

2025-26 Adopted Budget

Presented to the Board of Trustees
September 10, 2025

American River College • Cosumnes River College • Folsom Lake College • Sacramento City 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 uncertainty, each year's budget cycle presents new challenges and uncertainties. With the adoption of the 2025-26 State Budget, state leaders have finalized their approach to addressing a significant shortfall while striving to preserve core public services.

This year's enacted budget closes a projected \$12 billion deficit through targeted reductions, deferrals, and cost-saving strategies. Importantly for our district, Proposition 98—the voter-approved guarantee for funding K-12 schools and community colleges—continues to provide a measure of protection, sparing community colleges from the deepest cuts felt in other areas of the budget. The final budget also includes a 2.3% Cost-of-Living Adjustment (COLA) for community colleges. While modest compared to the unusually high COLAs of recent years, it nonetheless reflects the Legislature's recognition that inflationary pressures continue to impact our institutions and the people who serve within them.

The budget also provides \$56.7 million for a new Davies Hall at American River College, a significant investment into a new facility at our largest college and an acknowledgment by the legislature that Los Rios's hand was forced when the building was deemed unsafe by the Department of State Architects more than a year ago.

Even with these protections, caution is warranted. The adopted budget fully exhausts the Proposition 98 Rainy Day Fund by the end of 2025-26, leaving fewer tools to buffer against future downturns. Without that fiscal cushion, upcoming years could bring harder choices if revenues underperform. Fortunately, Los Rios is as well positioned as any district in California to navigate this landscape. Thanks to the

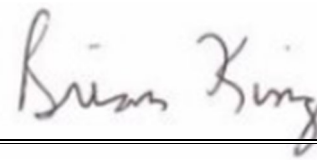
leadership and foresight of our Board of Trustees, along with collaborative agreements with our labor partners and a shared commitment to sustainability, we have built the reserves and fiscal discipline necessary to remain focused on our mission.

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. 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 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 and institutional stability.

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

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

On June 27, 2025, Governor Newsom signed the Budget Act of 2025, which reflects state expenditures of \$321 billion, an increase of 7.8% from the 2024-25 enacted budget. General fund outlays increased by the same percentage to \$228.4 billion.

The Administration faces an estimated \$12 billion General Fund gap. To bridge the shortfall, the enacted budget 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 enacted budget updates the Proposition 98 minimum funding levels for K–12 and community colleges to \$98.5 billion in 2023–24, \$119.9 billion in 2024–25, and \$114.6 billion in 2025–26.

To help manage uncertainty in state revenues, the Governor is proposing to fund slightly less than the full guarantee for 2024–25 (\$118 billion instead of \$119.9 billion) to avoid committing money that might not actually materialize.

The budget also relies heavily on the Proposition 98 reserve. The Proposition 98 reserve is fully drawn down, which 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

For the California Community Colleges, the enacted budget provides \$210.2 million one-time in 2024-25 and \$104.7 million ongoing in 2025-26 to fully fund the SCFF, along with \$140 million for systemwide enrollment growth (2.28% in 2024-25 and 0.57% in 2025-26, for a combined statewide growth of 2.35%). It funds 2.3% COLA (\$244 million) for SCFF and select categoricals and defers \$408.4 million of SCFF payments to 2026-27. The budget also invests in student support initiatives, including \$60 million for a flexible student support block grant, \$25 million for Career Passport, \$20 million for emergency financial aid, \$15 million for Dreamer Resource Liaisons, \$15 million plus \$5 million ongoing for Credit for Prior Learning, \$12 million for the Cloud Data Platform, \$10 million ongoing for Rising Scholars, and \$30.1 million for other targeted programs.

IMPLICATIONS FOR LOS RIOS

The enacted budget includes enrollment growth funding; however, our projected enrollment still exceeds our allocation, so significant FTES will remain unfunded in 2025-26. The 2.30% COLA will help offset rising personnel and operating costs amid ongoing inflation.

A major positive is that the American River College Davies Hall modernization project is now part of the Enacted Budget. 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 that the 2024-25 achieved full-time equivalents students (FTES) is reduced to the District's current growth authority, which is our more conservative estimate. The Y budget anticipates no change in 2024-25 achieved FTES, with the Z budget at 2% growth.

Under the SCFF, a district's FTES allocation is determined by its funded FTES, not by the total number of students it serves. The enacted budget expanded growth capacity for 2024-25, resulting in 1.94% growth authority for Los Rios. While this was an improvement over initial projections of .49% growth authority, the District's actual enrollment growth is expected to exceed that limit, meaning a portion of 2024-25 FTES will go unfunded unless statewide numbers fall below the cap.

The enacted budget includes only 0.57% systemwide growth funding for 2025-26, of which just 0.24% is allocated to Los Rios. This minimal growth authority restricts the District's ability to receive apportionment for additional FTES, even as student demand continues to rise. Any FTES above this funding cap will be unfunded and, under SCFF rules, excluded from the District's funded three-year FTES average. This means they do not generate revenue in the current year nor contribute to future base funding, resulting in a compounding structural loss.

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, 60 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

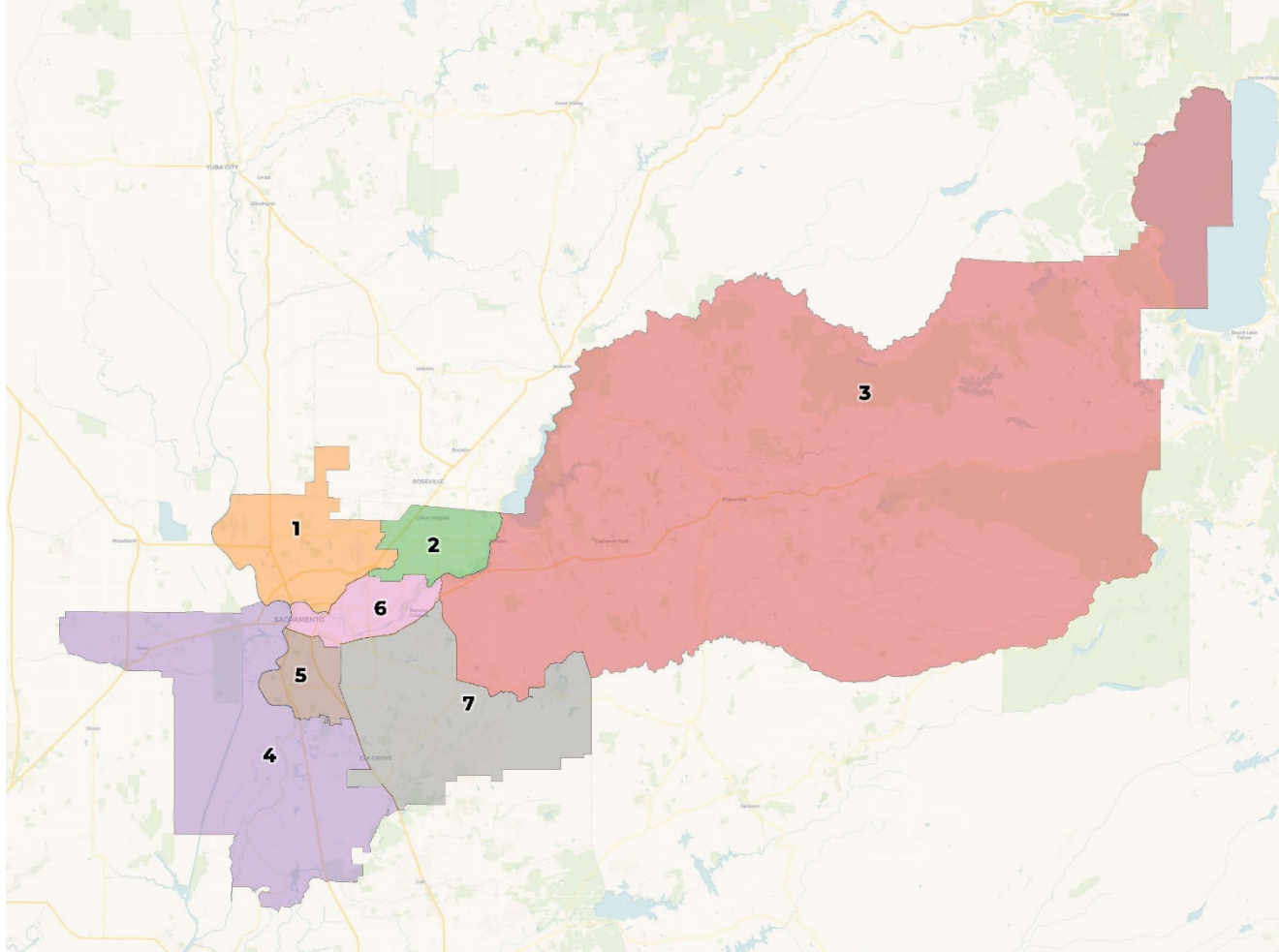
The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board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

Board of Trustees



Dustin Johnson
Area 1



Robert Jones
Area 2



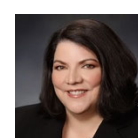
John Knight
Area 3



Kelly Wilkerson
Area 4



Colette Harris-Mathews
Area 5



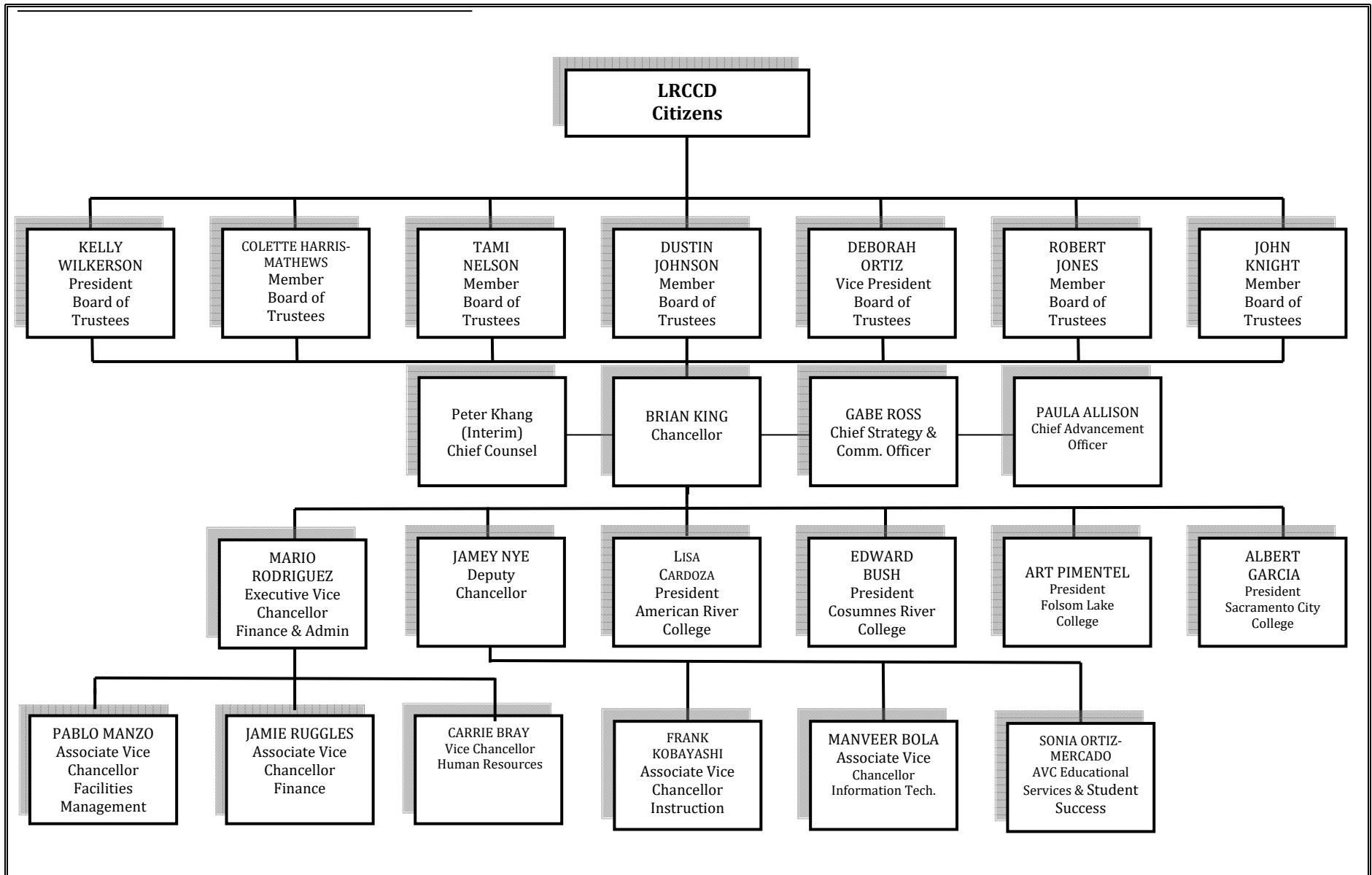
Deborah Ortiz
Area 6



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 2024-25 with \$174.5 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 ACTUAL EXPENDITURES & 2025-26 ADOPTED BUDGET– DISTRICT FUNDS

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 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 projected uncommitted fund balance for this fund is \$13.3 million for 2025-26.

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, 2026 of \$16.3 million and \$46.1 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 \$736,158 for 2025-26 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 has a projected ending balance of \$28.7 million on June 30, 2026, which is virtually all committed to college purposes.

