

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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Sacramento, CA 95825
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Chancellor's Message

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

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

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

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

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

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

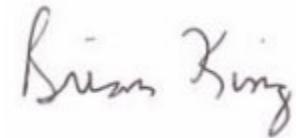
And so, this year’s Los Rios budget is among the most unique in our district’s history, as we navigate an underfunded state COLA and concurrent cuts and new allocations to categorical programs.

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

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

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

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





Executive Summary

INTRODUCTION

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

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

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

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

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

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

STATE BUDGET OVERVIEW

ECONOMIC PROJECTIONS

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



Executive Summary

REVENUE PROJECTIONS

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

PROPOSITION 98 PROJECTIONS

The 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 CCCCO projected Los Rios's enrollment for the fall 2017 term would exceed 127,000 students, which is 60,000 more students than we currently service. Significantly lower projections means deferring facility projects planned to meet the much higher projections. That is somewhat fortunate given the current lack of State funding to support facility projects. Since 2002, the District's facility program has added or modernized over 2.5 million square feet. The program is also replacing and updating infrastructure to ensure the District is ready for the next fifty years.

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



Values, Vision, Mission and Goals

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

CALIFORNIA COMMUNITY COLLEGES' MISSION

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

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

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

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

LOS RIOS COMMUNITY COLLEGE DISTRICT VISION

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

MISSION STATEMENT

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

VISION STATEMENT

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



Values, Vision, Mission and Goals

OUR FIVE STRATEGIC GOALS

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

VALUES

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

Students Are Our Highest Priority

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

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

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

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

Employees

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

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

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

Diversity

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

Relationships

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



Values, Vision, Mission and Goals

Participatory Governance

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

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

Community

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

Academic Excellence

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

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

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

Equity

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

Sustainability

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

Innovation

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

Integrity

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

2023-24 Strategies

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



Board of Trustees / Chancellor

GOVERNANCE

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

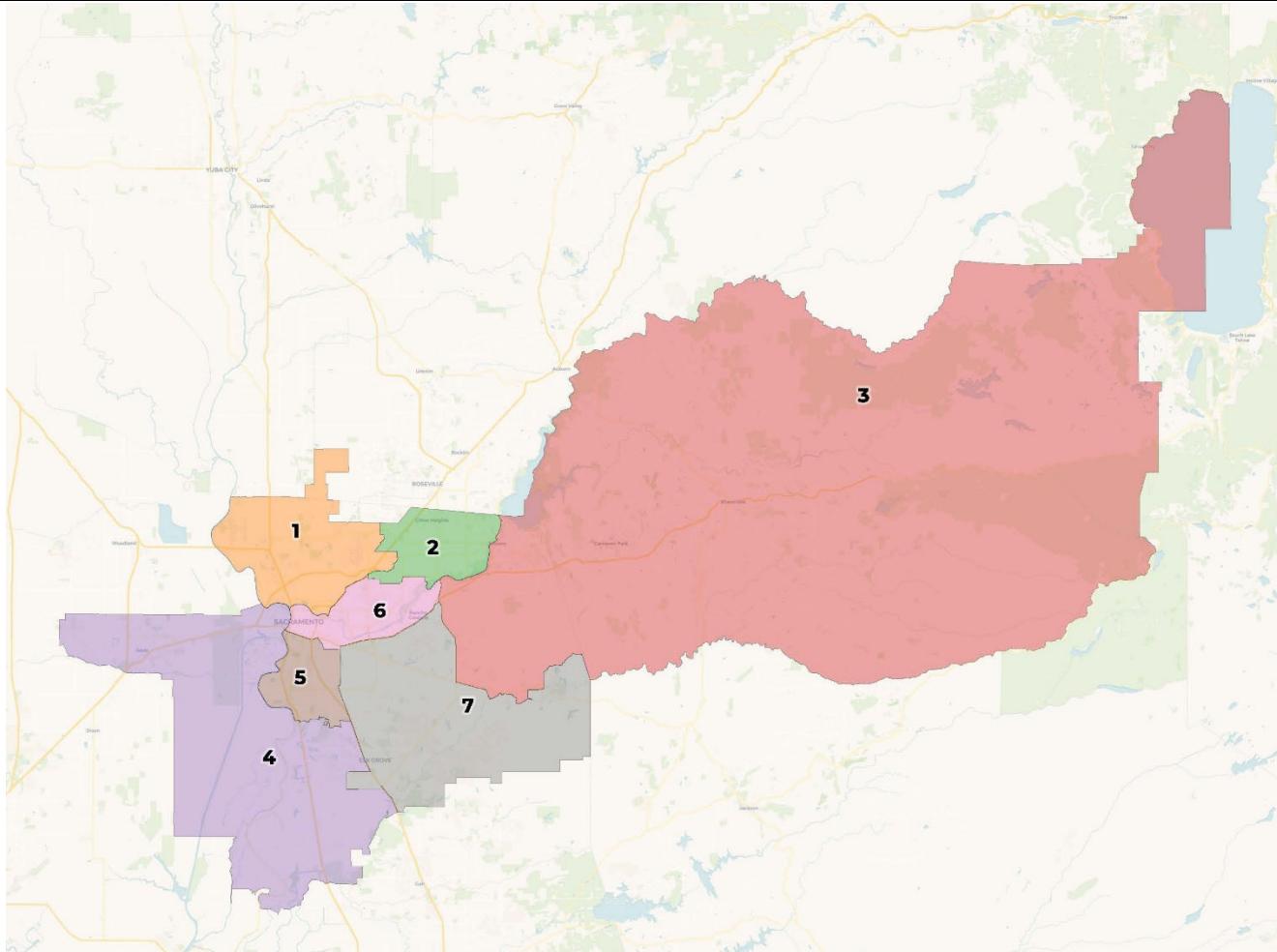
The Los Rios Board of Trustees meets on a monthly basis. Business meetings are conducted the second Wednesday of each month generally in the District Office Board Room located at 1919 Spanos Court, Sacramento, California. Citizens are welcome to attend these public open meetings.

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

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



Board of Trustees



Dustin Johnson
Area 1



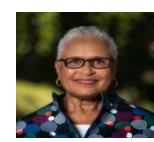
Robert Jones
Area 2



John Knight
Area 3



Kelly Wilkerson
Area 4



Pamela Haynes
Area 5



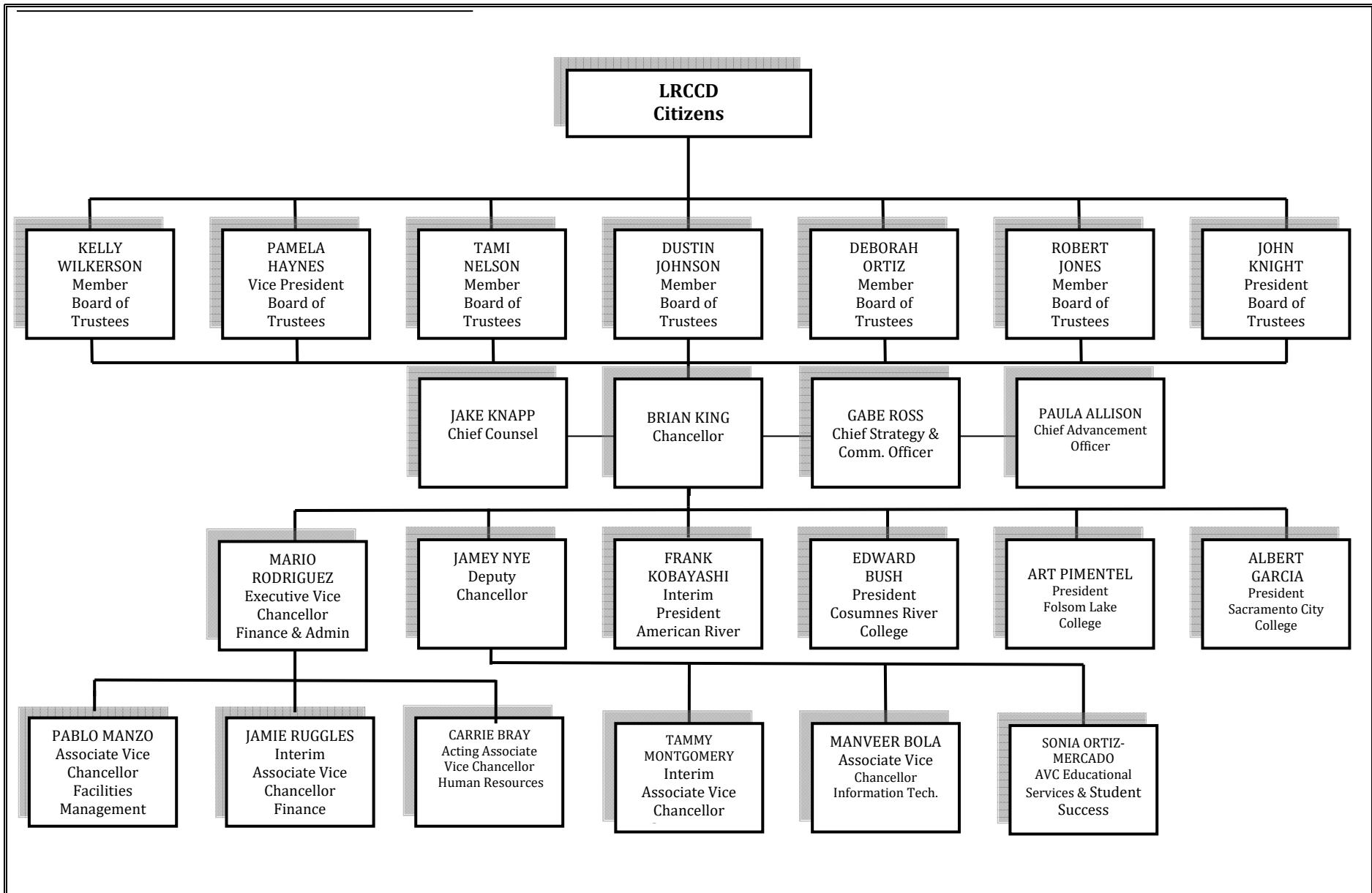
Deborah Ortiz
Area 6



Tami Nelson
Area 7



Organizational Chart





Budget Calendar

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

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

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

January 9 - May 11

Budget Development – Based upon Governor's January proposal.

May 12 - June 7

Budget Refinement - For preparation of the District's Tentative 2023-24 Budget based upon the Governor's May Revise.

June 14

Governing Board Meeting – Update/review of tentative budget proposed for adoption. Adoption of 2023-2024 tentative budgets.

September 5

Newspaper Publication - Publication of availability of budget. (On or before but not less than three days prior to availability of proposed budget for public inspection).

After September 7

Public Accountability - Proposed budget available for public inspection.

September 13

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

September 13

Governing Board Meeting
A) Update/review of 2023-2024 budget proposed for adoption. Update/review of 2022-2023 financial status.

On or before September 30

B) The Governing Board adoption of the 2023-2024 budget. (On or before September 15).

Transmittal to State Chancellor's Office and County - The District shall submit two copies of its adopted annual financial and budget report to the State Chancellor's Office and the appropriate county officers for information and review.

November/December

Governing Board Meeting - Governing Board review of 2023-2024 District Program Development Funds.

January/February

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

June 2024

Governing Board Meeting - Final Current Year Budget Modification (Revision #2).



Summary of District Funds

FUND ACCOUNTING

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

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

The District's financial statement reporting is on a full accrual basis. However, certain types of financial reporting, such as depreciation of fixed assets, are reported only in the enterprise funds for the fund statements in this presentation. All other funds are presented using the modified accrual basis. In 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 over-funding. However, by continuing to make contributions, the projections indicate that the OPEB trust could withstand a significant market correction and still be fully funded for its OPEB obligation. The District is also fully funded for the vacation liability accrued to its classified and management employees and the liability for paid leave of faculty under a banked leave program.

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



Summary of District Funds

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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 13,300,000	\$ 13,300,000	\$ -	\$ -
Committed Funds/Projects in Progress	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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 59,944	\$ 59,944	\$ -	\$ -
Total Beginning Fund Balance	59,944	59,944	-	-
REVENUE:				
Local - Interest Income	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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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	\$ -	\$ -

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

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

DESCRIPTION	2022-2023 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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	\$ -	\$ -

¹ 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 REVISED BUDGET	2023-2024		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED 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.

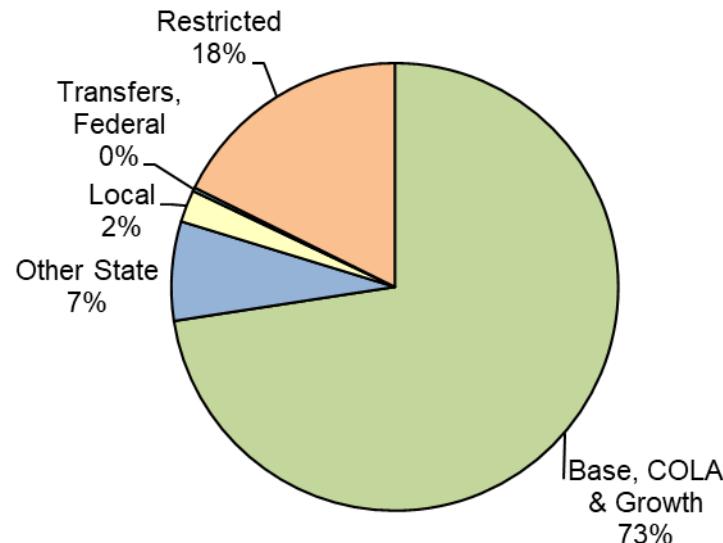
The Restricted State revenue 2022-23 budget also includes \$13.8 million in funding from the Learning-Aligned Employment Program (LAEP). This program offers eligible underrepresented students the opportunity to earn money to help defray their educational costs, while gaining education-aligned, career-related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



APPROPRIATIONS SUMMARY

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

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

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

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

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Tentative Budget, \$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.



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 (<i>Kaiser HMO</i>)*
Dental Insurance	\$ 128.00/month (<i>projected</i>)
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.

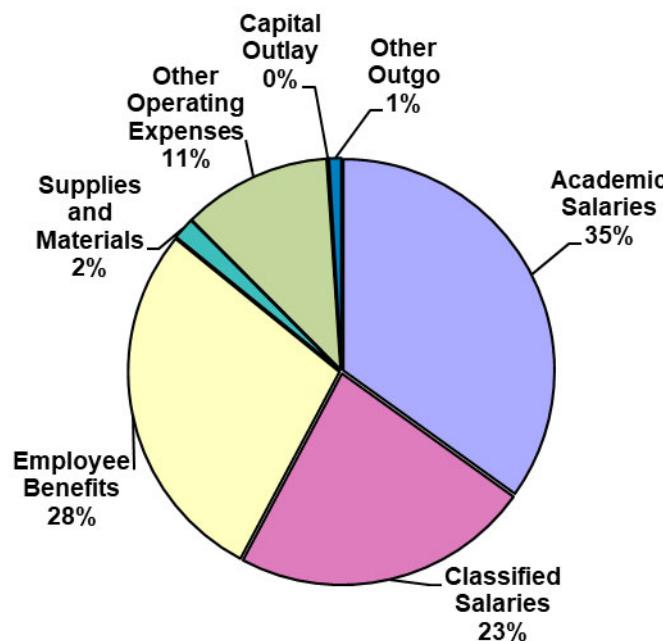


General Fund Financial Data Summary

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**

	Revised Budget Z Budget	Tentative Budget Z Budget
	Maximum Funding 2022-2023	Maximum Funding 2023-2024
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	<u>141,849,319</u>	<u>35,648,415</u>
GENERAL PURPOSE REVENUE:		
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 Adjustment & 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	<u>368,263,777</u>	<u>401,600,016</u>
Federal:		
Veteran's Education	25,000	25,000
Total Federal	<u>25,000</u>	<u>25,000</u>
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	<u>40,737,401</u>	<u>39,646,828</u>
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	<u>12,871,151</u>	<u>12,873,433</u>
OTHER:		
Interfund Transfers In	8,464,635	1,419,594
Donations/Other	<u>11,219</u>	<u>11,219</u>
Total Interfund Transfers/Donations/Other	<u>8,475,854</u>	<u>1,430,813</u>
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 430,373,183	\$ 455,576,090

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

	Revised Budget Z Budget Maximum Funding 2022-2023	Tentative Budget Z Budget Maximum Funding 2023-2024
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 2,700,000	\$ 7,400,000
Health Services Fee	1,717,236	1,000,000
Total Restricted	\$ 4,417,236	\$ 8,400,000
SPECIAL PROGRAMS:		
Federal:		
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
Total Federal	\$ 97,784,488	\$ 15,007,779

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

	Revised Budget Z Budget	Tentative Budget Z Budget
	Maximum Funding 2022-2023	Maximum Funding 2023-2024
State:		
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**

	Revised Budget Z Budget	Tentative Budget Z Budget
	Maximum Funding 2022-2023	Maximum Funding 2023-2024
State Continued:		
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	-
Total State	\$ 214,754,483	\$ 74,440,667

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

	Revised Budget Z Budget Maximum Funding 2022-2023	Tentative Budget Z Budget Maximum Funding 2023-2024
Local:		
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	-
Total Local	\$ 4,661,045	\$ -
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	321,617,252	97,848,446
TOTAL GENERAL FUND REVENUE AND TRANSFERS	751,990,435	553,424,536
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	\$ 893,839,754	\$ 589,072,951

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

		Revised Budget Z Budget Maximum Funding 2022-2023	Tentative Budget Z Budget Maximum Funding 2023-2024
EXPENDITURES/			
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
TOTAL APPROPRIATIONS & TRANSFERS		\$802,774,728	471,883,246
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
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
GENERAL FUND**
2023-2024 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2022-2023 REVISED Z BUDGET MAXIMUM FUNDING	2023-2024 X BUDGET MINIMUM FUNDING	2023-2024 Y BUDGET MID-RANGE FUNDING	2023-2024 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 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
Total Additional Funding	49,528,290	44,645,824	46,178,302	47,710,780
New Faculty Funding (includes 2015-16 funding)	3,317,538	3,590,239	3,590,239	3,590,239
TOTAL BASE ALLOCATION, COLA & GROWTH	368,263,777	398,535,060	400,067,538	401,600,016
FUNDED FTES GOALS:				
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 REVISED Z BUDGET MAXIMUM	2023-2024 X BUDGET MINIMUM FUNDING	2023-2024 Y BUDGET MID-RANGE FUNDING	2023-2024 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 28,848,912	\$ 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
REVENUES:				
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
Lottery Revenue:				
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
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 893,839,754	\$ 583,284,014	\$ 587,048,601	\$ 589,072,951
APPROPRIATIONS:				
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
ENDING FUND BALANCE, JUNE 30:				
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
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 893,839,754	\$ 583,284,014	\$ 587,048,601	\$ 589,072,951

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

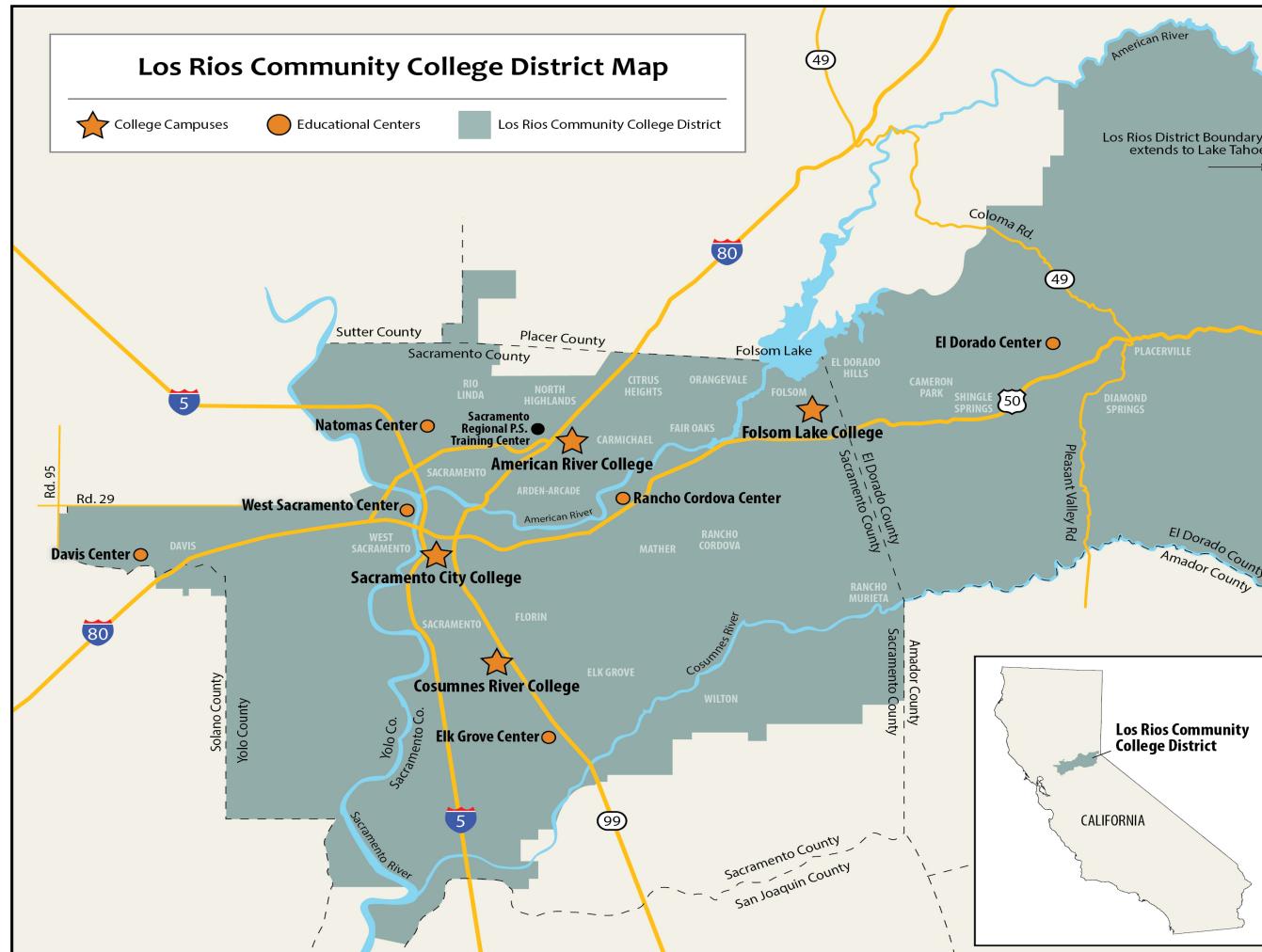
	Full-Time Equivalent (FTE)		TENTATIVE BUDGET	
	BUDGET REVISED 2022-2023	TENTATIVE BUDGET 2023-2024	Z BUDGET REVISED 2022-2023	MAXIMUM FUNDING (Z Budget) 2023-2024
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 28,848,912	\$ 28,934,011
Committed			91,615,350	4,749,728
Restricted			21,385,057	1,964,676
TOTAL BEGINNING FUND BALANCE			<u>141,849,319</u>	<u>35,648,415</u>
REVENUE:				
General Purpose Revenue			430,373,183	455,576,090
Restricted/Special Programs Revenue			321,617,252	97,848,446
TOTAL REVENUE			<u>751,990,435</u>	<u>553,424,536</u>
TOTAL REVENUE AND BEGINNING FUND BALANCE			<u>\$ 893,839,754</u>	<u>\$ 589,072,951</u>
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	<u>3,006.08</u>	<u>3,138.80</u>	<u>858,191,339</u>	<u>550,711,531</u>
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			<u>35,648,415</u>	<u>38,361,420</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE			<u>\$ 893,839,754</u>	<u>\$ 589,072,951</u>



