

# 2023-24 Tentative Budget

Presented to the Board of Trustees  
June 14, 2023

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

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# Chancellor's Message

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

*The headline in this year’s budget is undoubtedly the 8.22% Cost-of-Living Adjustment (COLA). This is a significantly large COLA, one of the largest in recent California history. Typically, COLAs are particularly noteworthy in that they represent an increase to ongoing resources, not the one-time funds we have become used to for the past several years.*

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

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

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

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

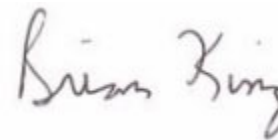
*And so, this year’s Los Rios budget is among the most unique in our district’s history, as we navigate an underfunded state COLA and concurrent cuts and new allocations to categorical programs.*

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

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

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

*I am incredibly proud of the resiliency and creativity of our students, faculty, and staff over the past year. Together, we have weathered extraordinary times and are prepared to rebuild our colleges stronger than ever before.*





# Executive Summary

## INTRODUCTION

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

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

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

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

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

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

## STATE BUDGET OVERVIEW

### ECONOMIC PROJECTIONS

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



# Executive Summary

## REVENUE PROJECTIONS

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

## PROPOSITION 98 PROJECTIONS

The Guarantee continues to be in Test 1 for 2021-22, 2022-23, and 2023-24. To accommodate enrollment increases related to the expansion of transitional kindergarten, the Governor's Budget proposed rebenching the Test 1 percentage to increase the percentage of General Fund revenues due to the Guarantee, from 38.3 percent to approximately 38.6 percent. The May Revision updates the increased Test 1 percentage from approximately 38.6 percent to approximately 38.5 percent to reflect revised estimates of enrollment increases related to the expansion of transitional kindergarten. The decrease in revenues projected for fiscal years 2021-22, 2022-23, and 2023-24 results in a corresponding decrease in resources for K-14 schools. Proposition 98 is estimated to be \$110.6 billion in 2021-22, \$106.8 billion in 2022-23, and \$106.8 billion in 2023-24, representing a three-year decrease in the minimum Guarantee of \$2 billion below the level estimated in the Governor's Budget.

## CALIFORNIA COMMUNITY COLLEGES PROPOSALS

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

The revised proposal includes \$26.4 million ongoing to fund 0.5% enrollment growth and \$678 million ongoing to support an 8.22% COLA for apportionments, the same COLA proposed for K-12. Another \$95.5 million ongoing would support a COLA of 8.22% for selected categorical programs and the Adult Education program.

The revised budget proposal reflects continuing concern about enrollment declines across the community colleges, providing \$100 million one-time to continue supporting college efforts and focused strategies to increase student retention rates and enrollment (a decline from the \$200 million proposed in the Governor's Budget in January).

The May Revision proposes to decrease the one-time funds provided in the 2022 Budget Act for the COVID-19 Recovery Block Grant, reducing the funding by \$345 million (from \$650 million down to \$305 million). The administration also is proposing to reduce the deferred maintenance and instructional equipment by \$452 million (from \$840 million down to \$388 million). These decreases are rare for the state, but preserve the ability to use deferrals in future budget years.



# *Executive Summary*

## **REVENUE ASSUMPTIONS**

### X, Y, Z Budgets

The District budget process uses three potential revenue assumptions. The revenue assumptions have a base level expenditure plan (X budget), at which the District operates. The Y and Z budgets are improved based upon updated projections throughout. The District budgets at the Z budget level.

For 2023-24, all three budgets assume at least a full restoration of FTES from the 2019-20 fiscal year. The current trend we are witnessing from daily year-over-year tracking is a full restoration, with the possibility of growth of a few percentage points over our pre-pandemic FTES benchmark. In light of this, the X budget assumes only a full restoration of FTES, as this is our most conservative budget estimate. The Y budget assumes a 2% restoration in addition to restoring from the pandemic decline, and the Z budget assumes an additional 2% restoration of FTES served over the Y level (a 4% increase over the X budget).



# Historical Overview

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

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

The District served over 67,000 students in fall 2022. Based upon enrollment, the District is the second largest community college system in California and one of the largest in the nation.

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

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

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



# Values, Vision, Mission and Goals

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

## **CALIFORNIA COMMUNITY COLLEGES' MISSION**

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

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

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

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

## **LOS RIOS COMMUNITY COLLEGE DISTRICT VISION**

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

### **MISSION STATEMENT**

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

### **VISION STATEMENT**

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





# Values, Vision, Mission and Goals

## **OUR FIVE STRATEGIC GOALS**

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

## **VALUES**

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

### **Students Are Our Highest Priority**

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

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

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

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

### **Employees**

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

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

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

### **Diversity**

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

### **Relationships**

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



# Values, Vision, Mission and Goals

## **Participatory Governance**

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

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

## **Community**

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

## **Academic Excellence**

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

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

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

## **Equity**

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

## **Sustainability**

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

## **Innovation**

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

## **Integrity**

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

## 2023-24 Strategies

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



# *Board of Trustees / Chancellor*

## **GOVERNANCE**

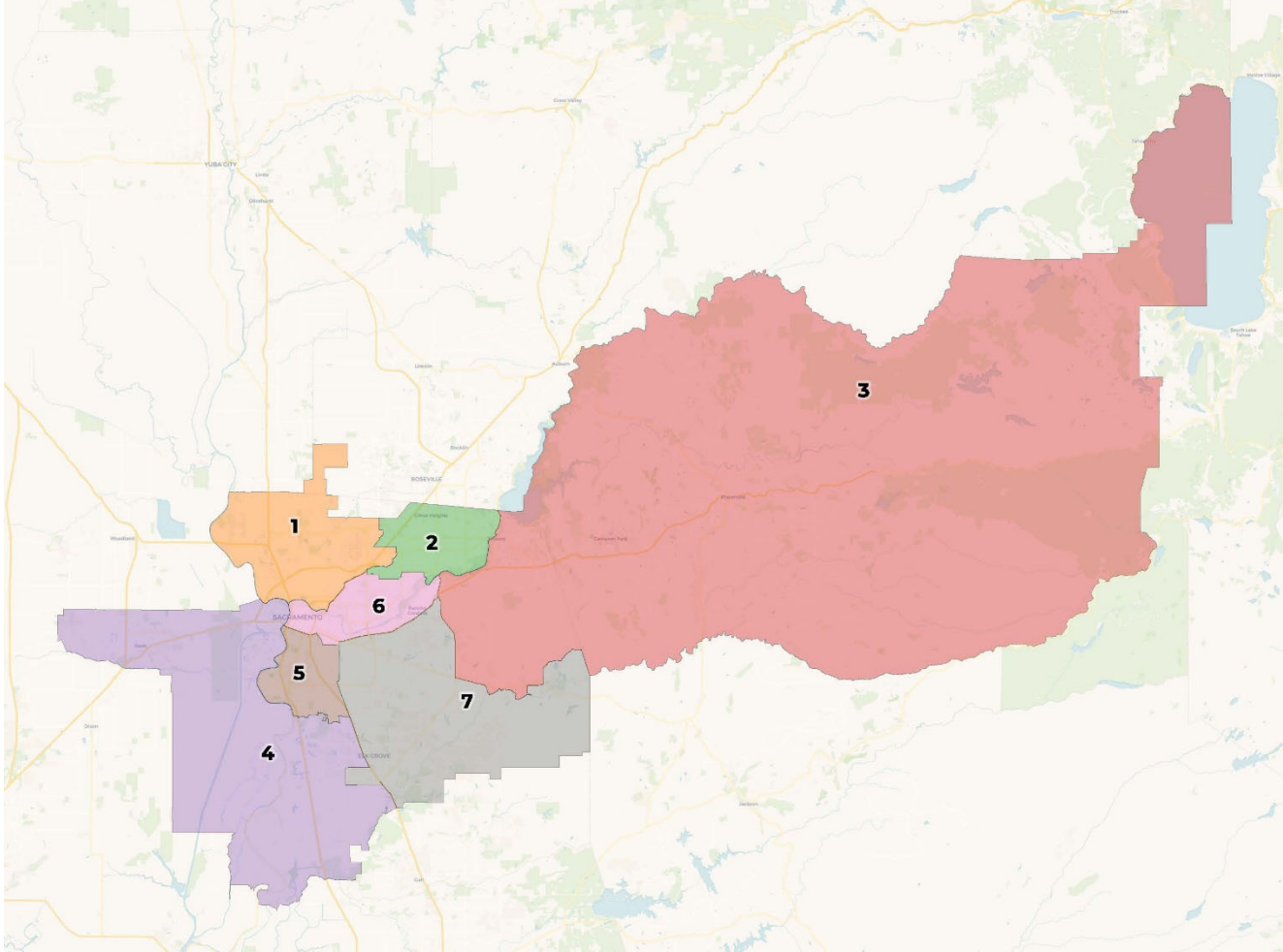
The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board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

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

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

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

# Board of Trustees



Dustin Johnson  
Area 1



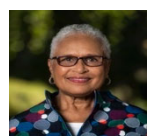
Robert Jones  
Area 2



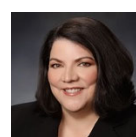
John Knight  
Area 3



Kelly Wilkerson  
Area 4



Pamela Haynes  
Area 5



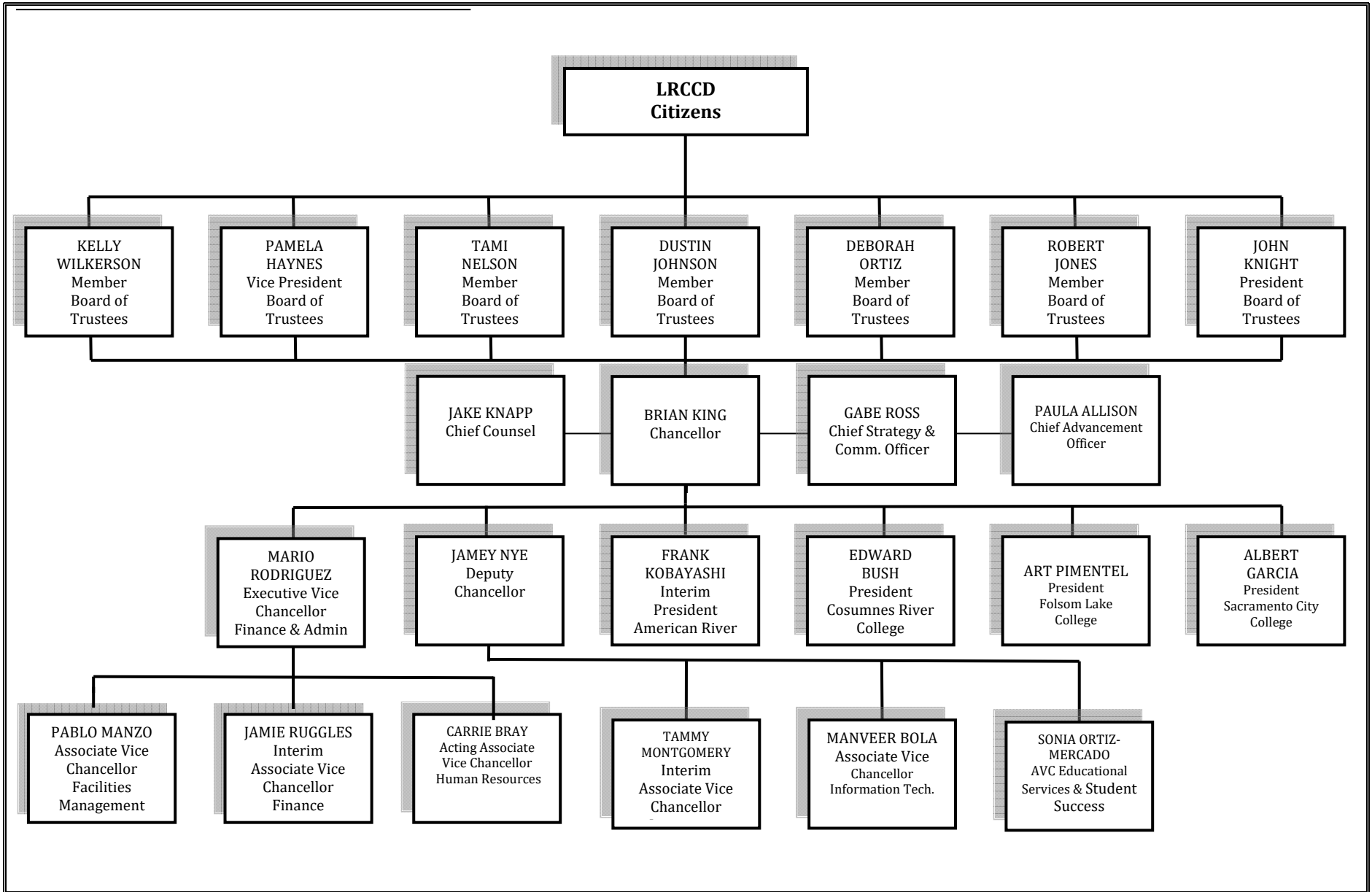
Deborah Ortiz  
Area 6



Tami Nelson  
Area 7



# Organizational Chart





# Budget Calendar

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

Annually, the District establishes a budget calendar to comply with code requirements as well as to develop an orderly timeline for development of the District’s budget consistent with its goals and priorities. The District’s adopted budget is scheduled for presentation on September 13, 2023. While the official budget cycle commences with the Governor’s January Proposal, the process of developing a community college district budget is one that must be addressed by the Board and Administration throughout the year.

The following budget calendar has been utilized for preparation of the 2023-24 budget:

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

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



# Summary of District Funds

## **FUND ACCOUNTING**

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

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

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

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

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

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

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

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

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

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

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





# Summary of District Funds

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

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

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

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

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

**Notes:**

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

**SIGNIFICANT BUDGET AND FINANCIAL POLICIES**

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

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





# Summary of District Funds

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

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

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

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

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

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

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

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



# Summary of District Funds

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

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

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

**Other Post-Employment Benefits (OPEB) and other employment related liabilities of the District:** The District provides a fixed monthly amount to eligible retirees toward their healthcare costs and has funded its OPEB obligation since 1986. In 2007-08, the District established the OPEB trust to irrevocable designate assets for funding this benefit. The OPEB trust ended 2021-22 with \$143 million in funding, well in excess of the total OPEB liability of \$124 million. The total OPEB liability is measured at June 1, 2019, using assumptions of bi-annual increases of 9.0% and annual investment returns of 5%. The bi-annual increase aligns the timing of any benefit improvements with the actuarial results. The annual budget includes a continuing line item to fund the service cost although that contribution could be suspended given the overfunding. However, by continuing to make contributions, the projections indicate that the OPEB trust could withstand a significant market correction and still be fully funded for its OPEB obligation. The District is also fully funded for the vacation liability accrued to its classified and management employees and the liability for paid leave of faculty under a banked leave program.

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



# Summary of District Funds

## **2022-23 REVISED BUDGET & 2023-24 TENTATIVE BUDGET- DISTRICT FUNDS**

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 2022-23 or 2023-24 followed by schedules for each fund showing planned activity.

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

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

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

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

**Bond Project Fund:** The Bond Project Fund accounts for projects funded through the District's General Obligation Bond Authorization – Measure M (\$475 million). Under Measure M, the District issued the fifth series, Series E, for \$130 million on June 16, 2021 for a total Measure M issuance of \$465 million at June 30, 2023. Interest income on unspent bond proceeds is recorded in this fund. Measure A (\$265 million) has been fully issued and expended.

**Bond Interest and Redemption Fund:** Revenues from tax collections and expenditures from debt service payments for the District's Measure A and Measure M outstanding general obligation bonds are accounted for in this fund. The County Treasurer sets the appropriate tax rate to fund interest payments and principal retirement for the bonds. The projected ending fund balance at June 30, 2023 of \$24.4 million and \$30.6 million for Measure A and Measure M, respectively, is restricted for future debt service payments.

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



# Summary of District Funds

**Internal Service/Self Insurance Fund:** The Self Insurance Fund accounts for the District's property, liability, workers' compensation, and dental programs. The General Fund recognizes the expense for these programs and then transfers the funds as revenues to this fund. Interest generated by the fund is another revenue source. The costs of self insurance claims are accounted for as expenditures. In addition, classified salaries dedicated to overseeing the programs and contracted administrative oversight are charged to the fund. Lastly, reinsurance costs above the self-insurance retention levels are accounted for in the fund.

**Enterprise/Regional Performing Arts (Harris) Center Fund:** In spring 2011, Folsom Lake College opened its Visual and Performing Arts facility which includes an 847 seat community theater. The theater is used both by the college's instructional program and as a venue for professional performances. The revenues and expenses for the operation of the community theater are recorded in this fund. In March 2022, VenueTech Management Group, Inc. was selected to assume management of Harris Center for the Arts day-to-day operations and performance programming. The District is working closely with VenueTech to transition to the new operating structure.

**Fiduciary Fund - Student Financial Aid:** This fund is utilized to account for Federal and State financial programs for students. The District projects nearly \$115.9 million in financial aid received for students in 2023-24 although this amount may increase during the year. Transfers from the General Fund reflect the District's match for certain programs and State general fund categorical programs that have a financial aid component. The fund is budgeted with a zero fund balance since the District merely acts as a "pass through."

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

**Scholarship and Loan Fund:** This fund accounts for District administered scholarships and loans. Donations are the major source of revenue and scholarships account for most of the expenditures with the exception of some minimal student loans. The funds projected ending balance of \$1.5 million for 2022-23 is committed to future scholarship programs and SCC Fine Arts department needs.

**Fiduciary Fund – Foundation:** In 1998, the District converted its independent Foundation to an auxiliary organization of the District. The Los Rios Foundation operates under auxiliary status authorized by §59257 of the California Code of Regulations. By approving this change in status, the District's Foundation is under the approval of the District's Board of Trustees. The Foundation raises money for various activities, including program endowments, campus physical plant improvements, and scholarship support. The Foundation is projected to have an ending balance of \$14.6 million on June 30, 2023, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET

| DESCRIPTION   | 2022-2023<br>REVISED<br>BUDGET | 2023-2024           |                         |                   |
|---|--------------------------------|---------------------|-------------------------|-------------------|
|   |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:                                   |                                |                     |                         |                   |
| Uncommitted   | \$ 28,848,912                  | \$ 28,934,389       | \$ -                    | \$ -              |
| Committed   | 91,615,350                     | 4,749,350           |                         |                   |
| Restricted  | 21,385,057                     | 1,964,676           |                         |                   |
| Total Beginning Fund Balance                                      | 141,849,319                    | 35,648,415          | -                       | -                 |
| REVENUE:  |                                |                     |                         |                   |
| State Apportionment and Education Protection Account (EPA) Funds  | 184,928,455                    | 219,809,503         |                         |                   |
| New Faculty Funding   | 3,317,538                      | 3,590,239           |                         |                   |
| Basic Allocation Adjustment & COLA (2022-23 6.56%, 2023-24 8.22%) | 29,340,191                     | 29,998,582          |                         |                   |
| Continuing Total Computational Revenue Adjustment                 | 5,540,857                      | 720,786             |                         |                   |
| Growth  | -                              | 3,064,956           |                         |                   |
| SCFF Changes in FTES, Outcomes & Demographics                     | 14,647,242                     | 13,926,456          |                         |                   |
| Local Property Taxes  | 113,036,194                    | 113,036,194         |                         |                   |
| Enrollment Fees, \$46/unit  | 17,453,300                     | 17,453,300          |                         |                   |
| Total Base Allocation, COLA & Growth                              | 368,263,777                    | 401,600,016         | -                       | -                 |
| One Time Only Apportionment and Recalculation Funds               | 1,103,417                      | -                   |                         |                   |
| Lottery Funds   | 6,870,900                      | 6,883,744           |                         |                   |
| Other General Purpose   | 54,135,089                     | 47,092,330          |                         |                   |
| Restricted/Special Programs Revenue                               | 321,617,252                    | 97,848,446          |                         |                   |
| Total Revenue   | 751,990,435                    | 553,424,536         | -                       | -                 |
| TOTAL REVENUE AND BEGINNING FUND BALANCE                          | \$ 893,839,754                 | \$ 589,072,951      | \$ -                    | \$ -              |
| APPROPRIATIONS:   |                                |                     |                         |                   |
| Academic Salaries   | \$ 195,424,424                 | \$ 185,492,447      | \$ -                    | \$ -              |
| Classified Salaries   | 143,248,754                    | 127,973,779         |                         |                   |
| Employee Benefits   | 167,057,676                    | 141,898,973         |                         |                   |
| Books, Supplies & Materials                                       | 64,007,629                     | 27,951,712          |                         |                   |
| Other Operating Expenses  | 139,754,910                    | 37,729,696          |                         |                   |
| Capital Outlay  | 43,066,623                     | 6,671,233           |                         |                   |
| Interfund Transfers/Other Outgo                                   | 105,631,323                    | 22,993,691          |                         |                   |
| Total Appropriations & Interfund Transfers                        | 858,191,339                    | 550,711,531         | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                                     |                                |                     |                         |                   |
| Uncommitted   | 28,934,389                     | 28,934,389          |                         |                   |
| Committed   | 4,749,350                      | 4,749,350           |                         |                   |
| Restricted  | 1,964,676                      | 4,677,681           |                         |                   |
| Total Ending Fund Balance   | 35,648,415                     | 38,361,420          | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE                        | \$ 893,839,754                 | \$ 589,072,951      | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 INSTRUCTIONALLY- RELATED ACTIVITIES  
 (Sub-Fund of the General Fund)  
 2022-2023 ADOPTED BUDGET, AS REVISED  
 2023-2024 TENTATIVE BUDGET

| DESCRIPTION                                | 2022-2023<br>REVISED<br>BUDGET | 2023-2024           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                                |                     |                         |                   |
| Uncommitted                                | \$ 4,700,689                   | \$ 543,512          | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 4,700,689                      | 543,512             | -                       | -                 |
| REVENUE:                                   |                                |                     |                         |                   |
| Local - Other                              | 1,309,823                      | 1,317,740           |                         |                   |
| INTERFUND TRANSFERS:                       |                                |                     |                         |                   |
| General Fund                               | 832,790                        | 10,000              |                         |                   |
| Total Revenue and Transfers                | 2,142,613                      | 1,327,740           |                         |                   |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 6,843,302                   | \$ 1,871,252        | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Academic Salaries                          | \$ 1,485                       | \$ -                | \$ -                    | \$ -              |
| Classified Salaries                        | 200,722                        | 91,509              |                         |                   |
| Employee Benefits                          | 6,450                          | 3,789               |                         |                   |
| Books, Supplies & Materials                | 4,049,603                      | 529,838             |                         |                   |
| Other Operating Expenses                   | 1,868,059                      | 666,100             |                         |                   |
| Capital Outlay                             | 141,778                        | 10,854              |                         |                   |
| Payments to Students                       | 28,009                         | 25,650              |                         |                   |
| INTERFUND TRANSFERS OUT:                   |                                |                     |                         |                   |
| General Fund                               | 3,684                          | -                   |                         |                   |
| Total Appropriations & Interfund Transfers | 6,299,790                      | 1,327,740           | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                                |                     |                         |                   |
| Uncommitted                                | 543,512                        | 543,512             |                         |                   |
| Total Ending Fund Balance                  | 543,512                        | 543,512             | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 6,843,302                   | \$ 1,871,252        | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
CHILD DEVELOPMENT FUND  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET

| DESCRIPTION                                | 2022-2023<br>REVISED<br>BUDGET | 2023-2024           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                                |                     |                         |                   |
| Uncommitted                                | \$ 503,226                     | \$ 375,726          | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 503,226                        | 375,726             | -                       | -                 |
| REVENUE:                                   |                                |                     |                         |                   |
| Federal:                                   |                                |                     |                         |                   |
| Child Care Food Program                    | 80,000                         | 80,000              |                         |                   |
| Child Care Access Means Parents in School  | 1,143,160                      | 229,828             |                         |                   |
| Total Federal Revenue                      | 1,223,160                      | 309,828             | -                       | -                 |
| State:                                     |                                |                     |                         |                   |
| Apportionment                              | 2,241,503                      | 1,814,012           |                         |                   |
| Total State Revenue                        | 2,241,503                      | 1,814,012           | -                       | -                 |
| Local:                                     |                                |                     |                         |                   |
| Interest Income & Other                    | 53,000                         | 8,700               |                         |                   |
| Total Local Revenue                        | 53,000                         | 8,700               | -                       | -                 |
| Total Revenue                              | 3,517,663                      | 2,132,540           | -                       | -                 |
| INTERFUND TRANSFERS IN:                    |                                |                     |                         |                   |
| General Fund                               | 168,432                        | 549,321             |                         |                   |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 4,189,321                   | \$ 3,057,587        | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Classified Salaries                        | \$ 1,832,286                   | \$ 1,369,832        | \$ -                    | \$ -              |
| Employee Benefits                          | 1,009,755                      | 967,677             |                         |                   |
| Books, Supplies and Food                   | 338,703                        | 108,412             |                         |                   |
| Other Operating Expenses                   | 632,851                        | 235,940             |                         |                   |
| Total Appropriations                       | 3,813,595                      | 2,681,861           |                         |                   |
| ENDING FUND BALANCE, JUNE 30               | 375,726                        | 375,726             | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 4,189,321                   | \$ 3,057,587        | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 CAPITAL OUTLAY PROJECTS FUND  
 2022-2023 ADOPTED BUDGET, AS REVISED  
 2023-2024 TENTATIVE BUDGET

| DESCRIPTION  | 2022-2023<br>REVISED<br>BUDGET | 2023-2024           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:                            |                                |                     |                         |                   |
| Uncommitted - Contingency Fund                             | \$ 13,300,000                  | \$ 13,300,000       | \$ -                    | \$ -              |
| Committed Funds/Projects in Progress                       | 167,938,818                    | -                   |                         |                   |
| Total Beginning Fund Balance                               | 181,238,818                    | 13,300,000          | -                       | -                 |
| REVENUE:   |                                |                     |                         |                   |
| State Capital Outlay Projects                              | 146,164,386                    | -                   |                         |                   |
| Proposition 39 Projects                                    | 274,960                        | -                   |                         |                   |
| State Scheduled Maintenance and Special Repairs (SMSR)     | 33,742,363                     | -                   |                         |                   |
| Interest Income  | 2,773,667                      | 2,773,667           |                         |                   |
| Other Local Revenue, including Donations                   | 1,693,445                      | 541,550             |                         |                   |
| INTERFUND TRANSFERS IN:                                    |                                |                     |                         |                   |
| General Fund -   |                                |                     |                         |                   |
| Program Development (20%)/Major Construction Projects      | 47,621,283                     | 18,541,005          |                         |                   |
| Other District & College Projects                          | 2,231,157                      | -                   |                         |                   |
| Other Funds  | 261,131                        | 261,131             |                         |                   |
| Total Revenue and Interfund Transfers                      | 234,762,392                    | 22,117,353          | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE                     | \$ 416,001,210                 | \$ 35,417,353       | \$ -                    | \$ -              |
| APPROPRIATIONS:  |                                |                     |                         |                   |
| State Capital Outlay Projects                              | \$ 146,164,386                 | \$ -                | \$ -                    | \$ -              |
| Proposition 39 Projects                                    | 274,960                        | -                   |                         |                   |
| State Scheduled Maintenance and Special Repairs (SMSR)     | 33,742,363                     | -                   |                         |                   |
| Other Major Construction, including Information Technology | 10,404,361                     | -                   |                         |                   |
| Program Development and/or Improvement Projects            | 85,691,618                     | 21,480,850          |                         |                   |
| College Projects   | 13,494,790                     | -                   |                         |                   |
| Future Program Improvement Projects                        | 104,659,716                    | 541,550             |                         |                   |
| College Investments for Future Projects                    | 955,691                        | -                   |                         |                   |
| Other Transfers Out  | 7,313,325                      | 94,953              |                         |                   |
| Total Appropriations and Interfund Transfers               | 402,701,210                    | 22,117,353          | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                              |                                |                     |                         |                   |
| Uncommitted - Contingency Fund                             | 13,300,000                     | 13,300,000          |                         |                   |
| Total Ending Fund Balance                                  | 13,300,000                     | 13,300,000          | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE                 | \$ 416,001,210                 | \$ 35,417,353       | \$ -                    | \$ -              |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND PROJECT FUND - MEASURE M  
 2022-2023 ADOPTED BUDGET, AS REVISED  
 2023-2024 TENTATIVE BUDGET

| DESCRIPTION                                | 2022-2023<br>REVISED<br>BUDGET | 2023-2024           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                                |                     |                         |                   |
| Committed                                  | \$ 167,012,738                 | \$ 67,908,643       | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 167,012,738                    | 67,908,643          | -                       | -                 |
| REVENUE:                                   |                                |                     |                         |                   |
| Local - Interest Income                    | 500,000                        | 600,000             |                         |                   |
| Total Revenue                              | 500,000                        | 600,000             | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 167,512,738                 | \$ 68,508,643       | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Bond Projects                              | \$ 167,452,738                 | \$ 540,000          | \$ -                    | \$ -              |
| Bond Service Costs                         | 60,000                         | 60,000              |                         |                   |
| Total Appropriations                       | 167,512,738                    | 600,000             | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                                |                     |                         |                   |
| Committed                                  | -                              | 67,908,643          |                         |                   |
| Total Ending Fund Balance                  | -                              | 67,908,643          | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 167,512,738                 | \$ 68,508,643       | \$ -                    | \$ -              |

Note: Appropriations for 2022-23 include projects spanning more than one fiscal year that will not be fully expended in 2022-2023; funds remaining at year-end will be re-appropriated in the 2023-24 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND INTEREST AND REDEMPTION FUND - MEASURE A  
 2022-2023 ADOPTED BUDGET, AS REVISED  
 2023-2024 TENTATIVE BUDGET

| DESCRIPTION                                | 2022-2023         | 2023-2024           |                         |                   |
|--|-------------------|---------------------|-------------------------|-------------------|
|  | REVISED<br>BUDGET | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                   |                     |                         |                   |
| Restricted                                 | \$ 24,375,899     | \$ 24,375,899       | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 24,375,899        | 24,375,899          | -                       | -                 |
| REVENUE:                                   |                   |                     |                         |                   |
| Local:                                     |                   |                     |                         |                   |
| Property Taxes                             | 24,387,833        | 23,355,408          |                         |                   |
| Interest Income                            | 464,426           | 476,640             |                         |                   |
| Total Revenue                              | 24,852,259        | 23,832,048          | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 49,228,158     | \$ 48,207,947       | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                   |                     |                         |                   |
| Bond Principal Repayment                   | \$ 20,150,000     | \$ 20,160,000       | \$ -                    | \$ -              |
| Bond Interest Expense                      | 4,699,259         | 3,669,048           |                         |                   |
| Bond Service Costs                         | 3,000             | 3,000               |                         |                   |
| Total Appropriations                       | 24,852,259        | 23,832,048          | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                   |                     |                         |                   |
| Restricted                                 | 24,375,899        | 24,375,899          |                         |                   |
| Total Ending Fund Balance                  | 24,375,899        | 24,375,899          | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 49,228,158     | \$ 48,207,947       | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 BOND INTEREST AND REDEMPTION FUND - MEASURE M  
 2022-2023 ADOPTED BUDGET, AS REVISED  
 2023-2024 TENTATIVE BUDGET

| DESCRIPTION                                | 2022-2023         | 2023-2024           |                         |                   |
|--|-------------------|---------------------|-------------------------|-------------------|
|  | REVISED<br>BUDGET | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                   |                     |                         |                   |
| Restricted                                 | \$ 30,590,638     | \$ 30,590,638       | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 30,590,638        | 30,590,638          | -                       | -                 |
| REVENUE:                                   |                   |                     |                         |                   |
| Local:                                     |                   |                     |                         |                   |
| Property Taxes                             | 39,318,115        | 40,502,347          |                         |                   |
| Interest Income                            | 802,410           | 826,578             |                         |                   |
| Total Revenue                              | 40,120,525        | 41,328,925          | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 70,711,163     | \$ 71,919,563       | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                   |                     |                         |                   |
| Bond Principal Repayment                   | \$ 26,445,000     | \$ 28,435,000       | \$ -                    | \$ -              |
| Bond Interest Expense                      | 13,673,025        | 12,891,425          |                         |                   |
| Bond Service Costs                         | 2,500             | 2,500               |                         |                   |
| Total Appropriations                       | 40,120,525        | 41,328,925          | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                   |                     |                         |                   |
| Restricted                                 | 30,590,638        | 30,590,638          |                         |                   |
| Total Ending Fund Balance                  | 30,590,638        | 30,590,638          | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 70,711,163     | \$ 71,919,563       | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 OTHER DEBT SERVICE FUND  
 2022-2023 ADOPTED BUDGET, AS REVISED  
 2023-2024 TENTATIVE BUDGET

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

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 SELF-INSURANCE FUND  
 2022-2023 ADOPTED BUDGET, AS REVISED  
 2023-2024 TENTATIVE BUDGET

| DESCRIPTION                                   | 2022-2023<br>REVISED<br>BUDGET | 2023-2024           |                         |                   |
|---|--------------------------------|---------------------|-------------------------|-------------------|
|   |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:               |                                |                     |                         |                   |
| Committed                                     | \$ 1,257,749                   | \$ 1,257,749        | \$ -                    | \$ -              |
| Total Beginning Fund Balance                  | 1,257,749                      | 1,257,749           | -                       | -                 |
| REVENUE:                                      |                                |                     |                         |                   |
| Self-Insurance Revenue:                       |                                |                     |                         |                   |
| Property, Liability and Workers' Compensation | 4,160,381                      | 3,730,547           |                         |                   |
| Dental Premiums                               | 4,487,103                      | 4,487,103           |                         |                   |
| Interest Income                               | 154,677                        | 154,677             |                         |                   |
| Total Revenue                                 | 8,802,161                      | 8,372,327           | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE        | \$ 10,059,910                  | \$ 9,630,076        | \$ -                    | \$ -              |
| APPROPRIATIONS:                               |                                |                     |                         |                   |
| Salaries & Employee Benefits                  | \$ 346,580                     | \$ 346,662          | \$ -                    | \$ -              |
| Insurance Premiums                            | 3,237,965                      | 2,808,131           |                         |                   |
| Self-Insurance Claims:                        |                                |                     |                         |                   |
| Property, Liability and Workers' Compensation | 406,213                        | 406,131             |                         |                   |
| Dental Program                                | 4,487,103                      | 4,487,103           |                         |                   |
| Administrative Costs                          | 324,300                        | 324,300             |                         |                   |
| Total Appropriations                          | 8,802,161                      | 8,372,327           | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                 |                                |                     |                         |                   |
| Committed                                     | 1,257,749                      | 1,257,749           |                         |                   |
| Total Ending Fund Balance                     | 1,257,749                      | 1,257,749           | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE    | \$ 10,059,910                  | \$ 9,630,076        | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET

| DESCRIPTION                                | 2022-2023<br>REVISED<br>BUDGET | 2023-2024           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1:            |                                |                     |                         |                   |
| Uncommitted                                | \$ 1,544,211                   | \$ 1,160,211        | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 1,544,211                      | 1,160,211           | -                       | -                 |
| LOCAL REVENUE:                             |                                |                     |                         |                   |
| Ticket Sales                               | 1,504,000                      | 1,504,000           |                         |                   |
| Interest and Other                         | 862,000                        | 862,000             |                         |                   |
| Total Revenue                              | 2,366,000                      | 2,366,000           | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 3,910,211                   | \$ 3,526,211        | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                                |                     |                         |                   |
| Classified Salaries                        | \$ 102,000                     | \$ 102,000          | \$ -                    | \$ -              |
| Employee Benefits                          | 8,000                          | 8,000               |                         |                   |
| Supplies & Materials                       | 50,000                         | 50,000              |                         |                   |
| Other Operating Expenses                   | 2,590,000                      | 2,590,000           |                         |                   |
| Total Appropriations                       | 2,750,000                      | 2,750,000           | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                                |                     |                         |                   |
| Uncommitted                                | 1,160,211                      | 776,211             |                         |                   |
| Total Ending Fund Balance                  | 1,160,211                      | 776,211             | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 3,910,211                   | \$ 3,526,211        | \$ -                    | \$ -              |

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

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - STUDENT FINANCIAL AID  
 2022-2023 ADOPTED BUDGET, AS REVISED  
 2023-2024 TENTATIVE BUDGET

| DESCRIPTION  | 2022-2023<br>REVISED<br>BUDGET | 2023-2024           |                         |                   |
|--|--------------------------------|---------------------|-------------------------|-------------------|
|  |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1                             | \$ -                           | \$ -                | \$ -                    | \$ -              |
| REVENUE:   |                                |                     |                         |                   |
| Federal  |                                |                     |                         |                   |
| PELL Grants  | 69,000,000                     | 68,000,000          |                         |                   |
| Federal Supplemental Educational Opportunity Grants (SEOG) | 3,446,412                      | 3,122,882           |                         |                   |
| Direct Loan  | 17,200,000                     | 17,800,000          |                         |                   |
| Other  | 85,000                         | 92,000              |                         |                   |
| State  | 39,867,956                     | 26,900,000          |                         |                   |
| Total Revenue  | 129,599,368                    | 115,914,882         | -                       | -                 |
| INTERFUND TRANSFERS IN:                                    |                                |                     |                         |                   |
| General Fund   | 5,996,274                      | 975,901             |                         |                   |
| TOTAL REVENUE & BEGINNING FUND BALANCE                     | \$ 135,595,642                 | \$ 116,890,783      | \$ -                    | \$ -              |
| APPROPRIATIONS:  |                                |                     |                         |                   |
| Student Financial Aid                                      | \$ 135,380,242                 | \$ 116,695,603      | \$ -                    | \$ -              |
| Operating Expenses   | 215,400                        | 195,180             |                         |                   |
| Total Appropriations                                       | 135,595,642                    | 116,890,783         | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30                               | -                              | -                   | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE                 | \$ 135,595,642                 | \$ 116,890,783      | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - STUDENT ASSOCIATIONS  
 2022-2023 ADOPTED BUDGET, AS REVISED  
 2023-2024 TENTATIVE BUDGET

| DESCRIPTION                                  | 2022-2023         | 2023-2024           |                         |                   |
|--|-------------------|---------------------|-------------------------|-------------------|
|  | REVISED<br>BUDGET | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1               |                   |                     |                         |                   |
| Uncommitted                                  | \$ 393,914        | \$ 43,580           | \$ -                    | \$ -              |
| Committed                                    | 816,056           | 72,825              |                         |                   |
| Total Beginning Fund Balance                 | 1,209,970         | 116,405             | -                       | -                 |
| LOCAL REVENUE:                               |                   |                     |                         |                   |
| Student Card Sales                           | 79,221            | 56,469              |                         |                   |
| Student Representation Fees, net of waivers  | 212,184           | 135,266             |                         |                   |
| Miscellaneous & Interest                     | 4,174             | 8,448               |                         |                   |
| Total Revenues and Interfund Transfers       | 295,579           | 200,183             | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE       | \$ 1,505,549      | \$ 316,588          | \$ -                    | \$ -              |
| APPROPRIATIONS:                              |                   |                     |                         |                   |
| INTERFUND TRANSFERS OUT:                     |                   |                     |                         |                   |
| Books, Supplies & Materials                  | \$ 660,147        | \$ 29,192           | \$ -                    | \$ -              |
| Other Operating Expenses                     | 724,097           | 169,791             |                         |                   |
| Scholarships/Awards                          | 4,900             | 1,200               |                         |                   |
| Total Appropriations and Interfund Transfers | 1,389,144         | 200,183             | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                |                   |                     |                         |                   |
| Uncommitted                                  | 43,580            | 43,580              |                         |                   |
| Committed                                    | 72,825            | 72,825              |                         |                   |
| Total Ending Fund Balance                    | 116,405           | 116,405             | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE   | \$ 1,505,549      | \$ 316,588          | \$ -                    | \$ -              |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
SCHOLARSHIP LOAN FUND  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET

| DESCRIPTION                                | 2022-2023         | 2023-2024           |                         |                   |
|--|-------------------|---------------------|-------------------------|-------------------|
|  | REVISED<br>BUDGET | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1             |                   |                     |                         |                   |
| Committed                                  | \$ 1,544,070      | \$ 1,523,744        | \$ -                    | \$ -              |
| Total Beginning Fund Balance               | 1,544,070         | 1,523,744           | -                       | -                 |
| LOCAL REVENUE:                             |                   |                     |                         |                   |
| Miscellaneous and Interest Income          | 6,000             | 6,000               |                         |                   |
| Total Revenue                              | 6,000             | 6,000               | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE     | \$ 1,550,070      | \$ 1,529,744        | \$ -                    | \$ -              |
| APPROPRIATIONS:                            |                   |                     |                         |                   |
| Books, Supplies & Materials                | \$ 1,000          | \$ 1,000            | \$ -                    | \$ -              |
| Scholarships & Loans                       | 5,000             | 5,000               |                         |                   |
| INTERFUND TRANSFERS OUT:                   |                   |                     |                         |                   |
| General Fund                               | 20,326            | -                   |                         |                   |
| Total Appropriations & Interfund Transfers | 26,326            | 6,000               | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:              |                   |                     |                         |                   |
| Committed                                  | 1,523,744         | 1,523,744           |                         |                   |
| Total Ending Fund Balance                  | 1,523,744         | 1,523,744           | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE | \$ 1,550,070      | \$ 1,529,744        | \$ -                    | \$ -              |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 FIDUCIARY FUND - FOUNDATION  
 2022-2023 ADOPTED BUDGET, AS REVISED  
 2023-2024 TENTATIVE BUDGET

| DESCRIPTION   | 2022-2023<br>REVISED<br>BUDGET | 2023-2024           |                         |                   |
|---|--------------------------------|---------------------|-------------------------|-------------------|
|   |                                | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1                              |                                |                     |                         |                   |
| Uncommitted   | \$ 2,300,618                   | \$ 1,507,518        | \$ -                    | \$ -              |
| Committed   | 17,441,882                     | 13,096,982          |                         |                   |
| Total Beginning Fund Balance                                | 19,742,500                     | 14,604,500          | -                       | -                 |
| REVENUE:  |                                |                     |                         |                   |
| Local:  |                                |                     |                         |                   |
| Donations   | 5,643,000                      | 3,063,000           |                         |                   |
| In-Kind Donations   | 72,000                         | 72,000              |                         |                   |
| Investment Income (includes unrealized gains and/or losses) | 1,040,000                      | 1,423,000           |                         |                   |
| Total Revenue   | 6,755,000                      | 4,558,000           | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE                      | \$ 26,497,500                  | \$ 19,162,500       | \$ -                    | \$ -              |
| APPROPRIATIONS:   |                                |                     |                         |                   |
| Auxiliary Activities  | \$ 11,821,000                  | \$ 11,481,000       | \$ -                    | \$ -              |
| In-Kind Contributions                                       | 72,000                         | 72,000              |                         |                   |
| Total Appropriations  | 11,893,000                     | 11,553,000          | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                               |                                |                     |                         |                   |
| Uncommitted   | 1,507,518                      | 1,017,968           |                         |                   |
| Committed   | 13,096,982                     | 6,591,532           |                         |                   |
| Total Ending Fund Balance                                   | 14,604,500                     | 7,609,500           | -                       | -                 |
| TOTAL APPROPRIATIONS & ENDING FUND BALANCE                  | \$ 26,497,500                  | \$ 19,162,500       | \$ -                    | \$ -              |

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

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 RETIREE BENEFIT FUND  
 2022-2023 ADOPTED BUDGET, AS REVISED  
 2023-2024 TENTATIVE BUDGET

| DESCRIPTION                                  | 2022-2023         | 2023-2024           |                         |                   |
|--|-------------------|---------------------|-------------------------|-------------------|
|  | REVISED<br>BUDGET | TENTATIVE<br>BUDGET | BUDGET<br>MODIFICATIONS | ADOPTED<br>BUDGET |
| BEGINNING FUND BALANCE, JULY 1               |                   |                     |                         |                   |
| Committed                                    | \$ 13,343,695     | \$ 12,194,420       | \$ -                    | \$ -              |
| Total Beginning Fund Balance                 | 13,343,695        | 12,194,420          | -                       | -                 |
| REVENUE:                                     |                   |                     |                         |                   |
| Local - Interest Income                      | 141,035           | 141,035             |                         |                   |
| Total Revenue and Interfund Transfers        | 141,035           | 141,035             | -                       | -                 |
| TOTAL REVENUE & BEGINNING FUND BALANCE       | \$ 13,484,730     | \$ 12,335,455       | \$ -                    | \$ -              |
| INTERFUND TRANSFERS OUT:                     |                   |                     |                         |                   |
| General Fund                                 | \$ 1,290,310      | \$ 1,324,641        | \$ -                    | \$ -              |
| Total Appropriations and Interfund Transfers | 1,290,310         | 1,324,641           | -                       | -                 |
| ENDING FUND BALANCE, JUNE 30:                |                   |                     |                         |                   |
| Committed                                    | 12,194,420        | 11,010,814          |                         |                   |
| TOTAL ENDING FUND BALANCE                    | \$ 13,484,730     | \$ 12,335,455       | \$ -                    | \$ -              |



# General Fund Financial Data Summary

## **REVENUE AND EXPENDITURE CLASSIFICATIONS**

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

### **Revenue Classifications**

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

### **Expenditure Classifications**

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

Using the above classifications, the 2023-24 General Fund budget for the District is summarized as follows:

## **UNRESTRICTED REVENUE SUMMARY**

### ***A. Base, COLA & Growth***

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

"Total Computational Revenue" (TCR) representing nearly 73% of total General Fund revenues and approximately 88% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly \$401.6 million will be received from these sources in 2023-24. The Z budget TCR level is \$33.3 million higher than the 2022-23's \$368.3 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 2023-24.

### ***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 2023-24 are \$39.6 million, a small decrease from the 2022-23 final budget.

### ***D. Local Revenues***

Local revenues, excluding enrollment fees, account for approximately 2.0% of the total General Fund budget. Primary sources of local revenue include non-resident and international student tuition, interest income, community services fees, facility rentals, and student fees and fines.



# General Fund Financial Data Summary

These sources along with other miscellaneous local revenue accounts total nearly \$12.9 million for 2023-24, no change from the 2022-23 final budget.

## **E. Other Financing Sources**

Other financing sources represent less than 1% of total General Fund revenue and includes transfers into the General Fund from other District funds. The amount for 2023-24 is \$1.4 million.

## **F. Restricted Revenues**

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

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

A significant source of restricted Federal revenue budgeted in 2022-23 is the remaining funding from CARES Act Higher Education Emergency Relief Fund (HEERF). The performance period for all remaining HEERF funding was extended through June 30, 2023.

Restricted State revenue 2022-23 budget includes the District's \$28.1 million share of the 2022-23 state budget's one-time funding of the California Community College COVID-19 Recovery Block Grant. The funds are intended to be used on activities that directly support community college students and mitigate learning losses related to the impacts of the COVID-19 pandemic.

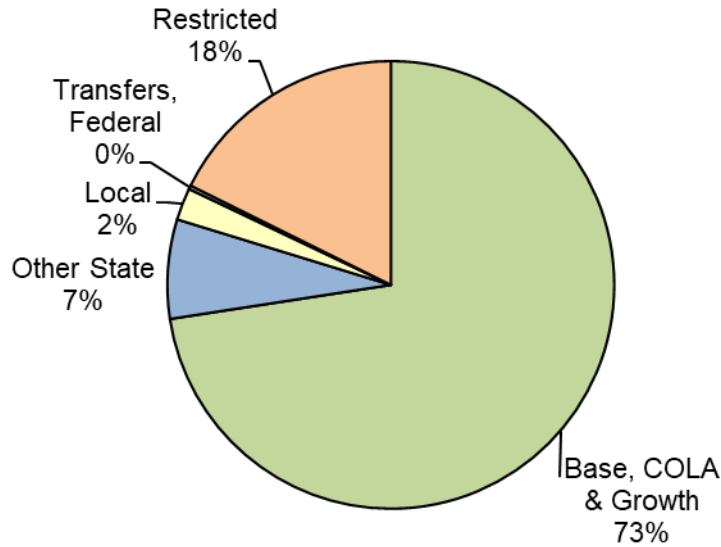
The Restricted State revenue 2022-23 budget also includes \$13.8 million in funding from the Learning-Aligned Employment Program (LAEP). This program offers eligible underrepresented students the opportunity to earn money to help defray their educational costs, while gaining education-aligned, career-related employment.

The \$18.1 million Sacramento K16 Collaborative funding, included in restricted State revenue 2022-23 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

## 2023-24 GENERAL FUND BUDGET BY REVENUE SOURCE



and class changes and fringe benefit increases, the calculation may result in a retroactive salary payment.

Consistent with the comparability of restricted revenues between the current and budget year, the comparison of appropriations by account classification are affected by the difference in restricted revenues and the XYZ appropriations. The following information is inclusive of both unrestricted and restricted appropriations.

### A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Tentative Budget, \$164.7 million is appropriated for academic salaries. This is 35% of the total appropriations.

A consideration in the budget process is the “50% Law” requiring at least 50% of the current expense of education be for salaries and benefits of classroom instructors. The District reported instructional salaries and benefit costs at 53.05% of the total current expense of education for 2021-22. The 2022-23 report, to be filed in October 2023, is projected to be approximately the same.

### B. Classified Salaries

Classified Salaries reflects appropriations for salaries of employees in positions that do not require minimum qualifications established by the Board of Governors. The 2000 series object codes are used to record classified salaries. 2023-24 appropriations for classified salaries are \$107.9 million. This accounts for 23% of the District’s General Fund expenditures.

## 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



# General Fund Financial Data Summary

## **C. Employee Benefits**

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

The budget projects \$132.5 million will be expended on employee benefits in 2023-24, accounting for 28% of the 2023-24 budget. Employee benefits are generally segregated into two primary categories: 1) health and welfare benefits; 2) retirement benefits.

Health and welfare benefits are the District's health, dental, disability, unemployment, and workers' compensation programs. The District is self-funded for dental. Except for unemployment and workers' compensation which are mandated programs, all health and benefit welfare programs are reviewed by the District's Insurance Review Committee which is comprised of representatives from each employee group. The Committee seeks consensus on 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. At this time there is no change in health insurance premiums for 2023-24 for the medical plan selected by most employees. The 2022-2023 rates are effective through December 31, 2023.

All employee groups have a term life insurance benefit of \$50,000. The total cost of the benefit is \$6.75 per employee per month in 2023-24. The initial funding of this benefit was shared between the District and the employee groups.

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

Following is a summary of the District's 2023-24 premiums for health and welfare benefits as well as statutory benefits.



# General Fund Financial Data Summary

## Health & Welfare Benefits

|                       |                                  |
|-----------------------|----------------------------------|
| Health Insurance      | \$1,791.93/month (Kaiser HMO)*   |
| Dental Insurance      | \$ 128.00/month (projected)      |
| Life Insurance        | \$ 6.75/month                    |
| Long Term Disability  | \$ .228/\$100 of covered payroll |
| Workers' Compensation | .49%                             |

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

## Statutory Benefits

|              |        |
|--------------|--------|
| STRS         | 19.10% |
| PERS         | 26.68% |
| Unemployment | .575%  |
| OASDI        | 6.20%  |
| Medicare     | 1.45%  |

## D. Supplies and Materials

The Supplies and Materials classification 4000 is used to record all expenditures for instructional and non-instructional supplies and materials, including costs of freight, sales/use tax and handling charges. Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. It is currently projected that nearly \$8.0 million will be expended in 2023-24 on supplies and materials nearly 2% of the 2023-24 expenditures.