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET**

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 80,117,387	\$ 80,117,387	\$ (4,685,523)	\$ 75,431,864
Committed	90,414,158	6,454,158	97,758,230	104,212,388
Restricted	27,205,857	3,396,662	26,103,455	29,500,117
Total Beginning Fund Balance	197,737,402	89,968,207	119,176,162	209,144,369
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	245,278,171	262,417,931	(480,012)	261,937,919
New Faculty Funding	3,628,656	3,712,114	-	3,712,114
COLA (2024-25 1.07%, 2025-26 2.30%)	4,316,144	9,413,221	16,205	9,429,426
Growth	12,343,604	17,127,798	11,115,517	28,243,315
Potential Unfunded Growth	-	(8,226,427)	(11,551,693)	(19,778,120)
Local Property Taxes	130,321,631	127,765,098	2,556,533	130,321,631
Enrollment Fees, \$46/unit	18,884,519	19,087,433	(202,914)	18,884,519
Total Base Allocation, COLA & Growth	414,772,725	431,297,168	1,453,636	432,750,804
Lottery Funds	8,854,279	8,689,969	(47,065)	8,642,904
Other General Purpose	64,320,088	58,100,298	2,380,193	60,480,491
Restricted/Special Programs Revenue	131,913,347	109,884,315	92,132,798	202,017,113
Total Revenue	619,860,439	607,971,750	95,919,562	703,891,312
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 817,597,841	\$ 697,939,957	\$ 215,095,724	\$ 913,035,681
EXPENDITURES/APPROPRIATIONS				
Academic Salaries	\$ 210,122,002	\$ 217,137,116	\$ 12,192,054	\$ 229,329,170
Classified Salaries	130,505,975	121,944,182	27,307,535	149,251,717
Employee Benefits	130,452,252	147,978,177	46,278,629	194,256,806
Books, Supplies & Materials	13,704,139	4,639,347	39,415,612	44,054,959
Other Operating Expenses	75,962,965	82,567,182	82,884,412	165,451,594
Capital Outlay	6,799,425	2,164,204	11,252,386	13,416,590
Interfund Transfers/Other Outgo	40,906,714	27,810,770	4,652,988	32,463,758
Total Expenditures/Appropriations & Interfund Transfers	608,453,472	604,240,978	223,983,616	828,224,594
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	75,431,864	80,117,387	(4,685,523)	75,431,864
Committed	104,212,388	6,454,158	1,503,230	7,957,388
Restricted	29,500,117	7,127,434	(5,705,599)	1,421,835
Total Ending Fund Balance	209,144,369	93,698,979	(8,887,892)	84,811,087
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 817,597,841	\$ 697,939,957	\$ 215,095,724	\$ 913,035,681

LOS RIOS COMMUNITY COLLEGE DISTRICT
INSTRUCTIONALLY- RELATED ACTIVITIES
(Sub-Fund of the General Fund)
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 5,429,136	\$ 159,176	\$ 5,453,444	\$ 5,612,620
Total Beginning Fund Balance	5,429,136	159,176	5,453,444	5,612,620
REVENUE:				
Local - Other	2,382,798	2,261,651	-	2,261,651
INTERFUND TRANSFERS:				
General Fund	229,228	10,000	124,293	134,293
Total Revenue and Transfers	2,612,026	2,271,651	124,293	2,395,944
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 8,041,162	\$ 2,430,827	\$ 5,577,737	\$ 8,008,564
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 7,499	\$ 6,000	\$ -	\$ 6,000
Classified Salaries	111,207	99,637	-	99,637
Employee Benefits	7,295	6,618	-	6,618
Books, Supplies & Materials	585,208	576,920	-	576,920
Other Operating Expenses	1,667,577	1,560,769	-	1,560,769
Capital Outlay	3,766	3,806	-	3,806
Payments to Students	23,701	17,901	-	17,901
INTERFUND TRANSFERS OUT:				
General Fund	11,962	-	-	-
Total Expenditures/Appropriations & Interfund Transfers	2,418,215	2,271,651	-	2,271,651
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	5,622,947	159,176	5,577,737	5,736,913
Total Ending Fund Balance	5,622,947	159,176	5,577,737	5,736,913
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 8,041,162	\$ 2,430,827	\$ 5,577,737	\$ 8,008,564

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 717,768	\$ 645,476	\$ (298,329)	\$ 347,147
Total Beginning Fund Balance	717,768	645,476	(298,329)	347,147
REVENUE:				
Federal:				
Child Care Food Program	74,294	80,000	-	80,000
Child Care Access Means Parents in School	873,015	66,323	(26,995)	39,328
Total Federal Revenue	947,309	146,323	(26,995)	119,328
State:				
Apportionment	1,893,010	2,027,483	-	2,027,483
Child Care Food Program	3,543	5,012	-	5,012
Other	307,880	229,761	667,292	897,053
Total State Revenue	2,204,433	2,262,256	667,292	2,929,548
Local:				
Interest Income & Other	72,565	35,894	20,759	56,653
Total Local Revenue	72,565	35,894	20,759	56,653
Total Revenue	3,224,307	2,444,473	661,056	3,105,529
INTERFUND TRANSFERS IN:				
General Fund	235,592	714,095	-	714,095
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 4,177,667	\$ 3,804,044	\$ 362,727	\$ 4,166,771
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 2,326,933	\$ 1,559,605	\$ 109,963	\$ 1,669,568
Employee Benefits	1,208,366	975,474	70,968	1,046,442
Books, Supplies and Food	110,388	147,431	379,736	527,167
Other Operating Expenses	184,833	476,058	175,299	651,357
Total Expenditures/Appropriations	3,830,520	3,158,568	735,966	3,894,534
ENDING FUND BALANCE, JUNE 30	347,147	645,476	(373,239)	272,237
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 4,177,667	\$ 3,804,044	\$ 362,727	\$ 4,166,771

LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 13,300,000	\$ 13,300,000	\$ -	\$ 13,300,000
Committed Funds/Projects in Progress	217,672,800	-	248,740,882	248,740,882
Total Beginning Fund Balance	230,972,800	13,300,000	248,740,882	262,040,882
REVENUE:				
State Capital Outlay Projects	10,764,368	-	21,554,694	21,554,694
Proposition 39 Projects		-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	3,445,146	-	6,107,994	6,107,994
Interest Income	11,840,473	11,735,781	104,692	11,840,473
Other Local Revenue, including Donations	1,648,504	1,284,143	122,162	1,406,305
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	23,107,785	23,392,066	(2,955,137)	20,436,929
Other District & College Projects	4,599,867	-	1,336,973	1,336,973
Other Funds	1,212,019	1,230,754	(18,735)	1,212,019
Total Revenue and Interfund Transfers	56,618,162	37,642,744	26,527,603	64,170,347
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 287,590,962	\$ 50,942,744	\$ 275,268,485	\$ 326,211,229
EXPENDITURES/APPROPRIATIONS:				
State Capital Outlay Projects	\$ 10,764,368	\$ -	\$ 21,554,694	\$ 21,554,694
Proposition 39 Projects	-	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	3,445,146	-	6,107,994	6,107,994
Other Major Construction, including Information Technology	6,395,381	-	46,893,987	46,893,987
Program Development and/or Improvement Projects	3,101,916	24,622,820	70,574,531	95,197,351
College Projects	1,023,104	-	22,695,248	22,695,248
Future Program Improvement Projects	-	12,924,971	106,285,032	119,210,003
College Investments for Future Projects	-	-	882,039	882,039
Other Transfers Out	820,165	94,953	-	94,953
Total Expenditures/Appropriations and Interfund Transfers	25,550,080	37,642,744	275,268,485	312,911,229
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	13,300,000	13,300,000	-	13,300,000
Committed Funds/Projects in Progress	248,740,882	-	-	-
Total Ending Fund Balance	262,040,882	13,300,000	-	13,300,000
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 287,590,962	\$ 50,942,744	\$ 275,268,485	\$ 326,211,229

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND PROJECT FUND - MEASURE M
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 112,218,333	\$ -	\$ 39,700,997	\$ 39,700,997
Total Beginning Fund Balance	112,218,333	-	39,700,997	39,700,997
REVENUE:				
Local - Interest Income	5,274,876	2,000,000	-	2,000,000
Total Revenue	5,274,876	2,000,000	-	2,000,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 117,493,209	\$ 2,000,000	\$ 39,700,997	\$ 41,700,997
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 77,751,958	\$ 1,940,000	\$ 39,700,997	\$ 41,640,997
Bond Service Costs	40,254	60,000	-	60,000
Total Expenditures/Appropriations	77,792,212	2,000,000	39,700,997	41,700,997
ENDING FUND BALANCE, JUNE 30:				
Committed	39,700,997	-	-	-
Total Ending Fund Balance	39,700,997	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 117,493,209	\$ 2,000,000	\$ 39,700,997	\$ 41,700,997

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND INTEREST AND REDEMPTION FUND - MEASURE A
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 15,571,766	\$ 15,571,766	\$ 681,766	\$ 16,253,532
Total Beginning Fund Balance	15,571,766	15,571,766	681,766	16,253,532
REVENUE:				
Local:				
Property Taxes	15,652,887	15,971,145	-	15,971,145
Interest Income	417,716	325,941	-	325,941
Total Revenue	16,070,603	16,297,086	-	16,297,086
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 31,642,369	\$ 31,868,852	\$ 681,766	\$ 32,550,618
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 12,585,000	\$ 13,725,000	\$ -	\$ 13,725,000
Bond Interest Expense	2,803,837	2,569,586	-	2,569,586
Bond Service Costs	-	2,500	-	2,500
Total Expenditures/Appropriations	15,388,837	16,297,086	-	16,297,086
ENDING FUND BALANCE, JUNE 30:				
Restricted	16,253,532	15,571,766	681,766	16,253,532
Total Ending Fund Balance	16,253,532	15,571,766	681,766	16,253,532
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 31,642,369	\$ 31,868,852	\$ 681,766	\$ 32,550,618

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND INTEREST AND REDEMPTION FUND - MEASURE M
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 42,050,658	\$ 42,050,658	\$ 4,021,234	\$ 46,071,892
Total Beginning Fund Balance	42,050,658	42,050,658	4,021,234	46,071,892
REVENUE:				
Local:				
Property Taxes	49,749,242	49,353,634	561,659	49,915,293
Premium on Sale of Bonds	564,625	-	-	-
Miscellaneous & Interest Income	1,262,208	1,007,216	11,462	1,018,678
Total Revenue	51,576,075	50,360,850	573,121	50,933,971
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 93,626,733	\$ 92,411,508	\$ 4,594,355	\$ 97,005,863
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 36,950,000	\$ 39,800,000	\$ 495,000	\$ 40,295,000
Bond Interest Expense	10,604,841	10,558,350	77,621	10,635,971
Bond Service Costs	-	2,500	500	3,000
Total Expenditures/Appropriations	47,554,841	50,360,850	573,121	50,933,971
ENDING FUND BALANCE, JUNE 30:				
Restricted	46,071,892	42,050,658	4,021,234	46,071,892
Total Ending Fund Balance	46,071,892	42,050,658	4,021,234	46,071,892
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 93,626,733	\$ 92,411,508	\$ 4,594,355	\$ 97,005,863

LOS RIOS COMMUNITY COLLEGE DISTRICT
OTHER DEBT SERVICE FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 59,944	\$ 59,944	\$ -	\$ 59,944
Total Beginning Fund Balance	59,944	59,944	-	59,944
REVENUE:				
Local - Interest Income	1,212,019	1,230,754	(18,735)	1,212,019
Total Revenue	1,212,019	1,230,754	(18,735)	1,212,019
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,271,963	\$ 1,290,698	\$ (18,735)	\$ 1,271,963
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 1,212,019	\$ 1,230,754	\$ (18,735)	\$ 1,212,019
Total Interfund Transfers	1,212,019	1,230,754	(18,735)	1,212,019
ENDING FUND BALANCE, JUNE 30:				
Committed	59,944	59,944	-	59,944
Total Ending Fund Balance	59,944	59,944	-	59,944
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 1,271,963	\$ 1,290,698	\$ (18,735)	\$ 1,271,963

LOS RIOS COMMUNITY COLLEGE DISTRICT
SELF-INSURANCE FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	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	5,522,834	5,135,502	1,300,000	6,435,502
Dental Premiums	3,381,956	4,181,572	87,667	4,269,239
Interest Income	658,117	650,000	8,117	658,117
Total Revenue	9,562,907	9,967,074	1,395,784	11,362,858
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 9,562,907	\$ 9,967,074	\$ 1,395,784	\$ 11,362,858
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 373,022	\$ 386,557	\$ 18,351	\$ 404,908
Insurance Premiums	4,389,162	4,572,630	90,531	4,663,161
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	1,023,228	491,015	1,199,235	1,690,250
Dental Program	3,381,956	4,181,572	87,667	4,269,239
Administrative Costs	395,539	335,300	-	335,300
Total Expenditures/Appropriations	9,562,907	9,967,074	1,395,784	11,362,858
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-	-	-
Total Ending Fund Balance	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 9,562,907	\$ 9,967,074	\$ 1,395,784	\$ 11,362,858

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 298,888	\$ 298,888	\$ 1,359,457	\$ 1,658,345
Total Beginning Fund Balance	298,888	298,888	1,359,457	1,658,345
LOCAL REVENUE:				
Ticket Sales	4,001,587	2,483,400	1,327,929	3,811,329
Donations	44,689	24,730	-	24,730
Sales	173,875	92,180	-	92,180
Rentals	1,106,934	934,500	-	934,500
Restoration	17,343	93,500	-	93,500
Misc Local	16,974	-	-	-
Total Revenue	5,361,402	3,628,310	1,327,929	4,956,239
INTERFUND TRANSFERS IN:				
General Fund	551,724	-	-	-
Total Interfund Transfers	551,724	-	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,212,014	\$ 3,927,198	\$ 2,687,386	\$ 6,614,584
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 28,059	\$ 52,000	\$ 8,000	\$ 60,000
Employee Benefits	6,027	18,200	17,650	35,850
Supplies & Materials	169,647	116,900	52,748	169,648
Other Operating Expenses	4,349,937	3,740,098	1,249,531	4,989,629
Total Expenditures/Appropriations	4,553,669	3,927,198	1,327,929	5,255,127
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,658,345	-	1,359,457	1,359,457
Total Ending Fund Balance	1,658,345	-	1,359,457	1,359,457
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,212,014	\$ 3,927,198	\$ 2,687,386	\$ 6,614,584

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - STUDENT FINANCIAL AID
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	101,246,914	99,000,000	-	99,000,000
Federal Supplemental Educational Opportunity Grants (SEOG)	3,101,308	2,657,129	-	2,657,129
Direct Loan	25,729,174	26,400,000	-	26,400,000
Other	7,301,163	170,000	-	170,000
State	30,443,788	30,440,000	-	30,440,000
Total Revenue	167,822,347	158,667,129	-	158,667,129
INTERFUND TRANSFERS IN:				
General Fund	4,161,612	830,353	3,332,875	4,163,228
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 171,983,959	\$ 159,497,482	\$ 3,332,875	\$ 162,830,357
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 171,790,212	\$ 159,331,411	\$ 3,332,875	\$ 162,664,286
Operating Expenses	193,747	166,071	-	166,071
Total Expenditures/Appropriations	171,983,959	159,497,482	3,332,875	162,830,357
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 171,983,959	\$ 159,497,482	\$ 3,332,875	\$ 162,830,357