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 (FTE)		APPROPRIATIONS FY2023	APPROPRIATIONS FY2024
		FY2023	FY2024		
011A	ADMINISTRATORS 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)
	Total Administrators	118.70	118.70	20,962,609	21,068,268
	INSTRUCTIONAL				
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
	Total Instructional excluding Allied Health	1,187.60	1,323.32	99,285,472	107,434,054
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
	Total Allied Health	59.99	63.93	4,932,690	5,297,177
012J	Instructional Coordinator	9.50	9.50	974,430	985,006
012K	Instructional Work Experience Coordinator	3.00	3.00	328,881	331,448
	Total Instructional, Fall & Spring	1,260.09	1,399.75	105,521,473	114,047,685
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)
	Total Instructional	1,399.43	1,548.73	113,629,653	123,140,859
	LIBRARIANS				
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
	Total Librarians	29.40	29.40	2,587,581	2,623,207
	INSTRUCTIONAL SUPPORT SERVICES				
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
	Total Instructional Support Services	32.50	32.50	3,424,664	3,366,949

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 FY2023	APPROPRIATIONS FY2024
		FY2023	FY2024		
	<u>FACULTY STIPENDS</u>				
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
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
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
	<u>ACADEMIC SENATE</u>				
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
	<u>STUDENT SERVICES, FACULTY</u>				
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
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
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 (FTE)		APPROPRIATIONS FY2023	APPROPRIATIONS FY2024
		FY2023	FY2024		
	<u>CLASSIFIED STAFF</u>				
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)
	Total Classified Staff	881.54	880.80	62,926,661	63,470,301
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	1.00	1.00	280,414	287,092
	Instructional/Administrative Costs			7,998,364	7,998,364
	Total Apprenticeship Programs	1.00	1.00	8,278,778	8,285,456
	<u>OUTREACH CENTERS</u>				
	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	Total Outreach Centers			4,075,710	3,803,810
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
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	
	Total College Discretionary Funds			7,133,863	6,496,364

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 FY2023	APPROPRIATIONS FY2024
		FY2023	FY2024		
041H 041J 041X	OTHER OPERATIONAL FUNDS				
	Operational Expense Allocation			3,059,584	1,438,862
	CDF Institutional			157,186	
	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
COLLEGE RELATED ACTIVITIES					
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
TELECOMMUNICATIONS ACTIVITIES					
043E	Telecommunications Operational Costs			37,200	12,000
043F	Telecommunications/Data Transmission Lines			426,368	530,200
	Total Telecommunications Activities			463,568	542,200
INFORMATION TECHNOLOGY					
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 (FTE)		APPROPRIATIONS FY2023	APPROPRIATIONS FY2024
		FY2023	FY2024		
045B	<u>FACILITIES MANAGEMENT</u>			2,082,103	1,096,917
045D	Operational Expenses			50,768	50,000
045H	Resource Conservation Management			1,208,728	303,750
062A,X	Major Maintenance Allocation			(164,578)	
	Campus-Funded FM Projects				
	Total Facilities Management Operational			3,177,021	1,450,667
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
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
	<u>OTHER ALLOCATIONS</u>				
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
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
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 (FTE)		APPROPRIATIONS FY2023	APPROPRIATIONS FY2024
		FY2023	FY2024		
061S	<u>COMMUNITY SERVICE</u>			35,000	35,000
061E,F,G	Sports Camps			651,329	558,681
	Program & Operational Costs			686,329	593,681
	Total Community Service				
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
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
	<u>INSURANCE</u>				
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
	<u>UTILITIES</u>				
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
	Total Utilities			8,396,016	8,394,458

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

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 FY2023	APPROPRIATIONS FY2024
		FY2023	FY2024		
082x	DISTRICT PROGRAM DEVELOPMENT FUNDS				
	X BUDGET MINIMUM FUNDING LEVEL*				
	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
	Total X Budget Funding Level			52,705,474	73,039,348
085x	Y BUDGET MID - RANGE FUNDING LEVEL*				
	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
	Increase Above X Budget			2,222,282	3,764,587
087x	Total Y Budget Funding Level			54,927,756	76,803,935
	Z BUDGET MAXIMUM FUNDING LEVEL*				
	Incremental Funds:				
	Growth - 80%				1,225,982
	Growth - 20%				306,496
	Lottery Funds			488,855	491,872
	Increase Above Y Budget			488,855	2,024,350
Total Program Development & Other Improvements, Z Budget Funding Level				55,416,611	78,828,285
TOTAL GENERAL PURPOSE FUNDS		2,586.69	2,728.42	517,153,706	455,576,090

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 FY2023	APPROPRIATIONS FY2024
		FY2023	FY2024		
608C 608E,G,H,N 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	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
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	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
	<u>SPECIAL PROGRAMS STATE</u>				
	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
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			12,348,464	
	Total Local			12,348,464	
	TOTAL SPECIAL PROGRAMS	378.42	369.41	332,719,247	86,735,441
	TOTAL RESTRICTED FUNDS	419.39	410.38	341,037,633	95,135,441
	TOTAL GENERAL FUND BUDGET	3,006.08	3,138.80	858,191,339	550,711,531