In administering the discretionary budgets, the colleges and departments are allowed to transfer budgets between non-regular salary and non-benefit accounts. Funds originally allocated to supplies and materials may be re-appropriated across object codes. Because of this and the inclusion of carryover funds in 2022-23, comparisons across the two years are difficult.

## E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At tentative, approximately \$53.8 million is budgeted, representing 11% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

## F. Capital Outlay

Capital Outlay is used to record amounts paid for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$5,000 for capital outlay items. At tentative budget, approximately \$557,000 million is appropriated for Capital Outlay, which is less than 1% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

## G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At tentative budget, it is projected that \$4.5 million will be transferred in 2023-24, nearly 1% of the total General Fund expenditures.

## H. Program and Other Improvements

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



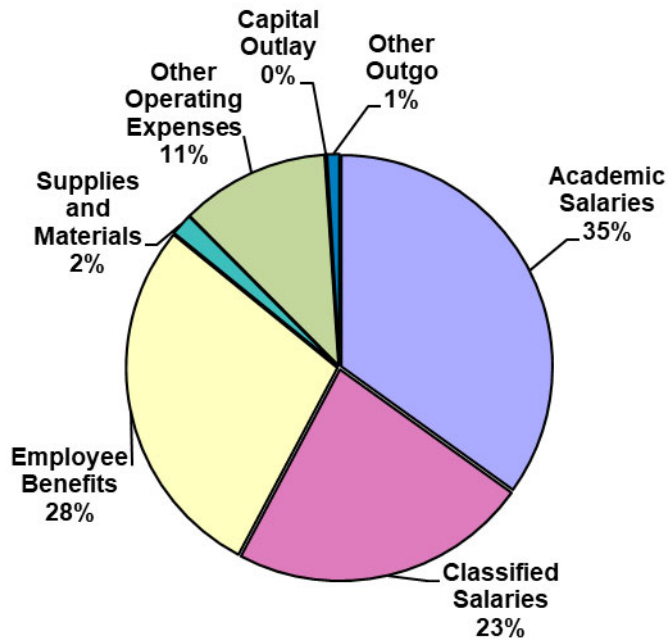


# General Fund Financial Data Summary

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

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

### **2023-24 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT**



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET

|  | <b>Revised Budget<br/>Z Budget<br/>Maximum Funding<br/>2022-2023</b> | <b>Tentative Budget<br/>Z Budget<br/>Maximum Funding<br/>2023-2024</b> |
|--|--|--|
| <b>BEGINNING FUND BALANCE, JULY 1:</b>                           |  |  |
| Uncommitted  | \$ 28,848,912  | \$ 28,934,389  |
| Committed  | 91,615,350   | 4,749,350  |
| Restricted   | 21,385,057   | 1,964,676  |
| Total Beginning Fund Balance                                     | 141,849,319  | 35,648,415   |
| <b>GENERAL PURPOSE REVENUE:</b>                                  |  |  |
| Base Allocation, COLA & Growth (Total Computational Revenue):    |  |  |
| State Apportionment and Education Protection Account (EPA) Funds | 184,928,455  | 219,809,503  |
| New Faculty Funding  | 3,317,538  | 3,590,239  |
| Basic Allocation Adjustmnet & COLA                               | 29,340,191   | 29,998,582   |
| Continuing Total Computational Revenue Adjustment                | 5,540,857  | 720,786  |
| Growth   | -  | 3,064,956  |
| SCFF Changes in FTES, Outcomes & Demographics                    | 14,647,242   | 13,926,456   |
| Local Property Taxes   | 113,036,194  | 113,036,194  |
| Enrollment Fees, \$46/unit                                       | 17,453,300   | 17,453,300   |
| Total Apportionment, Property Taxes & Enrollment Fees            | 368,263,777  | 401,600,016  |
| Federal:   |  |  |
| Veteran's Education  | 25,000   | 25,000   |
| Total Federal  | 25,000   | 25,000   |
| State:   |  |  |
| One time Only Apportionment and Recalculation                    | 1,103,417  | -  |
| Lottery Funds  | 6,870,900  | 6,883,744  |
| Apprenticeship Programs  | 6,094,610  | 6,094,610  |
| Part-Time Faculty Compensation                                   | 12,169,663   | 12,169,663   |
| Other, including Mandated Costs Block Grant                      | 14,498,811   | 14,498,811   |
| Total State  | 40,737,401   | 39,646,828   |
| Local:   |  |  |
| Non-Resident/International Student Tuition                       | 6,300,274  | 6,300,274  |
| Interest income  | 2,340,237  | 2,340,237  |
| Community Services   | 977,511  | 979,798  |
| Student Fees & Fines   | 640,200  | 640,200  |
| Other, including Interest & Enrollment Fee 2%                    | 2,612,929  | 2,612,924  |
| Total Local  | 12,871,151   | 12,873,433   |
| <b>OTHER:</b>  |  |  |
| Interfund Transfers In   | 8,464,635  | 1,419,594  |
| Donations/Other  | 11,219   | 11,219   |
| Total Interfund Transfers/Donations/Other                        | 8,475,854  | 1,430,813  |
| <b>TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS</b>               | <b>\$ 430,373,183</b>  | <b>\$ 455,576,090</b>  |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET

|  | Revised Budget<br>Z Budget<br>Maximum Funding<br>2022-2023 | Tentative Budget<br>Z Budget<br>Maximum Funding<br>2023-2024 |
|--|--|--|
| <b>RESTRICTED REVENUE:</b>   |  |  |
| Student Parking & Transit Fees and Parking Fines                         | \$ 2,700,000   | \$ 7,400,000   |
| Health Services Fee  | 1,717,236  | 1,000,000  |
| <b>Total Restricted</b>  | <b>\$ 4,417,236</b>  | <b>\$ 8,400,000</b>  |
| <b>SPECIAL PROGRAMS:</b>   |  |  |
| <b>Federal:</b>  |  |  |
| CARES Act Higher Education Emergency Relief Fund (HEERF):                |  |  |
| HEERF Institutional Portion  | \$ 32,987,307  | \$ -   |
| HEERF Student Aid Portion  | 37,669,060   | -  |
| HEERF Minority Serving Institutions                                      | 4,740,819  | -  |
| Perkins  | 4,126,709  | 3,727,471  |
| TRIO Cluster   | 5,021,896  | 2,169,176  |
| Shuttered Venue Operations   | 339,711  | -  |
| Hispanic Serving Institutions  | 2,980,744  | 1,731,891  |
| Federal Work Study   | 970,100  | 1,506,354  |
| Strengthening Institutions Programs                                      | 741,072  | 370,554  |
| Temporary Assistance to Needy Families                                   | 424,844  | 403,602  |
| Department of Rehabilitation -Workability III and College to Career      | 533,185  | 401,387  |
| Strengthening Community Colleges   | 4,684,508  | 4,248,895  |
| Asian & Native American Pacific Islander-Serving Institutions Program    | 1,011,170  | 286,157  |
| Refugee Career Pathways  | 750,000  | 40,699   |
| Foster Care Program  | 104,224  | 100,218  |
| Sustainable Interdisciplinary Research to Inspire Success II (SIRIUS II) | 204,690  | -  |
| Child Development Training Consortium                                    | 52,710   | -  |
| USDA- NIFA Ag Dual Enrollment  | 192,953  | -  |
| Other Federal  | 248,786  | 21,375   |
| <b>Total Federal</b>   | <b>\$ 97,784,488</b>                                       | <b>\$ 15,007,779</b>   |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET

|   | <b>Revised Budget<br/>Z Budget<br/>Maximum Funding<br/>2022-2023</b> | <b>Tentative Budget<br/>Z Budget<br/>Maximum Funding<br/>2023-2024</b> |
|---|--|--|
| <b>State:</b>   |  |  |
| Student Equity and Achievement Program                          | \$ 32,616,788  | \$ 21,697,923  |
| Strong Workforce Program  | 35,221,250   | 15,645,674   |
| Disabled Students Program & Services                            | 7,631,842  | 6,012,333  |
| Extended Opportunity Program & Services                         | 7,572,828  | 6,284,125  |
| Lottery (Restricted, Proposition 20)                            | 2,707,943  | 2,713,005  |
| California College Promise                                      | 3,009,854  | 2,859,361  |
| Board financial assistance program (BFAP)                       | 3,447,047  | 3,081,843  |
| California Work Opportunity & Responsibility to Kids (CalWORKs) | 4,548,052  | 2,838,390  |
| Guided Pathways   | 2,176,694  | 81,047   |
| Refugee Career Pathways   | 3,619,648  | 138,470  |
| NEXTUP  | 2,144,456  | 901,277  |
| Economic development  | 899,740  | 312,950  |
| Student Retention & Enrollment                                  | 7,835,837  | 1,522,293  |
| Cooperative Agency Resource Education                           | 1,567,604  | 1,210,106  |
| State Instructional Equipment Funds (SIEF)                      | 16,622,533   | -  |
| Veterans Resource Center  | 1,308,284  | 615,231  |
| California Apprenticeship Initiative                            | 2,658,447  | 170,817  |
| Nursing Education   | 515,628  | 359,532  |
| Financial Aid Technology  | 210,531  | 129,542  |
| Mental Health Services  | 2,827,637  | 1,337,277  |
| Innovation and Effectiveness                                    | 69,405   | -  |
| Foster Care Education   | 210,418  | 202,423  |
| Information Technology and Cybersecurity                        | 350,000  | -  |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET

|  | <b>Revised Budget<br/>Z Budget<br/>Maximum Funding<br/>2022-2023</b> | <b>Tentative Budget<br/>Z Budget<br/>Maximum Funding<br/>2023-2024</b> |
|--|--|--|
| <b>State Continued:</b>  |  |  |
| Inmate Education Pilot Program / Incarcerated Students Reentry | \$ 2,086,000   | \$ -   |
| Basic Needs  | 5,418,392  | 1,951,594  |
| Middle College High School                                     | 249,622  | -  |
| Other  | 2,200,990  | 25,638   |
| Mathematics, Engineering, Science Achievement (MESA)           | 1,508,138  | -  |
| Calfresh Outreach  | 64,898   | -  |
| Dream Resource Liaison Support Allocation                      | 1,165,044  | 470,781  |
| Equal employment opportunity                                   | 379,406  | -  |
| California Prison Industry Authority - Culinary Arts           | 80,476   | -  |
| COVID-19 Recovery Block Grant                                  | 28,107,978   | 3,879,035  |
| Learning-Aligned Employment Program (LAEP)                     | 13,763,694   | -  |
| Sacramento K16 Collaborative                                   | 18,129,997   | -  |
| Awards for Innovation in Higher Education                      | 613,797  | -  |
| Student Housing Feasibility                                    | 440,000  | -  |
| LGBTQ+ Funding   | 748,847  | -  |
| Diversity in Engineering                                       | 24,738   | -  |
| <b>Total State</b>   | <b>\$ 214,754,483</b>  | <b>\$ 74,440,667</b>   |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET

|  | <b>Revised Budget<br/>Z Budget<br/>Maximum Funding<br/>2022-2023</b> | <b>Tentative Budget<br/>Z Budget<br/>Maximum Funding<br/>2023-2024</b> |
|--|--|--|
| <b>Local:</b>  |  |  |
| Legacy Funds from Self-Operated Bookstores                                       | \$ 275,894   | \$ -   |
| Training Source Contracts  | 1,982,235  | -  |
| College Futures Foundation   | 190,840  | -  |
| Early Childhood Education - EEIC - Up-Lift CA                                    | 148,189  | -  |
| Statewide Academic Senate  | 48,239   | -  |
| Foundation Grants & Gifts  | 975,754  | -  |
| Other Local  | 502,588  | -  |
| Umoja Small Business Community Program, Student Leadership, Sakhu Learning Comm. | 13,610   | -  |
| Center of Excellence (COE) Program Income  | 229,239  | -  |
| Strategic Energy Innovations   | 75,254   | -  |
| Lumina Foundation New American   | 50,000   | -  |
| Sutter Nursing Program   | 169,203  | -  |
| <b>Total Local</b>   | <b>\$ 4,661,045</b>  | <b>\$ -</b>  |
| <b>TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS</b>                                | <b>321,617,252</b>   | <b>97,848,446</b>  |
| <b>TOTAL GENERAL FUND REVENUE AND TRANSFERS</b>                                  | <b>751,990,435</b>   | <b>553,424,536</b>   |
| <b>TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE</b>                       | <b>\$ 893,839,754</b>  | <b>\$ 589,072,951</b>  |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET (X, Y, Z)

|   | <b>Revised Budget<br/>Z Budget<br/>Maximum Funding<br/>2022-2023</b> | <b>Tentative Budget<br/>Z Budget<br/>Maximum Funding<br/>2023-2024</b> |
|---|--|--|
| <b>EXPENDITURES/</b>                                  |  |  |
| 1000 Academic Salaries                                | \$172,858,733  | \$164,708,665  |
| 2000 Classified Salaries                              | 130,426,335  | 107,878,055  |
| 3000 Employee Benefits                                | 166,363,675  | 132,531,072  |
| 4000 Books, Supplies & Materials                      | 64,007,629   | 7,951,712  |
| 5000 Other Operating Expenses                         | 158,678,500  | 53,804,188   |
| 6000 Capital Outlay                                   | 23,931,153   | 556,868  |
| 7000 Other Outgo:                                     |  |  |
| Interfund Transfers:                                  |  |  |
| Capital Outlay Projects Fund                          | 30,729,820   | -  |
| Other Funds   | 55,778,883   | 4,452,686  |
| <b>TOTAL APPROPRIATIONS &amp; TRANSFERS</b>           | <b>\$802,774,728</b>   | <b>471,883,246</b>   |
| Program and Other Improvements                        |  |  |
| Minimum (X Budget)                                    | 52,705,474   | 73,039,348   |
| Mid-range Funding-Incremental                         |  |  |
| Increase (Y Budget)                                   | 2,222,282  | 3,764,587  |
| Maximum Funding-Incremental                           |  |  |
| Increase (Z Budget)                                   | 488,855  | 2,024,350  |
| Total Program & Other Improvements                    | 55,416,611   | 78,828,285   |
| ENDING FUND BALANCE, June 30                          |  |  |
| 9700 Uncommitted                                      | 28,934,389   | 28,934,389   |
| 9700 Committed  | 4,749,350  | 4,749,350  |
| 9700 Restricted                                       | 1,964,676  | 4,677,681  |
| <b>TOTAL ENDING FUND BALANCE</b>                      | <b>35,648,415</b>  | <b>38,361,420</b>  |
| <b>TOTAL APPROPRIATIONS &amp; ENDING FUND BALANCE</b> | <b>\$ 893,839,754</b>  | <b>\$ 589,072,951</b>  |

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

| DESCRIPTION  | 2022-2023<br>REVISED<br>Z BUDGET<br>MAXIMUM<br>FUNDING | 2023-2024<br>X BUDGET<br>MINIMUM<br>FUNDING | 2023-2024<br>Y BUDGET<br>MID-RANGE<br>FUNDING | 2023-2024<br>Z BUDGET<br>MAXIMUM<br>FUNDING<br>(OPTIMISTIC) |
|--|--|---|---|---|
| SB 361 Funding Formula (Basic Allocation, COLA & Growth) |  |   |   |   |
| Base Revenue   | \$ 315,417,949   | 350,298,997                                 | \$ 350,298,997                                | \$ 350,298,997  |
| Budget Adjustments:                                      |  |   |   |   |
| COLA (2022-23 6.56%, 2023-24 8.22%)                      | 22,015,758   | 29,998,582                                  | 29,998,582                                    | 29,998,582  |
| Basic Allocation   | 7,324,433  | -   | -   | -   |
| Growth   | -  | -   | 1,532,478                                     | 3,064,956   |
| Continuing Total Computational Revenue Adjustment        | 5,540,857  | 720,786                                     | 720,786                                       | 720,786   |
| SCFF Changes in FTES, Outcomes & Demographics            | 14,647,242   | 13,926,456                                  | 13,926,456                                    | 13,926,456  |
| <b>Total Additional Funding</b>                          | <b>49,528,290</b>                                      | <b>44,645,824</b>                           | <b>46,178,302</b>                             | <b>47,710,780</b>   |
| New Faculty Funding (includes 2015-16 funding)           | 3,317,538  | 3,590,239                                   | 3,590,239                                     | 3,590,239   |
| <b>TOTAL BASE ALLOCATION, COLA &amp; GROWTH</b>          | <b>368,263,777</b>                                     | <b>398,535,060</b>                          | <b>400,067,538</b>                            | <b>401,600,016</b>  |
|  | <b>2022-2023<br/>Projected</b>                         | <b>2023-2024<br/>X LEVEL</b>                | <b>2023-2024<br/>Y LEVEL</b>                  | <b>2023-2024<br/>Z LEVEL</b>                                |
| <b>FUNDED FTES GOALS:</b>                                |  |   |   |   |
| FTES Credit 2022-23; 2023-24 Projected                   | 38,932   | 43,882                                      | 44,760  | 45,637  |
| Other FTES 2022-23; 2023-24 Projected                    | 905  | 1,183                                       | 1,183   | 1,183   |
| Shift  | 4,000  |   |   |   |
| FTES Funded  | 43,837   | 45,065                                      | 45,943  | 46,820  |
| 3 Year Average Credit Base                               | 43,565   | 43,565                                      | 43,858  | 44,150  |
| Change in Average Base Credit FTES                       | (317)  | -   | 293   | 585   |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET (X, Y, Z)

| DESCRIPTION   | 2022-2023<br>REVISED<br>Z BUDGET<br>MAXIMUM | 2023-2024<br>X BUDGET<br>MINIMUM<br>FUNDING | 2023-2024<br>Y BUDGET<br>MID-RANGE<br>FUNDING | 2023-2024<br>Z BUDGET<br>MAXIMUM<br>(OPTIMISTIC) |
|---|---|---|---|--|
| <b>BEGINNING FUND BALANCE, JULY 1:</b>                |   |   |   |  |
| Uncommitted   | \$ 28,848,912                               | \$ 28,934,389                               | \$ 28,934,389                                 | \$ 28,934,389                                    |
| Committed   | 91,615,350                                  | 4,749,350                                   | 4,749,350                                     | 4,749,350  |
| Restricted  | 21,385,057                                  | 1,964,676                                   | 1,964,676                                     | 1,964,676  |
| Total Beginning Fund Balance                          | 141,849,319                                 | 35,648,415                                  | 35,648,415                                    | 35,648,415                                       |
| <b>REVENUES:</b>                                      |   |   |   |  |
| Apportionment & Educational Protection Account (EPA)  | 184,928,455                                 | 219,809,503                                 | 219,809,503                                   | 219,809,503                                      |
| New Faculty Funding                                   | 3,317,538                                   | 3,590,239                                   | 3,590,239                                     | 3,590,239  |
| COLA (2022-23 6.56%, 2023-24 8.22%)                   | 22,015,758                                  | 29,998,582                                  | 29,998,582                                    | 29,998,582                                       |
| Continuing Total Computational Revenue Adjustment     | 5,540,857                                   | 720,786                                     | 720,786                                       | 720,786  |
| Growth  | -   | -   | 1,532,478                                     | 3,064,956  |
| Basic Allocation Adjustment                           | 7,324,433                                   | -   | -   | -  |
| SCFF changes in FTES, Outcomes & Demographics         | 14,647,242                                  | 13,926,456                                  | 13,926,456                                    | 13,926,456                                       |
| Enrollment Fee and Property Taxes                     | 130,489,494                                 | 130,489,494                                 | 130,489,494                                   | 130,489,494                                      |
| Base Allocation, COLA & Growth (SB361)                | 368,263,777                                 | 398,535,060                                 | 400,067,538                                   | 401,600,016                                      |
| <b>Lottery Revenue:</b>                               |   |   |   |  |
| Base Revenue  | 5,900,000                                   | 5,900,000                                   | 5,900,000                                     | 5,900,000  |
| Adjust Revenue to \$170/FTES (Z Budget)               | 970,900                                     | -   | 491,872                                       | 983,744  |
| Total Lottery Revenue                                 | 6,870,900                                   | 5,900,000                                   | 6,391,872                                     | 6,883,744  |
| Non-Resident/International Student Tuition            | 6,300,274                                   | 6,300,274                                   | 6,300,274                                     | 6,300,274  |
| Part-Time Faculty Compensation/New Faculty Hires      | 12,169,663                                  | 12,169,663                                  | 12,169,663                                    | 12,169,663                                       |
| Community Services                                    | 977,511                                     | 979,798                                     | 979,798                                       | 979,798  |
| Other Income, including Interfund Transfers           | 35,791,058                                  | 25,902,358                                  | 27,642,595                                    | 27,642,595                                       |
| Total Other General Purpose                           | 55,238,506                                  | 45,352,093                                  | 47,092,330                                    | 47,092,330                                       |
| Total General Purpose Revenue                         | 430,373,183                                 | 449,787,153                                 | 453,551,740                                   | 455,576,090                                      |
| Special Program Revenue                               | 321,617,252                                 | 97,848,446                                  | 97,848,446                                    | 97,848,446                                       |
| Total Revenue   | 751,990,435                                 | 547,635,599                                 | 551,400,186                                   | 553,424,536                                      |
| <b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>       | <b>\$ 893,839,754</b>                       | <b>\$ 583,284,014</b>                       | <b>\$ 587,048,601</b>                         | <b>\$ 589,072,951</b>                            |
| <b>APPROPRIATIONS:</b>                                |   |   |   |  |
| Operational Level                                     | \$ 802,774,728                              | \$ 471,883,246                              | \$ 471,883,246                                | \$ 471,883,246                                   |
| Program and Salary Improvement                        | 55,416,611                                  | 73,039,348                                  | 76,803,935                                    | 78,828,285                                       |
| Total Appropriations                                  | 858,191,339                                 | 544,922,594                                 | 548,687,181                                   | 550,711,531                                      |
| <b>ENDING FUND BALANCE, JUNE 30:</b>                  |   |   |   |  |
| Uncommitted   | 28,934,389                                  | 28,934,389                                  | 28,934,389                                    | 28,934,389                                       |
| Committed   | 4,749,350                                   | 4,749,350                                   | 4,749,350                                     | 4,749,350  |
| Restricted  | 1,964,676                                   | 4,677,681                                   | 4,677,681                                     | 4,677,681  |
| Total Ending Fund Balance                             | 35,648,415                                  | 38,361,420                                  | 38,361,420                                    | 38,361,420                                       |
| <b>TOTAL APPROPRIATIONS &amp; ENDING FUND BALANCE</b> | <b>\$ 893,839,754</b>                       | <b>\$ 583,284,014</b>                       | <b>\$ 587,048,601</b>                         | <b>\$ 589,072,951</b>                            |