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - STUDENT ASSOCIATIONS
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 439,355	\$ 55,439	\$ 423,058	\$ 478,497
Committed	737,722	59,170	546,777	605,947
Total Beginning Fund Balance	1,177,077	114,609	969,835	1,084,444
LOCAL REVENUE:				
Student Card Sales	45,098	45,099	-	45,099
Student Representation Fees, net of waivers	150,307	111,907	-	111,907
Miscellaneous & Interest	19,999	11,362	-	11,362
Total Revenues and Interfund Transfers	215,404	168,368	-	168,368
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,392,481	\$ 282,977	\$ 969,835	\$ 1,252,812
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ 20,331	\$ 5,983	\$ -	\$ 5,983
Other Operating Expenses	286,506	161,185	-	161,185
Scholarships/Awards	1,200	1,200	-	1,200
Total Expenditures/Appropriations and Interfund Transfers	308,037	168,368	-	168,368
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	478,497	55,439	423,058	478,497
Committed	605,947	59,170	546,777	605,947
Total Ending Fund Balance	1,084,444	114,609	969,835	1,084,444
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,392,481	\$ 282,977	\$ 969,835	\$ 1,252,812

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 707,694	\$ 716,694	\$ 10,464	\$ 727,158
Total Beginning Fund Balance	707,694	716,694	10,464	727,158
LOCAL REVENUE:				
Miscellaneous and Interest Income	26,668	15,000	-	15,000
Total Revenue	26,668	15,000	-	15,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 734,362	\$ 731,694	\$ 10,464	\$ 742,158
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ -	\$ 1,000	\$ -	\$ 1,000
Scholarships & Loans	125	5,000	-	5,000
INTERFUND TRANSFERS OUT:				
General Fund	7,079	-	-	-
Total Expenditures/Appropriations/ Interfund Transfers	7,204	6,000	-	6,000
ENDING FUND BALANCE, JUNE 30:				
Committed				
Total Ending Fund Balance	727,158	725,694	10,464	736,158
	727,158	725,694	10,464	736,158
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 734,362	\$ 731,694	\$ 10,464	\$ 742,158

LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - FOUNDATION
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	FY2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 3,128,322	\$ 2,680,572	\$ 1,111,072	\$ 3,791,644
Committed	26,049,008	18,336,557	10,599,892	28,936,449
Total Beginning Fund Balance	29,177,330	21,017,129	11,710,964	32,728,093
REVENUE:				
Local:				
Donations	6,038,152	4,150,000	1,001,500	5,151,500
In-Kind Donations	601,313	2,697,000	-	2,697,000
Investment Income (includes unrealized gains and/or losses)	2,531,992	1,095,000	-	1,095,000
Total Revenue	9,171,457	7,942,000	1,001,500	8,943,500
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 38,348,787	\$ 28,959,129	\$ 12,712,464	\$ 41,671,593
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 5,019,381	\$ 11,991,180	\$ (1,694,180)	\$ 10,297,000
In-Kind Contributions	601,313	2,697,000	-	2,697,000
Total Expenditures/Appropriations	5,620,694	14,688,180	(1,694,180)	12,994,000
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	3,791,644	2,750,322	1,151,072	3,901,394
Committed	28,936,449	11,520,627	13,255,572	24,776,199
Total Ending Fund Balance	32,728,093	14,270,949	14,406,644	28,677,593
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 38,348,787	\$ 28,959,129	\$ 12,712,464	\$ 41,671,593

LOS RIOS COMMUNITY COLLEGE DISTRICT
RETIREE BENEFIT FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

DESCRIPTION	2024-2025 ACTUAL	2025-2026		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 11,686,825	\$ 10,893,259	\$ 203,599	\$ 11,096,858
Total Beginning Fund Balance	11,686,825	10,893,259	203,599	11,096,858
REVENUE:				
Local - Interest Income	454,337	543,211	(88,874)	454,337
Total Revenue and Interfund Transfers	454,337	543,211	(88,874)	454,337
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 12,141,162	\$ 11,436,470	\$ 114,725	\$ 11,551,195
INTERFUND TRANSFERS OUT:				
General Fund	\$ 1,044,304	\$ 521,350	\$ 110,749	\$ 632,099
Total Interfund Transfers	1,044,304	521,350	110,749	632,099
ENDING FUND BALANCE, JUNE 30:				
Committed	11,096,858	10,915,120	3,976	10,919,096
Total Ending Fund Balance	11,096,858	10,915,120	3,976	10,919,096
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 12,141,162	\$ 11,436,470	\$ 114,725	\$ 11,551,195



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 61% of total General Fund revenues and approximately 86% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly \$432.8 million will be received from these sources in 2025-26. The Z budget TCR level is \$18.0 million higher than the 2024-25's \$414.8 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 \$46.4 million, a decrease from the 2024-25 final budget.

D. Local Revenues

Local revenues, excluding enrollment fees, account for approximately 3.0% of the total General Fund budget. Primary sources of local revenue include non-resident and international student tuition, interest income, community services fees, facility rentals, and student fees and fines.



General Fund Financial Data Summary

These sources along with other miscellaneous local revenue accounts total nearly \$21.9 million for 2025-26, a decrease 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 \$738,271.

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.

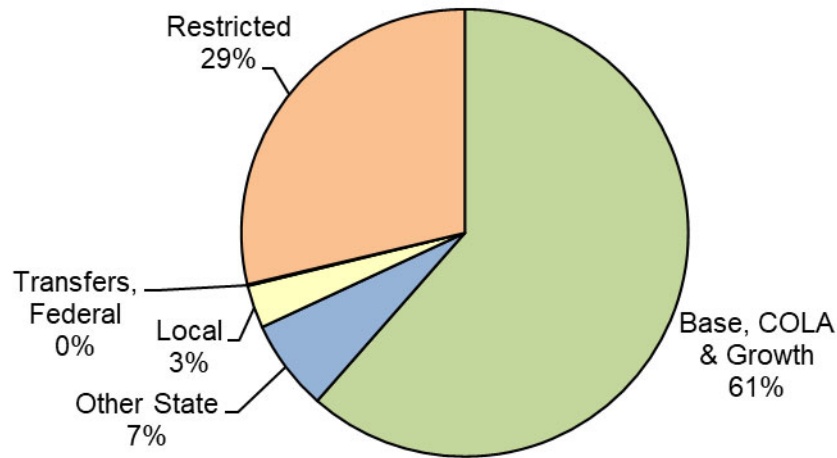
Restricted State revenue 2025-26 budget includes \$19.1 million in one-time funding of the California Community College COVID-19 Recovery Block Grant. The funds are intended to be used on activities that directly support community college students and mitigate learning losses related to the impacts of the COVID-19 pandemic.

The \$10.7 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 adopted budget, \$217.0 million is appropriated for academic salaries. This is 27% 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 \$146.9 million. This accounts for 19% 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 \$191.1 million will be expended on employee benefits in 2025-26, accounting for 24% 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 (Kaiser HMO)*
Dental Insurance	\$ 122.00/month (projected)
Life Insurance	\$ 4.25/month
Long Term Disability	\$.21/\$100 of covered payroll
Workers' Compensation	.35%

**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 \$44.1 million will be expended in 2025-26 on supplies and materials, nearly 6% 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 2025-26, comparisons across the two years are difficult.

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At adopted, approximately \$164.8 million is budgeted, representing 21% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

F. Capital Outlay

Capital Outlay is used for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$5,000 for capital outlay items. At adopted budget, approximately \$12.7 million is appropriated for Capital Outlay, which is nearly 2% of the total General Fund expenditures. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At adopted budget, it is projected that \$10.8 million will be transferred in 2025-26, 1% of the total General Fund expenditures.

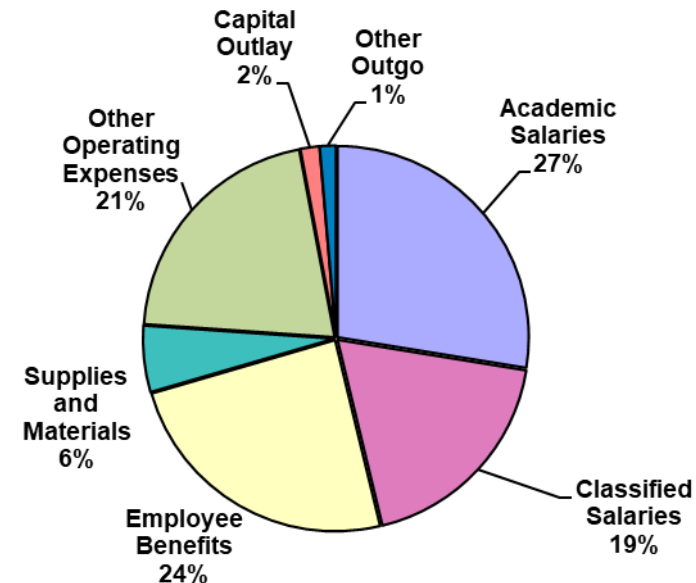
H. Program and Other Improvements

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 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

	Actual 2024-2025	Adopted Budget Z Budget Maximum Funding 2025-2026
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 80,117,387	\$ 75,431,864
Committed	90,414,158	104,212,388
Restricted	27,205,857	29,500,117
Total Beginning Fund Balance	<u>197,737,402</u>	<u>209,144,369</u>
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment and Education Protection Account (EPA) Funds	245,278,171	261,937,919
New Faculty Funding	3,628,656	3,712,114
COLA (2024-25 1.07%, 2025-26 2.30%)	4,316,144	9,429,426
Growth	12,343,604	28,243,315
Potential Unfunded Growth	-	(19,778,120)
Local Property Taxes	130,321,631	130,321,631
Enrollment Fees, \$46/unit	18,884,519	18,884,519
Total Apportionment, Property Taxes & Enrollment Fees	<u>414,772,725</u>	<u>432,750,804</u>
Federal:		
Veteran's Education	23,776	25,000
Total Federal	<u>23,776</u>	<u>25,000</u>
State:		
Lottery Funds	8,854,279	8,642,904
Apprenticeship Programs	7,251,073	6,094,610
Part-Time Faculty Compensation	16,021,487	16,021,487
Other, including Mandated Costs Block Grant	15,915,607	15,686,838
Total State	<u>48,042,446</u>	<u>46,445,839</u>
Local:		
Non-Resident/International Student Tuition	3,995,841	3,995,841
Interest income	13,445,819	13,445,819
Community Services	1,100,929	1,243,708
Student Fees & Fines	819,467	492,500
Other, including Interest & Enrollment Fee 2%	3,837,940	2,736,417
Total Local	<u>23,199,996</u>	<u>21,914,285</u>
OTHER:		
Interfund Transfers In	1,874,043	727,052
Donations/Other	34,106	11,219
Total Interfund Transfers/Donations/Other	<u>1,908,149</u>	<u>738,271</u>
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	<u>\$ 487,947,092</u>	<u>\$ 501,874,199</u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

	Actual 2024-2025	Adopted Budget Z Budget Maximum Funding 2025-2026
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 5,027,488	\$ 5,000,000
Health Services Fee	2,104,605	2,200,000
Total Restricted	\$ 7,132,093	\$ 7,200,000
SPECIAL PROGRAMS:		
Federal:		
Perkins	\$ 3,685,052	\$ 3,818,131
TRIO Cluster	3,609,822	1,301,800
Hispanic Serving Institutions	2,160,276	2,507,578
Federal Work Study	1,351,063	1,811,766
Strengthening Institutions Programs	457,528	283,495
Prison Reentry and Education Program Expansion Project	77,055	371,732
Temporary Assistance to Needy Families	358,599	340,670
Department of Rehabilitation -Workability III and College to Career	507,507	533,185
Strengthening Community Colleges	2,788,103	139,254
Sustainable Interdisciplinary Research to Success	16,277	1,356
Asian & Native American Pacific Islander-Serving Institutions Program	278,263	291,707
US DOE Connect Minority Communities Program	81,994	183,950
Refugee Career Pathways	449,177	416,870
Vocational and Applied Technology Education Act	110,850	104,822
Other Federal	158,611	6,039
Total Federal	\$ 16,090,177	\$ 12,112,355

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

	Actual 2024-2025	Adopted Budget Z Budget Maximum Funding 2025-2026
State:		
Student Equity and Achievement Program	\$ 23,877,186	\$ 31,572,452
Strong Workforce Program	16,968,047	11,504,239
Disabled Students Program & Services	6,499,176	9,523,523
Extended Opportunity Program & Services	6,902,293	9,106,356
Lottery (Restricted, Proposition 20)	4,233,488	3,730,096
California College Promise	3,208,374	3,392,393
Board financial assistance program (BFAP)	4,159,760	3,554,857
California Work Opportunity & Responsibility to Kids (CalWORKs)	2,320,266	5,418,943
State on-behalf pymts CalSTRS	1,408,757	-
Guided Pathways	707,016	796,549
Refugee Career Pathways	1,311,480	-
NEXTUP	1,857,507	2,330,166
Economic development	1,911,464	9,427,382
Student Retention & Enrollment	3,193,106	2,473,864
Native American Student Support and Success Program (NASSSP)	1,354,107	4,237,499
Asian American, Native Hawaiian, and Pacific Islander Student Achievement Program	550,383	1,515,745
Cooperative Agency Resource Education	1,474,671	1,329,949
State Instructional Equipment Funds (SIEF)	1,767,267	4,555,367
Veterans Resource Center	531,939	1,088,493
California Apprenticeship Initiative	116,494	1,775,107
Nursing Education	310,927	2,400,306
Financial Aid Technology	234,736	179,329
Mental Health Services	2,451,853	2,152,426
Foster Care Education	226,247	220,926
Information Technology and Cybersecurity	125,536	977,185

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

	Actual 2024-2025	Adopted Budget Z Budget Maximum Funding 2025-2026
State Continued:		
Inmate Education Pilot Program / Incarcerated Students Reentry	\$ 531,687	\$ 2,091,100
Basic Needs	2,653,751	5,875,501
Mathematics, Engineering, Science Achievement (MESA)	1,060,830	4,040,329
POST Train the Supervisor	96,409	-
ICT/Digital Media Regional Director	210,350	440,650
AB1840 Classified Professional Development	1,082	160,333
Middle College High School (MCHS)	82,634	312,876
Innovation and Effectiveness	80,672	354,842
Early Education and Teacher Development	60,359	-
Common Course Numbering Funds	234,259	3,417,915
California Opportunity Youth Apprenticeship	113,242	263,328
Culturally Responsive Pedagogy and Practices	427,445	366,699
Dream Resource Liaison Support Allocation	524,878	457,873
Transfer and Articulation - Ethnic Studies	108,203	42,137
Equitable Placement and Completion	779,990	1,269,059
Student Transfer Achievement Reform Act	905,844	1,314,176
Homeless and Housing Insecurity Program	195,708	4,098,202
Umoja Campus Programs	203,141	560,499
Puente Project	141,665	445,695
Equal employment opportunity	113,032	455,647
COVID-19 Recovery Block Grant	4,106,570	19,052,560
Certified Healthcare Wellness Coach	20,716	378,166
Sacramento K16 Collaborative	4,323,154	10,653,370
Awards for Innovation in Higher Education	-	488,797
CA Youth Leadership Corps	-	106,000
LGBTQ+ Funding	209,751	1,065,901
Workforce Development	-	125,000
Zero Textbook Cost Degree Program	874,751	2,781,313
Other State	214,783	292,363
Total State	\$ 105,976,987	\$ 174,173,483

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

	Actual 2024-2025	Adopted Budget Z Budget Maximum Funding 2025-2026
Local:		
Training Source Contracts	\$ 1,766,293	\$ 4,436,871
Foundation Grants & Gifts	550,697	2,855,217
Center of Excellence (COE) Program Income	28	150,944
Sutter Nursing Program	-	231,203
Other Local	397,070	857,040
Total Local	\$ 2,714,090	\$ 8,531,275
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	131,913,347	202,017,113
TOTAL GENERAL FUND REVENUE AND TRANSFERS	619,860,439	703,891,312
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 817,597,841	\$ 913,035,681

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ACTUAL EXPENDITURES
2025-2026 ADOPTED BUDGET (X, Y, Z)

	Actual 2024-2025	Adopted Budget Z Budget Maximum Funding 2025-2026
APPROPRIATIONS:		
1000 Academic Salaries	\$193,334,171	\$217,048,943
2000 Classified Salaries	123,431,492	146,912,760
3000 Employee Benefits	126,620,829	191,139,116
4000 Books, Supplies & Materials	13,704,139	44,114,390
5000 Other Operating Expenses	75,962,965	164,816,681
6000 Capital Outlay	6,799,426	12,667,015
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	3,401,154	88,605
Other Funds	13,199,062	10,689,856
TOTAL EXPENDITURES/APPROPRIATIONS & TRANSFERS	\$556,453,238	787,477,366
Program and Other Improvements		
Minimum (X Budget)	32,630,552	25,158,505
Mid-range Funding-Incremental		
Increase (Y Budget)	14,958,665	14,240,804
Maximum Funding-Incremental		
Increase (Z Budget)	4,411,017	1,347,919
Total Program & Other Improvements	52,000,234	40,747,228
ENDING FUND BALANCE, June 30		
9700 Uncommitted	75,431,864	75,431,864
9700 Committed	104,212,388	7,957,388
9700 Restricted	29,500,117	1,421,835
TOTAL ENDING FUND BALANCE	209,144,369	84,811,087
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 817,597,841	\$ 913,035,681

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

DESCRIPTION	2024-2025 ACTUAL	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	\$ 245,278,171	\$261,937,919	\$ 261,937,919	\$ 261,937,919
Budget Adjustments:				
COLA (2024-25 1.07%, 2025-26 2.30%)	4,316,144	9,429,426	9,429,426	9,429,426
Growth	12,343,604	8,465,195	23,267,463	28,243,315
Potential Unfunded Growth	-	-	(14,802,268)	(19,778,120)
Total Additional Funding	16,659,748	17,894,621	17,894,621	17,894,621
New Faculty Funding (includes 2015-16 funding)	3,628,656	3,712,114	3,712,114	3,712,114
TOTAL BASE ALLOCATION, COLA & GROWTH	\$265,566,575	\$283,544,654	\$283,544,654	\$283,544,654
	2024-2025 Annual	2025-2026 X LEVEL	2025-2026 Y LEVEL	2025-2026 Z LEVEL
FTES GOALS:				
FTES Credit	46,215	43,202	45,935	46,854
Other FTES (<i>Special Admit; Incarcerated, Non-Credit</i>)	1,902	1,907	1,907	1,907
Shift	(3,116)	-	-	-
FTES	45,000	45,109	47,842	48,761
3 Year Average FTES Credit Base	42,422	42,873	42,873	42,873
Funded FTES Credit Growth	677	103	103	103
Total Funded FTES Credit	43,099	42,976	42,976	42,976
Unfunded FTES Credit	-	-	2,733	3,652

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET (X, Y, Z)

DESCRIPTION		2025-2026 X BUDGET	2025-2026 Y BUDGET	2025-2026 Z BUDGET
	2024-2025 ACTUAL	MINIMUM FUNDING	MID-RANGE FUNDING	MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 80,117,387	\$ 75,431,864	\$ 75,431,864	\$ 75,431,864
Committed	90,414,158	104,212,388	104,212,388	104,212,388
Restricted	27,205,857	29,500,117	29,500,117	29,500,117
Total Beginning Fund Balance	197,737,402	209,144,369	209,144,369	209,144,369
REVENUES:				
Apportionment & Educational Protection Account (EPA)	245,278,171	261,937,919	261,937,919	261,937,919
New Faculty Funding	3,628,656	3,712,114	3,712,114	3,712,114
COLA (2024-25 1.07%, 2025-26 2.30%)	4,316,144	9,429,426	9,429,426	9,429,426
Growth	12,343,604	8,465,195	23,267,463	28,243,315
Potential Unfunded Growth	-	-	(14,802,268)	(19,778,120)
Enrollment Fee and Property Taxes	149,206,150	149,206,150	149,206,150	149,206,150
Base Allocation, COLA & Growth (SB361)	414,772,725	432,750,804	432,750,804	432,750,804
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$191/FTES (Z Budget)	2,954,279	-	1,394,985	2,742,904
Total Lottery Revenue	8,854,279	5,900,000	7,294,985	8,642,904
Non-Resident/International Student Tuition	3,995,841	3,995,841	3,995,841	3,995,841
Part-Time Faculty Compensation/New Faculty Hires	16,021,487	16,021,487	16,021,487	16,021,487
Community Services	1,100,929	1,243,708	1,243,708	1,243,708
Other Income, including Interfund Transfers	43,201,831	26,373,636	39,219,455	39,219,455
Total Other General Purpose	64,320,088	47,634,672	60,480,491	60,480,491
Total General Purpose Revenue	487,947,092	486,285,476	500,526,280	501,874,199
Special Program Revenue	131,913,347	202,017,113	202,017,113	202,017,113
Total Revenue	619,860,439	688,302,589	702,543,393	703,891,312
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 817,597,841	\$ 897,446,958	\$ 911,687,762	\$ 913,035,681
EXPENDITURES/APPROPRIATIONS:				
Operational Level	\$ 556,453,238	\$ 787,477,366	\$ 787,477,366	\$ 787,477,366
Program and Salary Improvement	52,000,234	25,158,505	39,399,309	40,747,228
Total Expenditures/Appropriations	608,453,472	812,635,871	826,876,675	828,224,594
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	75,431,864	75,431,864	75,431,864	75,431,864
Committed	104,212,388	7,957,388	7,957,388	7,957,388
Restricted	29,500,117	1,421,835	1,421,835	1,421,835
Total Ending Fund Balance	209,144,369	84,811,087	84,811,087	84,811,087
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 817,597,841	\$ 897,446,958	\$ 911,687,762	\$ 913,035,681

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2024-2025 ACTUAL REVENUES AND EXPENDITURES
2025-2026 ADOPTED BUDGET

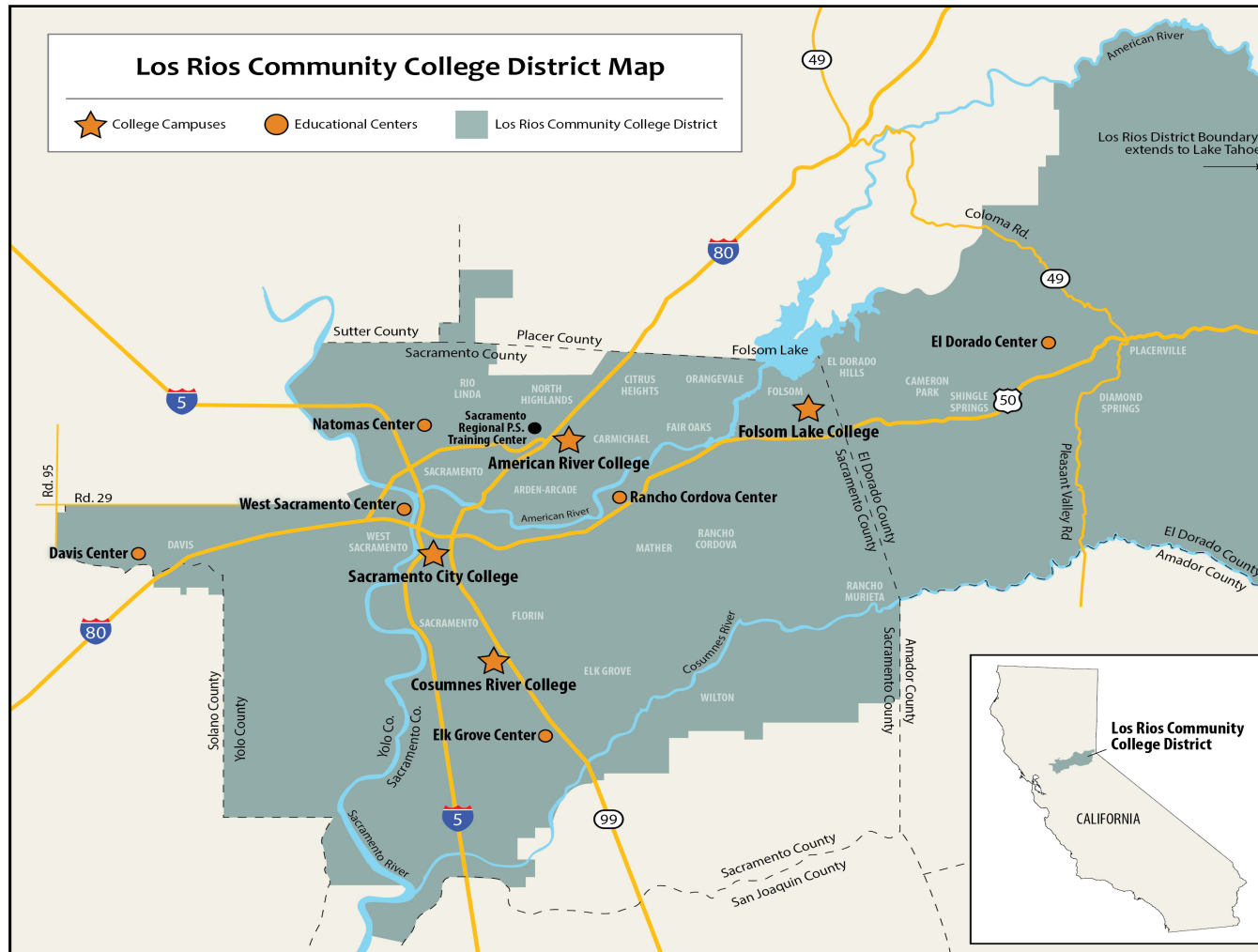
	Full-Time Equivalent (FTE)		ADOPTED BUDGET MAXIMUM FUNDING (Z Budget)	
	ACTUAL 2024-2025	ADOPTED BUDGET 2025-2026	ACTUAL 2024-2025	2025-2026
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 80,117,387	\$ 75,431,864
Committed			90,414,158	104,212,388
Restricted			27,205,857	29,500,117
TOTAL BEGINNING FUND BALANCE			197,737,402	209,144,369
REVENUE:				
General Purpose Revenue			487,947,092	501,874,199
Restricted/Special Programs Revenue			131,913,347	202,017,113
TOTAL REVENUE			619,860,439	703,891,312
TOTAL REVENUE AND BEGINNING FUND BALANCE			\$ 817,597,841	\$ 913,035,681
APPROPRIATIONS:				
American River College	980.57	1,018.41	139,778,997	183,465,113
Cosumnes River College	578.31	611.81	69,092,163	97,280,842
Folsom Lake College	379.05	400.78	47,955,191	66,211,059
Sacramento City College	782.60	808.64	98,765,268	138,278,076
District Office	100.30	99.28	13,043,872	15,878,903
District Support	395.04	408.46	239,817,980	327,110,601
TOTAL EXPENDITURES/APPROPRIATIONS	3,215.87	3,347.38	608,453,472	828,224,594
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			75,431,864	75,431,864
Committed			104,212,388	7,957,388
Restricted			29,500,117	1,421,835
TOTAL ENDING FUND BALANCE			209,144,369	84,811,087
TOTAL EXPENDITURES/APPROPRIATIONS AND ENDING FUND BALANCE			\$ 817,597,841	\$ 913,035,681



General Fund Detail

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

The information compares full-time equivalent position information as well as expenditures for the 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 & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	42.84	42.84	8,857,242	10,048,665
011B	Instructional Support Services	50.55	51.03	9,801,730	10,566,357
011C	Student Support Services	18.24	19.37	3,444,444	3,497,277
011E	EOPS Administration	0.75	0.75	113,317	144,985
024x-039x	Outreach Centers	6.00	6.00	1,182,235	1,239,999
061A	Community Services Programs	0.15	0.15	51,055	46,113
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	118.53	120.14	23,450,021	25,283,396
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	813.37	813.82	71,735,239	96,943,251
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	374.10	437.74	33,890,203	25,512,408
024B-039B	Outreach Center Instructional	128.36	129.36	7,923,566	8,067,486
	Total Instructional excluding Allied Health	1,315.83	1,380.92	113,549,009	130,523,145
012C	Regular Faculty, Allied Health	49.50	53.30	4,555,554	5,985,373
012D	Part-Time Faculty, Allied Health	23.92	23.92	1,430,431	1,487,032
	Total Allied Health	73.42	77.22	5,985,986	7,472,405
012J	Instructional Coordinator	9.90	9.70	1,038,016	1,204,049
012K	Instructional Work Experience Coordinator	1.80	1.80	224,086	254,178
	Total Instructional, Fall & Spring	1,400.95	1,469.64	120,797,096	139,453,777
012Q	Summer Instruction	140.07	183.71	10,176,399	11,753,573
012S	Substitute Instruction	9.00	9.00	129,358	310,099
012T	Adjunct Office Hours			4,382,482	4,642,631
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional	1,550.02	1,662.35	135,485,334	155,210,080
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	22.00	23.00	2,204,030	2,814,170
014C	Library - Adjunct/Overload	7.40	6.40	554,176	517,111
	Total Librarians	29.40	29.40	2,758,206	3,331,281
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	17.50	19.00	1,587,327	2,308,024
013K	Adjunct Professional Development			200,312	
014D	Instructional Development Coordinators	12.20	12.80	1,471,779	1,669,260
031A	SRPSTC Coordinators	3.00	3.00	457,622	262,112
036A	Fire Training Coordinator	1.00	1.00	86,763	94,613
	Total Instructional Support Services	33.70	35.80	3,803,804	4,334,009

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			31,742	32,648
013M	Department Chair Release Time/Stipends	37.38	37.38	4,488,975	3,099,982
013N	Performing Arts Stipends			444,673	501,965
013O	Athletic Stipends			615,248	643,489
013Q	Stipend Online Foundations			38,500	265,000
	Total Faculty Stipends	37.38	37.38	5,619,139	4,543,084
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	755,075	838,557
013D	Retraining - Type E	1.00	1.00		118,107
013G	Collective Bargaining	4.00	4.00	509,630	472,427
013L	President's/Chancellor's Release Time	5.00	5.00	644,808	590,535
013P	Puente Program	0.40	0.40	25,631	47,242
	Total Other Certificated	17.50	17.50	1,935,144	2,066,868
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	1,209,427	1,245,169
	Total Academic Senate	10.00	10.00	1,209,427	1,245,169
	<u>STUDENT SERVICES. FACULTY</u>				
015A	Counseling	68.44	68.44	6,438,278	8,526,730
015E	Health Services	5.00	5.00	411,043	607,594
015F	Health Services Adjunct/Overload	2.48	2.48	104,515	192,039
015H	Transfer Services - TOP Contract			32,526	93,946
	Total Student Services, Faculty	75.92	75.92	6,986,361	9,420,309
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	6.00	6.00	582,728	766,399
016A,B,F	Fringe Benefits			254,860	277,411
	Total EOPS and MESA District Contribution	6.00	6.00	837,587	1,043,810

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	178.64	176.24	13,820,024	16,434,700
021B,G,P	Instructional Support	209.19	210.45	13,898,306	15,711,211
021C	Student Services Support	164.02	162.02	11,365,787	13,006,358
021D	Community Relations	18.83	18.83	1,850,951	2,037,268
021E	Custodial	92.05	93.05	5,776,514	6,598,989
021F	Maintenance and Operations-General	101.98	101.98	8,307,395	9,494,710
021H,L,M	Information Technology (IT) & Telecommunications	71.48	74.48	9,210,428	10,649,545
021W	Classified Staff Development (PFE)	1.23	1.23		77,492
021Y	PDF Positions - Bank	4.50	14.50	139,518	1,474,453
024x-039x	Classified Outreach Centers	39.00	39.00	2,279,336	2,786,854
041X	Printing/Operational	1.00	1.00	682,755	205,993
061C	Community Service	3.00	3.00	398,507	390,000
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	884.92	895.78	67,729,520	78,077,573
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	1.00	1.00	378,589	304,615
	Instructional/Administrative Costs			7,602,674	7,998,364
	Total Apprenticeship Programs	1.00	1.00	7,981,263	8,302,979
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			3,030,660	2,581,354
	Operational Costs			334,764	534,232
	Fixed Costs			1,312,189	871,111
	Telecommunications & IT			5,894	3,000
024x-039x	Total Outreach Centers			4,683,506	3,989,697
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G, J	Block Grant, Including Outreach Centers			7,089,630	8,022,651
	Total College Discretionary Funds			7,089,630	8,022,651

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			1,993,760	2,643,763
041J	CDF Institutional			204,490	
041X	Other Operational Funds	2.05	3.05	572,257	1,499,338
	Total Other Operational Funds	2.05	3.05	2,770,507	4,143,101
	Total Discretionary Funds	2.05	3.05	9,860,137	12,165,752
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	46,802	95,600
042C	Education Initiative			114,836	266,080
042D	Tutorial Centers			29,648	71,000
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			66,444	20,331
042H	Bus Rental			848,341	618,952
042I	Other Operational Augmentations			69,283	152,572
042J,K	Math, Engineering, Science Achieve (MESA) Program				43,560
042L	Enrollment Fees - Operational Costs			1,881,878	560,999
042P	Postage			16,665	77,000
042Q	Foreign Study			2,752	7,000
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	3,106,648	1,959,031
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications/Data Transmission Lines			1,279,915	542,200
	Total Telecommunications Activities			1,279,915	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044D,E,F,G,H,I	Operational Maintenance			11,963,470	5,386,325
	Total Information Technology Operational			11,963,470	5,386,325

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,725,406	950,845
045D	Resource Conservation Management			60,065	63,353
045H	Major Maintenance Allocation			828,277	529,574
062A,X	Campus-Funded FM Projects			(112,667)	
	Total Facilities Management Operational			2,501,081	1,543,772
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,347,662	530,499
046C	Facility Rentals			282,812	287,226
046F	American Disability Act (ADA) Accommodation			137,593	210,852
046G	Marketing			144,720	153,690
046H	Recruitment			74,225	120,176
046J	Conference and Travel			135,651	145,800
046K	Special Activities			108,411	85,200
046L	District-Wide Dues			563,451	520,500
046M	Election Expenses			310,644	
046N	Trustee Expenses			206,976	195,234
046P	Student Trustee			12,472	23,443
046Q	Student Access Card			45,098	56,469
046R	Bookstore			4,383	300,000
046S	Employee Educational Reimbursements			43,599	60,000
	Total Institutional Support Costs			3,417,697	2,689,089
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			1,511,818	230,000
047C	Staff Development	1.50	1.50	59,559	80,277
047D	Staff Development - Ed Initiative			13,004	151,088
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	212,725	190,788
053C	PDF Non-Instr Equipment				427,435
	Total Other Allocations	2.50	2.50	1,797,107	1,079,588
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			716,392	1,063,259
051C	PFE Prior Year Carryover			1,085,962	2,508,611
051E	PFE Classified Staff Development Carryover			33,168	125,718
	Total Partnership for Excellence			1,835,523	3,697,588

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps				37,300
061E,F,G	Program & Operational Costs			653,825	770,295
	Total Community Service			653,825	807,595
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			118,726,395	138,379,236
071C	Type C Benefit Costs			287,982	140,000
071F	Allocated Benefits Contra Account			(23,817,669)	(18,911,749)
071S	Benefits Contra - Adjunct Medical			42,050	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			4,126,248	4,417,777
	Net Fringe Benefits			99,365,006	123,453,114
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			4,972,329	6,048,325
072C	Safety Program			670,782	604,548
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			5,643,110	6,688,873
	<u>UTILITIES</u>				
073A	Electricity			6,132,653	5,343,565
073B	Gas			1,577,160	2,402,557
073D	Water/Garbage			1,141,812	779,500
073E	Sewer			695,073	684,000
073F	Allocated to Auxiliaries - Contra Account				(233,000)
073G	Honeywell Energy Management System			192,251	271,596
073H,J	Toxic Waste Removal/Dump Fees/Permits			234,985	185,375
073K	Utilities - Ethan Way			49,665	56,800
073M	Utilities - Watertower			97,224	101,100
073O,P	Utilities			83,573	77,965
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			10,204,396	9,894,458

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,000	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,302,331	1,000,000
	Total Grant & Financial Aid Cash Match			1,314,331	1,012,000
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			964,959	340,000
079J, 079B	Cost Recoveries (including Indirect)			(3,108,343)	(619,066)
079L	Cost Recoveries (including indirect) Split			(377,059)	(300,000)
079M	Training Source Cost Recovery			(823,908)	(697,563)
	Total Budget Savings/Cost Recovery			(3,344,351)	(1,276,629)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			5,583,652	54,924,858
101B	Facilities Management			99,182	985,029
101C	Staff Development Carryover (Type A/B)	1.79	2.95		464,455
101D	Information Technology			1,855	3,341,246
101E,F	College Discretionary Funds			4,299,892	22,924,344
101G	Program Development Funds			3,011,333	6,352,172
101J	SBA PY Match			48,693	426,202
101K	FinAid Carryover			369,953	337,200
101L	Staff Development			93,214	545,540
101T	Government Training Academy			1,249,165	589,913
	Total Rebudgets and Other Carryovers	1.79	2.95	14,756,940	90,890,959
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,771.21	2,900.27	426,834,151	557,381,970

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
082x	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			3,169,168	6,596,385
	TCR Continuing Adjustment			22,007,531	
	Mandated Costs Current Year - Block Grant			80,673	
	Funding for New Faculty Positions			1,438,416	2,176,006
	X Budget Growth			1,272,036	8,465,195
	Appropriations Above Established Base Levels			2,342,728	5,600,920
	Lottery Funds			2,320,000	2,320,000
	Total X Budget Funding Level			32,630,552	25,158,506
085x	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Y Budget Potential Unfunded Growth				(14,802,268)
	Growth - 80%				11,841,814
	Growth - 20%				2,960,454
	Interest Income			13,407,682	12,845,819
	Lottery Funds			1,550,983	1,394,985
	Increase Above X Budget			14,958,665	14,240,804
	Total Y Budget Funding Level			47,589,217	39,399,310
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
087x	Incremental Funds:				
	Z Budget Potential Unfunded Growth				(4,975,852)
	Growth - 80%				3,980,682
	Growth - 20%				995,170
	Lottery Funds			4,411,017	1,347,919
	Increase Above Y Budget			4,411,017	1,347,919
	Total Program Development & Other Improvements, Z Budget Funding Level			52,000,234	40,747,229
	TOTAL GENERAL PURPOSE FUNDS	2,771.21	2,900.27	478,834,385	598,129,199

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	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	39.32	5,027,488	5,000,000
	Health Services Fee	3.00	4.50	934,802	10,803,155
	Total Parking & Health Services	41.52	43.82	5,962,290	15,803,155
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	42.96	43.30	16,303,847	12,007,533
	Total Federal	42.96	43.30	16,303,847	12,007,533
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	360.18	359.99	104,197,339	185,860,365
	Total State	360.18	359.99	104,197,339	185,860,365
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			3,155,611	16,424,342
	Total Local			3,155,611	16,424,342
	TOTAL SPECIAL PROGRAMS	403.14	403.29	123,656,797	214,292,240
	TOTAL RESTRICTED FUNDS	444.66	447.11	129,619,087	230,095,395
	TOTAL GENERAL FUND BUDGET	3,215.87	3,347.38	608,453,472	828,224,594



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	4.00	4.00	880,157	966,387
011B	Instructional Support Services	14.95	14.95	2,792,019	3,049,897
011C	Student Support Services	6.24	5.30	1,073,623	1,005,240
031A	SRPSTC Dean	1.00	1.00	201,363	213,006
037A	Natomas Center	1.00	1.00	192,832	206,782
039A	Training Source Director	1.00	1.00	201,759	179,064
061A	Community Services Programs	0.05	0.05	16,299	14,834
	Total Administrators	28.24	27.30	5,358,051	5,635,210
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	313.27	292.73	25,174,558	35,883,845
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	110.92	148.54	12,423,228	7,508,768
	Total Main Campus Instructional	424.19	441.27	37,597,786	43,392,613
030B	Instructional Staff				
031B	SRPSTC Faculty	15.38	16.38	521,734	1,043,873
034B	McClellan Center Faculty	2.40	2.40	301,089	149,200
036B	Fire Training Program Faculty	2.52	2.52	60,417	156,661
037B	Natomas Center Faculty	22.88	22.88	1,713,454	1,422,378
	Total Outreach Instructional	43.18	44.18	2,596,694	2,772,112
012C	Regular Faculty, Allied Health	20.10	22.10	1,750,001	2,486,786
012D	Part-Time Faculty, Allied Health	9.90	9.90	607,284	615,452
	Total Allied Health	30.00	32.00	2,357,284	3,102,238
012J	Instructional Coordinator	3.90	3.70	337,740	447,430
012K	Instructional Work Experience Coordinator	1.00	1.00	130,353	140,714
	Total Instructional, Fall & Spring	502.27	522.15	43,019,856	49,855,107
012Q	Summer Instruction	50.20	65.27	3,537,860	4,175,906
012S	Substitute Instruction	3.60	3.60	43,674	124,039
012T	Adjunct Office Hours			1,693,837	1,798,640
	Total Instructional	556.07	591.02	48,295,228	55,953,692
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	6.00	7.00	625,513	818,855
014C	Library - Adjunct/Overload	2.60	1.60	102,587	129,278
	Total Librarians	8.60	8.60	728,101	948,133