ARC American River College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024		
011A	<u>ADMINISTRATORS</u>				
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
	Total Administrators	27.94	27.94	4,808,829	4,802,302
	<u>INSTRUCTIONAL</u>				
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
	Total Main Campus Instructional	389.12	439.60	34,548,651	37,553,284
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
	Total Outreach Instructional	41.23	40.61	2,189,563	2,221,345
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
	Total Allied Health	21.97	22.36	1,950,739	1,967,191
012J	Instructional Coordinator	3.50	3.50	380,515	378,721
012K	Instructional Work Experience Coordinator	1.00	1.00	112,944	113,800
	Total Instructional, Fall & Spring	456.82	507.07	39,182,412	42,234,341
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
	Total Instructional	507.67	561.38	42,529,372	45,939,513
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	6.00	6.00	535,520	578,380
014C	Library - Adjunct/Overload	2.60	2.60	170,765	180,526
	Total Librarians	8.60	8.60	706,285	758,906

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

American River College

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

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024		
	CLASSIFIED STAFF				
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
	Total Classified Staff	224.57	224.57	14,696,064	14,537,978
	CARPENTERS APPRENTICESHIP				
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
	Total Carpenters Apprenticeship	1.00	1.00	7,240,217	7,246,895
	SHEET METAL APPRENTICESHIP				
025E	Operational Costs			6,720	6,720
025F	Fixed Costs			187,383	187,383
	Total Sheet Metal Apprenticeship			194,103	194,103
	ELECTRICIAN APPRENTICESHIP				
027E	Operational Costs			10,638	10,638
027F	Fixed Costs			296,627	296,627
	Total Electrician Apprenticeship			307,265	307,265
	IRONWORKERS APPRENTICESHIP				
028E	Operational Costs			21,929	21,929
028F	Total Electrician Apprenticeship			637,036	637,036
	Total Ironworkers Apprenticeship			658,965	658,965
	PLUMBING & PIPE FITTING APPRENTICESHIP				
029E	Operational Costs			9,495	9,495
029F	Ironworkers Contract & Admin			264,754	264,754
	Total Plumbring & Pipe Apprenticeship			274,249	274,249

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024		
031F 031G,H 031J 031K 031L 031N-Z 036G-Q	OUTREACH CENTERS OPERATIONAL				
	SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER				
	Fixed Costs			70,000	70,000
	Telecommunications			3,000	3,000
	Joint Powers Authority (JPA) - Fixed Costs			326,065	66,065
	Instructional Costs-Sac Police			625,128	625,128
	Instructional Costs-Sac Sheriff			653,264	653,264
	Instructional Costs-Other Contracts			11,382	11,382
	Instructional Costs-Fire Training Program			1,291,580	1,291,580
	Total Sacramento Regional Public Safety Training Center			2,980,419	2,720,419
034F	MCCLELLAN CENTER				
	Fixed Costs			18,500	18,500
	Total McClellan Center			18,500	18,500
037F	NATOMAS CENTER				
	Fixed Costs			168,000	168,000
	Total Natomas Center			168,000	168,000
039C,E 039F	TRAINING SOURCE				
	Operational Costs			105,300	98,400
	Fixed Costs			22,500	22,500
				127,800	120,900
041A,E 041F	COLLEGE DISCRETIONARY FUNDS				
	Block Grant, Including Outreach Centers			2,726,638	2,492,995
	Innovation and Staff Development			4,250	
	Total College Discretionary Funds			2,730,888	2,492,995
041J 041X	OTHER OPERATIONAL FUNDS				
	CDF Institutional			157,186	
	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
042C	<u>COLLEGE RELATED ACTIVITIES</u>				
	Education Initiative			178,176	47,400
	Tutorial Centers			38,000	38,027
	Bus Rental			356,435	159,216
	Other Operational Augmentations			39,823	39,823
	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
	Enrollment Fees - Operational Costs			29,540	29,540
	Foreign Study			4,500	6,500
	Total College Related Activities			660,994	335,026
046F	<u>INSTITUTIONAL SUPPORT COSTS</u>				
	American Disability Act (ADA) Accommodation			78,852	78,852
	Conference and Travel			10,200	10,200
	Special Activities			4,000	4,000
	Total Institutional Support Costs			93,052	93,052
047S,F	<u>OTHER ALLOCATIONS</u>				
	Program Development Funds			355,064	
	Staff Development	0.50	0.50	61,465	29,488
	Staff Development - Ed Initiative			82,850	10,000
	Inter-Jurisdictional Exchange Agreements	1.00	1.00	153,050	160,310
	PDF Non-Instr Equipment			426,494	
	Total Other Allocations	1.50	1.50	1,078,923	199,798
050B,C,D	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Projects (current year)			101,162	674,412
	PFE Prior Year Carryover			2,970,949	
	PFE Classified Staff Development Carryover			24,412	
	Total Partnership for Excellence			3,096,523	674,412

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American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
061E,F,G	COMMUNITY SERVICE Program & Operational Costs Total Community Service			25,000	25,000
073A	UTILITIES 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
	REBUDGETS AND OTHER CARRYOVERS				
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	
	TOTAL GENERAL PURPOSE FUNDS	823.43	875.59	99,222,581	89,750,864

LOS RIOS COMMUNITY COLLEGE DISTRICT
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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
608C 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	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
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	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
	<u>SPECIAL PROGRAMS STATE</u>				
	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
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			4,512,431	
	Total Local			4,512,431	
	TOTAL SPECIAL PROGRAMS	120.30	116.60	86,353,305	32,378,283
	TOTAL RESTRICTED FUNDS	120.60	116.90	86,408,477	32,405,554
	TOTAL GENERAL FUND BUDGET	944.03	992.49	185,631,058	122,156,418



Cosumnes River College



COSUMNES
RIVER COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	ADMINISTRATORS				
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
	INSTRUCTIONAL				
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
	LIBRARIANS				
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
	INSTRUCTIONAL SUPPORT SERVICES				
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
	FACULTY STIPENDS				
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

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GENERAL FUND

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2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS FY2023	APPROPRIATIONS FY2024
		FY2023	FY2024		
013A,B	<u>FACULTY RELEASE/REASSIGNMENT</u>				
	Staff Development, Type A & B	1.63	1.63	161,452	166,749
	President's/Chancellor's Release Time	1.00	1.00	101,711	102,300
013L	Total Other Certificated	2.63	2.63	263,163	269,049
	<u>ACADEMIC SENATE</u>				
	Reassigned Time, Conference & Travel	2.20	2.20	214,452	245,039
013I	Total Academic Senate	2.20	2.20	214,452	245,039
	<u>STUDENT SERVICES, FACULTY</u>				
	Counseling	12.41	11.99	1,203,753	1,318,131
015A	Health Services	1.00	1.00	116,562	117,418
	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
016A,B,F	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
	Coordinators	1.00	1.00	112,902	113,100
	Fringe Benefits			59,826	50,330
016A,B,F	Total EOPS and MESA District Contribution	1.00	1.00	172,728	163,430
	<u>CLASSIFIED STAFF</u>				
	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
	Student Services Support	21.93	21.93	1,627,609	1,496,158
	Custodial	18.40	18.40	1,116,246	1,123,261
021C	Maintenance and Operations-General	4.00	4.00	305,848	309,493
	Information Technology (IT) & Telecommunications	11.67	11.67	1,123,679	1,156,216
	Elk Grove Center	6.50	6.50	404,581	397,708
032C	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

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Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
032F	OUTREACH CENTERS				
	ELK GROVE CENTER			45,000	45,000
041A,E	Fixed Costs			45,000	45,000
	Total Elk Grove Center			45,000	45,000
041X	COLLEGE DISCRETIONARY FUNDS				
	Block Grant			1,423,191	1,378,733
042C	Total College Discretionary Funds			1,423,191	1,378,733
042D	OTHER OPERATIONAL FUNDS				
	Other Operational Funds	0.25	0.25	10,786	41,775
042H	Total Other Operational Funds	0.25	0.25	10,786	41,775
042I	Total Discretionary Funds	0.25	0.25	1,433,977	1,420,508
042J,K	COLLEGE RELATED ACTIVITIES				
	Education Initiative			22,592	25,440
042L	Tutorial Centers			26,500	26,506
	Bus Rental			237,821	86,976
042M	Other Operational Augmentations			7,189	7,189
	Math, Engineering, Science Achieve (MESA) Program			14,520	14,520
042N	Enrollment Fees - Operational Costs			13,099	13,099
	Total College Related Activities			321,721	173,702
046C	INSTITUTIONAL SUPPORT COSTS				
	Facility Rentals			3,000	3,000
046J	Conference and Travel			10,200	10,200
	Special Activities			4,000	4,000
046K	Total Institutional Support Costs			17,200	17,200
047S,F	OTHER ALLOCATIONS				
	Program Development Funds			249,918	
047C	Staff Development	0.50	0.50	33,894	12,410
	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
050B,C,D 051C 051E	PARTNERSHIP FOR EXCELLENCE (PFE)				
	PFE Projects (current year)			278,641	278,641
	PFE Prior Year Carryover			529,439	
	PFE Classified Staff Development Carryover			13,971	
Total Partnership for Excellence				822,051	278,641
061S 061E,F,G	COMMUNITY SERVICE				
	Sports Camps			35,000	35,000
	Program & Operational Costs			553,422	485,774
	Total Community Service			588,422	520,774
073A 073B 073D 073E 073F 073H,J 073O,P	UTILITIES				
	Electricity			1,080,000	1,080,000
	Gas			314,000	314,000
	Water/Garbage			254,000	254,000
	Sewer			119,000	119,000
	Allocated to Auxiliaries - Contra Account			(25,000)	(25,000)
	Toxic Waste Removal/Dump Fees/Permits			34,500	34,500
	Utilities			9,000	9,000
Total Utilities				1,785,500	1,785,500
101C 101E,F 101G 101L	REBUDGETS AND OTHER CARRYOVERS				
	Staff Development Carryover (Type A/B)	0.90		126,675	
	College Discretionary Funds			3,752,102	
	Program Development Funds			25,791	
	Staff Development			123,708	
	Total Rebudgets and Other Carryovers	0.90		4,028,276	
TOTAL GENERAL PURPOSE FUNDS		459.07	494.20	47,289,001	44,626,751

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 609A	RESTRICTED FUNDS				
	PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE				
	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
	SPECIAL PROGRAMS FEDERAL				
	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
	SPECIAL PROGRAMS STATE				
	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
	SPECIAL PROGRAMS LOCAL				
	All Special Programs Local			4,368,971	
	Total Local			4,368,971	
	TOTAL SPECIAL PROGRAMS	79.68	80.07	45,213,270	15,713,145
	TOTAL RESTRICTED FUNDS	79.88	80.27	45,260,150	15,731,153
	TOTAL GENERAL FUND BUDGET	538.95	574.47	92,549,151	60,357,904



Folsom Lake College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
	<u>ADMINISTRATORS</u>				
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
	Total Administrators	12.00	12.00	2,228,172	2,269,289
	<u>INSTRUCTIONAL</u>				
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
	Total Instructional, Fall & Spring	168.48	190.38	13,807,555	15,105,081
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
	Total Instructional	186.91	210.42	14,919,871	16,361,138
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.87	4.87	542,265	489,363
014C	Library - Adjunct/Overload	0.73	0.73	47,945	50,686
	Total Librarians	5.60	5.60	590,210	540,049
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	302,060	221,300
014D	Instructional Development Coordinators	2.60	2.60	284,909	295,993
	Total Instructional Support Services	5.00	5.00	586,969	517,293
	<u>FACULTY STIPENDS</u>				
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
	Total Faculty Stipends	2.00	2.00	461,817	461,817
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
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
	Total Other Certificated	1.65	1.65	170,913	168,795

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

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
013I	ACADEMIC SENATE				
	Reassigned Time, Conference & Travel	2.20	2.20	186,691	228,797
	Total Academic Senate	2.20	2.20	186,691	228,797
015A	STUDENT SERVICES, FACULTY				
	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
016A,B,F	EOPS/MESA - DISTRICT CONTRIBUTION				
	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
021A	CLASSIFIED STAFF				
	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
037F	OUTREACH CENTERS				
	RANCHO CORDOVA CENTER				
	Fixed Costs			68,000	68,000
	Total Rancho Cordova Center			68,000	68,000
041A,E	COLLEGE DISCRETIONARY FUNDS				
	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
	<u>COLLEGE RELATED ACTIVITIES</u>				
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
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			26,367	26,367
046F	American Disability Act (ADA) Accommodation			55,000	55,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			17,410	4,000
	Total Institutional Support Costs			108,977	95,567
	<u>OTHER ALLOCATIONS</u>				
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
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
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
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			41,200	41,200
	Total Community Service			41,200	41,200

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

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
608C 609A	RESTRICTED FUNDS				
	PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE				
	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
	SPECIAL PROGRAMS FEDERAL				
	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
	SPECIAL PROGRAMS STATE				
	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
	SPECIAL PROGRAMS LOCAL				
	All Special Programs Local			254,647	
	Total Local			254,647	
	TOTAL SPECIAL PROGRAMS	40.59	40.59	27,483,454	10,293,935
	TOTAL RESTRICTED FUNDS	40.69	40.69	27,522,296	10,303,146
	TOTAL GENERAL FUND BUDGET	351.49	373.80	59,417,148	40,452,504



Sacramento City College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
011A	ADMINISTRATORS				
	Administration	2.95	2.95	554,650	584,643
	Instructional Support Services	15.00	15.00	2,579,190	2,548,425
	Student Support Services	4.00	4.00	691,376	698,946
	West Sacramento Center	1.00	1.00	151,276	151,276
	Davis Center	0.70	0.70	114,622	114,622
	UC Davis Center	0.30	0.30	49,124	49,124
	Community Services Programs	0.05	0.05	11,455	11,142
	Total Administrators	24.00	24.00	4,151,693	4,158,178
	INSTRUCTIONAL				
012A,E	Regular Faculty, excl Outreach & Allied Health	234.90	231.80	22,809,114	22,587,384
	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
	West Sacramento Center Faculty	15.56	13.67	807,299	744,728
	Davis Center Faculty	14.54	13.04	754,379	710,406
	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
	Regular Faculty, Allied Health	23.20	24.60	2,128,612	2,288,142
	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
	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
	Summer Instruction	38.83	40.92	2,014,617	2,229,281
	Substitute Instruction	2.90	2.90	93,394	93,394
	Adjunct Office Hours			743,735	788,810
	Total Instructional	417.12	453.00	34,203,791	36,627,909
	LIBRARIANS				
	Librarian/Audio Visual	6.00	6.00	551,290	559,970
	Library - Adjunct/Overload	3.60	3.60	236,441	249,959
014B	Total Librarians	9.60	9.60	787,731	809,929
	INSTRUCTIONAL SUPPORT SERVICES				
	Academic Program Coordinators	6.20	6.20	641,131	656,646
	Instructional Development Coordinators	2.40	2.40	269,926	274,612
014D	Total Instructional Support Services	8.60	8.60	911,057	931,258

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2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

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

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2023-2024 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

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

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Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
041A,E	<u>COLLEGE DISCRETIONARY FUNDS</u>				
	Block Grant, Including Outreach Centers			1,775,536	1,780,399
	Total College Discretionary Funds			1,775,536	1,780,399
041X	<u>OTHER OPERATIONAL FUNDS</u>				
	Other Operational Funds			733,352	130,560
	Total Other Operational Funds			733,352	130,560
	Total Discretionary Funds			2,508,888	1,910,959
042C	<u>COLLEGE RELATED ACTIVITIES</u>				
	Education Initiative			33,720	
	Total College Related Activities			493,232	233,917
042D	<u>TUTORIAL CENTERS</u>			33,000	32,967
	<u>FINANCIAL AID ADMINISTRATIVE COSTS</u>			8,086	
	Total College Related Activities			493,232	233,917
042F	<u>BUS RENTAL</u>			342,135	144,659
	<u>OTHER OPERATIONAL AUGMENTATIONS</u>			17,131	17,131
	Total College Related Activities			493,232	233,917
042H	<u>MATH, ENGINEERING, SCIENCE ACHIEVE (MESA) PROGRAM</u>			14,520	14,520
	<u>ENROLLMENT FEES - OPERATIONAL COSTS</u>			24,640	24,640
	Total College Related Activities			493,232	233,917
042I	<u>INTERNATIONAL STUDENT EDUCATION</u>			20,000	
	<u>TOTAL COLLEGE RELATED ACTIVITIES</u>			493,232	233,917
	Total College Related Activities			493,232	233,917
042J,K	<u>INSTITUTIONAL SUPPORT COSTS</u>				
	Facility Rentals			234,664	234,664
	American Disability Act (ADA) Accommodation			16,000	16,000
042L	Conference and Travel			10,200	10,200
	Special Activities			4,000	4,000
	Total Institutional Support Costs			264,864	264,864
042O	<u>OTHER ALLOCATIONS</u>				
	Program Development Funds			301,973	
	Staff Development	0.50	0.50	48,007	23,725
047C	Staff Development - Ed Initiative			19,865	6,000
	PDF Non-Instr Equipment			7	
	Total Other Allocations	0.50	0.50	369,852	29,725

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

Sacramento City College

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

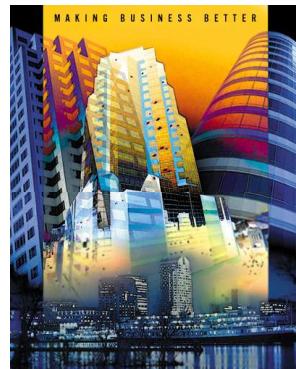
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

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

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
608C	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
609A	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
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	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
	<u>SPECIAL PROGRAMS STATE</u>				
	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
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Programs Local			2,656,713	
	Total Local			2,656,713	
	TOTAL SPECIAL PROGRAMS	79.40	76.95	66,453,565	20,674,527
	TOTAL RESTRICTED FUNDS	79.70	77.25	66,511,653	20,702,794
	TOTAL GENERAL FUND BUDGET	760.60	791.37	136,120,503	84,670,169

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 GUIDELIN	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
011A 011B 011C	<u>ADMINISTRATORS</u>				
	Administration	18.44	18.44	3,475,003	3,521,552
	Instructional Support Services	3.00	3.00	673,687	679,522
	Student Support Services	1.00	1.00	199,387	201,361
021A 021B,G,P 021C	<u>CLASSIFIED STAFF</u>				
	Administration	68.95	68.95	5,598,494	5,645,540
	Instructional Support	1.95	1.96	127,492	161,582
	Student Services Support	0.45	0.45	42,357	42,360
041H	<u>OPERATIONAL EXPENSES</u>				
	Operational Expense Allocation			2,416,002	904,169
	Total Other Operational Funds			2,420,072	904,169
046J 046R	<u>INSTITUTIONAL SUPPORT COSTS</u>				
	Conference and Travel			91,800	91,800
	Bookstore			1,000,000	1,000,000
	Total Institutional Support Costs			1,091,800	1,091,800
047S,F 047C	<u>OTHER ALLOCATIONS</u>				
	Program Development Funds	0.10		364,496	
	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 GUIDELIN	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
051E	PARTNERSHIP FOR EXCELLENCE (PFE)				
	PFE Classified Staff Development Carryover			12,752	
	Total Partnership for Excellence			12,752	
073A 073B 073D 073E	UTILITIES				
	Electricity			110,000	110,000
	Gas			10,000	10,000
	Water/Garbage			9,000	9,000
	Sewer			4,500	4,500
	Total Utilities			133,500	133,500
101L	REBUDGETS AND OTHER CARRYOVERS				
	Staff Development			59,466	
	Total Rebudgets and Other Carryovers			59,466	
	TOTAL GENERAL FUND BUDGET	93.89	93.80	14,208,184	12,384,816
	TOTAL GENERAL FUND BUDGET	93.89	93.80	14,208,184	12,384,816

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	
		FY2023	FY2024	FY2023	FY2024
011A	ADMINISTRATORS 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
012G	INSTRUCTIONAL Estimated Savings - Reassigned Time & Vacancy Factor			(950,000)	(950,000)
	Total Instructional			(950,000)	(950,000)
014D	INSTRUCTIONAL SUPPORT SERVICES Instructional Development Coordinators	3.00	3.00	346,069	347,979
	Total Instructional Support Services	3.00	3.00	346,069	347,979
013D	FACULTY RELEASE/REASSIGNMENT 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
013I	ACADEMIC SENATE Reassigned Time, Conference & Travel	0.80	0.80	106,093	120,340
	Total Academic Senate	0.80	0.80	106,093	120,340
015H	STUDENT SERVICES, FACULTY Transfer Services - TOP Contract			93,946	93,946
	Total Student Services, Faculty			93,946	93,946
021A	CLASSIFIED STAFF 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 (FTE)		APPROPRIATIONS	
		FY2023	FY2024	FY2023	FY2024
041H	<u>OTHER OPERATIONAL FUNDS</u>				
	Operational Expense Allocation			643,582	534,693
	Total Other Operational Funds			389,223	534,693
042B	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	LRC - LCS/Media Operations	0.50	0.50	92,600	92,600
042F	Education Initiative				33,720
042I	Financial Aid Administrative Costs			12,245	20,359
042L	Other Operational Augmentations			54,375	54,000
042P	Enrollment Fees - Operational Costs			490,500	490,500
042R	Postage			77,000	77,000
	Telecommunications - SECC			35,937	35,937
	Total College Related Activities	0.50	0.50	762,657	804,616
043E	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043F	Telecommunications Operational Costs			37,200	12,000
	Telecommunications/Data Transmission Lines			426,368	530,200
	Total Telecommunications Activities			463,568	542,200
044B	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Chancellor's Office			54,126	
044K	Operational Maintenance			8,735,184	3,231,596
044L	Facilities Management			37,622	
044M	Library Computer System			56,430	58,978
044N	Site Licenses/Other Projects			285,500	
044O	Operating Augments			687,000	
044Q	Instruction			795,392	
044S	LRPD			82,195	
044T	Student Services			164,722	
	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 (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
045B 045D 045H	<u>FACILITIES MANAGEMENT</u>				
	Operational Expenses			2,082,103	1,096,917
	Resource Conservation Management			50,768	50,000
	Major Maintenance Allocation			1,208,728	303,750
Total Facilities Management Operational				3,341,599	1,450,667
046A 046F 046G 046H 046J 046K 046L 046M 046N 046P 046Q 046S	<u>INSTITUTIONAL SUPPORT COSTS</u>				
	Audit and Legal Expenses			979,380	435,000
	American Disability Act (ADA) Accommodation			61,000	61,000
	Marketing			153,690	153,690
	Recruitment			72,306	70,000
	Conference and Travel			13,200	13,200
	Special Activities			60,450	52,500
	District-Wide Dues			504,000	442,500
	Election Expenses			340,255	
	Trustee Expenses			195,234	195,234
	Student Trustee			23,443	23,443
	Student Access Card			56,469	56,469
	Employee Educational Reimbursements			60,000	60,000
Total Institutional Support Costs				2,519,427	1,563,036
047S,F 062A,X	<u>OTHER ALLOCATIONS</u>				
	Program Development Funds			1,051,526	
	Campus-Funded FM Projects			(164,578)	
	Total Other Allocations			886,948	
050B,C,D 051C 051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Projects (current year)			85,567	85,567
	PFE Prior Year Carryover			194,264	
	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 (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
071A,B	<u>FRINGE BENEFITS</u>				
	Employer Benefit Costs			120,724,923	119,236,597
	Type C Benefit Costs			140,000	140,000
	Allocated Benefits Contra Account			(19,263,078)	(19,304,257)
	Benefits Contra - Adjunct Medical			(15,500)	(15,500)
	Fringe Benefits Vacancy Factor Savings			(556,650)	(556,650)
	Retirees Health Benefits			3,710,137	3,710,137
Net Fringe Benefits				104,739,832	103,210,327
072A,B	<u>INSURANCE</u>				
	Self Insurance Funding, Premiums & Worker's Compensation			4,138,181	3,708,347
	Safety Program			417,536	85,000
	Loss of Fixed Assets			36,000	36,000
	Total Insurance/Self Insurance			4,591,717	3,829,347
073A	<u>UTILITIES</u>				
	Electricity			39,000	39,000
	Gas			10,600	10,600
	Water/Garbage			18,500	18,500
	Honeywell Energy Management System			174,911	173,353
	Toxic Waste Removal/Dump Fees/Permits			39,500	39,500
	Utilities - Ethan Way			77,800	77,800
	Ethan Rent - Contra Account			(21,000)	(21,000)
	Utilities - Watertower			101,100	101,100
	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 (FTE)		APPROPRIATIONS	APPROPRIATIONS
		FY2023	FY2024	FY2023	FY2024
074J	<u>GRANT MATCHING FUNDS</u>				
	Financial Aid - FWS & FSEOG Matching Funds			800,000	1,000,000
075x	Total Grant & Financial Aid Cash Match			800,000	1,000,000
	<u>Prior Year Continuing Funds</u>				
079C,091B, 096A	Continuing Funds Set-Asides, net			1,122,620	
	Continuing Funds Set-Asides, net			1,122,620	
079J, 079B	<u>BUDGET SAVINGS/COST RECOVERY</u>				
	Vacation Expense, Over/Under			340,000	340,000
079L	Cost Recoveries (including Indirect)			(619,066)	(619,066)
	Cost Recoveries (including indirect) Split			(300,000)	(300,000)
079M	Training Source Cost Recovery			(290,940)	(135,900)
	FM - COPFD Contras			33,240	
079P	Total Budget Savings/Cost Recovery			(836,766)	(714,966)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			49,725,050	
	Facilities Management			255,637	
101D	Information Technology			511,170	
	Program Development Funds	1.00		1,570,063	
101G	Total Rebudgets and Other Carryovers	1.00		52,061,920	
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	218.60	217.60	199,513,627	135,868,641

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
082x	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL*</u>				
	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
	Total X Budget Funding Level			52,705,474	73,039,348
085x	<u>Y BUDGET MID - RANGE FUNDING LEVEL*</u>				
	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
	Increase Above X Budget			2,222,282	3,764,587
	Total Y Budget Funding Level			54,927,756	76,803,935
087x	<u>Z BUDGET MAXIMUM FUNDING LEVEL*</u>				
	Incremental Funds:				
	Growth - 80%				1,225,982
	Growth - 20%				306,496
	Lottery Funds			488,855	491,872
	Increase Above Y Budget			488,855	2,024,350
Total Program Development & Other Improvements, Z Budget Funding Level				55,416,611	78,828,285
TOTAL GENERAL PURPOSE FUNDS		218.60	217.60	254,930,238	214,696,926

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



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
Beginning Fund Balance – July 1, 2022	\$141,849,319	\$4,700,689	\$503,226	\$181,238,818	\$167,012,738	\$54,966,537	\$59,944	\$1,544,211	\$1,209,970	\$1,544,070	\$19,742,500	\$13,343,695
Projected Uncommitted Fund Balance	\$28,934,389	\$543,512	\$375,726	\$13,300,000				\$1,160,211	\$43,580		\$ 1,507,518	
Committed Fund Balance	4,749,350					\$59,944			72,825	\$1,523,744	13,096,982	\$12,194,420
Restricted Fund Balance	1,964,676				\$54,966,537							
Total Projected Fund Balance – June 30, 2023	\$35,648,415	\$543,512	\$375,726	\$13,300,000	\$0	\$54,966,537	\$59,944	\$1,160,211	\$116,405	\$1,523,744	\$14,604,500	\$12,194,420



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios Community College District



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

Response

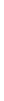
Annual Independent Audit Report

- | | |
|---|-----|
| 1.1 Has the independent audit report for the most recent fiscal year been completed and presented to the board by the statutory timeline of December 31? (Extensions of the timeline granted by the Chancellor's Office should be explained.) | yes |
| 1.2 Were the district's most recent and prior two independent audits reports free of material findings of weakness? | yes |
| 1.3 Has the district corrected all audit findings from the recent and prior two audits? | n/a |
| 1.4 Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health (e.g., material apportionment or internal control findings)? | n/a |

Section Score (0.5% maximum): **0.0%**

Self-assessment notes:

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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios Community College District



Total Risk Score, All Areas **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 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 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:



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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

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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 |



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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

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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 CCCCO? | yes |
| 12.3 Is the district in compliance with the Fifty Percent Law (Education Code Section 84362) for the last three years? | yes |
| 12.4 Is the district at or above its Full-Time Obligation Number (FON)? If the district is over its FON, is it within 3% of the published FON? | yes |
| 12.5 Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds? | yes |
| 12.6 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time? | yes |
| 12.7 Does the district consistently account for all program costs, including maximum allowable indirect costs, for each restricted resource? | yes |

Section Score (5.5% maximum): **0.0%**

Self-assessment notes:



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Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios Community College District



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

Information Systems and Data Management

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

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

Self-assessment notes:



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District:

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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



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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

Section Score (14.5% maximum): 0.0%

Self-assessment notes:



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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:



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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 CCCCO and ACCJC? | no |
| 16.2 Did the district include the calculation of SCFF breakdown (base FTES, supplemental low income, and student success portions) with multiyear considerations to help calculate its multiyear projections? | n/a |
| 16.3 Does the district use its most current multiyear projection when making financial decisions? | n/a |

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

Self-assessment notes:

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



Fiscal Health Assessment

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

Non-Voter-Approved Debt and Risk Management

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

n/a

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

n/a

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

yes

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

n/a

Section Score (3.7% maximum):

0.0%

Self-assessment notes:

|



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District:

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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:

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