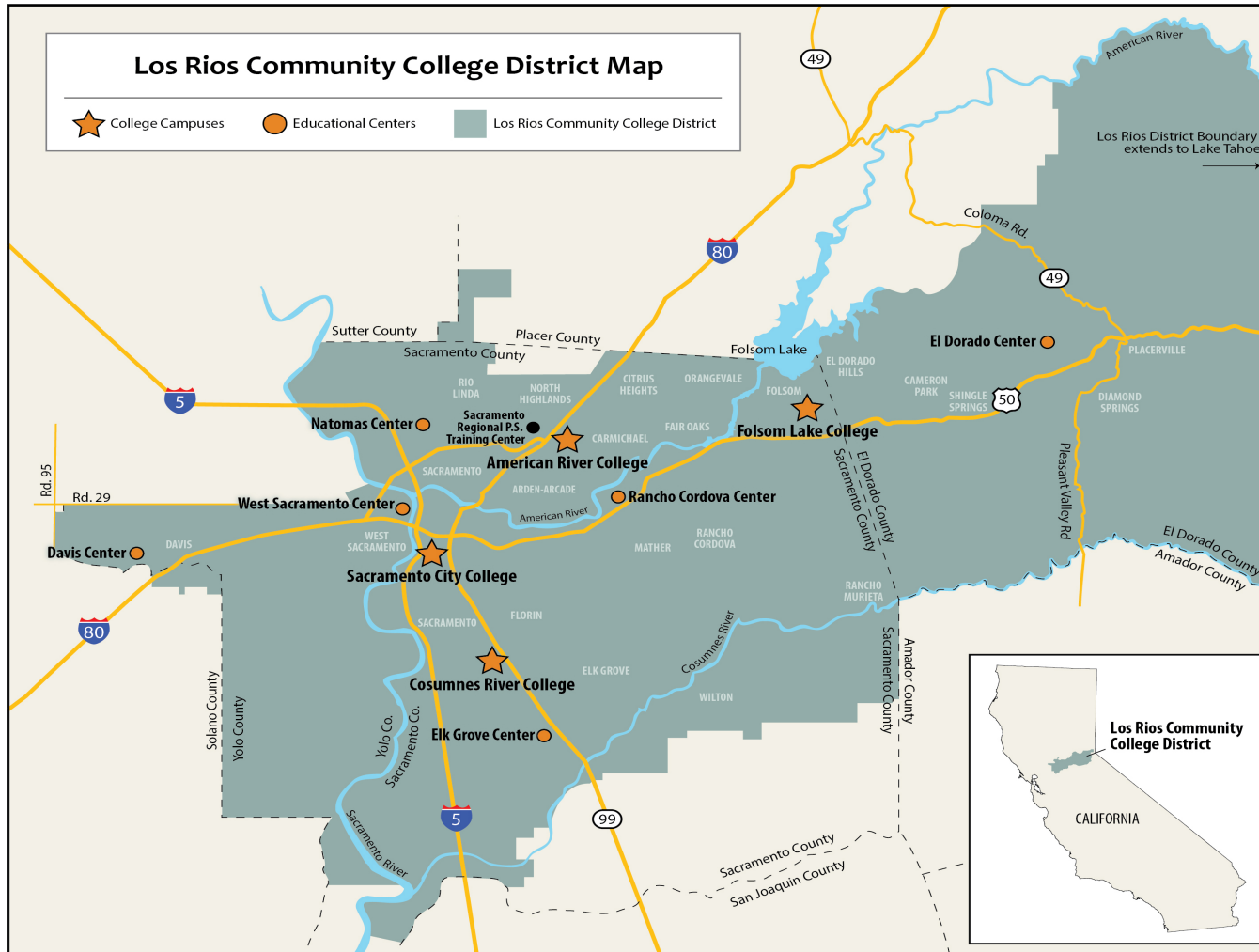
LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND SUMMARY BY LOCATION  
2022-2023 ADOPTED BUDGET, AS REVISED  
2023-2024 TENTATIVE BUDGET

|   | Full-Time<br>Equivalent (FTE) |                     | TENTATIVE BUDGET    |                               |
|---|-------------------------------|---------------------|---------------------|-------------------------------|
|   | BUDGET<br>REVISED             | TENTATIVE<br>BUDGET | Z BUDGET<br>REVISED | MAXIMUM FUNDING<br>(Z Budget) |
|   | 2022-2023                     | 2023-2024           | 2022-2023           | 2023-2024                     |
| BEGINNING FUND BALANCE, JULY 1:                 |                               |                     |                     |                               |
| Uncommitted                                     |                               |                     | \$ 28,848,912       | \$ 28,934,011                 |
| Committed                                       |                               |                     | 91,615,350          | 4,749,728                     |
| Restricted                                      |                               |                     | 21,385,057          | 1,964,676                     |
| TOTAL BEGINNING FUND BALANCE                    |                               |                     | 141,849,319         | 35,648,415                    |
| REVENUE:  |                               |                     |                     |                               |
| General Purpose Revenue                         |                               |                     | 430,373,183         | 455,576,090                   |
| Restricted/Special Programs Revenue             |                               |                     | 321,617,252         | 97,848,446                    |
| TOTAL REVENUE                                   |                               |                     | 751,990,435         | 553,424,536                   |
| TOTAL REVENUE AND BEGINNING FUND BALANCE        |                               |                     | \$ 893,839,754      | \$ 589,072,951                |
| APPROPRIATIONS:                                 |                               |                     |                     |                               |
| American River College                          | 944.03                        | 992.49              | 185,631,058         | 122,156,418                   |
| Cosumnes River College                          | 538.95                        | 574.47              | 92,549,151          | 60,357,904                    |
| Folsom Lake College                             | 351.49                        | 373.80              | 59,417,148          | 40,452,504                    |
| Sacramento City College                         | 760.60                        | 791.37              | 136,120,503         | 84,670,169                    |
| District Office                                 | 93.89                         | 93.80               | 14,208,184          | 12,384,816                    |
| District Support                                | 317.12                        | 312.87              | 370,265,295         | 230,689,720                   |
| TOTAL APPROPRIATIONS                            | 3,006.08                      | 3,138.80            | 858,191,339         | 550,711,531                   |
| ENDING FUND BALANCE, JUNE 30:                   |                               |                     |                     |                               |
| Uncommitted                                     |                               |                     | 28,934,389          | 28,934,389                    |
| Committed                                       |                               |                     | 4,749,350           | 4,749,350                     |
| Restricted                                      |                               |                     | 1,964,676           | 4,677,681                     |
| TOTAL ENDING FUND BALANCE                       |                               |                     | 35,648,415          | 38,361,420                    |
| TOTAL APPROPRIATIONS<br>AND ENDING FUND BALANCE |                               |                     | \$ 893,839,754      | \$ 589,072,951                |

# General Fund Detail

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

The information compares full-time equivalent position information as well as appropriations for the 2022-23 year and appropriations for the 2023-24 year. These schedules are shown by the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                         | FULL-TIME EQUIVALENT |                 | APPROPRIATIONS     | APPROPRIATIONS     |
|------------------|--|----------------------|-----------------|--------------------|--------------------|
|                  |  | (FTE)                |                 | FY2023             | FY2024             |
|                  |  | FY2023               | FY2024          | FY2023             | FY2024             |
|                  | <b><u>ADMINISTRATORS</u></b>                         |                      |                 |                    |                    |
| 011A             | Administration                                       | 42.84                | 42.84           | 8,150,797          | 8,264,818          |
| 011B             | Instructional Support Services                       | 49.95                | 49.95           | 8,719,605          | 8,701,662          |
| 011C             | Student Support Services                             | 18.01                | 18.01           | 3,092,832          | 3,058,820          |
| 011E             | EOPS Administration                                  | 0.75                 | 0.75            | 92,293             | 125,322            |
| 024x-039x        | Outreach Centers                                     | 7.00                 | 7.00            | 1,130,372          | 1,140,149          |
| 061A             | Community Services Programs                          | 0.15                 | 0.15            | 36,710             | 37,497             |
| 011F             | Administration - Vacancy Factor                      |                      |                 | (260,000)          | (260,000)          |
|                  | <b>Total Administrators</b>                          | <b>118.70</b>        | <b>118.70</b>   | <b>20,962,609</b>  | <b>21,068,268</b>  |
|                  | <b><u>INSTRUCTIONAL</u></b>                          |                      |                 |                    |                    |
| 012A,E           | Regular Faculty, excl Outreach & Allied Health       | 806.94               | 802.14          | 79,445,855         | 79,008,576         |
| 012B,H,F,013C    | Part-Time Faculty, excl Outreach & Allied Health     | 259.98               | 404.80          | 13,527,951         | 22,076,259         |
| 024B-039B        | Outreach Center Instructional                        | 120.68               | 116.38          | 6,311,666          | 6,349,219          |
|                  | <b>Total Instructional excluding Allied Health</b>   | <b>1,187.60</b>      | <b>1,323.32</b> | <b>99,285,472</b>  | <b>107,434,054</b> |
| 012C             | Regular Faculty, Allied Health                       | 46.40                | 48.80           | 4,227,602          | 4,472,910          |
| 012D             | Part-Time Faculty, Allied Health                     | 13.59                | 15.13           | 705,088            | 824,267            |
|                  | <b>Total Allied Health</b>                           | <b>59.99</b>         | <b>63.93</b>    | <b>4,932,690</b>   | <b>5,297,177</b>   |
| 012J             | Instructional Coordinator                            | 9.50                 | 9.50            | 974,430            | 985,006            |
| 012K             | Instructional Work Experience Coordinator            | 3.00                 | 3.00            | 328,881            | 331,448            |
|                  | <b>Total Instructional, Fall &amp; Spring</b>        | <b>1,260.09</b>      | <b>1,399.75</b> | <b>105,521,473</b> | <b>114,047,685</b> |
| 012Q             | Summer Instruction                                   | 130.34               | 139.98          | 6,762,430          | 7,625,971          |
| 012S             | Substitute Instruction                               | 9.00                 | 9.00            | 291,774            | 291,774            |
| 012T             | Adjunct Office Hours                                 |                      |                 | 2,003,976          | 2,125,429          |
| 012G             | Estimated Savings - Reassigned Time & Vacancy Factor |                      |                 | (950,000)          | (950,000)          |
|                  | <b>Total Instructional</b>                           | <b>1,399.43</b>      | <b>1,548.73</b> | <b>113,629,653</b> | <b>123,140,859</b> |
|                  | <b><u>LIBRARIANS</u></b>                             |                      |                 |                    |                    |
| 014B             | Librarian/Audio Visual                               | 20.87                | 20.87           | 2,027,345          | 2,030,943          |
| 014C             | Library - Adjunct/Overload                           | 8.53                 | 8.53            | 560,236            | 592,264            |
|                  | <b>Total Librarians</b>                              | <b>29.40</b>         | <b>29.40</b>    | <b>2,587,581</b>   | <b>2,623,207</b>   |
|                  | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>         |                      |                 |                    |                    |
| 013H             | Academic Program Coordinators                        | 16.90                | 16.90           | 1,799,394          | 1,699,123          |
| 014D             | Instructional Development Coordinators               | 12.20                | 12.20           | 1,293,026          | 1,315,762          |
| 031A             | SRPSTC Coordinators                                  | 3.00                 | 3.00            | 302,870            | 322,611            |
| 036A             | Fire Training Coordinator                            | 0.40                 | 0.40            | 29,374             | 29,453             |
|                  | <b>Total Instructional Support Services</b>          | <b>32.50</b>         | <b>32.50</b>    | <b>3,424,664</b>   | <b>3,366,949</b>   |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                    | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|---|-------------------------------|--------|----------------|----------------|
|                  |   | FY2023                        | FY2024 | FY2023         | FY2024         |
|                  |   |                               |        |                |                |
|                  | <b><u>FACULTY STIPENDS</u></b>                  |                               |        |                |                |
| 013J             | Faculty Evaluation                              |                               |        | 28,600         | 28,600         |
| 013M             | Department Chair Release Time/Stipends          | 16.15                         | 16.15  | 2,038,729      | 2,038,729      |
| 013N             | Performing Arts Stipends                        |                               |        | 421,611        | 421,611        |
| 013O             | Athletic Stipends                               |                               |        | 540,478        | 540,478        |
|                  | Total Faculty Stipends                          | 16.15                         | 16.15  | 3,029,418      | 3,029,418      |
|                  | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>      |                               |        |                |                |
| 013A,B           | Staff Development, Type A & B                   | 7.10                          | 7.10   | 703,256        | 724,250        |
| 013D             | Retraining - Type E                             | 1.00                          | 1.00   | 92,848         | 92,848         |
| 013G             | Collective Bargaining                           | 3.75                          | 3.75   | 380,094        | 383,625        |
| 013L             | President's/Chancellor's Release Time           | 5.00                          | 5.00   | 506,456        | 511,500        |
| 013P             | Puente Program                                  | 0.40                          | 0.40   | 37,130         | 37,130         |
|                  | Total Other Certificated                        | 17.25                         | 17.25  | 1,719,784      | 1,749,353      |
|                  | <b><u>ACADEMIC SENATE</u></b>                   |                               |        |                |                |
| 013I             | Reassigned Time, Conference & Travel            | 10.00                         | 10.00  | 907,328        | 1,100,428      |
|                  | Total Academic Senate                           | 10.00                         | 10.00  | 907,328        | 1,100,428      |
|                  | <b><u>STUDENT SERVICES, FACULTY</u></b>         |                               |        |                |                |
| 015A             | Counseling                                      | 59.58                         | 57.16  | 6,186,822      | 6,044,126      |
| 015E             | Health Services                                 | 5.70                          | 6.00   | 602,116        | 597,775        |
| 015F             | Health Services Adjunct/Overload                | 1.78                          | 1.48   | 108,351        | 115,767        |
| 015H             | Transfer Services - TOP Contract                |                               |        | 93,946         | 93,946         |
|                  | Total Student Services, Faculty                 | 67.06                         | 64.64  | 6,991,235      | 6,851,614      |
|                  | <b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b> |                               |        |                |                |
| 016A,B,F         | Coordinators                                    | 6.00                          | 6.00   | 588,033        | 605,755        |
| 016A,B,F         | Fringe Benefits                                 |                               |        | 238,549        | 253,519        |
|                  | Total EOPS and MESA District Contribution       | 6.00                          | 6.00   | 826,582        | 859,274        |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT |               | APPROPRIATIONS    | APPROPRIATIONS    |
|------------------|--|----------------------|---------------|-------------------|-------------------|
|                  |  | (FTE)                |               | FY2023            | FY2024            |
|                  |  | FY2023               | FY2024        | FY2023            | FY2024            |
|                  | <b><u>CLASSIFIED STAFF</u></b>                   |                      |               |                   |                   |
| 021A             | Administration                                   | 169.79               | 169.79        | 12,968,167        | 13,071,088        |
| 021B,G,P         | Instructional Support                            | 212.20               | 210.46        | 13,338,604        | 13,308,969        |
| 021C             | Student Services Support                         | 162.27               | 163.27        | 10,583,325        | 10,741,285        |
| 021D             | Community Relations                              | 19.00                | 19.00         | 1,661,451         | 1,661,754         |
| 021E             | Custodial  | 95.55                | 95.55         | 5,648,765         | 5,693,685         |
| 021F             | Maintenance and Operations-General               | 98.85                | 98.85         | 7,778,675         | 7,809,030         |
| 021H,L,M         | Information Technology (IT) & Telecommunications | 71.48                | 71.48         | 8,341,979         | 8,403,840         |
| 021W             | Classified Staff Development (PFE)               | 1.23                 | 1.23          | 73,007            | 73,007            |
| 021Y             | PDF Positions - Bank                             | 7.50                 | 7.50          | 510,101           | 510,101           |
| 024x-039x        | Classified Outreach Centers                      | 40.67                | 40.67         | 2,545,639         | 2,540,931         |
| 041X             | Printing/Operational                             | 1.00                 | 1.00          | 12,699            | 97,991            |
| 061C             | Community Service                                | 2.00                 | 2.00          | 254,249           | 348,620           |
| 022G             | Classified - Vacancy Factor                      |                      |               | (790,000)         | (790,000)         |
|                  | <b>Total Classified Staff</b>                    | <b>881.54</b>        | <b>880.80</b> | <b>62,926,661</b> | <b>63,470,301</b> |
|                  | <b><u>APPRENTICESHIP PROGRAMS</u></b>            |                      |               |                   |                   |
|                  | Operational Costs/Fixed Costs                    | 1.00                 | 1.00          | 280,414           | 287,092           |
|                  | Instructional/Administrative Costs               |                      |               | 7,998,364         | 7,998,364         |
|                  | <b>Total Apprenticeship Programs</b>             | <b>1.00</b>          | <b>1.00</b>   | <b>8,278,778</b>  | <b>8,285,456</b>  |
|                  | <b><u>OUTREACH CENTERS</u></b>                   |                      |               |                   |                   |
|                  | Instructional Contracts                          |                      |               | 2,581,354         | 2,581,354         |
|                  | Operational Costs                                |                      |               | 548,291           | 536,391           |
|                  | Fixed Costs                                      |                      |               | 943,065           | 683,065           |
|                  | Telecommunications & IT                          |                      |               | 3,000             | 3,000             |
| 024x-039x        | <b>Total Outreach Centers</b>                    |                      |               | <b>4,075,710</b>  | <b>3,803,810</b>  |
|                  | <b><u>COLLEGE DISCRETIONARY FUNDS</u></b>        |                      |               |                   |                   |
| 041A,E           | Block Grant, Including Outreach Centers          |                      |               | 6,847,238         | 6,486,989         |
| 041F             | Innovation and Staff Development                 |                      |               | 13,625            | 9,375             |
| 041G             | CDF- One Time only Augment                       |                      |               | 273,000           |                   |
|                  | <b>Total College Discretionary Funds</b>         |                      |               | <b>7,133,863</b>  | <b>6,496,364</b>  |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                      | FULL-TIME EQUIVALENT |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|---|----------------------|--------|----------------|----------------|
|                  |   | (FTE)                |        | FY2023         | FY2024         |
|                  |   | FY2023               | FY2024 | FY2023         | FY2024         |
|                  | <b><u>OTHER OPERATIONAL FUNDS</u></b>             |                      |        |                |                |
| 041H             | Operational Expense Allocation                    |                      |        | 3,059,584      | 1,438,862      |
| 041J             | CDF Institutional                                 |                      |        | 157,186        |                |
| 041X             | Other Operational Funds                           | 0.25                 | 0.25   | 1,454,159      | 172,335        |
|                  | Total Other Operational Funds                     | 0.25                 | 0.25   | 4,670,929      | 1,611,197      |
|                  | Total Discretionary Funds                         | 0.25                 | 0.25   | 11,804,792     | 8,107,561      |
|                  | <b><u>COLLEGE RELATED ACTIVITIES</u></b>          |                      |        |                |                |
| 042B             | LRC - LCS/Media Operations                        | 0.50                 | 0.50   | 92,600         | 92,600         |
| 042C             | Education Initiative                              |                      |        | 286,263        | 120,000        |
| 042D             | Tutorial Centers                                  |                      |        | 97,500         | 97,500         |
| 042E             | Instructionally Related Support                   |                      |        | 10,000         | 10,000         |
| 042F             | Financial Aid Administrative Costs                |                      |        | 20,331         | 20,331         |
| 042H             | Bus Rental  |                      |        | 1,097,886      | 465,087        |
| 042I             | Other Operational Augmentations                   |                      |        | 142,947        | 142,572        |
| 042J,K           | Math, Engineering, Science Achieve (MESA) Program |                      |        | 43,560         | 43,560         |
| 042L             | Enrollment Fees - Operational Costs               |                      |        | 560,999        | 560,999        |
| 042O             | International Student Education                   |                      |        | 20,000         |                |
| 042P             | Postage   |                      |        | 77,000         | 77,000         |
| 042Q             | Foreign Study                                     |                      |        | 4,500          | 7,000          |
| 042R             | Telecommunications - SECC                         |                      |        | 35,937         | 35,937         |
|                  | Total College Related Activities                  | 0.50                 | 0.50   | 2,489,523      | 1,672,586      |
|                  | <b><u>TELECOMMUNICATIONS ACTIVITIES</u></b>       |                      |        |                |                |
| 043E             | Telecommunications Operational Costs              |                      |        | 37,200         | 12,000         |
| 043F             | Telecommunications/Data Transmission Lines        |                      |        | 426,368        | 530,200        |
|                  | Total Telecommunications Activities               |                      |        | 463,568        | 542,200        |
|                  | <b><u>INFORMATION TECHNOLOGY</u></b>              |                      |        |                |                |
| 044B             | Chancellor's Office                               |                      |        | 54,126         |                |
| 044G,H           | Operational Maintenance                           |                      |        | 8,735,184      | 3,231,596      |
| 044K             | Facilities Management                             |                      |        | 37,622         |                |
| 044L             | Library Computer System                           |                      |        | 56,430         | 58,978         |
| 044M             | Site Licenses/Other Projects                      |                      |        |                | 285,500        |
| 044N             | Operating Augments                                |                      |        |                | 687,000        |
| 044O             | Instruction                                       |                      |        | 795,392        |                |
| 044Q             | LRPD  |                      |        | 82,195         |                |
| 044S             | Student Services                                  |                      |        | 164,722        |                |
| 044T             | Financial Aid                                     |                      |        | 10,021         |                |
|                  | Total Information Technology Operational          |                      |        | 9,935,692      | 4,263,074      |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|--|----------------------|--------|----------------|----------------|
|                  |  | (FTE)                |        | FY2023         | FY2024         |
|                  |  | FY2023               | FY2024 | FY2023         | FY2024         |
|                  | <b><u>FACILITIES MANAGEMENT</u></b>            |                      |        |                |                |
| 045B             | Operational Expenses                           |                      |        | 2,082,103      | 1,096,917      |
| 045D             | Resource Conservation Management               |                      |        | 50,768         | 50,000         |
| 045H             | Major Maintenance Allocation                   |                      |        | 1,208,728      | 303,750        |
| 062A,X           | Campus-Funded FM Projects                      |                      |        | (164,578)      |                |
|                  | Total Facilities Management Operational        |                      |        | 3,177,021      | 1,450,667      |
|                  | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>      |                      |        |                |                |
| 046A             | Audit and Legal Expenses                       |                      |        | 979,380        | 435,000        |
| 046C             | Facility Rentals                               |                      |        | 264,031        | 264,031        |
| 046F             | American Disability Act (ADA) Accommodation    |                      |        | 210,852        | 210,852        |
| 046G             | Marketing                                      |                      |        | 153,690        | 153,690        |
| 046H             | Recruitment                                    |                      |        | 72,306         | 70,000         |
| 046J             | Conference and Travel                          |                      |        | 145,800        | 145,800        |
| 046K             | Special Activities                             |                      |        | 89,860         | 68,500         |
| 046L             | District-Wide Dues                             |                      |        | 504,000        | 442,500        |
| 046M             | Election Expenses                              |                      |        | 340,255        |                |
| 046N             | Trustee Expenses                               |                      |        | 195,234        | 195,234        |
| 046P             | Student Trustee                                |                      |        | 23,443         | 23,443         |
| 046Q             | Student Access Card                            |                      |        | 56,469         | 56,469         |
| 046R             | Bookstore                                      |                      |        | 1,000,000      | 1,000,000      |
| 046S             | Employee Educational Reimbursements            |                      |        | 60,000         | 60,000         |
|                  | Total Institutional Support Costs              |                      |        | 4,095,320      | 3,125,519      |
|                  | <b><u>OTHER ALLOCATIONS</u></b>                |                      |        |                |                |
| 047S,F           | Program Development Funds                      | 0.10                 |        | 2,526,022      |                |
| 047C             | Staff Development                              | 1.50                 | 1.50   | 175,000        | 75,000         |
| 047D             | Staff Development - Ed Initiative              |                      |        | 142,382        | 25,000         |
| 047U             | Inter-Jurisdictional Exchange Agreements       | 1.00                 | 1.00   | 153,050        | 160,310        |
| 053C             | PDF Non-Instr Equipment                        |                      |        | 427,442        |                |
|                  | Total Other Allocations                        | 2.60                 | 2.50   | 3,423,896      | 260,310        |
|                  | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                      |        |                |                |
| 050B,C,D         | PFE Projects (current year)                    |                      |        | 1,078,854      | 1,652,104      |
| 051C             | PFE Prior Year Carryover                       |                      |        | 4,332,332      |                |
| 051E             | PFE Classified Staff Development Carryover     |                      |        | 121,821        |                |
|                  | Total Partnership for Excellence               |                      |        | 5,533,007      | 1,652,104      |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                             | FULL-TIME EQUIVALENT |        | APPROPRIATIONS     | APPROPRIATIONS     |
|------------------|--|----------------------|--------|--------------------|--------------------|
|                  |  | (FTE)                |        | FY2023             | FY2024             |
|                  |  | FY2023               | FY2024 | FY2023             | FY2024             |
|                  | <b><u>COMMUNITY SERVICE</u></b>                          |                      |        |                    |                    |
| 061S             | Sports Camps   |                      |        | 35,000             | 35,000             |
| 061E,F,G         | Program & Operational Costs                              |                      |        | 651,329            | 558,681            |
|                  | <b>Total Community Service</b>                           |                      |        | <b>686,329</b>     | <b>593,681</b>     |
|                  | <b><u>OTHER SERVICES</u></b>                             |                      |        |                    |                    |
|                  | <b><u>FRINGE BENEFITS</u></b>                            |                      |        |                    |                    |
| 071A,B           | Employer Benefit Costs                                   |                      |        | 120,724,923        | 119,236,597        |
| 071C             | Type C Benefit Costs                                     |                      |        | 140,000            | 140,000            |
| 071F             | Allocated Benefits Contra Account                        |                      |        | (19,263,078)       | (19,304,257)       |
| 071S             | Benefits Contra - Adjunct Medical                        |                      |        | (15,500)           | (15,500)           |
| 071V             | Fringe Benefits Vacancy Factor Savings                   |                      |        | (556,650)          | (556,650)          |
| 071W             | Retirees Health Benefits                                 |                      |        | 3,710,137          | 3,710,137          |
|                  | <b>Net Fringe Benefits</b>                               |                      |        | <b>104,739,832</b> | <b>103,210,327</b> |
|                  | <b><u>INSURANCE</u></b>                                  |                      |        |                    |                    |
| 072A,B           | Self Insurance Funding, Premiums & Worker's Compensation |                      |        | 4,138,181          | 3,708,347          |
| 072C             | Safety Program   |                      |        | 417,536            | 85,000             |
| 072D             | Loss of Fixed Assets                                     |                      |        | 36,000             | 36,000             |
|                  | <b>Total Insurance/Self Insurance</b>                    |                      |        | <b>4,591,717</b>   | <b>3,829,347</b>   |
|                  | <b><u>UTILITIES</u></b>                                  |                      |        |                    |                    |
| 073A             | Electricity  |                      |        | 5,206,565          | 5,206,565          |
| 073B             | Gas  |                      |        | 1,291,800          | 1,291,800          |
| 073D             | Water/Garbage  |                      |        | 684,500            | 684,500            |
| 073E             | Sewer  |                      |        | 610,000            | 610,000            |
| 073F             | Allocated to Auxiliaries - Contra Account                |                      |        | (233,000)          | (233,000)          |
| 073G             | Honeywell Energy Management System                       |                      |        | 174,911            | 173,353            |
| 073H,J           | Toxic Waste Removal/Dump Fees/Permits                    |                      |        | 200,375            | 200,375            |
| 073K             | Utilities - Ethan Way                                    |                      |        | 77,800             | 77,800             |
| 073L             | Ethan Rent - Contra Account                              |                      |        | (21,000)           | (21,000)           |
| 073M             | Utilities - Watertower                                   |                      |        | 101,100            | 101,100            |
| 073O,P           | Utilities  |                      |        | 77,965             | 77,965             |
| 073R             | Utilities - Reserve/Recovery                             |                      |        | 225,000            | 225,000            |
|                  | <b>Total Utilities</b>                                   |                      |        | <b>8,396,016</b>   | <b>8,394,458</b>   |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                                    | FULL-TIME EQUIVALENT |                 | APPROPRIATIONS     | APPROPRIATIONS     |
|------------------|---|----------------------|-----------------|--------------------|--------------------|
|                  |   | (FTE)                |                 | FY2023             | FY2024             |
|                  |   | FY2023               | FY2024          | FY2023             | FY2024             |
|                  | <b><u>GRANT MATCHING FUNDS</u></b>                              |                      |                 |                    |                    |
| 074H             | Workability III   |                      |                 | 12,000             | 12,000             |
| 074J             | Financial Aid - FWS & FSEOG Matching Funds                      |                      |                 | 800,000            | 1,000,000          |
|                  | <b>Total Grant &amp; Financial Aid Cash Match</b>               |                      |                 | <b>812,000</b>     | <b>1,012,000</b>   |
|                  | <b><u>Prior Year Continuing Funds</u></b>                       |                      |                 |                    |                    |
| 075x             | Continuing Funds Set-Asides, net                                |                      |                 | 1,122,620          |                    |
|                  | <b>Continuing Funds Set-Asides, net</b>                         |                      |                 | <b>1,122,620</b>   |                    |
|                  | <b><u>BUDGET SAVINGS/COST RECOVERY</u></b>                      |                      |                 |                    |                    |
| 079C,091B, 096A  | Vacation Expense, Over/Under                                    |                      |                 | 340,000            | 340,000            |
| 079J, 079B       | Cost Recoveries (including Indirect)                            |                      |                 | (619,066)          | (619,066)          |
| 079L             | Cost Recoveries (including indirect) Split                      |                      |                 | (300,000)          | (300,000)          |
| 079M             | Training Source Cost Recovery                                   |                      |                 | (290,940)          | (135,900)          |
| 079P             | FM - COPFD Contras  |                      |                 | 33,240             |                    |
|                  | <b>Total Budget Savings/Cost Recovery</b>                       |                      |                 | <b>(836,766)</b>   | <b>(714,966)</b>   |
|                  | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>                    |                      |                 |                    |                    |
| 101A             | General Purpose   |                      |                 | 49,725,050         |                    |
| 101B             | Facilities Management   |                      |                 | 255,637            |                    |
| 101C             | Staff Development Carryover (Type A/B)                          | 3.31                 |                 | 466,305            |                    |
| 101D             | Information Technology  |                      |                 | 511,170            |                    |
| 101E,F           | College Discretionary Funds                                     |                      |                 | 17,207,796         |                    |
| 101G             | Program Development Funds                                       | 1.00                 |                 | 2,915,319          |                    |
| 101L             | Staff Development   |                      |                 | 465,199            |                    |
| 101T             | Government Training Academy                                     |                      |                 | 396,049            |                    |
|                  | <b>Total Rebudgets and Other Carryovers</b>                     | <b>4.31</b>          |                 | <b>71,942,525</b>  |                    |
|                  | <b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b> | <b>2,586.69</b>      | <b>2,728.42</b> | <b>461,737,095</b> | <b>376,747,805</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE                                  | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT (FTE)                       |                 | APPROPRIATIONS     | APPROPRIATIONS     |
|---|--|--|-----------------|--------------------|--------------------|
|   |  | FY2023   | FY2024          | FY2023             | FY2024             |
|   |  | <b><u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u></b> |                 |                    |                    |
| <b><u>X BUDGET MINIMUM FUNDING LEVEL*</u></b>     |  |  |                 |                    |                    |
|   | COLA/TCR Continuing Adjustment   |  |                 | 17,210,133         | 30,719,367         |
|   | SCFF Changes in FTES, Outcomes & Demographics                          |  |                 | 14,647,242         | 13,926,457         |
|   | Adjunct Medical  |  |                 | 2,716,069          |                    |
|   | Mandated Costs Current Year - Block Grant                              |  |                 | 1,454,694          | 1,454,694          |
|   | Prior Year One-Time Apportionment                                      |  |                 | 1,103,417          |                    |
|   | Basic Allocation Increase  |  |                 | 6,948,789          |                    |
|   | Funding for New Faculty Positions                                      |  |                 | 1,400,000          | 1,672,702          |
|   | Appropriations Above Established Base Levels                           |  |                 | 4,905,130          | 22,946,128         |
|   | Lottery Funds  |  |                 | 2,320,000          | 2,320,000          |
| 082x  | Total X Budget Funding Level   |  |                 | 52,705,474         | 73,039,348         |
| <b><u>Y BUDGET MID - RANGE FUNDING LEVEL*</u></b> |  |  |                 |                    |                    |
|   | Incremental Funds:   |  |                 |                    |                    |
|   | Growth - 80%   |  |                 |                    | 1,225,982          |
|   | Growth - 20%   |  |                 |                    | 306,496            |
|   | Interest Income  |  |                 | 1,740,237          | 1,740,237          |
|   | Lottery Funds  |  |                 | 482,045            | 491,872            |
| 085x  | Increase Above X Budget  |  |                 | 2,222,282          | 3,764,587          |
|   | Total Y Budget Funding Level   |  |                 | 54,927,756         | 76,803,935         |
| <b><u>Z BUDGET MAXIMUM FUNDING LEVEL*</u></b>     |  |  |                 |                    |                    |
|   | Incremental Funds:   |  |                 |                    |                    |
|   | Growth - 80%   |  |                 |                    | 1,225,982          |
|   | Growth - 20%   |  |                 |                    | 306,496            |
|   | Lottery Funds  |  |                 | 488,855            | 491,872            |
| 087x  | Increase Above Y Budget  |  |                 | 488,855            | 2,024,350          |
|   | Total Program Development & Other Improvements, Z Budget Funding Level |  |                 | 55,416,611         | 78,828,285         |
| <b>TOTAL GENERAL PURPOSE FUNDS</b>                |  | <b>2,586.69</b>                                  | <b>2,728.42</b> | <b>517,153,706</b> | <b>455,576,090</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |                 | APPROPRIATIONS     | APPROPRIATIONS     |
|------------------|--|-------------------------------|-----------------|--------------------|--------------------|
|                  |  | FY2023                        | FY2024          | FY2023             | FY2024             |
|                  |  | 608C<br>608E,G,H,N<br>609A    |                 |                    |                    |
|                  | <b><u>RESTRICTED FUNDS</u></b>                                       |                               |                 |                    |                    |
|                  | <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b> |                               |                 |                    |                    |
|                  | Classified Staff   | 34.97                         | 34.97           | 2,700,000          | 4,431,528          |
|                  | UTP Passthrough/Operational Costs                                    |                               |                 |                    | 2,968,472          |
|                  | Health Services Fee  | 6.00                          | 6.00            | 5,618,386          | 1,000,000          |
|                  | Total Parking & Health Services                                      | 40.97                         | 40.97           | 8,318,386          | 8,400,000          |
|                  | <b><u>SPECIAL PROGRAMS FEDERAL</u></b>                               |                               |                 |                    |                    |
|                  | All Special Programs Federal   | 63.58                         | 41.30           | 97,784,488         | 15,478,514         |
|                  | Total Federal  | 63.58                         | 41.30           | 97,784,488         | 15,478,514         |
|                  | <b><u>SPECIAL PROGRAMS STATE</u></b>                                 |                               |                 |                    |                    |
|                  | All Special Programs State   | 314.84                        | 328.11          | 222,586,295        | 71,256,927         |
|                  | Total State  | 314.84                        | 328.11          | 222,586,295        | 71,256,927         |
|                  | <b><u>SPECIAL PROGRAMS LOCAL</u></b>                                 |                               |                 |                    |                    |
|                  | All Special Programs Local   |                               |                 | 12,348,464         |                    |
|                  | Total Local  |                               |                 | 12,348,464         |                    |
|                  | <b>TOTAL SPECIAL PROGRAMS</b>  | <b>378.42</b>                 | <b>369.41</b>   | <b>332,719,247</b> | <b>86,735,441</b>  |
|                  | <b>TOTAL RESTRICTED FUNDS</b>  | <b>419.39</b>                 | <b>410.38</b>   | <b>341,037,633</b> | <b>95,135,441</b>  |
|                  | <b>TOTAL GENERAL FUND BUDGET</b>                                     | <b>3,006.08</b>               | <b>3,138.80</b> | <b>858,191,339</b> | <b>550,711,531</b> |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

American River College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT (FTE) |               | APPROPRIATIONS    | APPROPRIATIONS    |
|------------------|--|----------------------------|---------------|-------------------|-------------------|
|                  |  | FY2023                     | FY2024        | FY2023            | FY2024            |
|                  | <b><u>ADMINISTRATORS</u></b>                     |                            |               |                   |                   |
| 011A             | Administration                                   | 4.00                       | 4.00          | 744,263           | 751,309           |
| 011B             | Instructional Support Services                   | 14.95                      | 14.95         | 2,542,296         | 2,522,656         |
| 011C             | Student Support Services                         | 5.94                       | 5.94          | 1,040,321         | 1,039,513         |
| 031A             | SRPSTC Dean                                      | 1.00                       | 1.00          | 151,276           | 151,276           |
| 037A             | Natomas Center                                   | 1.00                       | 1.00          | 155,028           | 155,028           |
| 039A             | Training Source Director                         | 1.00                       | 1.00          | 163,140           | 169,613           |
| 061A             | Community Services Programs                      | 0.05                       | 0.05          | 12,505            | 12,907            |
|                  | <b>Total Administrators</b>                      | <b>27.94</b>               | <b>27.94</b>  | <b>4,808,829</b>  | <b>4,802,302</b>  |
|                  | <b><u>INSTRUCTIONAL</u></b>                      |                            |               |                   |                   |
| 012A,E           | Regular Faculty, excl Outreach & Allied Health   | 302.77                     | 306.97        | 30,055,064        | 30,320,084        |
| 012B,H,F,013C    | Part-Time Faculty, excl Outreach & Allied Health | 86.35                      | 132.63        | 4,493,587         | 7,233,200         |
|                  | <b>Total Main Campus Instructional</b>           | <b>389.12</b>              | <b>439.60</b> | <b>34,548,651</b> | <b>37,553,284</b> |
| 030B             | Instructional Staff                              |                            |               |                   |                   |
| 031B             | SRPSTC Faculty                                   | 13.03                      | 14.75         | 676,035           | 803,565           |
| 034B             | McClellan Center Faculty                         | 2.30                       | 2.00          | 119,331           | 108,958           |
| 036B             | Fire Training Program Faculty                    | 2.20                       | 2.60          | 124,653           | 150,598           |
| 037B             | Natomas Center Faculty                           | 23.70                      | 21.26         | 1,269,544         | 1,158,224         |
|                  | <b>Total Outreach Instructional</b>              | <b>41.23</b>               | <b>40.61</b>  | <b>2,189,563</b>  | <b>2,221,345</b>  |
| 012C             | Regular Faculty, Allied Health                   | 20.60                      | 20.60         | 1,879,660         | 1,871,308         |
| 012D             | Part-Time Faculty, Allied Health                 | 1.37                       | 1.76          | 71,079            | 95,883            |
|                  | <b>Total Allied Health</b>                       | <b>21.97</b>               | <b>22.36</b>  | <b>1,950,739</b>  | <b>1,967,191</b>  |
| 012J             | Instructional Coordinator                        | 3.50                       | 3.50          | 380,515           | 378,721           |
| 012K             | Instructional Work Experience Coordinator        | 1.00                       | 1.00          | 112,944           | 113,800           |
|                  | <b>Total Instructional, Fall &amp; Spring</b>    | <b>456.82</b>              | <b>507.07</b> | <b>39,182,412</b> | <b>42,234,341</b> |
| 012Q             | Summer Instruction                               | 47.25                      | 50.71         | 2,451,471         | 2,762,630         |
| 012S             | Substitute Instruction                           | 3.60                       | 3.60          | 119,111           | 119,111           |
| 012T             | Adjunct Office Hours                             |                            |               | 776,378           | 823,431           |
|                  | <b>Total Instructional</b>                       | <b>507.67</b>              | <b>561.38</b> | <b>42,529,372</b> | <b>45,939,513</b> |
|                  | <b><u>LIBRARIANS</u></b>                         |                            |               |                   |                   |
| 014B             | Librarian/Audio Visual                           | 6.00                       | 6.00          | 535,520           | 578,380           |
| 014C             | Library - Adjunct/Overload                       | 2.60                       | 2.60          | 170,765           | 180,526           |
|                  | <b>Total Librarians</b>                          | <b>8.60</b>                | <b>8.60</b>   | <b>706,285</b>    | <b>758,906</b>    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

American River College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT (FTE) |              | APPROPRIATIONS   | APPROPRIATIONS   |
|------------------|--|----------------------------|--------------|------------------|------------------|
|                  |  | FY2023                     | FY2024       | FY2023           | FY2024           |
|                  | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>     |                            |              |                  |                  |
| 013H             | Academic Program Coordinators                    | 6.30                       | 6.30         | 641,314          | 644,535          |
| 014D             | Instructional Development Coordinators           | 2.60                       | 2.60         | 276,578          | 281,436          |
| 031A             | SRPSTC Coordinators                              | 3.00                       | 3.00         | 302,870          | 322,611          |
| 036A             | Fire Training Coordinator                        | 0.40                       | 0.40         | 29,374           | 29,453           |
|                  | <b>Total Instructional Support Services</b>      | <b>12.30</b>               | <b>12.30</b> | <b>1,250,136</b> | <b>1,278,035</b> |
|                  | <b><u>FACULTY STIPENDS</u></b>                   |                            |              |                  |                  |
| 013J             | Faculty Evaluation                               |                            |              | 9,800            | 9,800            |
| 013M             | Department Chair Release Time/Stipends           | 6.70                       | 6.70         | 823,967          | 823,967          |
| 013N             | Performing Arts Stipends                         |                            |              | 136,979          | 136,979          |
| 013O             | Athletic Stipends                                |                            |              | 190,761          | 190,761          |
|                  | <b>Total Faculty Stipends</b>                    | <b>6.70</b>                | <b>6.70</b>  | <b>1,161,507</b> | <b>1,161,507</b> |
|                  | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>       |                            |              |                  |                  |
| 013A,B           | Staff Development, Type A & B                    | 2.68                       | 2.68         | 265,454          | 274,164          |
| 013L             | President's/Chancellor's Release Time            | 1.00                       | 1.00         | 101,711          | 102,300          |
|                  | <b>Total Other Certificated</b>                  | <b>3.68</b>                | <b>3.68</b>  | <b>367,165</b>   | <b>376,464</b>   |
|                  | <b><u>ACADEMIC SENATE</u></b>                    |                            |              |                  |                  |
| 013I             | Reassigned Time, Conference & Travel             | 2.40                       | 2.40         | 201,336          | 254,416          |
|                  | <b>Total Academic Senate</b>                     | <b>2.40</b>                | <b>2.40</b>  | <b>201,336</b>   | <b>254,416</b>   |
|                  | <b><u>STUDENT SERVICES, FACULTY</u></b>          |                            |              |                  |                  |
| 015A             | Counseling                                       | 22.02                      | 21.16        | 2,382,670        | 2,323,581        |
| 015E             | Health Services                                  | 2.00                       | 2.00         | 214,292          | 216,004          |
| 015F             | Health Services Adjunct/Overload                 | 0.16                       | 0.16         | 8,566            | 10,406           |
| 013P             | Puente Program                                   | 0.20                       | 0.20         | 18,565           | 18,565           |
|                  | <b>Total Student Services, Faculty</b>           | <b>24.38</b>               | <b>23.52</b> | <b>2,624,093</b> | <b>2,568,556</b> |
|                  | <b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>  |                            |              |                  |                  |
| 016A,B,F         | Coordinators                                     | 2.00                       | 2.00         | 186,290          | 187,146          |
| 016A,B,F         | Fringe Benefits                                  |                            |              | 61,227           | 67,237           |
|                  | <b>Total EOPS and MESA District Contribution</b> | <b>2.00</b>                | <b>2.00</b>  | <b>247,517</b>   | <b>254,383</b>   |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS  
American River College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                             | FULL-TIME EQUIVALENT (FTE) |               | APPROPRIATIONS    | APPROPRIATIONS    |
|------------------|--|----------------------------|---------------|-------------------|-------------------|
|                  |  | FY2023                     | FY2024        | FY2023            | FY2024            |
|                  | <b><u>CLASSIFIED STAFF</u></b>                           |                            |               |                   |                   |
| 021A             | Administration   | 25.00                      | 25.00         | 1,684,260         | 1,708,742         |
| 021B,G,P         | Instructional Support                                    | 81.53                      | 80.53         | 4,955,149         | 4,904,530         |
| 021C             | Student Services Support                                 | 53.89                      | 54.89         | 3,520,833         | 3,373,064         |
| 021E             | Custodial  | 28.65                      | 28.65         | 1,705,039         | 1,704,787         |
| 021F             | Maintenance and Operations-General                       | 6.55                       | 6.55          | 434,109           | 440,842           |
| 021H,L,M         | Information Technology (IT) & Telecommunications         | 11.00                      | 11.00         | 1,209,164         | 1,219,240         |
| 031C             | Sacramento Regional Public Safety Training Center        | 8.20                       | 8.20          | 580,849           | 581,160           |
| 034C             | McClellan Center   | 2.92                       | 2.92          | 138,886           | 136,353           |
| 037C             | Natomas Center   | 6.72                       | 6.72          | 454,985           | 456,757           |
| 061C             | Community Service  | 0.11                       | 0.11          | 12,790            | 12,503            |
|                  | <b>Total Classified Staff</b>                            | <b>224.57</b>              | <b>224.57</b> | <b>14,696,064</b> | <b>14,537,978</b> |
|                  | <b><u>CARPENTERS APPRENTICESHIP</u></b>                  |                            |               |                   |                   |
| 024E             | Operational Cost   | 1.00                       | 1.00          | 231,632           | 238,310           |
| 024F             | Fixed Costs  |                            |               | 6,612,564         | 6,612,564         |
| 024G             | District Indirect  |                            |               | 396,021           | 396,021           |
|                  | <b>Total Carpenters Apprenticeship</b>                   | <b>1.00</b>                | <b>1.00</b>   | <b>7,240,217</b>  | <b>7,246,895</b>  |
|                  | <b><u>SHEET METAL APPRENTICESHIP</u></b>                 |                            |               |                   |                   |
| 025E             | Operational Costs  |                            |               | 6,720             | 6,720             |
| 025F             | Fixed Costs  |                            |               | 187,383           | 187,383           |
|                  | <b>Total Sheet Metal Apprenticeship</b>                  |                            |               | <b>194,103</b>    | <b>194,103</b>    |
|                  | <b><u>ELECTRICIAN APPRENTICESHIP</u></b>                 |                            |               |                   |                   |
| 027E             | Operational Costs  |                            |               | 10,638            | 10,638            |
| 027F             | Fixed Costs  |                            |               | 296,627           | 296,627           |
|                  | <b>Total Electrician Apprenticeship</b>                  |                            |               | <b>307,265</b>    | <b>307,265</b>    |
|                  | <b><u>IRONWORKERS APPRENTICESHIP</u></b>                 |                            |               |                   |                   |
| 028E             | Operational Costs  |                            |               | 21,929            | 21,929            |
| 028F             | Total Electrician Apprenticeship                         |                            |               | 637,036           | 637,036           |
|                  | <b>Total Ironworkers Apprenticeship</b>                  |                            |               | <b>658,965</b>    | <b>658,965</b>    |
|                  | <b><u>PLUMBING &amp; PIPE FITTING APPRENTICESHIP</u></b> |                            |               |                   |                   |
| 029E             | Operational Costs  |                            |               | 9,495             | 9,495             |
| 029F             | Ironworkers Contract & Admin                             |                            |               | 264,754           | 264,754           |
|                  | <b>Total Plumbing &amp; Pipe Apprenticeship</b>          |                            |               | <b>274,249</b>    | <b>274,249</b>    |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

American River College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                                    | FULL-TIME EQUIVALENT (FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|---|----------------------------|--------|----------------|----------------|
|                  |   | FY2023                     | FY2024 | FY2023         | FY2024         |
|                  | <b><u>OUTREACH CENTERS OPERATIONAL</u></b>                      |                            |        |                |                |
|                  | <b><u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u></b> |                            |        |                |                |
| 031F             | Fixed Costs   |                            |        | 70,000         | 70,000         |
| 031G,H           | Telecommunications  |                            |        | 3,000          | 3,000          |
| 031J             | Joint Powers Authority (JPA) - Fixed Costs                      |                            |        | 326,065        | 66,065         |
| 031K             | Instructional Costs-Sac Police                                  |                            |        | 625,128        | 625,128        |
| 031L             | Instructional Costs-Sac Sheriff                                 |                            |        | 653,264        | 653,264        |
| 031N-Z           | Instructional Costs-Other Contracts                             |                            |        | 11,382         | 11,382         |
| 036G-Q           | Instructional Costs-Fire Training Program                       |                            |        | 1,291,580      | 1,291,580      |
|                  | Total Sacramento Regional Public Safety Training Center         |                            |        | 2,980,419      | 2,720,419      |
|                  | <b><u>MCCLELLAN CENTER</u></b>                                  |                            |        |                |                |
| 034F             | Fixed Costs   |                            |        | 18,500         | 18,500         |
|                  | Total McClellan Center  |                            |        | 18,500         | 18,500         |
|                  | <b><u>NATOMAS CENTER</u></b>                                    |                            |        |                |                |
| 037F             | Fixed Costs   |                            |        | 168,000        | 168,000        |
|                  | Total Natomas Center  |                            |        | 168,000        | 168,000        |
|                  | <b><u>TRAINING SOURCE</u></b>                                   |                            |        |                |                |
| 039C,E           | Operational Costs   |                            |        | 105,300        | 98,400         |
| 039F             | Fixed Costs   |                            |        | 22,500         | 22,500         |
|                  |   |                            |        | 127,800        | 120,900        |
|                  | <b><u>COLLEGE DISCRETIONARY FUNDS</u></b>                       |                            |        |                |                |
| 041A,E           | Block Grant, Including Outreach Centers                         |                            |        | 2,726,638      | 2,492,995      |
| 041F             | Innovation and Staff Development                                |                            |        | 4,250          |                |
|                  | Total College Discretionary Funds                               |                            |        | 2,730,888      | 2,492,995      |
|                  | <b><u>OTHER OPERATIONAL FUNDS</u></b>                           |                            |        |                |                |
| 041J             | CDF Institutional   |                            |        | 157,186        |                |
| 041X             | Other Operational Funds   |                            |        | 960,310        |                |
|                  | Total Other Operational Funds                                   |                            |        | 1,117,496      |                |
|                  | Total Discretionary Funds                                       |                            |        | 3,848,384      | 2,492,995      |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

American River College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                      | FULL-TIME EQUIVALENT (FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|---|----------------------------|--------|----------------|----------------|
|                  |   | FY2023                     | FY2024 | FY2023         | FY2024         |
|                  | <b><u>COLLEGE RELATED ACTIVITIES</u></b>          |                            |        |                |                |
| 042C             | Education Initiative                              |                            |        | 178,176        | 47,400         |
| 042D             | Tutorial Centers                                  |                            |        | 38,000         | 38,027         |
| 042H             | Bus Rental  |                            |        | 356,435        | 159,216        |
| 042I             | Other Operational Augmentations                   |                            |        | 39,823         | 39,823         |
| 042J,K           | Math, Engineering, Science Achieve (MESA) Program |                            |        | 14,520         | 14,520         |
| 042L             | Enrollment Fees - Operational Costs               |                            |        | 29,540         | 29,540         |
| 042Q             | Foreign Study                                     |                            |        | 4,500          | 6,500          |
|                  | Total College Related Activities                  |                            |        | 660,994        | 335,026        |
|                  | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>         |                            |        |                |                |
| 046F             | American Disability Act (ADA) Accommodation       |                            |        | 78,852         | 78,852         |
| 046J             | Conference and Travel                             |                            |        | 10,200         | 10,200         |
| 046K             | Special Activities                                |                            |        | 4,000          | 4,000          |
|                  | Total Institutional Support Costs                 |                            |        | 93,052         | 93,052         |
|                  | <b><u>OTHER ALLOCATIONS</u></b>                   |                            |        |                |                |
| 047S,F           | Program Development Funds                         |                            |        | 355,064        |                |
| 047C             | Staff Development                                 | 0.50                       | 0.50   | 61,465         | 29,488         |
| 047D             | Staff Development - Ed Initiative                 |                            |        | 82,850         | 10,000         |
| 047U             | Inter-Jurisdictional Exchange Agreements          | 1.00                       | 1.00   | 153,050        | 160,310        |
| 053C             | PDF Non-Instr Equipment                           |                            |        | 426,494        |                |
|                  | Total Other Allocations                           | 1.50                       | 1.50   | 1,078,923      | 199,798        |
|                  | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>    |                            |        |                |                |
| 050B,C,D         | PFE Projects (current year)                       |                            |        | 101,162        | 674,412        |
| 051C             | PFE Prior Year Carryover                          |                            |        | 2,970,949      |                |
| 051E             | PFE Classified Staff Development Carryover        |                            |        | 24,412         |                |
|                  | Total Partnership for Excellence                  |                            |        | 3,096,523      | 674,412        |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

American River College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                 | FULL-TIME EQUIVALENT (FTE) |               | APPROPRIATIONS    | APPROPRIATIONS    |
|------------------|--|----------------------------|---------------|-------------------|-------------------|
|                  |  | FY2023                     | FY2024        | FY2023            | FY2024            |
|                  | <b><u>COMMUNITY SERVICE</u></b>              |                            |               |                   |                   |
| 061E,F,G         | Program & Operational Costs                  |                            |               | 25,000            |                   |
|                  | Total Community Service                      |                            |               | 25,000            |                   |
|                  | <b><u>UTILITIES</u></b>                      |                            |               |                   |                   |
| 073A             | Electricity                                  |                            |               | 1,542,065         | 1,542,065         |
| 073B             | Gas  |                            |               | 405,000           | 405,000           |
| 073D             | Water/Garbage                                |                            |               | 82,000            | 82,000            |
| 073E             | Sewer  |                            |               | 262,000           | 262,000           |
| 073F             | Allocated to Auxiliaries - Contra Account    |                            |               | (30,000)          | (30,000)          |
| 073H,J           | Toxic Waste Removal/Dump Fees/Permits        |                            |               | 49,160            | 49,160            |
| 073O,P           | Utilities                                    |                            |               | 4,000             | 4,000             |
|                  | Total Utilities                              |                            |               | 2,314,225         | 2,314,225         |
|                  | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b> |                            |               |                   |                   |
| 101C             | Staff Development Carryover (Type A/B)       | 0.69                       |               | 97,681            |                   |
| 101E,F           | College Discretionary Funds                  |                            |               | 6,340,846         |                   |
| 101G             | Program Development Funds                    |                            |               | 515,308           |                   |
| 101L             | Staff Development                            |                            |               | 193,774           |                   |
| 101T             | Government Training Academy                  |                            |               | 396,049           |                   |
|                  | Total Rebudgets and Other Carryovers         | 0.69                       |               | 7,543,658         |                   |
|                  | <b>TOTAL GENERAL PURPOSE FUNDS</b>           | <b>823.43</b>              | <b>875.59</b> | <b>99,222,581</b> | <b>89,750,864</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

American River College

| BUDGET GUIDELINE                 | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT (FTE) |                    | APPROPRIATIONS     | APPROPRIATIONS    |
|----------------------------------|--|----------------------------|--------------------|--------------------|-------------------|
|                                  |  | FY2023                     | FY2024             | FY2023             | FY2024            |
| 608C<br>609A                     | <b><u>RESTRICTED FUNDS</u></b>                                       |                            |                    |                    |                   |
|                                  | <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b> |                            |                    |                    |                   |
|                                  | Classified Staff   | 0.30                       | 0.30               | 25,172             | 27,271            |
|                                  | Health Services Fee  |                            |                    | 30,000             |                   |
|                                  | Total Parking & Health Services                                      | 0.30                       | 0.30               | 55,172             | 27,271            |
|                                  | <b><u>SPECIAL PROGRAMS FEDERAL</u></b>                               |                            |                    |                    |                   |
|                                  | All Special Programs Federal   | 14.24                      | 14.24              | 13,501,773         | 8,097,233         |
|                                  | Total Federal  | 14.24                      | 14.24              | 13,501,773         | 8,097,233         |
|                                  | <b><u>SPECIAL PROGRAMS STATE</u></b>                                 |                            |                    |                    |                   |
|                                  | All Special Programs State   | 106.06                     | 102.36             | 68,339,101         | 24,281,050        |
|                                  | Total State  | 106.06                     | 102.36             | 68,339,101         | 24,281,050        |
|                                  | <b><u>SPECIAL PROGRAMS LOCAL</u></b>                                 |                            |                    |                    |                   |
|                                  | All Special Programs Local   |                            |                    | 4,512,431          |                   |
|                                  | Total Local  |                            |                    | 4,512,431          |                   |
|                                  | <b>TOTAL SPECIAL PROGRAMS</b>  | <b>120.30</b>              | <b>116.60</b>      | <b>86,353,305</b>  | <b>32,378,283</b> |
| <b>TOTAL RESTRICTED FUNDS</b>    | <b>120.60</b>  | <b>116.90</b>              | <b>86,408,477</b>  | <b>32,405,554</b>  |                   |
| <b>TOTAL GENERAL FUND BUDGET</b> | <b>944.03</b>  | <b>992.49</b>              | <b>185,631,058</b> | <b>122,156,418</b> |                   |



*Cosumnes River College*



**COSUMNES**  
RIVER COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT (FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|--|----------------------------|--------|----------------|----------------|
|                  |  | FY2023                     | FY2024 | FY2023         | FY2024         |
|                  | <b><u>ADMINISTRATORS</u></b>                     |                            |        |                |                |
| 011A             | Administration                                   | 2.95                       | 2.95   | 616,599        | 623,338        |
| 011B             | Instructional Support Services                   | 11.00                      | 11.00  | 1,860,424      | 1,873,901      |
| 011C             | Student Support Services                         | 3.07                       | 3.07   | 518,171        | 517,879        |
| 011E             | EOPS Administration                              | 0.75                       | 0.75   | 92,293         | 125,322        |
| 032A             | Elk Grove Center Administrative                  | 1.00                       | 1.00   | 165,256        | 168,561        |
| 061A             | Community Services Programs                      | 0.05                       | 0.05   | 12,750         | 13,448         |
|                  | Total Administrators                             | 18.82                      | 18.82  | 3,265,493      | 3,322,449      |
|                  | <b><u>INSTRUCTIONAL</u></b>                      |                            |        |                |                |
| 012A,E           | Regular Faculty, excl Outreach & Allied Health   | 164.27                     | 166.27 | 16,150,253     | 16,191,964     |
| 012B,H,F,013C    | Part-Time Faculty, excl Outreach & Allied Health | 70.34                      | 101.92 | 3,658,116      | 5,557,583      |
|                  | Total Main Campus Instructional                  | 234.61                     | 268.19 | 19,808,369     | 21,749,547     |
| 032B             | Elk Grove Center Faculty                         | 18.82                      | 18.76  | 976,438        | 1,022,026      |
|                  | Total Outreach Instructional                     | 18.82                      | 18.76  | 976,438        | 1,022,026      |
| 012C             | Regular Faculty, Allied Health                   | 1.60                       | 1.60   | 151,680        | 154,160        |
| 012D             | Part-Time Faculty, Allied Health                 | 3.37                       | 3.57   | 174,845        | 194,490        |
|                  | Total Allied Health                              | 4.97                       | 5.17   | 326,525        | 348,650        |
| 012J             | Instructional Coordinator                        | 1.00                       | 1.00   | 68,129         | 71,616         |
|                  | Total Instructional, Fall & Spring               | 259.40                     | 293.12 | 21,179,461     | 23,191,839     |
| 012Q             | Summer Instruction                               | 26.83                      | 29.31  | 1,392,021      | 1,596,779      |
| 012S             | Substitute Instruction                           | 1.50                       | 1.50   | 49,163         | 49,163         |
| 012T             | Adjunct Office Hours                             |                            |        | 305,974        | 324,518        |
|                  | Total Instructional                              | 287.73                     | 323.93 | 22,926,619     | 25,162,299     |
|                  | <b><u>LIBRARIANS</u></b>                         |                            |        |                |                |
| 014B             | Librarian/Audio Visual                           | 4.00                       | 4.00   | 398,270        | 403,230        |
| 014C             | Library - Adjunct/Overload                       | 1.60                       | 1.60   | 105,085        | 111,093        |
|                  | Total Librarians                                 | 5.60                       | 5.60   | 503,355        | 514,323        |
|                  | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>     |                            |        |                |                |
| 013H             | Academic Program Coordinators                    | 2.00                       | 2.00   | 214,889        | 176,642        |
| 014D             | Instructional Development Coordinators           | 1.60                       | 1.60   | 115,544        | 115,742        |
|                  | Total Instructional Support Services             | 3.60                       | 3.60   | 330,433        | 292,384        |
|                  | <b><u>FACULTY STIPENDS</u></b>                   |                            |        |                |                |
| 013J             | Faculty Evaluation                               |                            |        | 7,000          | 7,000          |
| 013M             | Department Chair Release Time/Stipends           | 2.20                       | 2.20   | 340,301        | 340,301        |
| 013N             | Performing Arts Stipends                         |                            |        | 91,103         | 91,103         |
| 013O             | Athletic Stipends                                |                            |        | 106,862        | 106,862        |
|                  | Total Faculty Stipends                           | 2.20                       | 2.20   | 545,266        | 545,266        |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT (FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|--|----------------------------|--------|----------------|----------------|
|                  |  | FY2023                     | FY2024 | FY2023         | FY2024         |
|                  | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>       |                            |        |                |                |
| 013A,B           | Staff Development, Type A & B                    | 1.63                       | 1.63   | 161,452        | 166,749        |
| 013L             | President's/Chancellor's Release Time            | 1.00                       | 1.00   | 101,711        | 102,300        |
|                  | Total Other Certificated                         | 2.63                       | 2.63   | 263,163        | 269,049        |
|                  | <b><u>ACADEMIC SENATE</u></b>                    |                            |        |                |                |
| 013I             | Reassigned Time, Conference & Travel             | 2.20                       | 2.20   | 214,452        | 245,039        |
|                  | Total Academic Senate                            | 2.20                       | 2.20   | 214,452        | 245,039        |
|                  | <b><u>STUDENT SERVICES, FACULTY</u></b>          |                            |        |                |                |
| 015A             | Counseling                                       | 12.41                      | 11.99  | 1,203,753      | 1,318,131      |
| 015E             | Health Services                                  | 1.00                       | 1.00   | 116,562        | 117,418        |
| 015F             | Health Services Adjunct/Overload                 | 1.16                       | 1.16   | 71,451         | 75,444         |
|                  | Total Student Services, Faculty                  | 14.57                      | 14.15  | 1,391,766      | 1,510,993      |
|                  | <b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>  |                            |        |                |                |
| 016A,B,F         | Coordinators                                     | 1.00                       | 1.00   | 112,902        | 113,100        |
| 016A,B,F         | Fringe Benefits                                  |                            |        | 59,826         | 50,330         |
|                  | Total EOPS and MESA District Contribution        | 1.00                       | 1.00   | 172,728        | 163,430        |
|                  | <b><u>CLASSIFIED STAFF</u></b>                   |                            |        |                |                |
| 021A             | Administration                                   | 15.92                      | 15.92  | 1,140,699      | 1,136,651      |
| 021B,G,P         | Instructional Support                            | 39.10                      | 39.35  | 2,431,292      | 2,444,865      |
| 021C             | Student Services Support                         | 21.93                      | 21.93  | 1,627,609      | 1,496,158      |
| 021E             | Custodial  | 18.40                      | 18.40  | 1,116,246      | 1,123,261      |
| 021F             | Maintenance and Operations-General               | 4.00                       | 4.00   | 305,848        | 309,493        |
| 021H,L,M         | Information Technology (IT) & Telecommunications | 11.67                      | 11.67  | 1,123,679      | 1,156,216      |
| 032C             | Elk Grove Center                                 | 6.50                       | 6.50   | 404,581        | 397,708        |
| 061C             | Community Service                                | 1.55                       | 1.55   | 187,343        | 279,432        |
|                  | Total Classified Staff                           | 119.07                     | 119.32 | 8,337,297      | 8,343,784      |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                      | FULL-TIME EQUIVALENT (FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|---|----------------------------|--------|----------------|----------------|
|                  |   | FY2023                     | FY2024 | FY2023         | FY2024         |
|                  | <b><u>OUTREACH CENTERS</u></b>                    |                            |        |                |                |
|                  | <b><u>ELK GROVE CENTER</u></b>                    |                            |        |                |                |
| 032F             | Fixed Costs                                       |                            |        | 45,000         | 45,000         |
|                  | Total Elk Grove Center                            |                            |        | 45,000         | 45,000         |
|                  | <b><u>COLLEGE DISCRETIONARY FUNDS</u></b>         |                            |        |                |                |
| 041A,E           | Block Grant                                       |                            |        | 1,423,191      | 1,378,733      |
|                  | Total College Discretionary Funds                 |                            |        | 1,423,191      | 1,378,733      |
|                  | <b><u>OTHER OPERATIONAL FUNDS</u></b>             |                            |        |                |                |
| 041X             | Other Operational Funds                           | 0.25                       | 0.25   | 10,786         | 41,775         |
|                  | Total Other Operational Funds                     | 0.25                       | 0.25   | 10,786         | 41,775         |
|                  | Total Discretionary Funds                         | 0.25                       | 0.25   | 1,433,977      | 1,420,508      |
|                  | <b><u>COLLEGE RELATED ACTIVITIES</u></b>          |                            |        |                |                |
| 042C             | Education Initiative                              |                            |        | 22,592         | 25,440         |
| 042D             | Tutorial Centers                                  |                            |        | 26,500         | 26,506         |
| 042H             | Bus Rental  |                            |        | 237,821        | 86,976         |
| 042I             | Other Operational Augmentations                   |                            |        | 7,189          | 7,189          |
| 042J,K           | Math, Engineering, Science Achieve (MESA) Program |                            |        | 14,520         | 14,520         |
| 042L             | Enrollment Fees - Operational Costs               |                            |        | 13,099         | 13,099         |
|                  | Total College Related Activities                  |                            |        | 321,721        | 173,702        |
|                  | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>         |                            |        |                |                |
| 046C             | Facility Rentals                                  |                            |        | 3,000          | 3,000          |
| 046J             | Conference and Travel                             |                            |        | 10,200         | 10,200         |
| 046K             | Special Activities                                |                            |        | 4,000          | 4,000          |
|                  | Total Institutional Support Costs                 |                            |        | 17,200         | 17,200         |
|                  | <b><u>OTHER ALLOCATIONS</u></b>                   |                            |        |                |                |
| 047S,F           | Program Development Funds                         |                            |        | 249,918        |                |
| 047C             | Staff Development                                 | 0.50                       | 0.50   | 33,894         | 12,410         |
| 047D             | Staff Development - Ed Initiative                 |                            |        | 12,000         | 4,000          |
| 053C             | PDF Non-Instr Equipment                           |                            |        | 470            |                |
|                  | Total Other Allocations                           | 0.50                       | 0.50   | 296,282        | 16,410         |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT (FTE) |               | APPROPRIATIONS    | APPROPRIATIONS    |
|------------------|--|----------------------------|---------------|-------------------|-------------------|
|                  |  | FY2023                     | FY2024        | FY2023            | FY2024            |
|                  | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                            |               |                   |                   |
| 050B,C,D         | PFE Projects (current year)                    |                            |               | 278,641           | 278,641           |
| 051C             | PFE Prior Year Carryover                       |                            |               | 529,439           |                   |
| 051E             | PFE Classified Staff Development Carryover     |                            |               | 13,971            |                   |
|                  | Total Partnership for Excellence               |                            |               | 822,051           | 278,641           |
|                  | <b><u>COMMUNITY SERVICE</u></b>                |                            |               |                   |                   |
| 061S             | Sports Camps                                   |                            |               | 35,000            | 35,000            |
| 061E,F,G         | Program & Operational Costs                    |                            |               | 553,422           | 485,774           |
|                  | Total Community Service                        |                            |               | 588,422           | 520,774           |
|                  | <b><u>UTILITIES</u></b>                        |                            |               |                   |                   |
| 073A             | Electricity                                    |                            |               | 1,080,000         | 1,080,000         |
| 073B             | Gas  |                            |               | 314,000           | 314,000           |
| 073D             | Water/Garbage                                  |                            |               | 254,000           | 254,000           |
| 073E             | Sewer  |                            |               | 119,000           | 119,000           |
| 073F             | Allocated to Auxiliaries - Contra Account      |                            |               | (25,000)          | (25,000)          |
| 073H,J           | Toxic Waste Removal/Dump Fees/Permits          |                            |               | 34,500            | 34,500            |
| 073O,P           | Utilities                                      |                            |               | 9,000             | 9,000             |
|                  | Total Utilities                                |                            |               | 1,785,500         | 1,785,500         |
|                  | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>   |                            |               |                   |                   |
| 101C             | Staff Development Carryover (Type A/B)         | 0.90                       |               | 126,675           |                   |
| 101E,F           | College Discretionary Funds                    |                            |               | 3,752,102         |                   |
| 101G             | Program Development Funds                      |                            |               | 25,791            |                   |
| 101L             | Staff Development                              |                            |               | 123,708           |                   |
|                  | Total Rebudgets and Other Carryovers           | 0.90                       |               | 4,028,276         |                   |
|                  | <b>TOTAL GENERAL PURPOSE FUNDS</b>             | <b>459.07</b>              | <b>494.20</b> | <b>47,289,001</b> | <b>44,626,751</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

| BUDGET GUIDELINE                 | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT (FTE) |                   | APPROPRIATIONS    | APPROPRIATIONS    |
|----------------------------------|--|----------------------------|-------------------|-------------------|-------------------|
|                                  |  | FY2023                     | FY2024            | FY2023            | FY2024            |
| 608C<br>609A                     | <b><u>RESTRICTED FUNDS</u></b>                                       |                            |                   |                   |                   |
|                                  | <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b> |                            |                   |                   |                   |
|                                  | Classified Staff   | 0.20                       | 0.20              | 16,880            | 18,008            |
|                                  | Health Services Fee  |                            |                   | 30,000            |                   |
|                                  | Total Parking & Health Services                                      | 0.20                       | 0.20              | 46,880            | 18,008            |
|                                  | <b><u>SPECIAL PROGRAMS FEDERAL</u></b>                               |                            |                   |                   |                   |
|                                  | All Special Programs Federal   | 15.52                      | 15.32             | 7,147,191         | 2,643,850         |
|                                  | Total Federal  | 15.52                      | 15.32             | 7,147,191         | 2,643,850         |
|                                  | <b><u>SPECIAL PROGRAMS STATE</u></b>                                 |                            |                   |                   |                   |
|                                  | All Special Programs State   | 64.16                      | 64.75             | 33,697,108        | 13,069,295        |
|                                  | Total State  | 64.16                      | 64.75             | 33,697,108        | 13,069,295        |
|                                  | <b><u>SPECIAL PROGRAMS LOCAL</u></b>                                 |                            |                   |                   |                   |
|                                  | All Special Programs Local   |                            |                   | 4,368,971         |                   |
|                                  | Total Local  |                            |                   | 4,368,971         |                   |
|                                  | <b>TOTAL SPECIAL PROGRAMS</b>  | <b>79.68</b>               | <b>80.07</b>      | <b>45,213,270</b> | <b>15,713,145</b> |
| <b>TOTAL RESTRICTED FUNDS</b>    | <b>79.88</b>   | <b>80.27</b>               | <b>45,260,150</b> | <b>15,731,153</b> |                   |
| <b>TOTAL GENERAL FUND BUDGET</b> | <b>538.95</b>  | <b>574.47</b>              | <b>92,549,151</b> | <b>60,357,904</b> |                   |



# *Folsom Lake College*



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                                | FULL-TIME EQUIVALENT (FTE) |               | APPROPRIATIONS    | APPROPRIATIONS    |
|------------------|---|----------------------------|---------------|-------------------|-------------------|
|                  |   | FY2023                     | FY2024        | FY2023            | FY2024            |
|                  | <b><u>ADMINISTRATORS</u></b>                                |                            |               |                   |                   |
| 011A             | Administration  | 3.00                       | 3.00          | 651,036           | 673,178           |
| 011B             | Instructional Support Services                              | 6.00                       | 6.00          | 1,064,008         | 1,077,158         |
| 011C             | Student Support Services                                    | 2.00                       | 2.00          | 332,478           | 338,304           |
| 037A             | Rancho Cordova Center                                       | 1.00                       | 1.00          | 180,650           | 180,649           |
|                  | <b>Total Administrators</b>                                 | <b>12.00</b>               | <b>12.00</b>  | <b>2,228,172</b>  | <b>2,269,289</b>  |
|                  | <b><u>INSTRUCTIONAL</u></b>                                 |                            |               |                   |                   |
| 012A,E           | Regular Faculty including Outreach, excluding Allied Health | 105.00                     | 97.10         | 10,431,424        | 9,909,144         |
| 012B,H,F,013C    | Part-Time Faculty, excl Outreach & Allied Health            | 33.19                      | 60.12         | 1,727,109         | 3,279,092         |
| 037B             | Rancho Cordova Faculty                                      | 28.29                      | 30.16         | 1,467,770         | 1,643,087         |
| 012C             | Regular Faculty, Allied Health                              | 1.00                       | 2.00          | 67,650            | 159,300           |
| 012K             | Instructional Work Experience Coordinator                   | 1.00                       | 1.00          | 113,602           | 114,458           |
|                  | <b>Total Instructional, Fall &amp; Spring</b>               | <b>168.48</b>              | <b>190.38</b> | <b>13,807,555</b> | <b>15,105,081</b> |
| 012Q             | Summer Instruction  | 17.43                      | 19.04         | 904,321           | 1,037,281         |
| 012S             | Substitute Instruction                                      | 1.00                       | 1.00          | 30,106            | 30,106            |
| 012T             | Adjunct Office Hours  |                            |               | 177,889           | 188,670           |
|                  | <b>Total Instructional</b>                                  | <b>186.91</b>              | <b>210.42</b> | <b>14,919,871</b> | <b>16,361,138</b> |
|                  | <b><u>LIBRARIANS</u></b>                                    |                            |               |                   |                   |
| 014B             | Librarian/Audio Visual                                      | 4.87                       | 4.87          | 542,265           | 489,363           |
| 014C             | Library - Adjunct/Overload                                  | 0.73                       | 0.73          | 47,945            | 50,686            |
|                  | <b>Total Librarians</b>                                     | <b>5.60</b>                | <b>5.60</b>   | <b>590,210</b>    | <b>540,049</b>    |
|                  | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>                |                            |               |                   |                   |
| 013H             | Academic Program Coordinators                               | 2.40                       | 2.40          | 302,060           | 221,300           |
| 014D             | Instructional Development Coordinators                      | 2.60                       | 2.60          | 284,909           | 295,993           |
|                  | <b>Total Instructional Support Services</b>                 | <b>5.00</b>                | <b>5.00</b>   | <b>586,969</b>    | <b>517,293</b>    |
|                  | <b><u>FACULTY STIPENDS</u></b>                              |                            |               |                   |                   |
| 013J             | Faculty Evaluation  |                            |               | 4,800             | 4,800             |
| 013M             | Department Chair Release Time/Stipends                      | 2.00                       | 2.00          | 286,612           | 286,612           |
| 013N             | Performing Arts Stipends                                    |                            |               | 83,126            | 83,126            |
| 013O             | Athletic Stipends   |                            |               | 87,279            | 87,279            |
|                  | <b>Total Faculty Stipends</b>                               | <b>2.00</b>                | <b>2.00</b>   | <b>461,817</b>    | <b>461,817</b>    |
|                  | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>                  |                            |               |                   |                   |
| 013A,B           | Staff Development, Type A & B                               | 0.65                       | 0.65          | 64,383            | 66,495            |
| 013L             | President's/Chancellor's Release Time                       | 1.00                       | 1.00          | 106,530           | 102,300           |
|                  | <b>Total Other Certificated</b>                             | <b>1.65</b>                | <b>1.65</b>   | <b>170,913</b>    | <b>168,795</b>    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT (FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|--|----------------------------|--------|----------------|----------------|
|                  |  | FY2023                     | FY2024 | FY2023         | FY2024         |
|                  | <b><u>ACADEMIC SENATE</u></b>                    |                            |        |                |                |
| 013I             | Reassigned Time, Conference & Travel             | 2.20                       | 2.20   | 186,691        | 228,797        |
|                  | Total Academic Senate                            | 2.20                       | 2.20   | 186,691        | 228,797        |
|                  | <b><u>STUDENT SERVICES, FACULTY</u></b>          |                            |        |                |                |
| 015A             | Counseling                                       | 8.22                       | 7.92   | 860,371        | 841,507        |
| 015E             | Health Services                                  | 0.70                       | 1.00   | 81,595         | 73,632         |
| 015F             | Health Services Adjunct/Overload                 | 0.30                       |        | 18,479         | 19,511         |
|                  | Total Student Services, Faculty                  | 9.22                       | 8.92   | 960,445        | 934,650        |
|                  | <b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>  |                            |        |                |                |
| 016A,B,F         | Coordinators                                     | 1.00                       | 1.00   | 108,340        | 111,828        |
| 016A,B,F         | Fringe Benefits                                  |                            |        | 44,242         | 49,764         |
|                  | Total EOPS and MESA District Contribution        | 1.00                       | 1.00   | 152,582        | 161,592        |
|                  | <b><u>CLASSIFIED STAFF</u></b>                   |                            |        |                |                |
| 021A             | Administration                                   | 18.40                      | 18.40  | 1,328,875      | 1,323,714      |
| 021B,G,P         | Instructional Support                            | 28.77                      | 28.77  | 1,923,917      | 1,900,755      |
| 021C             | Student Services Support                         | 12.15                      | 12.15  | 952,045        | 819,097        |
| 021E             | Custodial  | 17.00                      | 17.00  | 970,951        | 983,046        |
| 021F             | Maintenance and Operations-General               | 3.00                       | 3.00   | 211,673        | 215,142        |
| 021H,L,M         | Information Technology (IT) & Telecommunications | 4.00                       | 4.00   | 497,615        | 506,030        |
| 041X             | Operational                                      | 1.00                       | 1.00   | 12,699         | 97,991         |
|                  | Total Classified Staff                           | 84.32                      | 84.32  | 5,897,775      | 5,845,775      |
|                  | <b><u>OUTREACH CENTERS</u></b>                   |                            |        |                |                |
|                  | <b><u>RANCHO CORDOVA CENTER</u></b>              |                            |        |                |                |
| 037F             | Fixed Costs                                      |                            |        | 68,000         | 68,000         |
|                  | Total Rancho Cordova Center                      |                            |        | 68,000         | 68,000         |
|                  | <b><u>COLLEGE DISCRETIONARY FUNDS</u></b>        |                            |        |                |                |
| 041A,E           | Block Grant                                      |                            |        | 921,873        | 834,862        |
| 041F             | Innovation and Staff Development                 |                            |        | 9,375          | 9,375          |
| 041G             | CDF- One Time only Augment                       |                            |        | 273,000        |                |
|                  | Total College Discretionary Funds                |                            |        | 1,204,248      | 844,237        |
|                  | Total Discretionary Funds                        |                            |        | 1,204,248      | 844,237        |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT (FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|--|----------------------------|--------|----------------|----------------|
|                  |  | FY2023                     | FY2024 | FY2023         | FY2024         |
|                  | <b><u>COLLEGE RELATED ACTIVITIES</u></b>       |                            |        |                |                |
| 042C             | Education Initiative                           |                            |        | 51,775         | 13,440         |
| 042E             | Instructionally Related Support                |                            |        | 10,000         | 10,000         |
| 042H             | Bus Rental                                     |                            |        | 161,495        | 74,236         |
| 042I             | Other Operational Augmentations                |                            |        | 24,429         | 24,429         |
| 042L             | Enrollment Fees - Operational Costs            |                            |        | 3,220          | 3,220          |
|                  | Total College Related Activities               |                            |        | 250,919        | 125,325        |
|                  | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>      |                            |        |                |                |
| 046C             | Facility Rentals                               |                            |        | 26,367         | 26,367         |
| 046F             | American Disability Act (ADA) Accommodation    |                            |        | 55,000         | 55,000         |
| 046J             | Conference and Travel                          |                            |        | 10,200         | 10,200         |
| 046K             | Special Activities                             |                            |        | 17,410         | 4,000          |
|                  | Total Institutional Support Costs              |                            |        | 108,977        | 95,567         |
|                  | <b><u>OTHER ALLOCATIONS</u></b>                |                            |        |                |                |
| 047S,F           | Program Development Funds                      |                            |        | 203,045        |                |
| 047C             | Staff Development                              |                            |        | 21,956         | 5,947          |
| 047D             | Staff Development - Ed Initiative              |                            |        | 27,667         | 5,000          |
| 053C             | PDF Non-Instr Equipment                        |                            |        | 471            |                |
|                  | Total Other Allocations                        |                            |        | 253,139        | 10,947         |
|                  | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                            |        |                |                |
| 050B,C,D         | PFE Projects (current year)                    |                            |        | 161,212        | 161,212        |
| 051C             | PFE Prior Year Carryover                       |                            |        | 196,373        |                |
| 051E             | PFE Classified Staff Development Carryover     |                            |        | 8,838          |                |
|                  | Total Partnership for Excellence               |                            |        | 366,423        | 161,212        |
|                  | <b><u>COMMUNITY SERVICE</u></b>                |                            |        |                |                |
| 061E,F,G         | Program & Operational Costs                    |                            |        | 41,200         | 41,200         |
|                  | Total Community Service                        |                            |        | 41,200         | 41,200         |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                 | FULL-TIME EQUIVALENT (FTE) |               | APPROPRIATIONS    | APPROPRIATIONS    |
|------------------|--|----------------------------|---------------|-------------------|-------------------|
|                  |  | FY2023                     | FY2024        | FY2023            | FY2024            |
|                  | <b><u>UTILITIES</u></b>                      |                            |               |                   |                   |
| 073A             | Electricity                                  |                            |               | 1,075,500         | 1,075,500         |
| 073B             | Gas  |                            |               | 243,200           | 243,200           |
| 073D             | Water/Garbage                                |                            |               | 113,000           | 113,000           |
| 073E             | Sewer  |                            |               | 11,500            | 11,500            |
| 073F             | Allocated to Auxiliaries (Contra)            |                            |               | (153,000)         | (153,000)         |
| 073H,J           | Toxic Waste Removal/Dump Fees/Permits        |                            |               | 23,000            | 23,000            |
| 073O,P           | Utilities                                    |                            |               | 475               | 475               |
|                  | <b>Total Utilities</b>                       |                            |               | <b>1,313,675</b>  | <b>1,313,675</b>  |
|                  | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b> |                            |               |                   |                   |
| 101C             | Staff Development Carryover (Type A/B)       | 0.90                       |               | 126,675           |                   |
| 101E,F           | College Discretionary Funds                  |                            |               | 1,310,075         |                   |
| 101G             | Program Development Funds                    |                            |               | 634,875           |                   |
| 101L             | Staff Development                            |                            |               | 61,201            |                   |
|                  | <b>Total Rebudgets and Other Carryovers</b>  | <b>0.90</b>                |               | <b>2,132,826</b>  |                   |
|                  | <b>TOTAL GENERAL PURPOSE FUNDS</b>           | <b>310.80</b>              | <b>333.11</b> | <b>31,894,852</b> | <b>30,149,358</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT (FTE) |               | APPROPRIATIONS    | APPROPRIATIONS    |
|------------------|--|----------------------------|---------------|-------------------|-------------------|
|                  |  | FY2023                     | FY2024        | FY2023            | FY2024            |
| 608C<br>609A     | <b><u>RESTRICTED FUNDS</u></b>                                       |                            |               |                   |                   |
|                  | <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b> |                            |               |                   |                   |
|                  | Classified Staff   | 0.10                       | 0.10          | 8,842             | 9,211             |
|                  | Health Services Fee  |                            |               | 30,000            |                   |
|                  | Total Parking & Health Services                                      | 0.10                       | 0.10          | 38,842            | 9,211             |
|                  | <b><u>SPECIAL PROGRAMS FEDERAL</u></b>                               |                            |               |                   |                   |
|                  | All Special Programs Federal   | 1.00                       | 1.00          | 3,177,671         | 1,062,199         |
|                  | Total Federal  | 1.00                       | 1.00          | 3,177,671         | 1,062,199         |
|                  | <b><u>SPECIAL PROGRAMS STATE</u></b>                                 |                            |               |                   |                   |
|                  | All Special Programs State   | 39.59                      | 39.59         | 24,051,136        | 9,231,736         |
|                  | Total State  | 39.59                      | 39.59         | 24,051,136        | 9,231,736         |
|                  | <b><u>SPECIAL PROGRAMS LOCAL</u></b>                                 |                            |               |                   |                   |
|                  | All Special Programs Local   |                            |               | 254,647           |                   |
|                  | Total Local  |                            |               | 254,647           |                   |
|                  | <b>TOTAL SPECIAL PROGRAMS</b>  | <b>40.59</b>               | <b>40.59</b>  | <b>27,483,454</b> | <b>10,293,935</b> |
|                  | <b>TOTAL RESTRICTED FUNDS</b>  | <b>40.69</b>               | <b>40.69</b>  | <b>27,522,296</b> | <b>10,303,146</b> |
|                  | <b>TOTAL GENERAL FUND BUDGET</b>                                     | <b>351.49</b>              | <b>373.80</b> | <b>59,417,148</b> | <b>40,452,504</b> |





# *Sacramento City College*



SACRAMENTO  
**CITY**  
COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|--|-------------------------------|--------|----------------|----------------|
|                  |  | FY2023                        | FY2024 | FY2023         | FY2024         |
|                  |  |                               |        |                |                |
|                  | <b><u>ADMINISTRATORS</u></b>                     |                               |        |                |                |
| 011A             | Administration                                   | 2.95                          | 2.95   | 554,650        | 584,643        |
| 011B             | Instructional Support Services                   | 15.00                         | 15.00  | 2,579,190      | 2,548,425      |
| 011C             | Student Support Services                         | 4.00                          | 4.00   | 691,376        | 698,946        |
| 030A             | West Sacramento Center                           | 1.00                          | 1.00   | 151,276        | 151,276        |
| 033A             | Davis Center                                     | 0.70                          | 0.70   | 114,622        | 114,622        |
| 038A             | UC Davis Center                                  | 0.30                          | 0.30   | 49,124         | 49,124         |
| 061A             | Community Services Programs                      | 0.05                          | 0.05   | 11,455         | 11,142         |
|                  | Total Administrators                             | 24.00                         | 24.00  | 4,151,693      | 4,158,178      |
|                  | <b><u>INSTRUCTIONAL</u></b>                      |                               |        |                |                |
| 012A,E           | Regular Faculty, excl Outreach & Allied Health   | 234.90                        | 231.80 | 22,809,114     | 22,587,384     |
| 012B,H,F,013C    | Part-Time Faculty, excl Outreach & Allied Health | 70.10                         | 110.13 | 3,649,139      | 6,006,384      |
|                  | Total Main Campus Instructional                  | 305.00                        | 341.93 | 26,458,253     | 28,593,768     |
| 030B             | West Sacramento Center Faculty                   | 15.56                         | 13.67  | 807,299        | 744,728        |
| 033B             | Davis Center Faculty                             | 14.54                         | 13.04  | 754,379        | 710,406        |
| 038B             | UC Davis Center Faculty                          | 2.24                          | 0.14   | 116,217        | 7,627          |
|                  | Total Outreach Instructional                     | 32.34                         | 26.85  | 1,677,895      | 1,462,761      |
| 012C             | Regular Faculty, Allied Health                   | 23.20                         | 24.60  | 2,128,612      | 2,288,142      |
| 012D             | Part-Time Faculty, Allied Health                 | 8.85                          | 9.80   | 459,164        | 533,894        |
|                  | Total Allied Health                              | 32.05                         | 34.40  | 2,587,776      | 2,822,036      |
| 012J             | Instructional Coordinator                        | 5.00                          | 5.00   | 525,786        | 534,669        |
| 012K             | Instructional Work Experience Coordinator        | 1.00                          | 1.00   | 102,335        | 103,190        |
|                  | Total Instructional, Fall & Spring               | 375.39                        | 409.18 | 31,352,045     | 33,516,424     |
| 012Q             | Summer Instruction                               | 38.83                         | 40.92  | 2,014,617      | 2,229,281      |
| 012S             | Substitute Instruction                           | 2.90                          | 2.90   | 93,394         | 93,394         |
| 012T             | Adjunct Office Hours                             |                               |        | 743,735        | 788,810        |
|                  | Total Instructional                              | 417.12                        | 453.00 | 34,203,791     | 36,627,909     |
|                  | <b><u>LIBRARIANS</u></b>                         |                               |        |                |                |
| 014B             | Librarian/Audio Visual                           | 6.00                          | 6.00   | 551,290        | 559,970        |
| 014C             | Library - Adjunct/Overload                       | 3.60                          | 3.60   | 236,441        | 249,959        |
|                  | Total Librarians                                 | 9.60                          | 9.60   | 787,731        | 809,929        |
|                  | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>     |                               |        |                |                |
| 013H             | Academic Program Coordinators                    | 6.20                          | 6.20   | 641,131        | 656,646        |
| 014D             | Instructional Development Coordinators           | 2.40                          | 2.40   | 269,926        | 274,612        |
|                  | Total Instructional Support Services             | 8.60                          | 8.60   | 911,057        | 931,258        |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT<br>(FTE) |              | APPROPRIATIONS   | APPROPRIATIONS   |
|------------------|--|-------------------------------|--------------|------------------|------------------|
|                  |  | FY2023                        | FY2024       | FY2023           | FY2024           |
|                  | <b><u>FACULTY STIPENDS</u></b>                   |                               |              |                  |                  |
| 013J             | Faculty Evaluation                               |                               |              | 7,000            | 7,000            |
| 013M             | Department Chair Release Time/Stipends           | 5.25                          | 5.25         | 587,849          | 587,849          |
| 013N             | Performing Arts Stipends                         |                               |              | 110,403          | 110,403          |
| 013O             | Athletic Stipends                                |                               |              | 155,576          | 155,576          |
|                  | <b>Total Faculty Stipends</b>                    | <b>5.25</b>                   | <b>5.25</b>  | <b>860,828</b>   | <b>860,828</b>   |
|                  | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>       |                               |              |                  |                  |
| 013A,B           | Staff Development, Type A & B                    | 2.14                          | 2.14         | 211,967          | 216,842          |
| 013L             | President's/Chancellor's Release Time            | 1.00                          | 1.00         | 101,711          | 102,300          |
| 013P             | Puente Program                                   | 0.20                          | 0.20         | 18,565           | 18,565           |
|                  | <b>Total Other Certificated</b>                  | <b>3.34</b>                   | <b>3.34</b>  | <b>332,243</b>   | <b>337,707</b>   |
|                  | <b><u>ACADEMIC SENATE</u></b>                    |                               |              |                  |                  |
| 013I             | Reassigned Time, Conference & Travel             | 2.40                          | 2.40         | 198,756          | 251,836          |
|                  | <b>Total Academic Senate</b>                     | <b>2.40</b>                   | <b>2.40</b>  | <b>198,756</b>   | <b>251,836</b>   |
|                  | <b><u>STUDENT SERVICES, FACULTY</u></b>          |                               |              |                  |                  |
| 015A             | Counseling                                       | 16.93                         | 16.09        | 1,740,028        | 1,560,907        |
| 015E             | Health Services                                  | 2.00                          | 2.00         | 189,667          | 190,721          |
| 015F             | Health Services Adjunct/Overload                 | 0.16                          | 0.16         | 9,855            | 10,406           |
|                  | <b>Total Student Services, Faculty</b>           | <b>19.09</b>                  | <b>18.25</b> | <b>1,939,550</b> | <b>1,762,034</b> |
|                  | <b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>  |                               |              |                  |                  |
| 016A,B,F         | Coordinators                                     | 2.00                          | 2.00         | 180,501          | 193,681          |
| 016A,B,F         | Fringe Benefits                                  |                               |              | 73,254           | 86,188           |
|                  | <b>Total EOPS and MESA District Contribution</b> | <b>2.00</b>                   | <b>2.00</b>  | <b>253,755</b>   | <b>279,869</b>   |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                     | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    | APPROPRIATIONS    |
|------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                  |  | FY2023                        | FY2024        | FY2023            | FY2024            |
|                  |  |                               |               |                   |                   |
|                  | <b><u>CLASSIFIED STAFF</u></b>                   |                               |               |                   |                   |
| 021A             | Administration                                   | 20.19                         | 20.19         | 1,507,192         | 1,520,602         |
| 021B,G,P         | Instructional Support                            | 60.85                         | 59.85         | 3,900,754         | 3,897,237         |
| 021C             | Student Services Support                         | 49.27                         | 49.27         | 3,512,649         | 3,221,236         |
| 021D             | Community Relations                              | 1.00                          | 1.00          | 55,052            | 54,844            |
| 021E             | Custodial  | 30.50                         | 30.50         | 1,810,722         | 1,836,785         |
| 021F             | Maintenance and Operations-General               | 4.50                          | 4.50          | 308,573           | 316,701           |
| 021H,L,M         | Information Technology (IT) & Telecommunications | 5.20                          | 5.20          | 691,176           | 692,815           |
| 030C             | West Sacramento Center                           | 7.75                          | 7.75          | 451,538           | 453,838           |
| 033C             | Davis Center                                     | 8.58                          | 8.58          | 514,800           | 515,115           |
| 061C             | Community Service                                | 0.34                          | 0.34          | 54,116            | 56,685            |
|                  | <b>Total Classified Staff</b>                    | <b>188.18</b>                 | <b>187.18</b> | <b>12,806,572</b> | <b>12,565,858</b> |
|                  | <b><u>OUTREACH CENTERS</u></b>                   |                               |               |                   |                   |
|                  | <b><u>WEST SACRAMENTO</u></b>                    |                               |               |                   |                   |
| 030E             | Operational Costs                                |                               |               | 15,406            | 15,406            |
| 030F,H           | Fixed Costs                                      |                               |               | 133,500           | 133,500           |
|                  | <b>Total West Sacramento Center</b>              |                               |               | <b>148,906</b>    | <b>148,906</b>    |
|                  | <b><u>DAVIS CENTER</u></b>                       |                               |               |                   |                   |
| 033E             | Operational Costs                                |                               |               | 31,564            | 26,564            |
| 033F             | Fixed Costs                                      |                               |               | 91,500            | 91,500            |
|                  | <b>Total Davis Center</b>                        |                               |               | <b>123,064</b>    | <b>118,064</b>    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                      | FULL-TIME EQUIVALENT<br>(FTE) |             | APPROPRIATIONS   | APPROPRIATIONS   |
|------------------|---|-------------------------------|-------------|------------------|------------------|
|                  |   | FY2023                        | FY2024      | FY2023           | FY2024           |
|                  |   |                               |             |                  |                  |
|                  | <b><u>COLLEGE DISCRETIONARY FUNDS</u></b>         |                               |             |                  |                  |
| 041A,E           | Block Grant, Including Outreach Centers           |                               |             | 1,775,536        | 1,780,399        |
|                  | Total College Discretionary Funds                 |                               |             | 1,775,536        | 1,780,399        |
|                  | <b><u>OTHER OPERATIONAL FUNDS</u></b>             |                               |             |                  |                  |
| 041X             | Other Operational Funds                           |                               |             | 733,352          | 130,560          |
|                  | Total Other Operational Funds                     |                               |             | 733,352          | 130,560          |
|                  | <b>Total Discretionary Funds</b>                  |                               |             | <b>2,508,888</b> | <b>1,910,959</b> |
|                  | <b><u>COLLEGE RELATED ACTIVITIES</u></b>          |                               |             |                  |                  |
| 042C             | Education Initiative                              |                               |             | 33,720           |                  |
| 042D             | Tutorial Centers                                  |                               |             | 33,000           | 32,967           |
| 042F             | Financial Aid Administrative Costs                |                               |             | 8,086            |                  |
| 042H             | Bus Rental  |                               |             | 342,135          | 144,659          |
| 042I             | Other Operational Augmentations                   |                               |             | 17,131           | 17,131           |
| 042J,K           | Math, Engineering, Science Achieve (MESA) Program |                               |             | 14,520           | 14,520           |
| 042L             | Enrollment Fees - Operational Costs               |                               |             | 24,640           | 24,640           |
| 042O             | International Student Education                   |                               |             | 20,000           |                  |
|                  | <b>Total College Related Activities</b>           |                               |             | <b>493,232</b>   | <b>233,917</b>   |
|                  | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>         |                               |             |                  |                  |
| 046C             | Facility Rentals                                  |                               |             | 234,664          | 234,664          |
| 046F             | American Disability Act (ADA) Accommodation       |                               |             | 16,000           | 16,000           |
| 046J             | Conference and Travel                             |                               |             | 10,200           | 10,200           |
| 046K             | Special Activities                                |                               |             | 4,000            | 4,000            |
|                  | <b>Total Institutional Support Costs</b>          |                               |             | <b>264,864</b>   | <b>264,864</b>   |
|                  | <b><u>OTHER ALLOCATIONS</u></b>                   |                               |             |                  |                  |
| 047S,F           | Program Development Funds                         |                               |             | 301,973          |                  |
| 047C             | Staff Development                                 | 0.50                          | 0.50        | 48,007           | 23,725           |
| 047D             | Staff Development - Ed Initiative                 |                               |             | 19,865           | 6,000            |
| 053C             | PDF Non-Inst Equipment                            |                               |             | 7                |                  |
|                  | <b>Total Other Allocations</b>                    | <b>0.50</b>                   | <b>0.50</b> | <b>369,852</b>   | <b>29,725</b>    |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS    | APPROPRIATIONS    |
|------------------|--|-------------------------------|---------------|-------------------|-------------------|
|                  |  | FY2023                        | FY2024        | FY2023            | FY2024            |
|                  | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                               |               |                   |                   |
| 050B,C,D         | PFE Projects (current year)                    |                               |               | 452,272           | 452,272           |
| 051C             | PFE Prior Year Carryover                       |                               |               | 441,307           |                   |
| 051E             | PFE Classified Staff Development Carryover     |                               |               | 20,848            |                   |
|                  | Total Partnership for Excellence               |                               |               | 914,427           | 452,272           |
|                  | <b><u>COMMUNITY SERVICE</u></b>                |                               |               |                   |                   |
| 061E,F,G         | Program & Operational Costs                    |                               |               | 31,707            | 31,707            |
|                  | Total Community Service                        |                               |               | 31,707            | 31,707            |
|                  | <b><u>UTILITIES</u></b>                        |                               |               |                   |                   |
| 073A             | Electricity                                    |                               |               | 1,360,000         | 1,360,000         |
| 073B             | Gas  |                               |               | 309,000           | 309,000           |
| 073D             | Water/Garbage                                  |                               |               | 208,000           | 208,000           |
| 073E             | Sewer  |                               |               | 213,000           | 213,000           |
| 073F             | Allocated to Auxiliaries - Contra Account      |                               |               | (25,000)          | (25,000)          |
| 073H,J           | Toxic Waste Removal/Dump Fees/Permits          |                               |               | 54,215            | 54,215            |
| 073O,P           | Utilities                                      |                               |               | 60,340            | 60,340            |
|                  | Total Utilities                                |                               |               | 2,179,555         | 2,179,555         |
|                  | <b><u>GRANT MATCHING FUNDS</u></b>             |                               |               |                   |                   |
| 074H             | Workability III                                |                               |               | 12,000            | 12,000            |
|                  | Total Grant & Financial Aid Cash Match         |                               |               | 12,000            | 12,000            |
|                  | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>   |                               |               |                   |                   |
| 101C             | Staff Development Carryover (Type A/B)         | 0.82                          |               | 115,274           |                   |
| 101E,F           | College Discretionary Funds                    |                               |               | 5,804,773         |                   |
| 101G             | Program Development Funds                      |                               |               | 169,282           |                   |
| 101L             | Staff Development                              |                               |               | 27,050            |                   |
|                  | Total Rebudgets and Other Carryovers           | 0.82                          |               | 6,116,379         |                   |
|                  | <b>TOTAL GENERAL PURPOSE FUNDS</b>             | <b>680.90</b>                 | <b>714.12</b> | <b>69,608,850</b> | <b>63,967,375</b> |

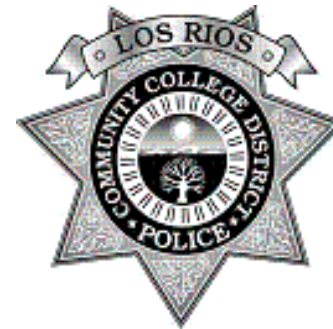
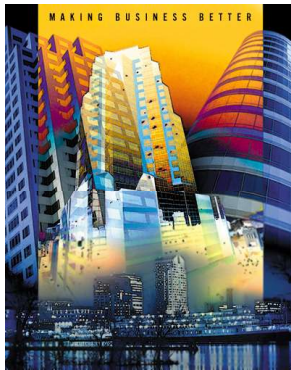
LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS | APPROPRIATIONS     |                   |
|------------------|--|-------------------------------|---------------|----------------|--------------------|-------------------|
|                  |  | FY2023                        | FY2024        | FY2023         | FY2024             |                   |
| 608C<br>609A     | <b><u>RESTRICTED FUNDS</u></b>                                       |                               |               |                |                    |                   |
|                  | <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b> |                               |               |                |                    |                   |
|                  | Classified Staff   | 0.30                          | 0.30          | 26,788         | 28,267             |                   |
|                  | Health Services Fee  |                               |               | 31,300         |                    |                   |
|                  | Total Parking & Health Services                                      | 0.30                          | 0.30          | 58,088         | 28,267             |                   |
|                  | <b><u>SPECIAL PROGRAMS FEDERAL</u></b>                               |                               |               |                |                    |                   |
|                  | All Special Programs Federal   | 10.96                         | 9.71          | 10,111,483     | 3,432,295          |                   |
|                  | Total Federal  | 10.96                         | 9.71          | 10,111,483     | 3,432,295          |                   |
|                  | <b><u>SPECIAL PROGRAMS STATE</u></b>                                 |                               |               |                |                    |                   |
|                  | All Special Programs State   | 68.44                         | 67.24         | 53,685,369     | 17,242,232         |                   |
|                  | Total State  | 68.44                         | 67.24         | 53,685,369     | 17,242,232         |                   |
|                  | <b><u>SPECIAL PROGRAMS LOCAL</u></b>                                 |                               |               |                |                    |                   |
|                  | All Programs Local   |                               |               | 2,656,713      |                    |                   |
|                  | Total Local  |                               |               | 2,656,713      |                    |                   |
|                  | <b>TOTAL SPECIAL PROGRAMS</b>  |                               | <b>79.40</b>  | <b>76.95</b>   | <b>66,453,565</b>  | <b>20,674,527</b> |
|                  | <b>TOTAL RESTRICTED FUNDS</b>  |                               | <b>79.70</b>  | <b>77.25</b>   | <b>66,511,653</b>  | <b>20,702,794</b> |
|                  | <b>TOTAL GENERAL FUND BUDGET</b>                                     |                               | <b>760.60</b> | <b>791.37</b>  | <b>136,120,503</b> | <b>84,670,169</b> |

# *District Office/Districtwide Support Services*





LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Office

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION              | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|---|-------------------------------|--------|----------------|----------------|
|                  |   | FY2023                        | FY2024 | FY2023         | FY2024         |
|                  |   |                               |        |                |                |
|                  | <b><u>ADMINISTRATORS</u></b>              |                               |        |                |                |
| 011A             | Administration                            | 18.44                         | 18.44  | 3,475,003      | 3,521,552      |
| 011B             | Instructional Support Services            | 3.00                          | 3.00   | 673,687        | 679,522        |
| 011C             | Student Support Services                  | 1.00                          | 1.00   | 199,387        | 201,361        |
|                  | Total Administrators                      | 22.44                         | 22.44  | 4,348,077      | 4,402,435      |
|                  | <b><u>CLASSIFIED STAFF</u></b>            |                               |        |                |                |
| 021A             | Administration                            | 68.95                         | 68.95  | 5,598,494      | 5,645,540      |
| 021B,G,P         | Instructional Support                     | 1.95                          | 1.96   | 127,492        | 161,582        |
| 021C             | Student Services Support                  | 0.45                          | 0.45   | 42,357         | 42,360         |
|                  | Total Classified Staff                    | 71.35                         | 71.36  | 5,768,343      | 5,849,482      |
|                  | <b><u>OPERATIONAL EXPENSES</u></b>        |                               |        |                |                |
| 041H             | Operational Expense Allocation            |                               |        | 2,416,002      | 904,169        |
|                  | Total Other Operational Funds             |                               |        | 2,420,072      | 904,169        |
|                  | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b> |                               |        |                |                |
| 046J             | Conference and Travel                     |                               |        | 91,800         | 91,800         |
| 046R             | Bookstore                                 |                               |        | 1,000,000      | 1,000,000      |
|                  | Total Institutional Support Costs         |                               |        | 1,091,800      | 1,091,800      |
|                  | <b><u>OTHER ALLOCATIONS</u></b>           |                               |        |                |                |
| 047S,F           | Program Development Funds                 | 0.10                          |        | 364,496        |                |
| 047C             | Staff Development                         |                               |        | 9,678          | 3,430          |
|                  | Total Other Allocations                   | 0.10                          |        | 374,174        | 3,430          |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Office

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT<br>(FTE) |              | APPROPRIATIONS    | APPROPRIATIONS    |
|------------------|--|-------------------------------|--------------|-------------------|-------------------|
|                  |  | FY2023                        | FY2024       | FY2023            | FY2024            |
|                  |  |                               |              |                   |                   |
|                  | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                               |              |                   |                   |
| 051E             | PFE Classified Staff Development Carryover     |                               |              | 12,752            |                   |
|                  | Total Partnership for Excellence               |                               |              | 12,752            |                   |
|                  | <b><u>UTILITIES</u></b>                        |                               |              |                   |                   |
| 073A             | Electricity                                    |                               |              | 110,000           | 110,000           |
| 073B             | Gas  |                               |              | 10,000            | 10,000            |
| 073D             | Water/Garbage                                  |                               |              | 9,000             | 9,000             |
| 073E             | Sewer  |                               |              | 4,500             | 4,500             |
|                  | Total Utilities                                |                               |              | 133,500           | 133,500           |
|                  | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>   |                               |              |                   |                   |
| 101L             | Staff Development                              |                               |              | 59,466            |                   |
|                  | Total Rebudgets and Other Carryovers           |                               |              | 59,466            |                   |
|                  | <b>TOTAL GENERAL FUND BUDGET</b>               | <b>93.89</b>                  | <b>93.80</b> | <b>14,208,184</b> | <b>12,384,816</b> |
|                  | <b>TOTAL GENERAL FUND BUDGET</b>               | <b>93.89</b>                  | <b>93.80</b> | <b>14,208,184</b> | <b>12,384,816</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                         | FULL-TIME EQUIVALENT (FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|--|----------------------------|--------|----------------|----------------|
|                  |  | FY2023                     | FY2024 | FY2023         | FY2024         |
|                  | <b><u>ADMINISTRATORS</u></b>                         |                            |        |                |                |
| 011A             | Administration                                       | 11.50                      | 11.50  | 2,109,246      | 2,110,798      |
| 011C             | Student Support Services                             | 2.00                       | 2.00   | 311,099        | 262,817        |
| 011F             | Administration - Vacancy Factor                      |                            |        | (260,000)      | (260,000)      |
|                  | Total Administrators                                 | 13.50                      | 13.50  | 2,160,345      | 2,113,615      |
|                  | <b><u>INSTRUCTIONAL</u></b>                          |                            |        |                |                |
| 012G             | Estimated Savings - Reassigned Time & Vacancy Factor |                            |        | (950,000)      | (950,000)      |
|                  | Total Instructional                                  |                            |        | (950,000)      | (950,000)      |
|                  | <b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>         |                            |        |                |                |
| 014D             | Instructional Development Coordinators               | 3.00                       | 3.00   | 346,069        | 347,979        |
|                  | Total Instructional Support Services                 | 3.00                       | 3.00   | 346,069        | 347,979        |
|                  | <b><u>FACULTY RELEASE/REASSIGNMENT</u></b>           |                            |        |                |                |
| 013D             | Retraining - Type E                                  | 1.00                       | 1.00   | 92,848         | 92,848         |
| 013G             | Collective Bargaining                                | 3.75                       | 3.75   | 380,094        | 383,625        |
| 013L             | President's/Chancellor's Release Time                | 1.00                       | 1.00   | 94,793         | 102,300        |
|                  | Total Other Certificated                             | 5.75                       | 5.75   | 567,735        | 578,773        |
|                  | <b><u>ACADEMIC SENATE</u></b>                        |                            |        |                |                |
| 013I             | Reassigned Time, Conference & Travel                 | 0.80                       | 0.80   | 106,093        | 120,340        |
|                  | Total Academic Senate                                | 0.80                       | 0.80   | 106,093        | 120,340        |
|                  | <b><u>STUDENT SERVICES, FACULTY</u></b>              |                            |        |                |                |
| 015H             | Transfer Services - TOP Contract                     |                            |        | 93,946         | 93,946         |
|                  | Total Student Services, Faculty                      |                            |        | 93,946         | 93,946         |
|                  | <b><u>CLASSIFIED STAFF</u></b>                       |                            |        |                |                |
| 021A             | Administration                                       | 21.33                      | 21.33  | 1,708,647      | 1,735,839      |
| 021C             | Student Services Support                             | 24.58                      | 24.58  | 927,832        | 1,789,370      |
| 021D             | Community Relations                                  | 18.00                      | 18.00  | 1,606,399      | 1,606,910      |
| 021E             | Custodial  | 1.00                       | 1.00   | 45,807         | 45,806         |
| 021F             | Maintenance and Operations-General                   | 80.80                      | 80.80  | 6,518,472      | 6,526,852      |
| 021H,L,M         | Information Technology (IT) & Telecommunications     | 39.61                      | 39.61  | 4,820,345      | 4,829,539      |
| 021W             | Classified Staff Development (PFE)                   | 1.23                       | 1.23   | 73,007         | 73,007         |
| 021Y             | PDF Positions - Bank                                 | 7.50                       | 7.50   | 510,101        | 510,101        |
| 022G             | Classified - Vacancy Factor                          |                            |        | (790,000)      | (790,000)      |
|                  | Total Classified Staff                               | 194.05                     | 194.05 | 15,420,610     | 16,327,424     |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|---|-------------------------------|--------|----------------|----------------|
|                  |   | FY2023                        | FY2024 | FY2023         | FY2024         |
|                  | <b><u>OTHER OPERATIONAL FUNDS</u></b>       |                               |        |                |                |
| 041H             | Operational Expense Allocation              |                               |        | 643,582        | 534,693        |
|                  | Total Other Operational Funds               |                               |        | 389,223        | 534,693        |
|                  | <b><u>COLLEGE RELATED ACTIVITIES</u></b>    |                               |        |                |                |
| 042B             | LRC - LCS/Media Operations                  | 0.50                          | 0.50   | 92,600         | 92,600         |
| 042C             | Education Initiative                        |                               |        |                | 33,720         |
| 042F             | Financial Aid Administrative Costs          |                               |        | 12,245         | 20,359         |
| 042I             | Other Operational Augmentations             |                               |        | 54,375         | 54,000         |
| 042L             | Enrollment Fees - Operational Costs         |                               |        | 490,500        | 490,500        |
| 042P             | Postage                                     |                               |        | 77,000         | 77,000         |
| 042R             | Telecommunications - SECC                   |                               |        | 35,937         | 35,937         |
|                  | Total College Related Activities            | 0.50                          | 0.50   | 762,657        | 804,616        |
|                  | <b><u>TELECOMMUNICATIONS ACTIVITIES</u></b> |                               |        |                |                |
| 043E             | Telecommunications Operational Costs        |                               |        | 37,200         | 12,000         |
| 043F             | Telecommunications/Data Transmission Lines  |                               |        | 426,368        | 530,200        |
|                  | Total Telecommunications Activities         |                               |        | 463,568        | 542,200        |
|                  | <b><u>INFORMATION TECHNOLOGY</u></b>        |                               |        |                |                |
| 044B             | Chancellor's Office                         |                               |        | 54,126         |                |
| 044G,H           | Operational Maintenance                     |                               |        | 8,735,184      | 3,231,596      |
| 044K             | Facilities Management                       |                               |        | 37,622         |                |
| 044L             | Library Computer System                     |                               |        | 56,430         | 58,978         |
| 044M             | Site Licenses/Other Projects                |                               |        |                | 285,500        |
| 044N             | Operating Augments                          |                               |        |                | 687,000        |
| 044O             | Instruction                                 |                               |        | 795,392        |                |
| 044Q             | LRPD  |                               |        | 82,195         |                |
| 044S             | Student Services                            |                               |        | 164,722        |                |
| 044T             | Financial Aid                               |                               |        | 10,021         |                |
|                  | Total Information Technology Operational    |                               |        | 9,935,692      | 4,263,074      |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                   | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|--|-------------------------------|--------|----------------|----------------|
|                  |  | FY2023                        | FY2024 | FY2023         | FY2024         |
|                  | <b><u>FACILITIES MANAGEMENT</u></b>            |                               |        |                |                |
| 045B             | Operational Expenses                           |                               |        | 2,082,103      | 1,096,917      |
| 045D             | Resource Conservation Management               |                               |        | 50,768         | 50,000         |
| 045H             | Major Maintenance Allocation                   |                               |        | 1,208,728      | 303,750        |
|                  | Total Facilities Management Operational        |                               |        | 3,341,599      | 1,450,667      |
|                  | <b><u>INSTITUTIONAL SUPPORT COSTS</u></b>      |                               |        |                |                |
| 046A             | Audit and Legal Expenses                       |                               |        | 979,380        | 435,000        |
| 046F             | American Disability Act (ADA) Accommodation    |                               |        | 61,000         | 61,000         |
| 046G             | Marketing                                      |                               |        | 153,690        | 153,690        |
| 046H             | Recruitment                                    |                               |        | 72,306         | 70,000         |
| 046J             | Conference and Travel                          |                               |        | 13,200         | 13,200         |
| 046K             | Special Activities                             |                               |        | 60,450         | 52,500         |
| 046L             | District-Wide Dues                             |                               |        | 504,000        | 442,500        |
| 046M             | Election Expenses                              |                               |        | 340,255        |                |
| 046N             | Trustee Expenses                               |                               |        | 195,234        | 195,234        |
| 046P             | Student Trustee                                |                               |        | 23,443         | 23,443         |
| 046Q             | Student Access Card                            |                               |        | 56,469         | 56,469         |
| 046S             | Employee Educational Reimbursements            |                               |        | 60,000         | 60,000         |
|                  | Total Institutional Support Costs              |                               |        | 2,519,427      | 1,563,036      |
|                  | <b><u>OTHER ALLOCATIONS</u></b>                |                               |        |                |                |
| 047S,F           | Program Development Funds                      |                               |        | 1,051,526      |                |
| 062A,X           | Campus-Funded FM Projects                      |                               |        | (164,578)      |                |
|                  | Total Other Allocations                        |                               |        | 886,948        |                |
|                  | <b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b> |                               |        |                |                |
| 050B,C,D         | PFE Projects (current year)                    |                               |        | 85,567         | 85,567         |
| 051C             | PFE Prior Year Carryover                       |                               |        | 194,264        |                |
| 051E             | PFE Classified Staff Development Carryover     |                               |        | 41,000         |                |
|                  | Total Partnership for Excellence               |                               |        | 320,831        | 85,567         |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                             | FULL-TIME EQUIVALENT<br>(FTE) |        | APPROPRIATIONS | APPROPRIATIONS |
|------------------|--|-------------------------------|--------|----------------|----------------|
|                  |  | FY2023                        | FY2024 | FY2023         | FY2024         |
|                  | <b><u>FRINGE BENEFITS</u></b>                            |                               |        |                |                |
| 071A,B           | Employer Benefit Costs                                   |                               |        | 120,724,923    | 119,236,597    |
| 071C             | Type C Benefit Costs                                     |                               |        | 140,000        | 140,000        |
| 071F             | Allocated Benefits Contra Account                        |                               |        | (19,263,078)   | (19,304,257)   |
| 071S             | Benefits Contra - Adjunct Medical                        |                               |        | (15,500)       | (15,500)       |
| 071V             | Fringe Benefits Vacancy Factor Savings                   |                               |        | (556,650)      | (556,650)      |
| 071W             | Retirees Health Benefits                                 |                               |        | 3,710,137      | 3,710,137      |
|                  | Net Fringe Benefits                                      |                               |        | 104,739,832    | 103,210,327    |
|                  | <b><u>INSURANCE</u></b>                                  |                               |        |                |                |
| 072A,B           | Self Insurance Funding, Premiums & Worker's Compensation |                               |        | 4,138,181      | 3,708,347      |
| 072C             | Safety Program   |                               |        | 417,536        | 85,000         |
| 072D             | Loss of Fixed Assets                                     |                               |        | 36,000         | 36,000         |
|                  | Total Insurance/Self Insurance                           |                               |        | 4,591,717      | 3,829,347      |
|                  | <b><u>UTILITIES</u></b>                                  |                               |        |                |                |
| 073A             | Electricity  |                               |        | 39,000         | 39,000         |
| 073B             | Gas  |                               |        | 10,600         | 10,600         |
| 073D             | Water/Garbage  |                               |        | 18,500         | 18,500         |
| 073G             | Honeywell Energy Management System                       |                               |        | 174,911        | 173,353        |
| 073H,J           | Toxic Waste Removal/Dump Fees/Permits                    |                               |        | 39,500         | 39,500         |
| 073K             | Utilities - Ethan Way                                    |                               |        | 77,800         | 77,800         |
| 073L             | Ethan Rent - Contra Account                              |                               |        | (21,000)       | (21,000)       |
| 073M             | Utilities - Watertower                                   |                               |        | 101,100        | 101,100        |
| 073O,P           | Utilities  |                               |        | 4,150          | 4,150          |
| 073R             | Utilities - Reserve/Recovery                             |                               |        | 225,000        | 225,000        |
|                  | Total Utilities  |                               |        | 669,561        | 668,003        |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION                                    | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS     | APPROPRIATIONS     |
|------------------|---|-------------------------------|---------------|--------------------|--------------------|
|                  |   | FY2023                        | FY2024        | FY2023             | FY2024             |
|                  | <b><u>GRANT MATCHING FUNDS</u></b>                              |                               |               |                    |                    |
| 074J             | Financial Aid - FWS & FSEOG Matching Funds                      |                               |               | 800,000            | 1,000,000          |
|                  | Total Grant & Financial Aid Cash Match                          |                               |               | 800,000            | 1,000,000          |
|                  | <b><u>Prior Year Continuing Funds</u></b>                       |                               |               |                    |                    |
| 075x             | Continuing Funds Set-Asides, net                                |                               |               | 1,122,620          |                    |
|                  | Continuing Funds Set-Asides, net                                |                               |               | 1,122,620          |                    |
|                  | <b><u>BUDGET SAVINGS/COST RECOVERY</u></b>                      |                               |               |                    |                    |
| 079C,091B, 096A  | Vacation Expense, Over/Under                                    |                               |               | 340,000            | 340,000            |
| 079J, 079B       | Cost Recoveries (including Indirect)                            |                               |               | (619,066)          | (619,066)          |
| 079L             | Cost Recoveries (including indirect) Split                      |                               |               | (300,000)          | (300,000)          |
| 079M             | Training Source Cost Recovery                                   |                               |               | (290,940)          | (135,900)          |
| 079P             | FM - COPFD Contras  |                               |               | 33,240             |                    |
|                  | Total Budget Savings/Cost Recovery                              |                               |               | (836,766)          | (714,966)          |
|                  | <b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>                    |                               |               |                    |                    |
| 101A             | General Purpose   |                               |               | 49,725,050         |                    |
| 101B             | Facilities Management   |                               |               | 255,637            |                    |
| 101D             | Information Technology  |                               |               | 511,170            |                    |
| 101G             | Program Development Funds                                       | 1.00                          |               | 1,570,063          |                    |
|                  | Total Rebudgets and Other Carryovers                            | 1.00                          |               | 52,061,920         |                    |
|                  | <b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b> | <b>218.60</b>                 | <b>217.60</b> | <b>199,513,627</b> | <b>135,868,641</b> |

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT (FTE) |               | APPROPRIATIONS     | APPROPRIATIONS     |
|------------------|--|----------------------------|---------------|--------------------|--------------------|
|                  |  | FY2023                     | FY2024        | FY2023             | FY2024             |
|                  | <b><u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u></b>                       |                            |               |                    |                    |
|                  | <b><u>X BUDGET MINIMUM FUNDING LEVEL*</u></b>                          |                            |               |                    |                    |
|                  | COLA/TCR Continuing Adjustment   |                            |               | 17,210,133         | 30,719,367         |
|                  | SCFF Changes in FTES, Outcomes & Demographics                          |                            |               | 14,647,242         | 13,926,457         |
|                  | Adjunct Medical  |                            |               | 2,716,069          |                    |
|                  | Mandated Costs Current Year - Block Grant                              |                            |               | 1,454,694          | 1,454,694          |
|                  | Prior Year One-Time Apportionment                                      |                            |               | 1,103,417          |                    |
|                  | Basic Allocation Increase  |                            |               | 6,948,789          |                    |
|                  | Funding for New Faculty Positions                                      |                            |               | 1,400,000          | 1,672,702          |
|                  | Appropriations Above Established Base Levels                           |                            |               | 4,905,130          | 22,946,128         |
|                  | Lottery Funds  |                            |               | 2,320,000          | 2,320,000          |
| 082x             | Total X Budget Funding Level   |                            |               | 52,705,474         | 73,039,348         |
|                  | <b><u>Y BUDGET MID - RANGE FUNDING LEVEL*</u></b>                      |                            |               |                    |                    |
|                  | Incremental Funds:   |                            |               |                    |                    |
|                  | Interest Income  |                            |               | 1,740,237          | 1,740,237          |
|                  | Lottery Funds  |                            |               | 482,045            | 491,872            |
|                  | Growth - 80%   |                            |               |                    | 1,225,982          |
|                  | Growth - 20%   |                            |               |                    | 306,496            |
| 085x             | Increase Above X Budget  |                            |               | 2,222,282          | 3,764,587          |
|                  | Total Y Budget Funding Level   |                            |               | 54,927,756         | 76,803,935         |
|                  | <b><u>Z BUDGET MAXIMUM FUNDING LEVEL*</u></b>                          |                            |               |                    |                    |
|                  | Incremental Funds:   |                            |               |                    |                    |
|                  | Growth - 80%   |                            |               |                    | 1,225,982          |
|                  | Growth - 20%   |                            |               |                    | 306,496            |
|                  | Lottery Funds  |                            |               | 488,855            | 491,872            |
| 087x             | Increase Above Y Budget  |                            |               | 488,855            | 2,024,350          |
|                  | Total Program Development & Other Improvements, Z Budget Funding Level |                            |               | 55,416,611         | 78,828,285         |
|                  | <b>TOTAL GENERAL PURPOSE FUNDS</b>                                     | <b>218.60</b>              | <b>217.60</b> | <b>254,930,238</b> | <b>214,696,926</b> |



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2022-2023 BUDGET GUIDELINES & APPROPRIATIONS, AS REVISED  
2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

District Support

| BUDGET GUIDELINE | BUDGET GUIDELINE DESCRIPTION   | FULL-TIME EQUIVALENT<br>(FTE) |               | APPROPRIATIONS     | APPROPRIATIONS     |
|------------------|--|-------------------------------|---------------|--------------------|--------------------|
|                  |  | FY2023                        | FY2024        | FY2023             | FY2024             |
|                  | <b><u>RESTRICTED FUNDS</u></b>                                       |                               |               |                    |                    |
|                  | <b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b> |                               |               |                    |                    |
| 608C             | Classified Staff   | 34.07                         | 34.07         | 2,622,318          | 4,348,771          |
| 608E,G,H,N       | UTP Passthrough/Operational Costs                                    |                               |               |                    | 2,968,472          |
| 609A             | Health Services Fee  | 6.00                          | 6.00          | 5,497,086          | 1,000,000          |
|                  | Total Parking & Health Services                                      | 40.07                         | 40.07         | 8,119,404          | 8,317,243          |
|                  | <b><u>SPECIAL PROGRAMS FEDERAL</u></b>                               |                               |               |                    |                    |
|                  | All Special Programs Federal   | 21.86                         | 1.03          | 63,846,370         | 242,937            |
|                  | Total Federal  | 21.86                         | 1.03          | 63,846,370         | 242,937            |
|                  | <b><u>SPECIAL PROGRAMS STATE</u></b>                                 |                               |               |                    |                    |
|                  | All Special Programs State   | 36.59                         | 54.17         | 42,813,581         | 7,432,614          |
|                  | Total State  | 36.59                         | 54.17         | 42,813,581         | 7,432,614          |
|                  | <b><u>SPECIAL PROGRAMS LOCAL</u></b>                                 |                               |               |                    |                    |
|                  | All Special Programs Local   |                               |               | 555,702            |                    |
|                  | Total Local  |                               |               | 555,702            |                    |
|                  | <b>TOTAL SPECIAL PROGRAMS</b>  | <b>58.45</b>                  | <b>55.20</b>  | <b>107,215,653</b> | <b>7,675,551</b>   |
|                  | <b>TOTAL RESTRICTED FUNDS</b>  | <b>98.52</b>                  | <b>95.27</b>  | <b>115,335,057</b> | <b>15,992,794</b>  |
|                  | <b>TOTAL GENERAL FUND BUDGET</b>                                     | <b>317.12</b>                 | <b>312.87</b> | <b>370,265,295</b> | <b>230,689,720</b> |



# District Reserves – Fund Balances

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

Fund of at least 5% of revenues. The District’s ending balance meets both State and policy requirements with a projected total unrestricted fund balance, including instructionally related, of 6.5% of expenditures and an uncommitted fund balance (general fund only) of 6.7% of revenues. Outlined below is a summary of all the projected fund balances for the District’s various fund activities:

|   | General Fund         | Instructionally Related Fund | Child Development Fund | Capital Projects Fund | Bond Projects Fund (Measure M) | Bond Interest & Redemption Fund (Measures A & M) | Other Debt Service Fund | Enterprise/Regional Performing Arts Center Funds | Fiduciary/Student Association Fund | Scholarship & Loan Fund | Foundation Fund     | Retiree Benefits Fund |
|---|----------------------|------------------------------|------------------------|-----------------------|--------------------------------|--|-------------------------|--|------------------------------------|-------------------------|---------------------|-----------------------|
| <b>Beginning Fund Balance – July 1, 2022</b>        | <u>\$141,849,319</u> | <u>\$4,700,689</u>           | <u>\$503,226</u>       | <u>\$181,238,818</u>  | <u>\$167,012,738</u>           | <u>\$54,966,537</u>                              | <u>\$59,944</u>         | <u>\$1,544,211</u>                               | <u>\$1,209,970</u>                 | <u>\$1,544,070</u>      | <u>\$19,742,500</u> | <u>\$13,343,695</u>   |
| <b>Projected Uncommitted Fund Balance</b>           | \$28,934,389         | \$543,512                    | \$375,726              | \$13,300,000          |                                |  |                         | \$1,160,211                                      | \$43,580                           |                         | \$1,507,518         |                       |
| <b>Committed Fund Balance</b>                       | 4,749,350            |                              |                        |                       |                                |  | \$59,944                |  | 72,825                             | \$1,523,744             | 13,096,982          | \$12,194,420          |
| <b>Restricted Fund Balance</b>                      | 1,964,676            |                              |                        |                       |                                | \$54,966,537                                     |                         |  |                                    |                         |                     |                       |
| <b>Total Projected Fund Balance – June 30, 2023</b> | <u>\$35,648,415</u>  | <u>\$543,512</u>             | <u>\$375,726</u>       | <u>\$13,300,000</u>   | <u>\$0</u>                     | <u>\$54,966,537</u>                              | <u>\$59,944</u>         | <u>\$1,160,211</u>                               | <u>\$116,405</u>                   | <u>\$1,523,744</u>      | <u>\$14,604,500</u> | <u>\$12,194,420</u>   |



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

**Total Risk Score, All Areas**

**3.7%\***

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

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



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

### **Total Risk Score, All Areas**

**3.7%**

#### **Budget Development and Adoption**

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



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

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

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

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

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

---

*Section Score (8.0% maximum):* 1.0%

**Self-assessment notes:**

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



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

### Total Risk Score, All Areas

**3.7%**

#### Budget Monitoring and Updates

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

*Section Score (9.8% maximum):*

0.0%

**Self-assessment notes:**



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

### Total Risk Score, All Areas

**3.7%**

#### Cash Management

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

*Section Score (8.6% maximum):*

0.0%

**Self-assessment notes:**





# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

### Total Risk Score, All Areas

**3.7%**

#### Collective Bargaining Agreements

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

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

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

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

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

*Section Score (4.9% maximum):*

*0.0%*

**Self-assessment notes:**





# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

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

### Intrafund and Interfund Transfers

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

*Section Score (4.1% maximum):*

*0.0%*

**Self-assessment notes:**



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

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

### Deficit Spending

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

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

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

---

*Section Score (2.7% maximum):* *0.0%*

**Self-assessment notes:**



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

### Total Risk Score, All Areas

**3.7%**

#### Employee Benefits

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

*Section Score (4.1% maximum):*

*0.0%*

**Self-assessment notes:**



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

### Total Risk Score, All Areas

**3.7%**

#### Enrollment and Attendance

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

*Section Score (7.1% maximum):*

**0.6%**

#### Self-assessment notes:

Enrollment decreased in FY22 by 6.7% primarily due to the pandemic-related campus closures. Enrollment in FY23 is anticipated to increase by approximately 1.5% due the additional on-ground classes and the results of pandemic recovery efforts. Enrollment in FY24 is projected to increase by another 2-4%.



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

**Total Risk Score, All Areas**

**3.7%**

### Facilities

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

# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

### Total Risk Score, All Areas

**3.7%**

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

yes

Section Score (0.8% maximum):

0.0%

Self-assessment notes:



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

### Total Risk Score, All Areas

**3.7%**

#### Fund Balance and Reserve for Economic Uncertainty

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

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

*Section Score (5.7% maximum):*

1.0%

**Self-assessment notes:**

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





# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

### Total Risk Score, All Areas

**3.7%**

#### General Fund - Current Year

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

*Section Score (5.5% maximum):*

*0.0%*

**Self-assessment notes:**





# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

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

### Information Systems and Data Management

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

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

**Self-assessment notes:**



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

### **Total Risk Score, All Areas**

**3.7%**

#### **Internal Controls and Fraud Prevention**

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



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

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

14.6 Does the district reconcile all suspense accounts, including salaries and benefits, at least each quarter and at the close of the fiscal year? yes

14.7 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education? yes

14.8 Does the district have processes and procedures to discourage and detect fraud? yes

14.9 Does the district maintain an independent fraud reporting hotline or other reporting service(s)? yes

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

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

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

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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

**3.7%**

#### Leadership and Stability

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

*Section Score (6.5% maximum):*

*0.0%*

**Self-assessment notes:**



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

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

### Multiyear Projections

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

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

**Self-assessment notes:**

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



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

*Los Rios Community College District*

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

### Non-Voter-Approved Debt and Risk Management

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

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

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

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

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

**Self-assessment notes:**

1



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios Community College District

### Total Risk Score, All Areas

3.7%

#### Position Control

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

Section Score (6.7% maximum):

0.0%

Self-assessment notes:

1