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.10	6.20	597,466	767,936
014D	Instructional Development Coordinators	2.60	2.60	333,511	348,693
031A	SRPSTC Coordinators	3.00	3.00	457,622	262,112
036A	Fire Training Coordinator	1.00	1.00	86,763	94,613
	Total Instructional Support Services	12.70	12.80	1,475,362	1,473,354
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,385	10,388
013M	Department Chair Release Time/Stipends	12.30	12.30	1,552,936	1,128,857
013N	Performing Arts Stipends			114,237	163,085
013O	Athletic Stipends			202,710	227,119
013Q	Stipend Online Foundations			16,090	74,200
	Total Faculty Stipends	12.30	12.30	1,893,358	1,603,649
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	332,039	316,526
013L	President's/Chancellor's Release Time	1.00	1.00	147,535	118,107
	Total Other Certificated	3.68	3.68	479,574	434,633
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	233,320	283,456
	Total Academic Senate	2.40	2.40	233,320	283,456
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	25.03	25.03	2,717,337	3,226,968
015E	Health Services	1.00	1.00	129,235	139,599
015F	Health Services Adjunct/Overload	1.16	1.16		89,825
013P	Puente Program	0.20	0.20		23,621
	Total Student Services, Faculty	27.39	27.39	2,846,572	3,480,013
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	135,973	244,849
016A,B,F	Fringe Benefits			56,293	74,548
	Total EOPS and MESA District Contribution	2.00	2.00	192,266	319,397

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	25.30	24.30	1,730,472	2,009,876
021B,G,P	Instructional Support	79.56	80.56	5,130,227	5,906,354
021C	Student Services Support	37.39	37.35	2,502,116	2,973,963
021E	Custodial	27.65	28.65	1,718,170	2,025,590
021F	Maintenance and Operations-General	7.55	7.55	359,385	551,352
021H,L,M	Information Technology (IT) & Telecommunications	11.00	11.00	1,278,631	1,436,677
031C	Sacramento Regional Public Safety Training Center	7.20	7.20	336,991	532,205
034C	McClellan Center	2.92	2.92	139,926	167,392
037C	Natomas Center	6.72	6.72	439,408	517,597
061C	Community Service	0.11	0.11	18,024	17,941
	Total Classified Staff	205.40	206.36	13,653,348	16,138,947
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>ELEVATOR CONTRACTS & ADMIN</u>				
023E,F	Fixed Costs			293,338	
	Total Elevator Contracts & Admin			293,338	
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Cost	1.00	1.00	270,744	255,833
024F	Fixed Costs			4,401,256	6,612,564
024G	District Indirect			267,121	396,021
	Total Carpenters Apprenticeship	1.00	1.00	4,939,121	7,264,418
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs			12,235	6,720
025F	Fixed Costs			385,903	187,383
	Total Sheet Metal Apprenticeship			398,138	194,103
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs			37,352	10,638
027F	Fixed Costs			952,412	296,627
	Total Electrician Apprenticeship			989,764	307,265
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs			31,706	21,929
028F	Total Electrician Apprenticeship			932,510	637,036
	Total Ironworkers Apprenticeship			964,216	658,965
	<u>PLUMBING & PIPE FITTING APPRENTICESHIP</u>				
029E	Operational Costs			26,552	9,495
029F	Ironworkers Contract & Admin			637,255	264,754
	Total Plumbring & Pipe Apprenticeship			663,807	274,249

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			93,464	70,000
031G,H	Telecommunications			5,894	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			251,208	254,111
031K	Instructional Costs-Sac Police			397,182	625,128
031L	Instructional Costs-Sac Sheriff			934,504	653,264
031N-Z	Instructional Costs-Other Contracts				11,382
036G-Q	Instructional Costs-Fire Training Program			1,698,974	1,291,580
	Total Sacramento Regional Public Safety Training Center			3,381,226	2,908,465
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			17,332	18,500
	Total McClellan Center			17,332	18,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			106,593	168,000
	Total Natomas Center			106,593	168,000
	<u>TRAINING SOURCE/GOVERNMENT TRAINING ACADEMY</u>				
039C,E	Operational Costs			42,059	67,400
039F	Fixed Costs				22,500
				42,059	89,900
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G, J	Block Grant, Including Outreach Centers			2,659,673	2,501,042
	Total College Discretionary Funds			2,659,673	2,501,042
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			204,490	
041X	Other Operational Funds	2.05	3.05	458,619	1,486,070
	Total Other Operational Funds	2.05	3.05	663,109	1,486,070
	Total Discretionary Funds	2.05	3.05	3,322,782	3,987,112

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			85,081	88,872
042D	Tutorial Centers				38,000
042H	Bus Rental			259,365	230,279
042I	Other Operational Augmentations				27,488
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			29,206	29,540
042Q	Foreign Study			2,752	7,000
	Total College Related Activities			376,404	435,699
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			86,227	78,852
046J	Conference and Travel			9,818	10,200
046K	Special Activities				4,000
	Total Institutional Support Costs			96,045	93,052
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			116,905	
047C	Staff Development	0.50	0.50	12,325	31,247
047D	Staff Development - Ed Initiative			6,038	78,421
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	196,884	190,788
053C	PDF Non-Instr Equipment				426,494
	Total Other Allocations	1.50	1.50	332,152	726,950
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
051C	PFE Prior Year Carryover			759,351	1,018,164
051E	PFE Classified Staff Development Carryover			4,581	27,150
	Total Partnership for Excellence			763,933	1,045,314

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

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
061E,F,G	<u>COMMUNITY SERVICE</u>				
	Program & Operational Costs			83,264	
	Total Community Service			83,264	
	<u>UTILITIES</u>				
073A	Electricity			1,958,250	1,542,065
073B	Gas			646,977	687,136
073D	Water/Garbage			179,100	82,000
073E	Sewer			263,785	262,000
073F	Allocated to Auxiliaries - Contra Account				(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			47,798	49,160
073O,P	Utilities			12,926	4,000
	Total Utilities			3,108,836	2,596,361
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.18	0.26		40,805
101E,F	College Discretionary Funds			2,351,692	7,502,731
101G	Program Development Funds			34,529	644,431
101L	Staff Development			54,150	180,714
101T	Government Training Academy			1,249,165	589,913
	Total Rebudgets and Other Carryovers	0.18	0.26	3,689,537	8,958,594
	TOTAL GENERAL PURPOSE FUNDS	863.51	899.66	98,723,727	115,997,431

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
608E,G,H,N 608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	UTP Passthrough/Operational Costs			406,706	
	Parking & Transit Services	0.30	0.30	32,299	31,974
	Total Parking & Health Services	0.30	0.30	439,005	31,974
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	15.00	15.95	8,141,416	4,146,216
	Total Federal	15.00	15.95	8,141,416	4,146,216
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	101.76	102.50	30,589,519	56,194,682
	Total State	101.76	102.50	30,589,519	56,194,682
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			1,885,331	7,094,810
	Total Local			1,885,331	7,094,810
	TOTAL SPECIAL PROGRAMS	116.76	118.45	40,616,266	67,435,708
	TOTAL RESTRICTED FUNDS	117.06	118.75	41,055,271	67,467,682
	TOTAL GENERAL FUND BUDGET	980.57	1,018.41	139,778,997	183,465,113



Cosumnes River College



COSUMNES
RIVER COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	704,670	758,303
011B	Instructional Support Services	11.00	11.00	2,177,262	2,279,827
011C	Student Support Services	3.00	3.07	569,472	637,439
011E	EOPS Administration	0.75	0.75	113,317	144,985
032A	Elk Grove Center Administrative	1.00	1.00	194,110	218,173
061A	Community Services Programs	0.05	0.05	18,097	15,882
	Total Administrators	18.75	18.82	3,776,928	4,054,609
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	169.47	175.07	16,347,022	20,308,305
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	102.53	117.07	6,451,978	7,287,647
	Total Main Campus Instructional	272.00	292.14	22,799,000	27,595,952
032B	Elk Grove Center Faculty	20.88	20.88	1,572,042	1,298,044
	Total Outreach Instructional	20.88	20.88	1,572,042	1,298,044
012C	Regular Faculty, Allied Health	1.60	2.40	182,853	278,348
012D	Part-Time Faculty, Allied Health	3.64	3.64	230,231	226,288
	Total Allied Health	5.24	6.04	413,084	504,636
012J	Instructional Coordinator	1.00	1.00	85,333	93,097
	Total Instructional, Fall & Spring	299.12	320.06	24,869,460	29,491,729
012Q	Summer Instruction	29.91	40.01	1,992,088	2,559,798
012S	Substitute Instruction	1.50	1.50	22,266	51,683
012T	Adjunct Office Hours			926,067	708,854
	Total Instructional	330.53	361.57	27,809,881	32,812,064
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.00	4.00	417,463	504,061
014C	Library - Adjunct/Overload	1.60	1.60	127,132	129,278
	Total Librarians	5.60	5.60	544,595	633,339
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.80	155,256	264,822
014D	Instructional Development Coordinators	1.60	1.60	153,511	201,580
	Total Instructional Support Services	4.00	4.40	308,766	466,402
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			7,550	7,420
013M	Department Chair Release Time/Stipends	7.95	7.95	902,520	589,415
013N	Performing Arts Stipends			119,074	108,467
013O	Athletic Stipends			121,379	127,229
013Q	Stipend Online Foundations			9,481	42,400
	Total Faculty Stipends	7.95	7.95	1,160,004	874,931

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	125,257	192,514
013L	President's/Chancellor's Release Time	1.00	1.00	113,297	118,107
	Total Other Certificated	2.63	2.63	238,554	310,621
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	249,124	279,863
	Total Academic Senate	2.20	2.20	249,124	279,863
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	14.47	14.47	1,256,969	1,786,159
015E	Health Services	1.00	1.00	135,455	146,291
015F	Health Services Adjunct/Overload	1.16	1.16	17,727	89,825
	Total Student Services, Faculty	16.63	16.63	1,410,151	2,022,275
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	128,053	139,881
016A,B,F	Fringe Benefits			53,014	53,825
	Total EOPS and MESA District Contribution	1.00	1.00	181,067	193,706
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	15.12	15.12	1,209,468	1,278,199
021B,G,P	Instructional Support	37.51	37.52	2,409,012	2,648,163
021C	Student Services Support	17.32	17.36	1,128,638	1,450,794
021E	Custodial	18.40	18.40	1,231,628	1,325,369
021F	Maintenance and Operations-General	4.80	4.80	301,193	397,242
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	1,303,724	1,407,542
032C	Elk Grove Center	7.50	7.50	446,709	507,020
061C	Community Service	2.55	2.55	338,556	324,567
	Total Classified Staff	114.87	114.92	8,368,928	9,338,896

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
032F	<u>OUTREACH CENTERS</u>				
	<u>ELK GROVE CENTER</u>				
	Fixed Costs			170,502	45,000
	Total Elk Grove Center			170,502	45,000
041A,E,F,G, J	<u>COLLEGE DISCRETIONARY FUNDS</u>				
	Block Grant			1,599,175	1,896,948
	Total College Discretionary Funds			1,599,175	1,896,948
041X	<u>OTHER OPERATIONAL FUNDS</u>				
	Other Operational Funds			9,435	
	Total Other Operational Funds			9,435	
	Total Discretionary Funds			1,608,611	1,896,948
042C 042D 042H 042J,K 042L	<u>COLLEGE RELATED ACTIVITIES</u>				
	Education Initiative			29,160	25,440
	Tutorial Centers			381	
	Bus Rental			130,294	150,875
	Math, Engineering, Science Achieve (MESA) Program				14,520
	Enrollment Fees - Operational Costs				13,099
	Total College Related Activities			159,835	203,934
046C 046J 046K	<u>INSTITUTIONAL SUPPORT COSTS</u>				
	Facility Rentals				3,000
	Conference and Travel			12,228	10,200
	Special Activities			3,860	4,000
	Total Institutional Support Costs			16,089	17,200
047S,F 047C 047D 053C	<u>OTHER ALLOCATIONS</u>				
	Program Development Funds			2,293	
	Staff Development	0.50	0.50		14,169
	Staff Development - Ed Initiative				24,000
	PDF Non-Instr Equipment				470
	Total Other Allocations	0.50	0.50	2,293	38,639

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			244,130	278,641
051C	PFE Prior Year Carryover				713,937
051E	PFE Classified Staff Development Carryover			3,472	14,876
	Total Partnership for Excellence			247,602	1,007,454
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps				37,300
061E,F,G	Program & Operational Costs			360,301	667,783
	Total Community Service			360,301	705,083
	<u>UTILITIES</u>				
073A	Electricity			1,134,942	1,080,000
073B	Gas			402,378	704,621
073D	Water/Garbage			367,659	254,000
073E	Sewer			88,358	119,000
073F	Allocated to Auxiliaries - Contra Account				(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			110,357	34,500
073O,P	Utilities			777	9,000
	Total Utilities			2,104,470	2,176,121
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.04	0.90		141,795
101E,F	College Discretionary Funds			79,095	5,318,231
101G	Program Development Funds			11,645	532,095
101L	Staff Development			27,431	125,553
	Total Rebudgets and Other Carryovers	0.04	0.90	118,171	6,117,674
	TOTAL GENERAL PURPOSE FUNDS	504.70	537.12	48,835,873	63,194,759

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
608E,G,H,N 608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	UTP Passthrough/Operational Costs			440,901	
	Parking & Transit Services	0.20	0.20	22,501	20,767
	Total Parking & Health Services	0.20	0.20	463,402	20,767
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	13.52	12.89	3,447,238	2,170,756
	Total Federal	13.52	12.89	3,447,238	2,170,756
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	59.89	61.60	16,142,269	27,283,532
	Total State	59.89	61.60	16,142,269	27,283,532
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			203,380	4,611,028
	Total Local			203,380	4,611,028
	TOTAL SPECIAL PROGRAMS	73.41	74.49	19,792,887	34,065,316
	TOTAL RESTRICTED FUNDS	73.61	74.69	20,256,289	34,086,083
	TOTAL GENERAL FUND BUDGET	578.31	611.81	69,092,162	97,280,842



Folsom Lake College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	3.00	3.00	709,257	798,564
011B	Instructional Support Services	6.00	6.00	1,167,943	1,220,404
011C	Student Support Services	2.00	2.00	384,879	387,862
037A	Rancho Cordova Center	1.00	1.00	207,018	221,612
	Total Administrators	12.00	12.00	2,469,097	2,628,442
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	96.60	105.30	10,012,029	12,923,558
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	60.95	63.91	4,927,684	3,974,680
037B	Rancho Cordova Faculty	34.03	34.03	1,439,610	2,115,538
012C	Regular Faculty, Allied Health	2.00	2.00	153,491	182,875
012K	Instructional Work Experience Coordinator	0.80	0.80	93,733	113,464
	Total Instructional, Fall & Spring	194.38	206.04	16,626,546	19,310,115
012Q	Summer Instruction	19.44	25.76	1,357,865	1,648,097
012S	Substitute Instruction	1.00	1.00	7,168	34,456
012T	Adjunct Office Hours			511,040	412,118
	Total Instructional	214.82	232.80	18,502,620	21,404,786
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	476,865	629,597
014C	Library - Adjunct/Overload	0.60	0.60	96,171	48,479
	Total Librarians	5.60	5.60	573,035	678,076
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	3.40	214,403	438,323
014D	Instructional Development Coordinators	2.60	2.60	328,339	369,925
	Total Instructional Support Services	5.00	6.00	542,742	808,248
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			5,000	7,420
013M	Department Chair Release Time/Stipends	7.20	7.20	863,943	523,649
013N	Performing Arts Stipends			127,186	98,969
013O	Athletic Stipends			104,314	103,913
013Q	Stipend Online Foundations			2,586	68,900
	Total Faculty Stipends	7.20	7.20	1,103,029	802,851
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	20,195	76,769
013L	President's/Chancellor's Release Time	1.00	1.00	191,822	118,107
	Total Other Certificated	1.65	1.65	212,017	194,876

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	251,826	259,835
	Total Academic Senate	2.20	2.20	251,826	259,835
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	10.11	10.11	1,003,567	1,205,323
015E	Health Services	1.00	1.00	11,419	87,747
015F	Health Services Adjunct/Overload			38,357	
	Total Student Services, Faculty	11.11	11.11	1,053,343	1,293,070
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	126,643	137,368
016A,B,F	Fringe Benefits			52,430	52,858
	Total EOPS and MESA District Contribution	1.00	1.00	179,073	190,226
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	18.60	18.60	1,412,710	1,563,075
021B,G,P	Instructional Support	30.75	30.00	2,153,333	2,313,289
021C	Student Services Support	7.15	7.15	472,318	517,787
021E	Custodial	17.00	17.00	1,095,689	1,192,039
021F	Maintenance and Operations-General	3.00	3.00	253,933	284,724
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	580,820	631,703
041X	Operational	1.00	1.00	682,755	205,993
	Total Classified Staff	81.50	80.75	6,651,559	6,708,610
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			112,492	68,000
	Total Rancho Cordova Center			112,492	68,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E,F,G, J	Block Grant			613,665	1,313,130
	Total College Discretionary Funds			613,665	1,313,130
	Total Discretionary Funds			613,665	1,313,130

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative				84,924
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			75,357	76,173
042I	Other Operational Augmentations			1,156	24,429
042L	Enrollment Fees - Operational Costs				3,220
	Total College Related Activities			86,514	198,746
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			43,162	26,367
046F	American Disability Act (ADA) Accommodation			1,314	55,000
046J	Conference and Travel			6,600	10,200
046K	Special Activities			14,713	20,700
	Total Institutional Support Costs			65,789	112,267
	<u>OTHER ALLOCATIONS</u>				
047C	Staff Development			1,076	5,947
047D	Staff Development - Ed Initiative				42,667
053C	PDF Non-Instr Equipment				471
	Total Other Allocations			1,076	49,085
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				161,212
051C	PFE Prior Year Carryover			256,997	135,618
051E	PFE Classified Staff Development Carryover			3,591	8,635
	Total Partnership for Excellence			260,587	305,465
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			143,319	48,800
	Total Community Service			143,319	48,800

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>UTILITIES</u>				
073A	Electricity			1,373,837	1,175,500
073B	Gas			200,661	355,200
073D	Water/Garbage			216,107	113,000
073E	Sewer			59,564	11,500
073F	Allocated to Auxiliaries (Contra)				(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			20,878	23,000
073O,P	Utilities				475
	Total Utilities			1,871,047	1,525,675
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.17	0.66		103,352
101E,F	College Discretionary Funds			691,674	1,173,856
101G	Program Development Funds			170,699	842,141
101L	Staff Development			11,633	58,128
	Total Rebudgets and Other Carryovers	0.17	0.66	874,006	2,177,477
	TOTAL GENERAL PURPOSE FUNDS	342.25	360.97	35,566,836	40,767,665

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
608E,G,H,N 608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	UTP Passthrough/Operational Costs			299,583	
	Parking & Transit Services	0.10	0.10	8,703	8,370
	Total Parking & Health Services	0.10	0.10	308,286	8,370
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	1.00	3.00	1,187,424	1,453,558
	Total Federal	1.00	3.00	1,187,424	1,453,558
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	35.70	36.71	10,844,699	21,967,318
	Total State	35.70	36.71	10,844,699	21,967,318
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			47,945	2,014,148
	Total Local			47,945	2,014,148
	TOTAL SPECIAL PROGRAMS	36.70	39.71	12,080,068	25,435,024
	TOTAL RESTRICTED FUNDS	36.80	39.81	12,388,354	25,443,394
	TOTAL GENERAL FUND BUDGET	379.05	400.78	47,955,191	66,211,059



Sacramento City College



SACRAMENTO
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LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	2.95	2.95	717,973	775,827
011B	Instructional Support Services	15.50	16.00	2,848,147	3,145,851
011C	Student Support Services	4.00	4.00	872,015	852,605
030A	West Sacramento Center	0.50	0.50	92,577	100,681
033A	Davis Center	0.50	0.50	92,577	100,681
061A	Community Services Programs	0.05	0.05	16,659	15,397
	Total Administrators	23.50	24.00	4,639,948	4,991,042
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	234.03	240.72	20,201,631	27,827,543
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	99.70	108.22	10,087,314	6,741,313
	Total Main Campus Instructional	333.73	348.94	30,288,944	34,568,856
030B	West Sacramento Center Faculty	16.46	16.46	1,218,706	1,023,267
033B	Davis Center Faculty	13.81	13.81	1,096,514	858,525
	Total Outreach Instructional	30.27	30.27	2,315,220	1,881,792
012C	Regular Faculty, Allied Health	25.80	26.80	2,469,209	3,037,364
012D	Part-Time Faculty, Allied Health	10.38	10.38	592,917	645,292
	Total Allied Health	36.18	37.18	3,062,126	3,682,656
012J	Instructional Coordinator	5.00	5.00	614,943	663,522
	Total Instructional, Fall & Spring	405.18	421.39	36,281,233	40,796,826
012Q	Summer Instruction	40.52	52.67	3,288,585	3,369,772
012S	Substitute Instruction	2.90	2.90	56,249	99,921
012T	Adjunct Office Hours			1,251,538	1,723,019
	Total Instructional	448.60	476.96	40,877,605	45,989,538
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.00	7.00	684,189	861,657
014C	Library - Adjunct/Overload	2.60	2.60	228,287	210,076
	Total Librarians	9.60	9.60	912,475	1,071,733
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.60	6.60	620,203	836,943
014D	Instructional Development Coordinators	2.40	3.00	260,279	368,813
	Total Instructional Support Services	9.00	9.60	880,482	1,205,756

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			11,807	7,420
013M	Department Chair Release Time/Stipends	9.93	9.93	1,169,576	858,061
013N	Performing Arts Stipends			84,177	131,444
013O	Athletic Stipends			186,845	185,228
013Q	Stipend Online Foundations			10,343	79,500
	Total Faculty Stipends	9.93	9.93	1,462,747	1,261,653
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	277,584	252,748
013L	President's/Chancellor's Release Time	1.00	1.00	80,650	118,107
013P	Puente Program	0.20	0.20	25,631	23,621
	Total Other Certificated	3.34	3.34	383,865	394,476
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	326,533	283,456
	Total Academic Senate	2.40	2.40	326,533	283,456
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	18.83	18.83	1,460,404	2,308,280
015E	Health Services	2.00	2.00	134,934	233,957
015F	Health Services Adjunct/Overload	0.16	0.16	48,431	12,389
	Total Student Services, Faculty	20.99	20.99	1,643,770	2,554,626
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	192,058	244,301
016A,B,F	Fringe Benefits			93,122	96,180
	Total EOPS and MESA District Contribution	2.00	2.00	285,181	340,481

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	20.19	20.19	1,511,590	1,879,376
021B,G,P	Instructional Support	59.41	60.41	4,020,181	4,647,078
021C	Student Services Support	35.86	34.86	2,599,937	2,917,095
021D	Community Relations	1.00	1.00	65,430	57,214
021E	Custodial	29.00	29.00	1,731,026	2,055,991
021F	Maintenance and Operations-General	5.83	5.83	417,319	501,094
021H,L,M	Information Technology (IT) & Telecommunications	5.00	5.00	779,380	843,814
030C	West Sacramento Center	6.83	6.83	414,956	481,200
033C	Davis Center	7.83	7.83	501,347	581,440
061C	Community Service	0.34	0.34	41,927	47,492
	Total Classified Staff	171.29	171.29	12,083,094	14,011,794
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			13,986	30,811
030F,H	Fixed Costs			208,409	133,500
	Total West Sacramento Center			222,394	164,311
	<u>DAVIS CENTER</u>				
033E	Operational Costs			11,599	40,000
033F	Fixed Costs			352,188	91,500
	Total Davis Center			363,787	131,500

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
041A,E,F,G, J	COLLEGE DISCRETIONARY FUNDS				
	Block Grant, Including Outreach Centers			2,217,116	2,311,531
	Total College Discretionary Funds			2,217,116	2,311,531
041X	OTHER OPERATIONAL FUNDS				
	Other Operational Funds			101,600	10,662
	Total Other Operational Funds			101,600	10,662
	Total Discretionary Funds			2,318,716	2,322,193
	COLLEGE RELATED ACTIVITIES				
042D	Tutorial Centers			29,267	33,000
042H	Bus Rental			383,324	161,625
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			11,626	24,640
	Total College Related Activities			424,216	233,785
	INSTITUTIONAL SUPPORT COSTS				
046C	Facility Rentals			239,650	257,859
046F	American Disability Act (ADA) Accommodation			14,369	16,000
046J	Conference and Travel			7,532	10,200
046K	Special Activities				4,000
	Total Institutional Support Costs			261,550	288,059
	OTHER ALLOCATIONS				
047S,F	Program Development Funds				
047C	Staff Development	0.50	0.50	36,761	25,484
047D	Staff Development - Ed Initiative			6,966	6,000
	Total Other Allocations	0.50	0.50	43,727	31,484

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

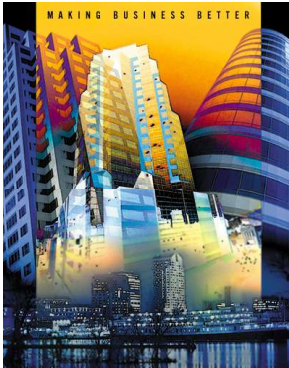
BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			472,262	452,272
051C	PFE Prior Year Carryover			34,868	363,409
051E	PFE Classified Staff Development Carryover			8,634	19,854
	Total Partnership for Excellence			515,764	835,535
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			66,941	53,712
	Total Community Service			66,941	53,712
	<u>UTILITIES</u>				
073A	Electricity			1,511,862	1,397,000
073B	Gas			321,478	635,000
073D	Water/Garbage			350,016	303,000
073E	Sewer			272,331	287,000
073F	Allocated to Auxiliaries - Contra Account				(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			53,649	54,215
073O,P	Utilities			63,516	60,340
	Total Utilities			2,572,853	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	1.13		178,503
101E,F	College Discretionary Funds			1,177,431	8,929,526
101G	Program Development Funds			96,059	904,402
101L	Staff Development				15,432
	Total Rebudgets and Other Carryovers	1.40	1.13	1,273,490	10,027,863
	TOTAL GENERAL PURPOSE FUNDS	702.55	731.74	71,571,138	88,916,552

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
608E,G,H,N 608x	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	UTP Passthrough/Operational Costs			459,178	
	Parking & Transit Services	0.30	0.30	35,762	31,867
	Total Parking & Health Services	0.30	0.30	494,940	31,867
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	12.71	10.71	3,134,565	4,203,188
	Total Federal	12.71	10.71	3,134,565	4,203,188
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	67.04	65.89	23,225,896	42,747,033
	Total State	67.04	65.89	23,225,896	42,747,033
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Programs Local			338,730	2,379,436
	Total Local			338,730	2,379,436
	TOTAL SPECIAL PROGRAMS	79.75	76.60	26,699,191	49,329,657
	TOTAL RESTRICTED FUNDS	80.05	76.90	27,194,131	49,361,524
	TOTAL GENERAL FUND BUDGET	782.60	808.64	98,765,268	138,278,076

District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	18.44	18.44	3,725,423	4,226,435
011B	Instructional Support Services	3.10	3.08	816,359	870,378
	Total Administrators	21.54	21.52	4,541,782	5,096,813
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	76.35	75.35	6,436,858	7,578,645
021B,G,P	Instructional Support	1.96	1.96	185,552	196,327
021C	Student Services Support	0.45	0.45	48,588	52,393
	Total Classified Staff	78.76	77.76	6,670,998	7,827,365
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			1,313,341	2,010,293
041X	Other Operational Funds			2,180	2,606
	Total Other Operational Funds			1,315,521	2,012,899
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			72,523	85,200
046R	Bookstore			4,383	300,000
	Total Institutional Support Costs			76,906	385,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			120,000	
047C	Staff Development			9,396	3,430
	Total Other Allocations			129,396	3,430

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Classified Staff Development Carryover			3,094	14,203
	Total Partnership for Excellence			3,094	14,203
073A 073B 073D 073E	<u>UTILITIES</u>				
	Electricity			100,222	110,000
	Gas			5,309	10,000
	Water/Garbage			5,073	9,000
	Sewer			11,036	4,500
	Total Utilities			121,639	133,500
101A 101G 101L	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
	General Purpose			179,656	
	Program Development Funds			4,879	239,780
	Staff Development				165,713
	Total Rebudgets and Other Carryovers			184,535	405,493
	TOTAL GENERAL FUND BUDGET	100.30	99.28	13,043,872	15,878,903
	TOTAL GENERAL FUND BUDGET	100.30	99.28	13,043,872	15,878,903

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>ADMINISTRATORS</u>				
011A	Administration	11.50	11.50	2,119,761	2,523,149
011C	Student Support Services	3.00	5.00	544,454	614,131
011F	Administration - Vacancy Factor				(260,000)
	Total Administrators	14.50	16.50	2,664,215	2,877,280
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	Total Instructional				(950,000)
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013K	Adjunct Professional Development			200,312	
014D	Instructional Development Coordinators	3.00	3.00	396,140	380,249
	Total Instructional Support Services	3.00	3.00	596,452	380,249
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00		118,107
013G	Collective Bargaining	4.00	4.00	509,630	472,427
013L	President's/Chancellor's Release Time	1.00	1.00	111,505	118,107
	Total Other Certificated	6.00	6.00	621,135	708,641
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	148,624	138,559
	Total Academic Senate	0.80	0.80	148,624	138,559
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			32,526	93,946
	Total Student Services, Faculty			32,526	93,946
	<u>CLASSIFIED STAFF</u>				
021A, 039C	Administration	23.08	22.68	1,518,926	2,125,529
021C	Student Services Support	65.85	64.85	4,614,190	5,094,326
021D	Community Relations	17.83	17.83	1,785,521	1,980,054
021F	Maintenance and Operations-General	80.80	80.80	6,975,565	7,760,298
021H,L,M	Information Technology (IT) & Telecommunications	39.81	42.81	5,267,873	6,329,809
021W	Classified Staff Development (PFE)	1.23	1.23		77,492
021Y	PDF Positions - Bank	4.50	14.50	139,518	1,474,453
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	233.10	244.70	20,301,593	24,051,961

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			680,419	633,470
	Total Other Operational Funds			680,419	633,470
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	46,802	95,600
042C	Education Initiative			596	66,844
042F	Financial Aid Administrative Costs			66,444	20,331
042I	Other Operational Augmentations			68,126	100,655
042L	Enrollment Fees - Operational Costs			1,841,046	490,500
042P	Postage			16,665	77,000
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	2,059,679	886,867
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications/Data Transmission Lines			1,279,915	542,200
	Total Telecommunications Activities			1,279,915	542,200
	<u>INFORMATION TECHNOLOGY</u>				
044D,E,F,G,H,I	Operational Maintenance			11,963,470	5,386,325
	Total Information Technology Operational			11,963,470	5,386,325

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			1,725,406	950,845
045D	Resource Conservation Management			60,065	63,353
045H	Major Maintenance Allocation			828,277	529,574
	Total Facilities Management Operational			2,613,749	1,543,772
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,347,662	530,499
046F	American Disability Act (ADA) Accommodation			35,683	61,000
046G	Marketing			144,720	153,690
046H	Recruitment			74,225	120,176
046J	Conference and Travel			26,950	19,800
046K	Special Activities			89,837	52,500
046L	District-Wide Dues			563,451	520,500
046M	Election Expenses			310,644	
046N	Trustee Expenses			206,976	195,234
046P	Student Trustee			12,472	23,443
046Q	Student Access Card			45,098	56,469
046S	Employee Educational Reimbursements			43,599	60,000
	Total Institutional Support Costs			2,901,317	1,793,311
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			1,272,620	230,000
062A,X	Campus-Funded FM Projects			(112,667)	
	Total Other Allocations			1,159,953	230,000
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				171,134
051C	PFE Prior Year Carryover			34,747	277,483
051E	PFE Classified Staff Development Carryover			9,796	41,000
	Total Partnership for Excellence			44,543	489,617

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			118,726,395	138,379,236
071C	Type C Benefit Costs			287,982	140,000
071F	Allocated Benefits Contra Account			(23,817,669)	(18,911,749)
071S	Benefits Contra - Adjunct Medical			42,050	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			4,126,248	4,417,777
	Net Fringe Benefits			99,365,006	123,453,114
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			4,972,329	6,048,325
072C	Safety Program			670,782	604,548
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			5,643,110	6,688,873
	<u>UTILITIES</u>				
073A	Electricity			53,539	39,000
073B	Gas			357	10,600
073D	Water/Garbage			23,858	18,500
073G	Honeywell Energy Management System			192,251	271,596
073H,J	Toxic Waste Removal/Dump Fees/Permits			2,303	24,500
073K	Utilities - Ethan Way			49,665	56,800
073M	Utilities - Watertower			97,224	101,100
073O,P	Utilities			6,355	4,150
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			425,551	751,246

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,302,331	1,000,000
	Total Grant & Financial Aid Cash Match			1,302,331	1,000,000
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079C,091B, 096A	Vacation Expense, Over/Under			964,959	340,000
079J, 079B	Cost Recoveries (including Indirect)			(3,108,343)	(619,066)
079L	Cost Recoveries (including indirect) Split			(377,059)	(300,000)
079M	Training Source Cost Recovery			(823,908)	(697,563)
	Total Budget Savings/Cost Recovery			(3,344,351)	(1,276,629)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			5,420,261	54,924,858
101B	Facilities Management			99,182	985,029
101D	Information Technology			1,855	3,341,246
101G	Program Development Funds			2,693,522	3,189,323
101J	SBA PY Match			48,693	426,202
101K	FinAid Carryover			369,953	337,200
	Total Rebudgets and Other Carryovers			8,633,466	63,203,858
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	257.90	271.50	159,092,705	232,626,660

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
082x	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL</u>				
	COLA			3,169,168	6,596,385
	TCR Continuing Adjustment			22,007,531	
	Mandated Costs Current Year - Block Grant			80,673	
	Funding for New Faculty Positions			1,438,416	2,176,006
	X Budget Growth			1,272,036	8,465,195
	Appropriations Above Established Base Levels			2,342,728	5,600,920
	Lottery Funds			2,320,000	2,320,000
	Total X Budget Funding Level			32,630,552	25,158,506
	<u>Y BUDGET MID - RANGE FUNDING LEVEL</u>				
	Incremental Funds:				
	Y Budget Potential Unfunded Growth				(14,802,268)
	Growth - 80%				11,841,814
	Growth - 20%				2,960,454
085x	Interest Income			13,407,682	12,845,819
	Lottery Funds			1,550,983	1,394,985
	Increase Above X Budget			14,958,665	14,240,804
	Total Y Budget Funding Level			47,589,217	39,399,310
	<u>Z BUDGET MAXIMUM FUNDING LEVEL</u>				
087x	Incremental Funds:				
	Z Budget Potential Unfunded Growth				(4,975,852)
	Growth - 80%				3,980,682
	Growth - 20%				995,170
	Lottery Funds			4,411,017	1,347,919
	Increase Above Y Budget			4,411,017	1,347,919
	Total Program Development & Other Improvements, Z Budget Funding Level			52,000,234	40,747,229
	TOTAL GENERAL PURPOSE FUNDS	257.90	271.50	211,092,939	273,373,889

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2024-2025 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2025-2026 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2025	FY2026	FY2025	FY2026
608x 609A 3xx	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Parking & Transit Services	37.62	38.42	3,321,856	4,907,022
	Health Services Fee	3.00	4.50	934,802	10,803,155
	Total Parking & Health Services	40.62	42.92	4,256,658	15,710,177
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	Other Federal	0.73	0.75	179,533	138,637
	Total Federal	0.73	0.75	179,533	138,637
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	95.79	93.29	24,274,139	37,552,978
	Total State	95.79	93.29	24,274,139	37,552,978
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			14,712	334,920
	Total Local			14,712	334,920
	TOTAL SPECIAL PROGRAMS	96.52	94.04	24,468,384	38,026,535
	TOTAL RESTRICTED FUNDS	137.14	136.96	28,725,042	53,736,712
	TOTAL GENERAL FUND BUDGET	395.04	408.46	239,817,980	327,110,601

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 16.1% of revenues—but also closely aligns with the state's recommendation, with an unrestricted general fund balance of 14.8% 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, 2025	<u>\$209,144,369</u>	<u>\$5,612,620</u>	<u>\$347,147</u>	<u>\$262,040,882</u>	<u>\$39,700,997</u>	<u>\$62,325,424</u>	<u>\$59,944</u>	<u>\$1,658,345</u>	<u>\$1,084,444</u>	<u>\$ 727,158</u>	<u>\$32,728,093</u>	<u>\$11,096,858</u>
Projected Uncommitted Fund Balance	\$75,431,864	\$5,736,913	\$272,237	\$13,300,000				\$1,359,457	\$478,497		\$ 3,901,394	
Committed Fund Balance	7,957,388						\$59,944		605,947	\$736,158	24,776,199	\$10,919,096
Restricted Fund Balance	1,421,835					\$62,325,424						
Total Projected Fund Balance – June 30, 2026	<u>\$84,811,087</u>	<u>\$5,736,913</u>	<u>\$272,237</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$62,325,424</u>	<u>\$59,944</u>	<u>\$1,359,457</u>	<u>\$1,084,444</u>	<u>\$736,158</u>	<u>\$28,677,593</u>	<u>\$10,919,096</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

	<u>Response</u>
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.

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Budget Monitoring and Updates

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

Section Score (9.8% maximum):

0.0%

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Cash Management

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

Section Score (8.6% maximum):

0.0%

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Collective Bargaining Agreements

- | | |
|--|-----|
| 5.1 Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections by conducting a pre-settlement analysis and identifying ongoing revenue sources or expenditure reductions to support the agreement? | yes |
| 5.2 In the current and prior two years has the district settled all new employee compensation costs (salary, benefits, load factoring, etc.) in the bargaining agreements at or under the funded cost of living adjustment (COLA)? | yes |
| 5.3 If settlements have not been reached in the past two years, has the district identified resources to cover the estimated costs of district proposals? | n/a |
| 5.4 Has the district's board of governors approved and certified collective bargaining agreements with all its bargaining units for the current and the prior two years? | yes |
| 5.5 Has the district conducted a faculty release and reassign time analysis in the last two years and determined how it may impact the overall cost to the district as it relates to collective bargaining? | yes |

Section Score (4.9% maximum):

0.0%

Self-assessment notes:

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Intrafund and Interfund Transfers

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

Section Score (4.1% maximum):

0.0%

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Deficit Spending

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

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

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

Section Score (2.7% maximum):

0.0%

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Employee Benefits

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

Section Score (4.1% maximum):

0.0%

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Enrollment and Attendance

9.1 Has the district's enrollment been increasing or remained stable for the current and two prior years?	yes
9.2 Does the district monitor and analyze enrollment, weekly student contact hours (WSCH) and full-time equivalent students (FTES) data at least monthly through the second reporting period (P2)?	yes
9.3 Does the district track historical WSCH and FTES data to establish future trends?	yes
9.4 Do colleges within a multi-college district maintain a record of WSCH or FTES that is reconciled monthly at the college and district levels at least through the second reporting period?	yes
9.5 Are the district's enrollment projections and assumptions based on historical data, demographic trend analysis, high school enrollments, community participation rates and other industry standards, in addition to any board policies that limit enrollment?	yes
9.6 Do the institutional research staff and business/fiscal staff work together to develop enrollment and FTES predictions?	yes
9.7 Do the colleges' comprehensive enrollment plans set goals for the funding elements in the SCFF?	yes
9.8 Does the comprehensive enrollment plan establish academic productivity goals?	yes

Section Score (7.1% maximum):

0.0%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Facilities

10.1 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	yes
10.2 Does the district properly track and account for facility-related projects?	yes
10.3 Does the district use lecture classrooms for at least 48 or 53 hours per 70-hour week as defined by the Board of Governors (BOG) policy on Utilization and Space Standards?	yes
10.4 Does the district use laboratory classrooms for at least 27.5 hours per 70-hour week as defined by the BOG policy on Utilization and Space Standards?	yes
10.5 Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?	yes
10.6 Has a quantitative Facilities Condition Index assessment been conducted sometime in the last three years through the Foundation for California Community Colleges?	yes
10.7 Does the district follow a five-year scheduled maintenance plan?	yes
10.8 If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?	yes
10.9 If the district has passed a Proposition 39 general obligation bond or a parcel tax and it has received any legal challenges or program audit findings concerning the use of those funds, has it resolved those complaints and/or findings?	n/a
10.10 Does the district have a long-range facilities master plan that reflects its current and projected facility needs and aligns with the five-year capital outlay plan?	yes
10.11 Is the district following an Americans with Disabilities Act (ADA) transition plan that was developed within the past 5 to 10 years?	yes

Section Score (0.8% maximum):

0.0%

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Fund Balance and Reserve for Economic Uncertainty

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

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

Section Score (5.7% maximum):

2.0%

Self-assessment notes:

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

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

General Fund - Current Year

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

Section Score (5.5% maximum):

0.0%

Self-assessment notes:

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Information Systems and Data Management

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

Section Score (3.7% maximum):

0.0%

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Internal Controls and Fraud Prevention

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

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

14.7 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?	yes
14.8 Does the district have processes and procedures to discourage and detect fraud?	yes
14.9 Does the district maintain an independent fraud reporting hotline or other reporting service(s)?	yes
14.10 14.10 Does the district have a process for collecting and following up on reports of possible fraud (such as an anonymous fraud reporting hotline)?	yes
14.11 Does the district have an internal audit department or dedicated staff?	yes
14.12 Does the district limit the issuance of Cal-Cards (credit cards) and have procedures in place for appropriate use (e.g., allowable expenses, daily limit, etc.)?	yes

Section Score (14.5% maximum):

0.0%

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Leadership and Stability

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

Section Score (6.5% maximum):

0.0%

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Multiyear Projections

16.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards, including CCCCCO and ACCJC?

no

16.2 Did the district include the calculation of SCFF breakdown (base FTES, supplemental low income, and student success portions) with multiyear considerations to help calculate its multiyear projections?

n/a

16.3 Does the district use its most current multiyear projection when making financial decisions?

n/a

Section Score (3.1% maximum):

1.0%

Self-assessment notes:

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

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Non-Voter-Approved Debt and Risk Management

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

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

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

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

Section Score (3.7% maximum):

0.0%

Self-assessment notes:

Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

Total Risk Score, All Areas

4.1%

Position Control

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

Section Score (6.7% maximum):

0.0%

Self-assessment notes: