	9.00	9.60	1,075,339	1,127,622

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,000	7,000
013M	Department Chair Release Time/Stipends	9.93	9.93	1,051,907	809,944
013N	Performing Arts Stipends			124,004	124,004
013O	Athletic Stipends			174,743	174,743
013Q	Stipend Online Foundations			75,000	75,000
	Total Faculty Stipends	9.93	9.93	1,432,654	1,190,691
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	238,442	238,441
013L	President's/Chancellor's Release Time	1.00	1.00	111,421	111,421
013P	Puente Program	0.20	0.20	22,284	22,284
	Total Other Certificated	3.34	3.34	372,147	372,146
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	267,410	267,410
	Total Academic Senate	2.40	2.40	267,410	267,410
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	18.83	18.83	1,998,215	2,065,374
015E	Health Services	2.00	2.00	165,408	218,675
015F	Health Services Adjunct/Overload	0.16	0.16	11,689	11,688
	Total Student Services, Faculty	20.99	20.99	2,175,312	2,295,737
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	224,930	232,320
016A,B,F	Fringe Benefits			91,702	96,180
	Total EOPS and MESA District Contribution	2.00	2.00	316,632	328,500

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	20.19	20.19	1,965,218	1,978,953
021B,G,P	Instructional Support	59.41	60.41	4,306,810	4,397,369
021C	Student Services Support	35.86	34.86	2,751,392	2,754,277
021D	Community Relations	1.00	1.00	65,429	68,047
021E	Custodial	29.00	29.00	1,917,336	1,939,611
021F	Maintenance and Operations-General	5.83	5.83	463,677	454,126
021H,L,M	Information Technology (IT) & Telecommunications	5.00	5.00	779,381	783,842
030C	West Sacramento Center	6.83	6.83	453,331	457,174
033C	Davis Center	7.83	7.83	537,077	547,942
061C	Community Service	0.34	0.34	54,453	45,772
	Total Classified Staff	171.29	171.29	13,294,104	13,427,113
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			15,406	30,811
030F,H	Fixed Costs			133,500	133,500
	Total West Sacramento Center			148,906	164,311
	<u>DAVIS CENTER</u>				
033E	Operational Costs			26,564	40,000
033F	Fixed Costs			91,500	91,500
	Total Davis Center			118,064	131,500

LOS RIOS COMMUNITY COLLEGE DISTRICT
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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
041A,E,F,G, J	COLLEGE DISCRETIONARY FUNDS				
	Block Grant, Including Outreach Centers			2,638,853	2,321,931
	Total College Discretionary Funds			2,638,853	2,321,931
041X	OTHER OPERATIONAL FUNDS				
	Other Operational Funds			949,561	
	Total Other Operational Funds			949,561	
	Total Discretionary Funds			3,588,414	2,321,931
	COLLEGE RELATED ACTIVITIES				
042D	Tutorial Centers			33,000	33,000
042H	Bus Rental			400,289	144,659
042J,K	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042L	Enrollment Fees - Operational Costs			24,640	24,640
	Total College Related Activities			472,449	216,819
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals			257,859	257,859
046F	American Disability Act (ADA) Accommodation			16,000	16,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			288,059	288,059
	OTHER ALLOCATIONS				
047S,F	Program Development Funds			30,000	
047C	Staff Development	0.50	0.50	44,708	23,725
047D	Staff Development - Ed Initiative			6,851	6,000
	Total Other Allocations	0.50	0.50	81,559	29,725

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

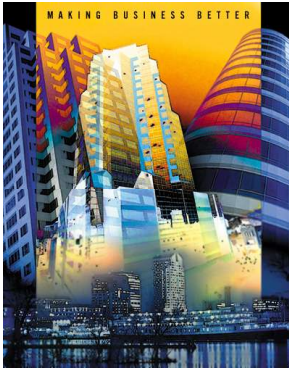
BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			452,272	452,272
051C	PFE Prior Year Carryover			418,267	
051E	PFE Classified Staff Development Carryover			16,637	
	Total Partnership for Excellence			887,176	452,272
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			46,633	37,712
	Total Community Service			46,633	37,712
	<u>UTILITIES</u>				
073A	Electricity			1,397,000	1,397,000
073B	Gas			635,000	635,000
073D	Water/Garbage			303,000	303,000
073E	Sewer			287,000	287,000
073F	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			54,215	54,215
073O,P	Utilities			60,340	60,340
	Total Utilities			2,711,555	2,711,555
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	1.40		213,587	
101E,F	College Discretionary Funds			7,733,115	
101G	Program Development Funds			970,461	
101L	Staff Development			7,485	
	Total Rebudgets and Other Carryovers	1.40		8,924,648	
	TOTAL GENERAL PURPOSE FUNDS	702.55	730.11	82,625,934	73,479,544

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	0.30	0.30	31,619	31,867
	Total Parking & Health Services	0.30	0.30	31,619	31,867
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	12.71	11.21	4,945,132	3,708,552
	Total Federal	12.71	11.21	4,945,132	3,708,552
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	67.04	66.89	53,115,170	16,478,391
	Total State	67.04	66.89	53,115,170	16,478,391
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Programs Local			2,712,645	
	Total Local			2,712,645	
	TOTAL SPECIAL PROGRAMS	79.75	78.10	60,772,947	20,186,943
	TOTAL RESTRICTED FUNDS	80.05	78.40	60,804,566	20,218,810
	TOTAL GENERAL FUND BUDGET	782.60	808.51	143,430,500	93,698,354

District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	18.44	18.44	3,934,853	3,987,201
011B	Instructional Support Services	3.10	3.10	805,853	822,244
	Total Administrators	21.54	21.54	4,740,706	4,809,445
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	76.35	76.35	6,886,107	7,273,785
021B,G,P	Instructional Support	1.96	1.96	183,794	163,530
021C	Student Services Support	0.45	0.45	48,588	48,588
	Total Classified Staff	78.76	78.76	7,118,489	7,485,903
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			2,064,337	892,419
041X	Other Operational Funds			3,184	
	Total Other Operational Funds			2,067,521	892,419
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			79,779	85,200
046R	Bookstore			600,000	300,000
	Total Institutional Support Costs			679,779	385,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			210,000	
047C	Staff Development			103,430	3,430
	Total Other Allocations			313,430	3,430

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Classified Staff Development Carryover			28,967	
	Total Partnership for Excellence			28,967	
073A 073B 073D 073E	<u>UTILITIES</u>				
	Electricity			110,000	110,000
	Gas			10,000	10,000
	Water/Garbage			9,000	9,000
	Sewer			4,500	4,500
	Total Utilities			133,500	133,500
101A 101G 101L	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
	General Purpose			145,592	
	Program Development Funds			200,000	
	Staff Development			71,679	
	Total Rebudgets and Other Carryovers			417,271	
	TOTAL GENERAL FUND BUDGET	100.30	100.30	15,499,663	13,709,897
	TOTAL GENERAL FUND BUDGET	100.30	100.30	15,499,663	13,709,897

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	11.50	11.50	2,354,367	2,400,768
011C	Student Support Services	3.00	3.00	544,455	552,137
011F	Administration - Vacancy Factor			(260,000)	(260,000)
	Total Administrators	14.50	14.50	2,638,822	2,692,905
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor			(950,000)	(950,000)
	Total Instructional			(950,000)	(950,000)
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013K	Adjunct Professional Development			100,000	
014D	Instructional Development Coordinators	3.00	3.00	353,611	354,646
	Total Instructional Support Services	3.00	3.00	453,611	354,646
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00	111,421	111,421
013G	Collective Bargaining	4.00	4.00	445,686	445,686
013L	President's/Chancellor's Release Time	1.00	1.00	111,421	111,421
	Total Other Certificated	6.00	6.00	668,528	668,528
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	130,718	130,718
	Total Academic Senate	0.80	0.80	130,718	130,718
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty			93,946	93,946
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	23.08	23.08	2,137,184	2,124,230
021C	Student Services Support	65.85	64.85	4,828,909	4,846,988
021D	Community Relations	17.83	17.83	1,818,830	1,858,781
021F	Maintenance and Operations-General	80.80	80.80	7,349,226	7,425,172
021H,L,M	Information Technology (IT) & Telecommunications	39.81	39.81	5,500,128	5,641,739
021W	Classified Staff Development (PFE)	1.23	1.23	74,542	74,542
021Y	PDF Positions - Bank	4.50	4.50	211,748	211,748
022G	Classified - Vacancy Factor			(790,000)	(790,000)
	Total Classified Staff	233.10	232.10	21,130,567	21,393,200

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			853,555	538,129
	Total Other Operational Funds			853,555	538,129
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	97,193	95,600
042C	Education Initiative			33,720	33,720
042F	Financial Aid Administrative Costs			20,331	20,331
042I	Other Operational Augmentations			153,584	90,655
042L	Enrollment Fees - Operational Costs			490,500	490,500
042P	Postage			77,000	77,000
042Q	Foreign Study			500	500
042R	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	908,765	844,243
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications/Data Transmission Lines			547,200	542,200
	Total Telecommunications Activities			547,200	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044D,E,F,G,H,I	Operational Maintenance			15,373,612	5,556,211
	Total Information Technology Operational			15,373,612	5,556,211

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			2,174,139	955,314
045D	Resource Conservation Management			60,336	63,353
045H	Major Maintenance Allocation			968,479	432,000
	Total Facilities Management Operational			3,202,954	1,450,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,130,500	530,500
046F	American Disability Act (ADA) Accommodation			61,000	61,000
046G	Marketing			153,690	153,690
046H	Recruitment			102,344	70,000
046J	Conference and Travel			26,400	19,800
046K	Special Activities			52,500	52,500
046L	District-Wide Dues			520,500	520,500
046M	Election Expenses			310,700	
046N	Trustee Expenses			195,234	195,234
046P	Student Trustee			23,443	23,443
046Q	Student Access Card			56,469	56,469
046S	Employee Educational Reimbursements			60,000	60,000
	Total Institutional Support Costs			2,692,780	1,743,136
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			5,548,720	
062A,X	Campus-Funded FM Projects			(64,590)	
	Total Other Allocations			5,484,130	
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			85,567	85,567
051C	PFE Prior Year Carryover			312,229	
051E	PFE Classified Staff Development Carryover			41,000	
	Total Partnership for Excellence			438,796	85,567

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			139,246,810	137,393,887
071C	Type C Benefit Costs			140,000	140,000
071F	Allocated Benefits Contra Account			(24,399,010)	(19,304,257)
071S	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings			(556,650)	(556,650)
071W	Retirees Health Benefits			4,429,214	3,710,137
	Net Fringe Benefits			118,844,864	121,367,617
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			5,248,302	4,748,302
072C	Safety Program			745,912	85,000
072D	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			6,030,214	4,869,302
	<u>UTILITIES</u>				
073A	Electricity			39,000	39,000
073B	Gas			10,600	10,600
073D	Water/Garbage			18,500	18,500
073G	Honeywell Energy Management System			192,251	271,596
073H,J	Toxic Waste Removal/Dump Fees/Permits			39,500	24,500
073K	Utilities - Ethan Way			57,700	56,800
073M	Utilities - Watertower			97,900	101,100
073O,P	Utilities			6,450	4,150
073R	Utilities - Reserve/Recovery			225,000	225,000
	Total Utilities			686,901	751,246

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,000,000	1,000,000
	Total Grant & Financial Aid Cash Match			1,000,000	1,000,000
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net			1,128,147	
	Continuing Funds Set-Asides, net			1,128,147	
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			1,340,000	340,000
079J, 079B	Cost Recoveries (including Indirect)			(619,066)	(619,066)
079L	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(1,021,491)	(89,000)
	Total Budget Savings/Cost Recovery			(600,557)	(668,066)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			39,406,547	
101B	Facilities Management			184,361	
101D	Information Technology			183,695	
101G	Program Development Funds			4,705,391	
	Total Rebudgets and Other Carryovers			44,479,994	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	257.90	256.90	225,237,547	162,464,195

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
082x	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			3,145,274	9,413,221
	TCR Continuing Adjustment			21,717,370	
	Mandated Costs Current Year - Block Grant			80,673	
	Funding for New Faculty Positions			1,438,416	1,483,459
	X Budget Growth			1,272,037	13,753,857
	Potential Unfunded Growth				(4,852,486)
	Appropriations Above Established Base Levels			6,038,896	20,674,284
	Lottery Funds			2,320,000	2,320,000
	Total X Budget Funding Level			36,012,666	42,792,335
	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Y Budget Potential Unfunded Growth			(942,341)	(1,686,970)
	Interest Income			13,769,036	13,769,036
085x	Lottery Funds			1,343,011	1,394,985
	Growth - 80%			753,873	1,349,576
	Growth - 20%			188,468	337,394
	Increase Above X Budget			15,112,047	15,164,021
	Total Y Budget Funding Level			51,124,713	57,956,356
087x	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
	Incremental Funds:				
	Z Budget Potential Unfunded Growth			(942,341)	(1,686,971)
	Growth - 80%			753,873	1,349,577
	Growth - 20%			188,468	337,394
	Lottery Funds			1,343,012	1,394,984
	Increase Above Y Budget			1,343,012	1,394,984
	Total Program Development & Other Improvements, Z Budget Funding Level			52,467,725	59,351,340
	TOTAL GENERAL PURPOSE FUNDS	257.90	256.90	277,705,272	221,815,535

2024-2025 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
608x 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	37.62	38.02	4,907,919	4,907,022
	Health Services Fee	3.00	4.00	7,433,352	1,000,000
	Total Parking & Health Services	40.62	42.02	12,341,271	5,907,022
3xx	<u>SPECIAL PROGRAMS FEDERAL</u>				
	Other Federal	0.73	0.73	713,580	(94,838)
	Total Federal	0.73	0.73	713,580	(94,838)
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	95.79	96.79	49,002,527	26,758,239
	Total State	95.79	96.79	49,002,527	26,758,239
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			341,259	
	Total Local			341,259	
	TOTAL SPECIAL PROGRAMS	96.52	97.52	50,057,366	26,663,401
	TOTAL RESTRICTED FUNDS	137.14	139.54	62,398,637	32,570,423
	TOTAL GENERAL FUND BUDGET	395.04	396.44	340,103,909	254,385,958



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 14.7% of revenues—but also closely aligns with the state's recommendation, with an unrestricted general fund balance of 16.1% 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>\$197,737,402</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>\$1,177,077</u>	<u>\$707,694</u>	<u>\$29,177,329</u>	<u>\$11,686,825</u>
Projected Uncommitted Fund Balance	\$80,117,387	\$159,176	\$645,476	\$13,300,000				\$298,888	\$55,439		\$2,680,572	
Committed Fund Balance	6,454,158						\$59,944		59,170	\$716,694	18,336,557	\$10,893,259
Restricted Fund Balance	3,396,662					\$57,622,424						
Total Projected Fund Balance – June 30, 2025	<u>\$89,968,207</u>	<u>\$159,176</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>\$114,609</u>	<u>\$716,694</u>	<u>\$21,017,129</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% *

Annual Independent Audit Report

	Response
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

Section Score (0.5% maximum):

0.0%

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.

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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 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:

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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:

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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:

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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:



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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

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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 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	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 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 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

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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:

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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: