

# 2022-23 Adopted Budget

Presented to the Board of Trustees  
September 14, 2022

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

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COSUMNES  
RIVER COLLEGE





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# Chancellor's Message

Now more than two years removed from the start of an unprecedented global pandemic, the California state budget and, as a result, the Los Rios Community College District budget is still very much defined by impacts of the pandemic. The dynamics have shifted rapidly, from fears about the impacts of statewide shutdowns to an influx of one-time state and federal funds. Now, inflation driven by global supply-chain issues and war in Europe have led to market volatility and concerns about growing inflation.

Through it all, however, California's budget remains incredibly stable, thanks to prudent statewide planning and a strident commitment to the fiscal principles that have led the state to this period of unexpected economic growth. The 2022-23 Adopted Budget is reflective of that statewide growth, all while still leveraging an appropriately measured approach given the uncertainty that lies ahead.

While the state revenue picture is still better than many expected, enrollment in Community Colleges in California – and nationally – remains down significantly. Not only does this raise deep concerns regarding our mission to provide educational access to the Capital Region, but it has a chilling effect on our budget as well. Even with recent changes to the statewide funding formula, Los Rios and the rest of California's community college system are still funded predominantly based on enrollment. If our enrollment does not rebound by the time the state's "hold harmless" ends in 2024-25, the impacts to Los Rios will be massive.

That said, the 2022-23 Adopted Budget is unequivocally good news for our colleges. One of the headlines of the budget is a significant cost-of-living adjustment (COLA) of 6.56%. 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.

The budget includes a significant amount of one-time resources for colleges in districts in a myriad of important areas that align with Los Rios strategic initiatives and operational needs. This includes funds for deferred maintenance and energy efficient projects, implementation of common course numbering, and technology and data infrastructure modernization.

The budget also includes one-time funds for key Guided Pathways programs, such as statewide program mapping technology and reforms to AB 928 (the bill

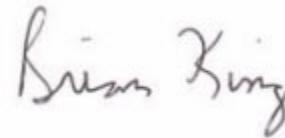
that created the Associate Degree for Transfer). Small amounts of one-time funds are also included for specific instructional and student services programs, some of which will benefit Los Rios and our students.

The largest new one-time funding sources, however, are discretionary block grants to address pandemic-related issues and an acute focus on student recruitment and retention. As we work towards increasing access to our colleges throughout the region and continuing to knock down barriers that are preventing students from enrolling, these funds will be incredibly important. We must also be clear-eyed about the macro-economic conditions that are driving community college enrollment declines, a trend that won't be reversed overnight.

For generations, community college enrollment and budgets followed a predictable pattern. When the economy faltered, enrollment increased even as funding waned. When the economy was strong, resources flowed to colleges while enrollment stagnated. The impacts of the pandemic, regional job markets and broader economic conditions have upended that pattern. We are in new territory as California Community Colleges, and we must continue to work hard to use available funding wisely in service of our students.

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

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





# Executive Summary

## INTRODUCTION

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

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

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

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

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

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

## STATE BUDGET OVERVIEW

### ECONOMIC PROJECTIONS

Two years after the end of the COVID-19 Recession—the worst recession since the Great Depression—the U.S. and California economies have continued to steadily recover, surpassing their pre-COVID-19 Pandemic GDP levels in the first half of 2021 and adding back about nine out of every ten jobs lost during the recession as of March 2022. The May Revision economic forecast projects the U.S. and California economies to continue to recover and to grow steadily through 2025. However, real (adjusted for inflation) economic growth has been slightly downgraded compared to Governor's Budget projections due to continuing global supply chain bottlenecks, international economic sanctions in response to the Russian invasion of Ukraine, tighter monetary policy with several planned interest rate hikes, and persistently high inflation.



# Executive Summary

## REVENUE PROJECTIONS

The economic picture nationally and in California is less positive than when the Governor's Budget forecast was finalized in November 2021, driven by the disruption caused by the Ukraine-Russia war, elevated inflation that is more persistent and has led to tighter monetary policy, and a stock market that has declined significantly.

Nonetheless, tax receipts for the three largest tax sources have come in \$33.9 billion higher than projected through April. And while the economic forecast has been downgraded somewhat since the Governor's Budget in real (inflation-adjusted) terms, these developments have been generally positive for the revenue forecast, as the higher level of inflation leads to higher income and prices, translating to higher levels of tax liability and revenue. Thus, all three major revenue sources are expected to show significant increases over the multiyear period relative to the Governor's Budget forecast. Personal income tax revenues are higher by over \$23 billion due largely to very strong tax receipts related to the 2021 tax year and a significantly upgraded forecast for nominal (not adjusted for inflation) wage growth in 2022 and 2023. Sales tax revenues have been revised upward by almost \$3.7 billion due to strong tax receipts and a higher inflation forecast. Corporation tax revenues are up \$28.1 billion based on very strong cash receipts, stronger corporate profits in 2021 than projected at Governor's Budget, and stronger participation in the pass-through entities elective tax.

## PROPOSITION 98 PROJECTIONS

The Guarantee continues to be in Test 1 for 2020-21, 2021-22, and 2022-23. 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 38.03 percent to approximately 38.4 percent. The significant increase

in revenues projected for 2020-21, 2021-22, and 2022-23 results in a corresponding increase in resources for K-14 schools. Proposition 98 is estimated to be \$96.1 billion in 2020-21, \$110.2 billion in 2021-22, and \$110.4 billion in 2022-23, representing a three-year increase in the minimum Guarantee of \$35.8 billion over the level funded in the 2021 Budget Act.

## CALIFORNIA COMMUNITY COLLEGES PROPOSALS

The 2022-23 budget for community colleges provides approximately \$4 billion in Proposition 98 augmentations over the prior year, of which \$1.9 billion (47%) are provided as ongoing resources and \$2.1 billion (53%) as one-time funding. The enacted budget includes \$1.09 billion in ongoing adjustments to the Student Centered Funding Formula (SCFF), of which \$493 million is for a 6.56% cost-of-living adjustment (COLA) increase. Another \$50 million is provided for a 6.56% COLA to various categorical programs. Other ongoing spending includes \$200 million for part-time faculty health insurance and \$26.7 million to sustain systemwide enrollment growth of 0.5%. Additional ongoing funds are provided to support technology modernization, to increase support for student services programs, and to establish a Classified Employee Summer Assistance Program. One-time funding in the enacted budget includes over \$840 million for deferred maintenance and energy efficiency projects and \$650 million for block grants to districts for addressing issues related to the pandemic. One-time funds are also dedicated to student retention and enrollment efforts, implementation of common course numbering, and technology modernization.



# *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 projections. The District has authority to operate at the Z budget level.

on-going and will force us to maintain reduced budgets to ensure our on-going expenditures match our projections of on-going revenues.

For 2022-23, all three budgets will assume the Student Centered Funding Formula Emergency Conditions Allowance level of funding, which keeps us at the same level of FTES served in 2019-20. Based on the increases in the budget and the Emergency Conditions Allowance protection, each of the three budgets will be at \$368 million. The additional “base increase” provided in the final budget does not actually increase the hold harmless funding. Instead, it reduces the amount the district is in hold harmless. While this increase is helpful, it does not immediately provide additional cash to the district.

In light of this, the X budget assumes no change over Emergency Conditions Allowance level of FTES. The Y budget assumes a 2.5% restoration of full-time equivalent students served, and the Z budget assumes an additional 2.5% restoration of full-time equivalent students served over the Y level (a 5% increase over the X budget). These amounts would restore the amount of decline observed since the start of the pandemic, while still leaving the need to restore in future years. While the enrollment decline brought on by the pandemic will not impact our overall apportionment from the state in the short term, it will impact the level of funding we believe will be



# 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 66,000 students in fall 2021. 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 61,000 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 2015-16 year, students, faculty and staff across the District came together to review and update the Los Rios Community College District Strategic Plan. Originally developed in 1997, the last plan, adopted in January 2011, served as the fourth official strategic plan for the District and many of the goals in that plan were realized. For the fifth plan, which guided the District through 2021-22, the planning process involved looking at where we are and where we want to be as a community college district. The 2016 Strategic Plan provides a thoughtful vision of the future of Los Rios. The vision centers on promoting student success through several initiatives that will be measured toward specific goals for improvements. Due to the pandemic, and our need to focus primarily on pandemic-related efforts the past two years, our sixth plan has been delayed.

The 2022-23 District budgets are developed to reflect the educational programs of the Los Rios Community College District. The programs of the District are consistent with the mission of the California Community Colleges.

## **CALIFORNIA COMMUNITY COLLEGES' MISSION**

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

Primary missions of the colleges are to offer academic and vocational education at the lower division level for recent high school graduates

and those returning to school; and to advance California's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement. Essential functions of the colleges include: developmental instruction, English as a second language, adult noncredit instruction, and providing support services that help students to succeed. Fee-based Community Service education is designated as an authorized function.

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

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

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

### **MISSION STATEMENT**

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

### **VISION STATEMENT**

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



# Values, Vision, Mission and Goals

## **OUR FIVE STRATEGIC GOALS**

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

## **VALUES**

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

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

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

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

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

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

### **Employees**

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

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

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

### **Diversity**

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

### **Relationships**

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



# Values, Vision, Mission and Goals

## **Participatory Governance**

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

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

## **Community**

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

## **Academic Excellence**

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

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

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

## **Equity**

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

## **Sustainability**

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

## **Innovation**

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

## **Integrity**

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

## 2022-23 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.

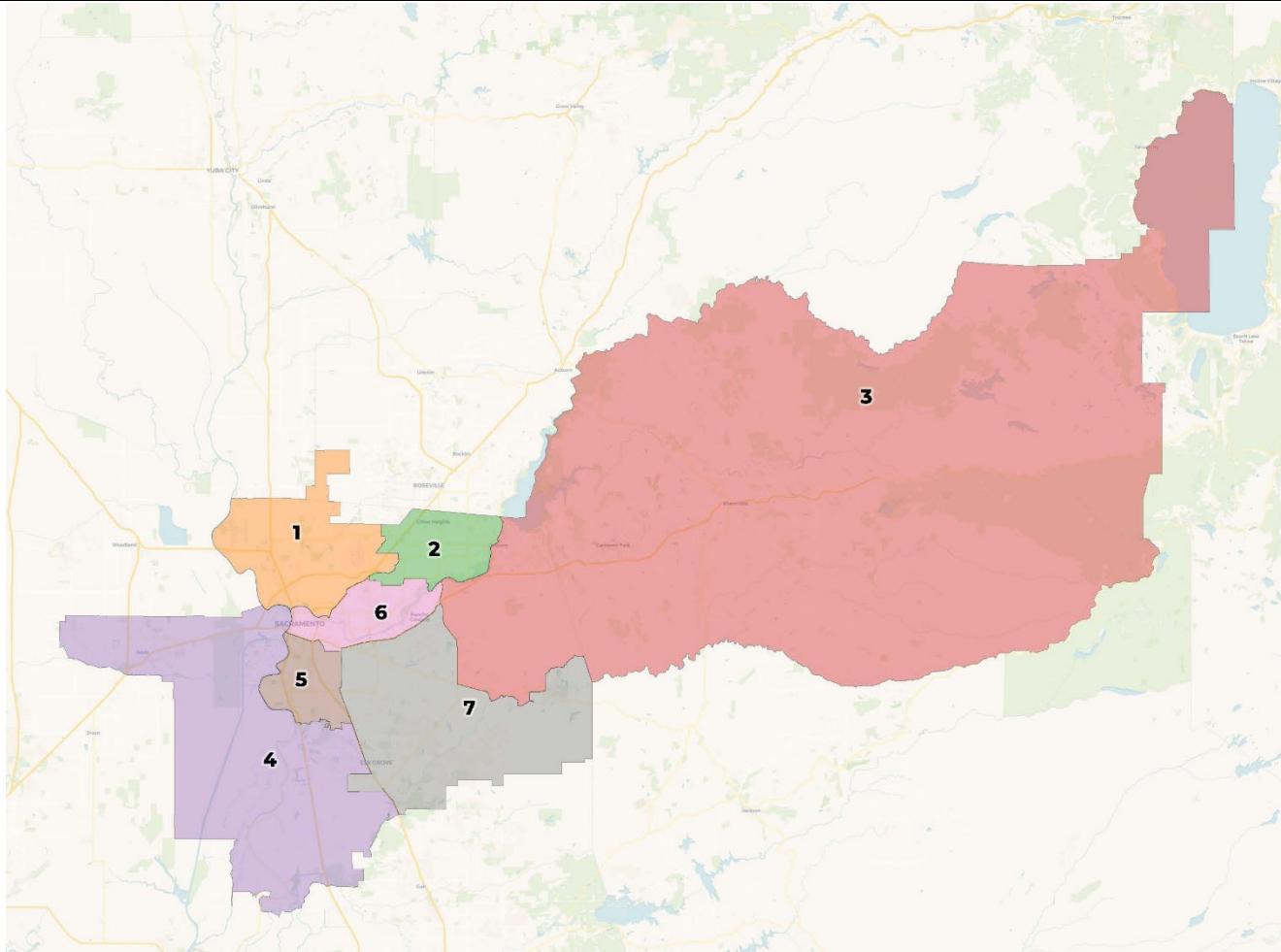
The Los Rios Board of Trustees meets on a monthly basis. Business meetings are conducted the second Wednesday of each month generally in the District Office Board Room located at 1919 Spanos Court, Sacramento, California. Citizens are welcome to attend these public open meetings.

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



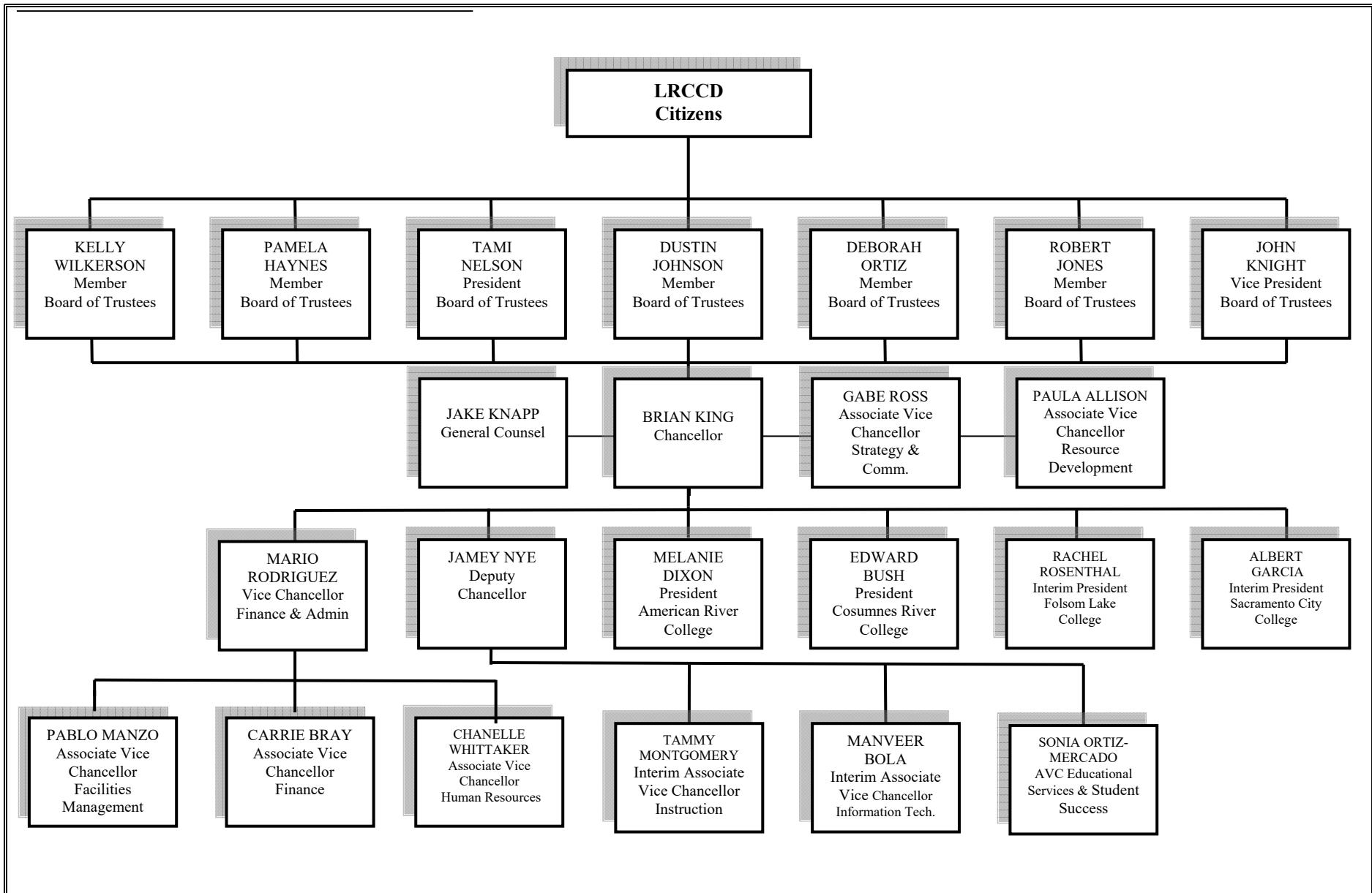
Deborah Ortiz  
Area 6



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 14, 2022. 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 2022-23 budget:

**January 7 - May 6**

**Budget Development** – Based upon Governor's January proposal.

**May 9 - June 1**

**Budget Refinement** - For preparation of the District's Tentative 2022-23 Budget based upon the Governor's May Revise.

**June 8**

**Governing Board Meeting** – Update/review of tentative budget proposed for adoption. Adoption of 2022-2023 tentative budgets.

**September 6**

**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 8**

**Public Accountability** - Proposed budget available for public inspection.

**September 14**

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

**September 14**

**Governing Board Meeting**

A) Update/review of 2022-2023 budget proposed for adoption. Update/review of 2021-2022 financial status.

**On or before September 30**

B) The Governing Board adoption of the 2022-2023 budget. (On or before September 15).

**October/December**

**Governing Board Meeting** - Governing Board review of 2022-2023 District Program Development Funds.

**January/February**

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

**June 2023**

**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 2022-23, 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

## 2021-22 ACTUAL EXPENDITURES & 2022-23 ADOPTED BUDGET– DISTRICT FUNDS

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 2021-22 or 2022-23 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. At this time, there continues to be great uncertainty on when indoor public events can safely resume in the aftermath of the COVID-19 health crisis. Based upon guidance from federal, state, and local government officials and health experts, the Harris Center for the Arts temporarily ceased operations as of July 1, 2020. 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 \$118.0 million in financial aid received for students in 2022-23 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 \$12.3 million on June 30, 2023, which is virtually all committed to college purposes.

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 17,236,778	\$ 19,703,448	\$ 9,145,464	\$ 28,848,912
Committed	91,159,422	4,596,422	87,019,306	91,615,728
Restricted	10,892,498	5,472,707	15,912,350	21,385,057
Total Beginning Fund Balance	119,288,698	29,772,577	112,077,120	141,849,697
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	190,688,039	190,795,453	1,609,559	192,405,012
New Faculty Funding	3,113,305	3,317,538	-	3,317,538
COLA (2021-22 5.07%, 2022-23 6.56%)	16,194,182	19,768,601	2,247,156	22,015,757
Continuing Total Computational Revenue Adjustment	(14,477,209)	2,595,638	4,926,655	7,522,293
Basic Allocation Adjustment	-	2,247,156	6,319,241	8,566,397
SCFF Changes in FTES, Outcomes & Demographics	20,256,843	20,277,930	(9,005,125)	11,272,805
Local Property Taxes	106,311,650	105,111,616	1,200,034	106,311,650
Enrollment Fees, \$46/unit	16,632,543	16,825,411	(192,868)	16,632,543
Total Base Allocation, COLA & Growth	338,719,353	360,939,343	7,104,652	368,043,995
Lottery Funds	8,743,074	6,609,500	254,588	6,864,088
Other General Purpose	47,942,066	40,643,540	(1,447,573)	39,195,967
Restricted/Special Programs Revenue	175,115,190	86,349,832	199,133,897	285,483,729
Total Revenue	570,519,683	494,542,215	205,045,564	699,587,779
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 689,808,381	\$ 524,314,792	\$ 317,122,684	\$ 841,437,476
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 170,824,789	\$ 175,836,709	\$ 10,384,204	\$ 186,220,913
Classified Salaries	97,850,351	97,557,606	34,811,743	132,369,349
Employee Benefits	110,253,923	117,583,434	41,624,536	159,207,970
Books, Supplies & Materials	24,484,124	3,252,902	53,576,327	56,829,229
Other Operating Expenses	58,197,481	50,838,389	84,739,884	135,578,273
Capital Outlay	6,183,775	27,131,759	12,588,436	39,720,195
Interfund Transfers/Other Outgo	80,164,241	19,705,726	71,525,009	91,230,735
Total Expenditures, Appropriations & Interfund Transfers	547,958,684	491,906,525	309,250,139	801,156,664
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	28,848,912	19,703,448	9,230,941	28,934,389
Committed	91,615,728	4,596,422	153,306	4,749,728
Restricted	21,385,057	8,108,397	(1,511,702)	6,596,695
Total Ending Fund Balance	141,849,697	32,408,267	7,872,545	40,280,812
TOTAL EXPENDITURES, APPROPRIATIONS & ENDING FUND BALANCE	\$ 689,808,381	\$ 524,314,792	\$ 317,122,684	\$ 841,437,476

**LOS RIOS COMMUNITY COLLEGE DISTRICT**  
**INSTRUCTIONALLY- RELATED ACTIVITIES**  
 (Sub-Fund of the General Fund)  
**2021-2022 ACTUAL REVENUES AND EXPENDITURES**  
**2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 4,589,024	\$ 132,211	\$ 4,568,478	\$ 4,700,689
Total Beginning Fund Balance	4,589,024	132,211	4,568,478	4,700,689
REVENUE:				
Local - Other	1,090,974	988,189	-	988,189
INTERFUND TRANSFERS:				
General Fund	249,928	10,000	451,771	461,771
Capital Outlay	20,998	-	-	-
Total Revenue and Transfers	1,361,900	998,189	451,771	1,449,960
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,950,924	\$ 1,130,400	\$ 5,020,249	\$ 6,150,649
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 58,927	\$ 39,455	\$ -	\$ 39,455
Employee Benefits	2,509	1,663	-	1,663
Books, Supplies & Materials	264,924	307,230	-	307,230
Other Operating Expenses	886,738	628,630	448,087	1,076,717
Payments to Students	24,206	21,211	-	21,211
INTERFUND TRANSFERS OUT:				
General Fund	4,983	-	3,684	3,684
Financial Aid Fund	7,948	-	-	-
Total Expenditures/Appropriations & Interfund Transfers	1,250,235	998,189	451,771	1,449,960
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	4,700,689	132,211	4,568,478	4,700,689
Total Ending Fund Balance	4,700,689	132,211	4,568,478	4,700,689
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,950,924	\$ 1,130,400	\$ 5,020,249	\$ 6,150,649

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
CHILD DEVELOPMENT FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 325,776	\$ 484,293	\$ 18,933	\$ 503,226
Total Beginning Fund Balance	325,776	484,293	18,933	503,226
REVENUE:				
Federal:				
Child Care Food Program	389,493	80,000	287,786	367,786
Total Federal Revenue	389,493	80,000	287,786	367,786
State:				
Apportionment	2,093,206	1,659,979	9,948	1,669,927
Total State Revenue	2,093,206	1,659,979	9,948	1,669,927
Local:				
Interest Income & Other	17,356	65,000	-	65,000
Total Local Revenue	17,356	65,000	-	65,000
Total Revenue	2,500,055	1,804,979	297,734	2,102,713
INTERFUND TRANSFERS IN:				
General Fund	88,364	629,962		629,962
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,914,194	\$ 2,919,234	\$ 316,667	\$ 3,235,901
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,349,281	\$ 1,369,324	\$ 148,241	\$ 1,517,565
Employee Benefits	754,876	874,352	48,430	922,782
Books, Supplies and Food	193,208	107,400	69,570	176,970
Other Operating Expenses	113,604	83,865	31,493	115,358
Total Expenditures/Appropriations	2,410,969	2,434,941	297,734	2,732,675
ENDING FUND BALANCE, JUNE 30	503,226	484,293	18,933	503,226
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,914,195	\$ 2,919,234	\$ 316,667	\$ 3,235,901

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
CAPITAL OUTLAY PROJECTS FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 13,300,000	\$ 13,300,000	\$ -	\$ 13,300,000
Committed Funds/Projects in Progress	127,862,822	-	167,938,818	167,938,818
Total Beginning Fund Balance	141,162,822	13,300,000	167,938,818	181,238,818
REVENUE:				
State Capital Outlay Projects	5,694,014	-	99,295,386	99,295,386
Proposition 39 Projects	-	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	1,451,607	26,650,000	15,143,374	41,793,374
Interest Income	1,030,227	677,330	352,897	1,030,227
Other Local Revenue, including Donations	1,632,899	497,910	501,173	999,083
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	8,533,681	15,429,187	(1,861,867)	13,567,320
Other District & College Projects	32,734,337	-	27,388,298	27,388,298
Other Funds	142,337	130,810	11,527	142,337
Total Revenue and Interfund Transfers	51,219,102	43,385,237	141,105,748	184,490,985
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 192,381,924	\$ 56,685,237	\$ 309,044,566	\$ 365,729,803
EXPENDITURES/APPROPRIATIONS:				
State Capital Outlay Projects	\$ 5,694,014	\$ -	\$ 99,295,386	\$ 99,295,386
Proposition 39 Projects	-	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	1,451,607	26,650,000	15,143,374	41,793,374
Other Major Construction, including Information Technology	648,041	-	35,445,613	35,445,613
Program Development and/or Improvement Projects	450,365	15,559,997	18,939,029	34,499,026
College Projects	1,504,772	-	12,453,926	12,453,926
Future Program Improvement Projects	395,888	1,175,240	126,421,634	127,596,874
College Investments for Future Projects	672,293	-	955,691	955,691
Other Transfers Out	326,126	-	114,953	114,953
Total Expenditures/Appropriations and Interfund Transfers	11,143,106	43,385,237	309,044,566	352,429,803
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	13,300,000	13,300,000	-	13,300,000
Committed Funds/Projects in Progress	167,938,818	-	-	-
Total Ending Fund Balance	181,238,818	13,300,000	-	13,300,000
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 192,381,924	\$ 56,685,237	\$ 309,044,566	\$ 365,729,803

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
BOND PROJECT FUND - MEASURE M  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 67,635,845	\$ 67,908,643	\$ 99,104,095	\$ 167,012,738
Total Beginning Fund Balance	67,635,845	67,908,643	99,104,095	167,012,738
REVENUE:				
Bond Proceeds	132,257,093			
Local - Interest Income	486,137	500,000		500,000
Total Revenue	132,743,230	500,000	-	500,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 200,379,075	\$ 68,408,643	\$ 99,104,095	\$ 167,512,738
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 33,336,070	\$ 450,000	\$ 164,753,443	\$ 165,203,443
Bond Service Costs	30,267	50,000		50,000
Total Expenditures/Appropriations	33,366,337	500,000	164,753,443	165,253,443
ENDING FUND BALANCE, JUNE 30:				
Committed	167,012,738	67,908,643	(65,649,348)	2,259,295
Total Ending Fund Balance	167,012,738	67,908,643	(65,649,348)	2,259,295
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 200,379,075	\$ 68,408,643	\$ 99,104,095	\$ 167,512,738

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  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 17,231,594	\$ 17,231,594	\$ 7,144,305	\$ 24,375,899
Total Beginning Fund Balance	17,231,594	17,231,594	7,144,305	24,375,899
REVENUE:				
Local:				
Property Taxes	30,006,982	23,600,324	-	23,600,324
Premium on Sale of Bonds	483,267	-	-	-
Interest Income	88,109	481,640	-	481,640
Cost of Issuance	15,180	-	-	-
Total Revenue	30,593,538	24,081,964	-	24,081,964
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 47,825,132	\$ 41,313,558	\$ 7,144,305	\$ 48,457,863
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 18,205,000	\$ 19,435,000	\$ -	\$ 19,435,000
Bond Interest Expense	5,237,213	4,643,964	-	4,643,964
Bond Service Costs	7,020	3,000	-	3,000
Total Expenditures/Appropriations	23,449,233	24,081,964	-	24,081,964
ENDING FUND BALANCE, JUNE 30:				
Restricted	24,375,899	17,231,594	7,144,305	24,375,899
Total Ending Fund Balance	24,375,899	17,231,594	7,144,305	24,375,899
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 47,825,132	\$ 41,313,558	\$ 7,144,305	\$ 48,457,863

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
BOND INTEREST AND REDEMPTION FUND - MEASURE M  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 26,407,436	\$ 26,407,436	\$ 4,183,202	\$ 30,590,638
Total Beginning Fund Balance	26,407,436	26,407,436	4,183,202	30,590,638
REVENUE:				
Local:				
Property Taxes	35,257,775	34,792,867	-	34,792,867
Premium on Sale of Bonds	10,697,951	-	-	-
Interest Income	92,351	710,058	-	710,058
Total Revenue	46,048,077	35,502,925	-	35,502,925
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 72,455,513	\$ 61,910,361	\$ 4,183,202	\$ 66,093,563
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 27,075,000	\$ 26,445,000	\$ -	\$ 26,445,000
Bond Interest Expense	14,291,925	9,055,925	-	9,055,925
Bond Service Costs	497,950	2,000	-	2,000
Total Expenditures/Appropriations	41,864,875	35,502,925	-	35,502,925
ENDING FUND BALANCE, JUNE 30:				
Restricted	30,590,638	26,407,436	4,183,202	30,590,638
Total Ending Fund Balance	30,590,638	26,407,436	4,183,202	30,590,638
TOTALEXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 72,455,513	\$ 61,910,361	\$ 4,183,202	\$ 66,093,563

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
OTHER DEBT SERVICE FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 59,944	\$ 59,944	\$ -	\$ 59,944
Total Beginning Fund Balance	59,944	59,944	-	59,944
REVENUE:				
Local - Interest Income	142,337	130,810	11,527	142,337
Total Revenue	142,337	130,810	11,527	142,337
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 202,281	\$ 190,754	\$ 11,527	\$ 202,281
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 142,337	\$ 130,810	\$ 11,527	\$ 142,337
Total Interfund Transfers	142,337	130,810	11,527	142,337
ENDING FUND BALANCE, JUNE 30:				
Committed	59,944	59,944	-	59,944
Total Ending Fund Balance	59,944	59,944	-	59,944
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 202,281	\$ 190,754	\$ 11,527	\$ 202,281

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
SELF-INSURANCE FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 1,024,812	\$ 1,024,812	\$ 232,937	\$ 1,257,749
Total Beginning Fund Balance	1,024,812	1,024,812	232,937	1,257,749
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	3,296,389	3,509,489	(19,902)	3,489,587
Dental Premiums	3,258,752	4,537,248	(368,682)	4,168,566
Interest Income	86,397	84,150	2,247	86,397
Total Revenue	6,641,538	8,130,887	(386,337)	7,744,550
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,666,350	\$ 9,155,699	\$ (153,400)	\$ 9,002,299
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 351,890	\$ 320,463	\$ 26,117	\$ 346,580
Insurance Premiums	1,903,743	2,403,000	-	2,403,000
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	697,576	545,876	(43,772)	502,104
Dental Program	3,258,752	4,537,248	(368,682)	4,168,566
Administrative Costs	196,640	324,300	-	324,300
Total Expenditures/Appropriations	6,408,601	8,130,887	(386,337)	7,744,550
ENDING FUND BALANCE, JUNE 30:				
Committed	1,257,749	1,024,812	232,937	1,257,749
Total Ending Fund Balance	1,257,749	1,024,812	232,937	1,257,749
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,666,350	\$ 9,155,699	\$ (153,400)	\$ 9,002,299

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 <sup>1</sup> ACTUAL	2022-2023 <sup>2</sup>		
		TENTATIVE BUDGET <sup>1</sup>	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 25,154	\$ 1,470,282	\$ 413,198	\$ 1,883,480
Total Beginning Fund Balance	25,154	1,470,282	413,198	1,883,480
LOCAL REVENUE:				
Ticket Sales	19,952	-	-	-
Interest and Other	446,727	-	-	-
Total Revenue	466,679	-	-	-
INTERFUND TRANSFERS IN:				
General Fund	1,445,127	-	-	-
Total Interfund Transfers	1,445,127	-	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,936,960	\$ 1,470,282	\$ 413,198	\$ 1,883,480
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 4,717	\$ -	\$ -	\$ -
Employee Benefits	338	-	-	-
Supplies & Materials	18,868	-	-	-
Other Operating Expenses	29,557	1,470,282	-	1,470,282
Total Expenditures/Appropriations	53,480	1,470,282	-	1,470,282
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,883,480	-	413,198	413,198
Total Ending Fund Balance	1,883,480	-	413,198	413,198
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,936,960	\$ 1,470,282	\$ 413,198	\$ 1,883,480

<sup>1</sup> Ending fund balance for June 30, 2022 is subject to change due to final closing entries.

<sup>2</sup> Budget will be developed in conjunction with the reorganization of the Performing Arts Center.

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
FIDUCIARY FUND - STUDENT FINANCIAL AID  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	61,411,022	69,000,000	-	69,000,000
Federal Supplemental Educational Opportunity Grants (SEOG)	4,550,960	2,476,310	-	2,476,310
Direct Loan	16,046,578	17,200,000	-	17,200,000
Other	84,167	85,000	11,422,181	11,507,181
State	19,620,504	17,800,000	-	17,800,000
Total Revenue	101,713,231	106,561,310	11,422,181	117,983,491
INTERFUND TRANSFERS IN:				
General Fund	4,895,682	1,165,629	2,536,658	3,702,287
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 106,608,913	\$ 107,726,939	\$ 13,958,839	\$ 121,685,778
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 106,324,478	\$ 107,572,170	\$ 13,958,839	\$ 121,531,009
Operating Expenses	284,435	154,769	-	154,769
Total Expenditures/Appropriations	106,608,913	107,726,939	13,958,839	121,685,778
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 106,608,913	\$ 107,726,939	\$ 13,958,839	\$ 121,685,778

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
FIDUCIARY FUND - STUDENT ASSOCIATIONS  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 362,906	\$ -	\$ 393,914	\$ 393,914
Committed	731,659	116,129	699,927	816,056
Total Beginning Fund Balance	1,094,565	116,129	1,093,841	1,209,970
LOCAL REVENUE:				
Student Card Sales	45,848	56,469	-	56,469
Student Representation Fees, net of waivers	201,746	156,322	-	156,322
Miscellaneous & Interest	1,471	551	-	551
INTERFUND TRANSFERS IN:				
Interfund Transfer In	9,000	-	-	-
Total Revenues and Interfund Transfers	258,065	213,342	-	213,342
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,352,630	\$ 329,471	\$ 1,093,841	\$ 1,423,312
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ 19,763	\$ 13,878	\$ -	\$ 13,878
Other Operating Expenses	108,996	195,764	-	195,764
Scholarships/Awards	4,900	3,700	-	3,700
INTERFUND TRANSFERS OUT:				
Scholarship Fund	9,000	-	-	-
Total Expenditures/Appropriations and Interfund Transfers	142,659	213,342	-	213,342
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	393,914	-	\$ 393,814	\$ 393,814
Committed	816,056	116,129	700,027	816,156
Total Ending Fund Balance	1,209,970	116,129	1,093,841	1,209,970
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,352,629	\$ 329,471	\$ 1,093,841	\$ 1,423,312

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
SCHOLARSHIP LOAN FUND  
2021-2022 REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 1,547,421	\$ 1,543,496	\$ 574	\$ 1,544,070
Total Beginning Fund Balance	1,547,421	1,543,496	574	1,544,070
LOCAL REVENUE:				
Miscellaneous and Interest Income	13,240	6,000	-	6,000
Total Revenue	13,240	6,000	-	6,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,560,661	\$ 1,549,496	\$ 574	\$ 1,550,070
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ -	\$ 1,000	\$ -	\$ 1,000
Scholarships & Loans	1,258	5,000	-	5,000
INTERFUND TRANSFERS OUT:				
General Fund	15,333	-	-	-
Total Expenditures/Appropriations & Interfund Transfers	16,591	6,000	-	6,000
ENDING FUND BALANCE, JUNE 30:				
Committed	1,544,070	1,543,496	574	1,544,070
Total Ending Fund Balance	1,544,070	1,543,496	574	1,544,070
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,560,661	\$ 1,549,496	\$ 574	\$ 1,550,070

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
FIDUCIARY FUND - FOUNDATION  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 <sup>1</sup> ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 2,405,698	\$ 1,683,248	\$ 625,596	\$ 2,308,844
Committed	17,115,092	11,360,542	6,075,855	17,436,397
Total Beginning Fund Balance	19,520,790	13,043,790	6,701,451	19,745,241
REVENUE:				
Local:				
Donations	3,779,941	2,390,000	1,000,000	3,390,000
In-Kind Donations	763,488	72,000	-	72,000
Investment Income (includes unrealized gains and/or losses)	(1,719,873)	1,040,000	-	1,040,000
Total Revenue	2,823,557	3,502,000	1,000,000	4,502,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 22,344,347	\$ 16,545,790	\$ 7,701,451	\$ 24,247,241
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 1,835,618	\$ 11,826,000	\$ -	\$ 11,826,000
In-Kind Contributions	763,488	72,000	-	72,000
Total Expenditures/Appropriations	2,599,106	11,898,000	-	11,898,000
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	2,308,844	915,148	600,596	1,515,744
Committed	17,436,397	3,732,642	7,100,855	10,833,497
Total Ending Fund Balance	19,745,241	4,647,790	7,701,451	12,349,241
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 22,344,347	\$ 16,545,790	\$ 7,701,451	\$ 24,247,241

<sup>1</sup> Ending fund balance for June 30, 2022 is subject to change due to final closing entries.

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
RETIREE BENEFIT FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

DESCRIPTION	2021-2022 ACTUAL	2022-2023		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 13,259,481	\$ 13,337,651	\$ 6,044	\$ 13,343,695
Total Beginning Fund Balance	13,259,481	13,337,651	6,044	13,343,695
REVENUE:				
Local - Interest Income	84,214	79,000	5,214	84,214
Total Revenue and Interfund Transfers	84,214	79,000	5,214	84,214
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 13,343,695	\$ 13,416,651	\$ 11,258	\$ 13,427,909
ENDING FUND BALANCE, JUNE 30:				
Committed	\$ 13,343,695	\$ 13,416,651	\$ 11,258	\$ 13,427,909
TOTAL ENDING FUND BALANCE	\$ 13,343,695	\$ 13,416,651	\$ 11,258	\$ 13,427,909



# 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 2022-23 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 53% of total General Fund revenues and approximately 89% 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 \$368.0 million will be received from these sources in 2022-23. The Z budget TCR level is \$29.3 million higher than the 2021-22's \$338.7 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 2022-23.

### ***C. State Revenues***

Unrestricted State revenues account for approximately 5% 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 2022-23 are \$36.4 million, a decrease from the 2021-22 final budget.

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

Local revenues, excluding enrollment fees, account for approximately 1.0% 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 \$9.5 million for 2022-23, a small decrease from the 2021-22 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 2022-23 is \$126,172.

## **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.

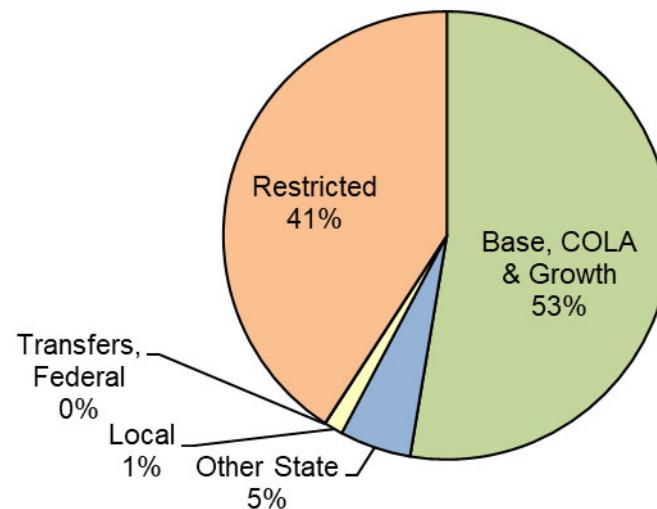
A significant source of restricted Federal revenue budgeted in 2022-23 is the remaining funding from CARES Act Higher Education Emergency Relief Fund (HEERF). The performance period for all remaining HEERF funding was extended through June 30, 2023.

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 \$7.2 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.

## **2022-23 GENERAL FUND BUDGET BY REVENUE SOURCE**





# General Fund Financial Data Summary

## APPROPRIATIONS SUMMARY

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

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

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

### **A. Academic Salaries**

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Adopted Budget, \$162.8 million is appropriated for academic salaries. This is 22% 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 54.98% of the total current expense of

education for 2020-21. The 2021-22 report, to be filed in October 2022, 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. 2022-23 appropriations for classified salaries are \$122.0 million. This accounts for 16% of the District's General Fund expenditures.

### **C. Employee Benefits**

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

The budget projects \$156.0 million will be expended on employee benefits in 2022-23, accounting for 21% of the 2022-23 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.



# General Fund Financial Data Summary

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. There is an increase of \$217.04/month in health insurance premiums for 2022-23 for the medical plan selected by most employees.

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 2022-23. 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 2022-23 premiums for health and welfare benefits as well as statutory benefits.

## *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	25.37%
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 \$56.8 million will be expended in 2022-23 on supplies and materials accounting for 8% of the 2022-23 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, comparisons across the two years are difficult.



# General Fund Financial Data Summary

## **E. Other Operating Expenses**

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At adopted, approximately \$133.5 million is budgeted, representing 18% 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 adopted budget, approximately \$39.7 million is appropriated for Capital Outlay, which is 5% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

## **G. Other Outgo**

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At adopted budget, it is projected that \$76.1 million will be transferred in 2022-23, around 10% of the total General Fund expenditures.

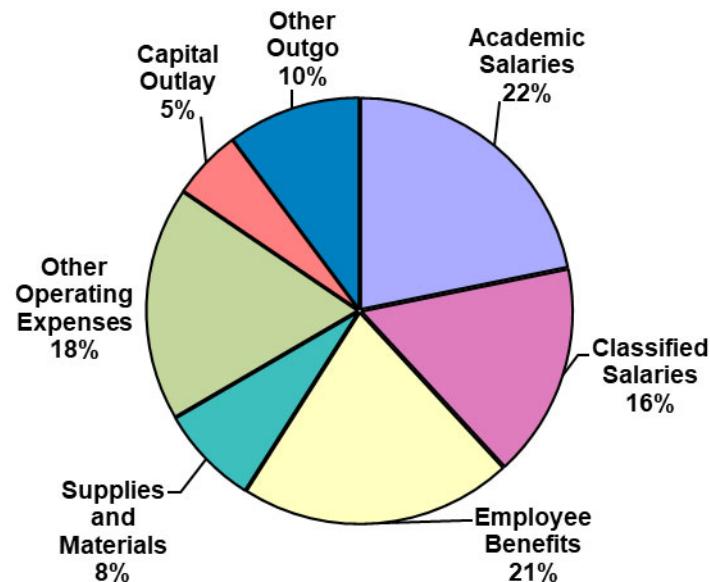
## **H. Program and Other Improvements**

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

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

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

### **2022-23 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT**



**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

	Actual 2021-2022	Adopted Budget Z Budget Maximum Funding 2022-2023
<b>BEGINNING FUND BALANCE, JULY 1:</b>		
Uncommitted	\$ 17,236,778.00	\$ 28,848,912
Committed	91,159,422	91,615,728
Restricted	10,892,498	21,385,057
Total Beginning Fund Balance	<u>119,288,698</u>	<u>141,849,697</u>
<b>GENERAL PURPOSE REVENUE:</b>		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	190,688,039	192,405,012
New Faculty Funding	3,113,305	3,317,538
COLA (2021-22 5.07%, 2022-23 6.56%)	16,194,182	22,015,757
Continuing Total Computational Revenue Adjustment	(14,477,209)	7,522,293
Basic Allocation Adjustment	-	8,566,397
Funding Increase (SCFF changes in FTES, Outcomes, Demographics & COLA)	20,256,843	11,272,805
Local Property Taxes	106,311,650	106,311,650
Enrollment Fees,\$46/Unit	16,632,543	16,632,543
Total Apportionment, Property Taxes & Enrollment Fees	<u>338,719,353</u>	<u>368,043,995</u>
Federal:		
Veteran's Education	16,544	25,000
Total Federal	<u>16,544</u>	<u>25,000</u>
State:		
One time Only Apportionment and Recalculation	2,064,333	
Lottery Funds	8,743,074	6,864,088
Apprenticeship Programs	6,098,156	6,094,610
Part-Time Faculty Compensation	8,838,205	8,970,859
Other, including Mandated Costs Block Grant	15,871,047	14,472,964
Total State	<u>41,614,815</u>	<u>36,402,521</u>
Local:		
Non-Resident/International Student Tuition	3,741,241	3,741,241
Interest income	1,081,398	1,077,042
Community Services	830,487	936,311
Student Fees & Fines	485,172	640,200
Other, including Interest & Enrollment Fee 2%	3,718,113	3,111,568
Total Local	<u>9,856,411</u>	<u>9,506,362</u>
<b>OTHER:</b>		
Interfund Transfers In	5,111,734	114,953
Donations/Other	85,636	11,219
Total Interfund Transfers/Donations/Other	<u>5,197,370</u>	<u>126,172</u>
<b>TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS</b>	<b>\$ 395,404,493</b>	<b>\$ 414,104,050</b>

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

	<b>Actual 2021-2022</b>	<b>Adopted Budget Z Budget</b>	<b>Maximum Funding 2022-2023</b>
<b>RESTRICTED REVENUE:</b>			
Student Parking & Transit Fees and Parking Fines	\$ 1,666,467	\$ 2,700,000	
Health Services Fee	1,937,914	1,717,236	
<b>Total Restricted</b>	<b>\$ 3,604,381</b>	<b>\$ 4,417,236</b>	
<b>SPECIAL PROGRAMS:</b>			
<b>Federal:</b>			
CARES Act Higher Education Emergency Relief Fund (HEERF):			
HEERF Institutional Portion	\$ 55,464,612	\$ 32,987,307	
HEERF Student Aid Portion	23,962,500	37,669,060	
HEERF Minority Serving Institutions	1,711,955	4,740,819	
Perkins	3,483,764	3,289,630	
TRIO Cluster	3,201,092	2,257,356	
Shuttered Venue Operations	2,796,988	339,711	
Hispanic Serving Institutions	1,651,623	1,302,444	
Federal Work Study	645,025	1,940,202	
Strengthening Institutions Programs	616,034	380,059	
Temporary Assistance to Needy Families	455,703	440,992	
Department of Rehabilitation -Workability III and College to Career	451,812	501,465	
Strengthening Community Colleges	233,195	4,684,508	
Asian & Native American Pacific Islander-Serving Institutions Program	162,775	313,410	
Other Federal	129,378	21,375	
Foster Care Program	128,673	104,224	
Sustainable Interdisciplinary Research to Inspire Success II (SIRIUS II)	74,093	204,690	
Child Development Training Consortium	42,550	102	
USDA- NIFA Ag Dual Enrollment	40,283	-	
<b>Total Federal</b>	<b>\$ 95,252,055</b>	<b>\$ 91,177,354</b>	

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

	<b>Actual 2021-2022</b>	<b>Adopted Budget Z Budget</b>	<b>Maximum Funding 2022-2023</b>
<b>State:</b>			
Student Equity and Achievement Program	\$ 17,682,990	\$ 30,294,447	
Strong Workforce Program	15,324,485	15,242,286	
Disabled Students Program & Services	5,082,752	7,913,265	
Extended Opportunity Program & Services	4,445,993	8,534,998	
Lottery (Restricted, Proposition 20)	4,575,874	2,705,258	
California College Promise	2,792,108	3,009,854	
Board financial assistance program (BFAP)	2,525,836	3,447,047	
California Work Opportunity & Responsibility to Kids (CalWORKs)	2,187,743	4,863,181	
State on-behalf pymts CalSTRS	1,844,476	-	
Guided Pathways	1,462,501	1,404,265	
Refugee Career Pathways	1,341,893	3,619,648	
NEXTUP	1,229,404	2,144,456	
Economic development	900,925	374,740	
Student Retention & Enrollment	680,465	2,607,012	
Cooperative Agency Resource Education	644,020	2,058,880	
State Instructional Equipment Funds (SIEF)	637,830	33,973,038	
Veterans Resource Center	613,075	1,281,081	
California Apprenticeship Initiative	513,954	1,158,447	
Nursing Education	405,064	515,628	
Financial Aid Technology	316,834	210,531	
Mental Health Services	305,929	1,707,935	
Innovation and Effectiveness	296,850	69,405	
Foster Care Education	209,337	204,274	
Basic Skills Initiative (BSI)	197,535	16,783	

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

	<b>Actual 2021-2022</b>	<b>Adopted Budget Z Budget</b>	<b>Maximum Funding 2022-2023</b>
<b>State Continued:</b>			
Inmate Education Pilot Program / Incarcerated Students Reentry	\$ 194,668	\$ 5,418,392	
Basic Needs	158,907		9,150
Hunger Free Campus	129,973		-
ICT/Digital Media Regional Director	119,502		-
Deputy Sector Navigator (DSN): Health	104,108		-
Middle College High School	65,378		312,623
Other	45,504		542,279
Mathematics, Engineering, Science Achievement (MESA)	39,581		-
Calfresh Outreach	39,273		86,898
Dream Resource Liaison Support Allocation	32,972		1,591,840
Commission on Peace Officer Standards and Training	25,755		-
Equal employment opportunity	24,551		379,406
California Prison Industry Authority - Culinary Arts	23,681		80,476
COVID-19 Recovery Block Grant	-		28,107,978
Learning-Aligned Employment Program (LAEP)	-		13,763,694
Sacramento K16 Collaborative	-		7,252,000
Awards for Innovation in Higher Education	-		509,468
Student Housing Feasibility	-		440,000
LGBTQ+ Funding	-		311,898
Diversity in Engineering	-		24,738
<b>Total State</b>	<b>\$ 67,221,726</b>		<b>\$ 186,187,299</b>

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

	<b>Actual 2021-2022</b>	<b>Adopted Budget Z Budget</b>	<b>Maximum Funding 2022-2023</b>
<b>Local:</b>			
Legacy Funds from Self-Operated Bookstores	\$ 7,304,537	\$ 340,915	
Training Source Contracts	1,307,000	1,666,604	
College Futures Foundation	109,160	232,243	
Early Childhood Education - EEIC - Up-Lift CA	105,311	144,689	
Statewide Academic Senate	59,543	-	
Foundation Grants & Gifts	57,150	636,700	
Other Local	41,869	166,910	
Umoja Small Business Community Program, Student Leadership, Sakhu Learning Comm.	38,651	13,610	
University of California Davis Programs	6,806	-	
Center of Excellence (COE) Program Income	3,850	141,376	
Strategic Energy Innovations	3,151	75,254	
Culturally Competent Faculty Professional Development		201,739	
Lumina Foundation New American		50,000	
Sutter Nursing Program		31,800	
<b>Total Local</b>	<b>\$ 9,037,028</b>	<b>\$ 3,701,840</b>	
<b>TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS</b>	<b>175,115,190</b>	<b>285,483,729</b>	
<b>TOTAL GENERAL FUND REVENUE AND TRANSFERS</b>	<b>570,519,683</b>	<b>699,587,779</b>	
<b>TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE</b>	<b>\$ 689,808,381</b>	<b>\$ 841,437,476</b>	

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ADOPTED BUDGET, AS REVISED  
2022-2023 TENTATIVE BUDGET (X, Y, Z)**

		<b>Actual 2021-2022</b>	<b>Adopted Budget Z Budget Maximum Funding 2022-2023</b>
<b>EXPENDITURES/APPROPRIATIONS:</b>			
1000	Academic Salaries	\$157,605,202	\$162,842,717
2000	Classified Salaries	92,842,746	121,990,920
3000	Employee Benefits	108,039,127	155,983,826
4000	Books, Supplies & Materials	24,484,124	56,829,229
5000	Other Operating Expenses	58,197,481	133,545,635
6000	Capital Outlay	6,183,775	39,720,195
7000	Other Outgo: Interfund Transfers: Capital Outlay Projects Fund	31,537,578	25,827,245
	Other Funds	38,896,224	50,275,117
<b>TOTAL EXPENDITURES/APPROPRIATIONS &amp; TRANSFERS</b>		<b><u>\$517,786,257</u></b>	<b><u>747,014,884</u></b>
Program and Other Improvements			
	Minimum (X Budget)	28,391,333	52,700,650
	Mid-range Funding-Incremental Increase (Y Budget)	920,032	959,087
	Maximum Funding-Incremental Increase (Z Budget)	<u>861,062</u>	<u>482,043</u>
	Total Program & Other Improvements	<u>30,172,427</u>	<u>54,141,780</u>
ENDING FUND BALANCE, June 30			
9700	Uncommitted	28,848,912	28,934,389
9700	Committed	91,615,728	4,749,728
9700	Restricted	<u>21,385,057</u>	<u>6,596,695</u>
<b>TOTAL ENDING FUND BALANCE</b>		<b><u>141,849,697</u></b>	<b><u>40,280,812</u></b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS &amp; ENDING FUND BALANCE</b>		<b><u>\$ 689,808,381</u></b>	<b><u>\$ 841,437,476</u></b>

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND**  
**2022-2023 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS**

DESCRIPTION	2021-2022 ACTUAL	2022-2023 X BUDGET MINIMUM FUNDING	2022-2023 Y BUDGET MID-RANGE FUNDING	2022-2023 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 313,632,232	315,349,205	\$ 315,349,205	\$ 315,349,205
Budget Adjustments:				
COLA (2021-22 5.07%, 2022-23 6.56%)	16,194,182	22,015,757	22,015,757	22,015,757
Basic Allocation		8,566,397	8,566,397	8,566,397
Continuing Total Computational Revenue Adjustment	(14,477,209)	4,344,879	5,933,586	7,522,293
Hold Harmless/Emergency Conditions Allowance (ECA)	20,256,843	14,450,219	12,861,512	11,272,805
<b>Total Additional Funding</b>	<b>21,973,816</b>	<b>49,377,252</b>	<b>49,377,252</b>	<b>49,377,252</b>
New Faculty Funding (includes 2015-16 funding)	3,113,305	3,317,538	3,317,538	3,317,538
<b>TOTAL BASE ALLOCATION, COLA &amp; GROWTH</b>	<b>338,719,353</b>	<b>368,043,995</b>	<b>368,043,995</b>	<b>368,043,995</b>
FUNDED FTES GOALS:				
FTES Credit 2021-22 Actual; 2022-23 Projected	38,580	38,580	39,545	40,509
Other FTES 2021-22 Actual; 2022-23 Projected	1,290	1,290	1,322	1,355
Hold Harmless/Emergency Conditions Allowance (ECA)	4,012	4,012	3,015	2,018
FTES Funded	43,882	43,882	43,882	43,882
3 Year Average Credit Base	43,882	43,882	43,882	43,882
Change in Base Credit FTES	(5,302)	(5,302)	(4,338)	(3,373)

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET (X, Y, Z)**

DESCRIPTION	2021-2022 ACTUAL	2022-2023 X BUDGET MINIMUM FUNDING	2022-2023 Y BUDGET MID-RANGE FUNDING	2022-2023 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 17,236,778	\$ 28,848,912	\$ 28,848,912	\$ 28,848,912
Committed	91,159,422	91,615,728	91,615,728	91,615,728
Restricted	10,892,498	21,385,057	21,385,057	21,385,057
Total Beginning Fund Balance	119,288,698	141,849,697	141,849,697	141,849,697
REVENUES:				
Apportionment & Educational Protection Account (EPA), deficited	190,688,039	192,405,012	192,405,012	192,405,012
New Faculty Funding	3,113,305	3,317,538	3,317,538	3,317,538
COLA (2021-22 5.07%, 2022-23 6.56%)	16,194,182	22,015,757	22,015,757	22,015,757
Continuing Total Computational Revenue Adjustment	(14,477,209)	4,344,879	5,933,586	7,522,293
Basic Allocation Adjustment	-	8,566,397	8,566,397	8,566,397
SCFF changes in FTES, Outcomes & Demographics	20,256,843	14,450,219	12,861,512	11,272,805
Enrollment Fee and Property Taxes	122,944,193	122,944,193	122,944,193	122,944,193
Base Allocation, COLA & Growth (SB361)	338,719,353	368,043,995	368,043,995	368,043,995
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$170/FTES (Z Budget)	2,843,074	-	482,045	964,088
Total Lottery Revenue	8,743,074	5,900,000	6,382,045	6,864,088
Non-Resident/International Student Tuition	3,741,241	3,741,241	3,741,241	3,741,241
Part-Time Faculty Compensation/New Faculty Hires	8,838,205	8,970,859	8,970,859	8,970,859
Community Services	830,487	936,311	936,311	936,311
Other Income, including Interfund Transfers	34,532,133	25,070,514	25,547,556	25,547,556
Total Other General Purpose	47,942,066	38,718,925	39,195,967	39,195,967
Total General Purpose Revenue	395,404,493	412,662,920	413,622,007	414,104,050
Special Program Revenue	175,115,190	285,483,729	285,483,729	285,483,729
Total Revenue	570,519,683	698,146,649	699,105,736	699,587,779
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 689,808,381	\$ 839,996,346	\$ 840,955,433	\$ 841,437,476
APPROPRIATIONS:				
Operational Level	\$ 517,786,257	\$ 747,014,884	\$ 747,014,884	\$ 747,014,884
Program and Salary Improvement	30,172,427	52,700,650	53,659,737	54,141,780
Total Appropriations	547,958,684	799,715,534	800,674,621	801,156,664
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	28,848,912	28,934,389	28,934,389	28,934,389
Committed	91,615,728	4,749,728	4,749,728	4,749,728
Restricted	21,385,057	6,596,695	6,596,695	6,596,695
Total Ending Fund Balance	141,849,697	40,280,812	40,280,812	40,280,812
TOTAL APPROPRIATIONS & ENDING FUND BALANCE	\$ 689,808,381	\$ 839,996,346	\$ 840,955,433	\$ 841,437,476

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND SUMMARY BY LOCATION  
2021-2022 ACTUAL REVENUES AND EXPENDITURES  
2022-2023 ADOPTED BUDGET**

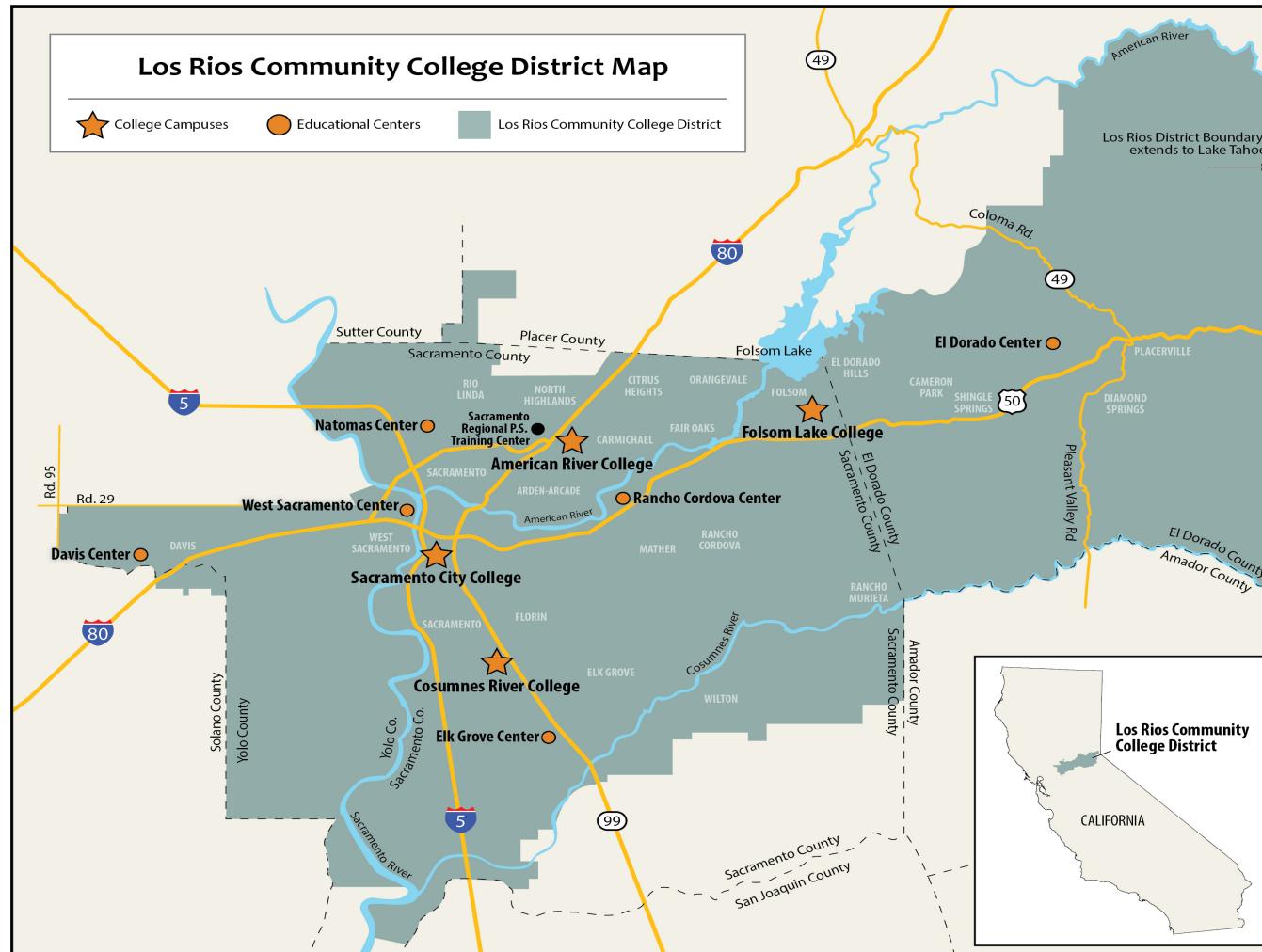
	Full-Time Equivalent (FTE)		ADOPTED BUDGET MAXIMUM FUNDING (Z Budget)	
	ACTUAL 2021-2022	Adopted BUDGET 2022-2023	ACTUAL 2021-2022	2022-2023
<b>BEGINNING FUND BALANCE, JULY 1:</b>				
Uncommitted			\$ 17,236,778	\$ 28,848,912
Committed			91,159,422	91,615,728
Restricted			10,892,498	21,385,057
<b>TOTAL BEGINNING FUND BALANCE</b>			<u>119,288,698</u>	<u>141,849,697</u>
<b>REVENUE:</b>				
General Purpose Revenue			395,404,493	414,104,050
Restricted/Special Programs Revenue			175,115,190	285,483,729
<b>TOTAL REVENUE</b>			<u>570,519,683</u>	<u>699,587,779</u>
<b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>			<u>\$ 689,808,381</u>	<u>\$ 841,437,476</u>
<b>APPROPRIATIONS:</b>				
American River College	966.96	951.97	112,461,040	168,274,581
Cosumnes River College	545.53	537.49	57,822,431	83,259,904
Folsom Lake College	358.88	350.58	41,646,153	52,533,009
Sacramento City College	779.89	768.91	81,155,364	125,016,653
District Office	93.94	94.94	10,175,618	13,969,767
District Support	252.45	254.05	244,698,078	358,102,750
<b>TOTAL APPROPRIATIONS</b>	<u>2,997.65</u>	<u>2,957.94</u>	<u>547,958,684</u>	<u>801,156,664</u>
<b>ENDING FUND BALANCE, JUNE 30:</b>				
Uncommitted			28,848,912	28,934,389
Committed			91,615,728	4,749,728
Restricted			21,385,057	6,596,695
<b>TOTAL ENDING FUND BALANCE</b>			<u>141,849,697</u>	<u>40,280,812</u>
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>			<u>\$ 689,808,381</u>	<u>\$ 841,437,476</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 expenditures for the 2021-22 year and appropriations for the 2022-23 year. These schedules are shown by the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
011A	<b>ADMINISTRATORS</b> Administration	42.84	42.84	7,244,240	8,107,486
011B	Instructional Support Services	50.95	50.95	8,032,465	8,909,573
011C	Student Support Services	17.02	17.02	2,429,474	2,963,196
011E	EOPS Administration	0.75			92,293
024x-039x	Outreach Centers	6.40	6.00	909,467	963,480
061A	Community Services Programs	0.15	0.15	38,640	36,918
011F	Administration - Vacancy Factor				(260,000)
	<b>Total Administrators</b>	117.36	117.71	18,654,286	20,812,946
	<b>INSTRUCTIONAL</b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	793.99	807.34	66,240,821	79,482,995
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	270.25	259.58	22,637,248	13,507,198
024B-039B	Outreach Center Instructional	124.00	120.68	5,328,153	6,311,666
	<b>Total Instructional excluding Allied Health</b>	1,188.24	1,187.60	94,206,222	99,301,859
012C	Regular Faculty, Allied Health	47.80	46.40	3,580,419	4,227,602
012D	Part-Time Faculty, Allied Health	11.35	13.59	668,463	705,088
	<b>Total Allied Health</b>	59.15	59.99	4,248,882	4,932,690
012J	Instructional Coordinator	9.30	9.50	903,645	974,430
012K	Instructional Work Experience Coordinator	3.40	3.00	317,073	328,881
	<b>Total Instructional, Fall &amp; Spring</b>	1,260.09	1,260.09	99,675,822	105,537,860
012Q	Summer Instruction	130.34	130.34	6,724,105	6,762,430
012S	Substitute Instruction	9.00	9.00	62,600	291,774
012T	Adjunct Office Hours			2,405,331	2,003,976
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
	<b>Total Instructional</b>	1,399.43	1,399.43	108,867,858	113,646,040
	<b>LIBRARIANS</b>				
014B	Librarian/Audio Visual	22.57	20.87	1,726,290	2,027,345
014C	Library - Adjunct/Overload	6.83	8.53	480,162	560,236
	<b>Total Librarians</b>	29.40	29.40	2,206,452	2,587,581
	<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
013H	Academic Program Coordinators	16.90	16.90	1,372,644	1,787,947
014D	Instructional Development Coordinators	12.20	12.20	1,221,163	1,293,026
031A	SRPSTC Coordinators	3.00	3.00	184,747	302,870
036A	Fire Training Coordinator	0.40	0.40		29,374
	<b>Total Instructional Support Services</b>	32.50	32.50	2,778,554	3,413,217

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2022	APPROPRIATIONS FY2023
		FY2022	FY2023		
<b>013J</b>	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			26,147	28,600
013M	Department Chair Release Time/Stipends	14.85	14.85	2,161,987	1,924,665
013N	Performing Arts Stipends			327,524	385,761
013O	Athletic Stipends			471,281	494,519
	<b>Total Faculty Stipends</b>	<b>14.85</b>	<b>14.85</b>	<b>2,986,939</b>	<b>2,833,545</b>
<b>013A,B</b>	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	7.10	7.10	365,960	703,256
013D	Retraining - Type E	1.00	1.00		92,848
013G	Collective Bargaining	3.75	3.75	402,637	380,094
013L	President's/Chancellor's Release Time	5.00	5.00	391,951	506,456
013P	Puente Program	0.40	0.40	31,633	37,130
	<b>Total Other Certificated</b>	<b>17.25</b>	<b>17.25</b>	<b>1,192,181</b>	<b>1,719,784</b>
<b>013I</b>	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	932,236	907,328
	<b>Total Academic Senate</b>	<b>10.00</b>	<b>10.00</b>	<b>932,236</b>	<b>907,328</b>
<b>015A</b>	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	64.47	59.58	4,977,196	6,186,822
015E	Health Services	6.00	5.70	510,313	602,116
015F	Health Services Adjunct/Overload	1.48	1.78	11,481	108,351
015H	Transfer Services - TOP Contract			60,526	93,946
	<b>Total Student Services, Faculty</b>	<b>71.95</b>	<b>67.06</b>	<b>5,559,517</b>	<b>6,991,235</b>
<b>016A,B,F</b>	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	7.00	6.00	574,350	597,598
016A,B,F	Fringe Benefits			237,464	228,984
	<b>Total EOPS and MESA District Contribution</b>	<b>7.00</b>	<b>6.00</b>	<b>811,814</b>	<b>826,582</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2022	APPROPRIATIONS FY2023
		FY2022	FY2023		
	<b><u>CLASSIFIED STAFF</u></b>				
021A	Administration	168.39	169.79	10,889,548	12,960,551
021B,G,P	Instructional Support	214.83	214.25	12,271,217	13,626,856
021C	Student Services Support	162.60	162.76	8,791,508	10,622,279
021D	Community Relations	18.00	18.00	1,288,662	1,508,584
021E	Custodial	95.55	95.55	4,531,507	5,697,505
021F	Maintenance and Operations-General	98.85	98.85	6,669,006	7,837,381
021H,L,M	Information Technology (IT) & Telecommunications	72.48	72.48	7,124,651	8,464,096
021W	Classified Staff Development (PFE)	1.23	1.23		73,007
021Y	PDF Positions - Bank	7.50	7.50		510,101
024x-039x	Classified Outreach Centers	40.67	40.67	2,088,805	2,577,069
041X	Printing/Operational	2.00	1.00	80,397	91,200
061C	Community Service	2.00	2.00	226,237	254,264
022G	Classified - Vacancy Factor				(790,000)
	Total Classified Staff	884.10	884.08	53,961,538	63,432,893
	<b><u>APPRENTICESHIP PROGRAMS</u></b>				
	Operational Costs/Fixed Costs	1.00	1.00	57,733	280,414
	Instructional/Administrative Costs			3,766,112	7,998,364
	Total Apprenticeship Programs	1.00	1.00	3,823,845	8,278,778
	<b><u>OUTREACH CENTERS</u></b>				
	Instructional Contracts			2,377,100	2,581,354
	Operational Costs			320,731	548,291
	Fixed Costs			834,799	683,065
	Telecommunications & IT			5,334	3,000
024x-039x	Total Outreach Centers			3,537,965	3,815,710
	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
041A,E	Block Grant, Including Outreach Centers			3,873,056	6,309,362
041F	Innovation and Staff Development			2,920	13,550
	Total College Discretionary Funds			3,875,976	6,322,912

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Districtwide**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
041H 041J 041X	<b>OTHER OPERATIONAL FUNDS</b>				
	Operational Expense Allocation			1,080,150	2,926,884
	CDF Institutional			217,244	157,186
	Other Operational Funds	0.25		400,454	130,560
	Total Other Operational Funds	0.25		1,697,848	3,214,630
042B 042C 042D 042E 042F 042H 042I 042J,K 042L 042O 042P 042Q 042R	<b>COLLEGE RELATED ACTIVITIES</b>				
	LRC - LCS/Media Operations	0.50	0.50	6,312	92,600
	Education Initiative			122,314	286,263
	Tutorial Centers			35,371	97,500
	Instructionally Related Support			10,000	10,000
042B 042C 042D 042E 042F 042H 042I 042J,K 042L 042O 042P 042Q 042R	Financial Aid Administrative Costs			14,395	20,331
	Bus Rental			480,245	1,097,886
	Other Operational Augmentations			63,879	142,572
	Math, Engineering, Science Achieve (MESA) Program			270	43,560
	Enrollment Fees - Operational Costs			2,240,331	560,999
	International Student Education			20,484	20,000
	Postage			52,042	77,000
	Foreign Study				7,000
	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	3,065,644	2,491,648
<b>TELECOMMUNICATIONS ACTIVITIES</b>					
043E 043F	Telecommunications Operational Costs			3,654	16,200
	Telecommunications/Data Transmission Lines			951,426	420,000
	Total Telecommunications Activities			955,080	436,200
<b>INFORMATION TECHNOLOGY</b>					
044B 044G,H 044L 044O 044Q 044S 044T	Chancellor's Office				28,026
	Operational Maintenance			3,960,126	5,281,050
	Library Computer System			262,053	
	Instruction			38,288	813,000
	LRPD				53,145
	Student Services			97,770	
	Financial Aid			670	9,319
	Total Information Technology Operational			4,358,907	6,184,540

LOS RIOS COMMUNITY COLLEGE DISTRICT  
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2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
045B	<b><u>FACILITIES MANAGEMENT</u></b>			1,503,228	1,044,791
045D	Operational Expenses			49,316	50,768
045H	Resource Conservation Management			526,704	361,550
062A,X	Major Maintenance Allocation			(18,332)	
	Campus-Funded FM Projects				
	Total Facilities Management Operational			2,060,916	1,457,109
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046A	Audit and Legal Expenses			1,052,218	469,960
046C	Facility Rentals			225,589	264,031
046F	American Disability Act (ADA) Accommodation			73,751	210,852
046G	Marketing			141,033	153,690
046H	Recruitment			68,489	72,306
046J	Conference and Travel			99,962	145,800
046K	Special Activities			18,102	68,500
046L	District-Wide Dues			451,486	442,500
046N	Trustee Expenses			104,290	195,234
046P	Student Trustee			11,824	23,443
046Q	Student Access Card			45,772	56,469
046R	Bookstore			121,543	1,000,000
046S	Employee Educational Reimbursements			18,533	60,000
	Total Institutional Support Costs			2,432,591	3,162,785
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds	0.10	0.10	483,456	127,917
047C	Staff Development	1.50	1.50	39,287	75,000
047D	Staff Development - Ed Initiative			6,896	142,382
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	353,393	153,050
053C	PDF Non-Instr Equipment				427,442
	Total Other Allocations	2.60	2.60	883,032	925,791
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)			655,535	1,078,854
051C	PFE Prior Year Carryover			729,054	4,328,436
051E	PFE Classified Staff Development Carryover			12,768	125,717
	Total Partnership for Excellence			1,397,357	5,533,007

LOS RIOS COMMUNITY COLLEGE DISTRICT  
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2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
061S	<b><u>COMMUNITY SERVICE</u></b>				
061E,F,G	Sports Camps				35,000
	Program & Operational Costs			613,786	610,129
	Total Community Service			613,786	645,129
	<b><u>OTHER SERVICES</u></b>				
	<b><u>FRINGE BENEFITS</u></b>				
071A,B	Employer Benefit Costs			100,142,259	111,025,106
071C	Type C Benefit Costs			443,472	140,000
071F	Allocated Benefits Contra Account			(17,323,795)	(15,959,676)
071S	Benefits Contra - Adjunct Medical			(121,069)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(556,650)
071W	Retirees Health Benefits			4,158,549	3,597,901
	Net Fringe Benefits			87,299,416	98,231,181
	<b><u>INSURANCE</u></b>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,296,389	3,467,387
072C	Safety Program			87,825	272,916
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,384,214	3,776,303
	<b><u>UTILITIES</u></b>				
073A	Electricity			4,002,680	5,206,565
073B	Gas			1,407,689	1,291,800
073D	Water/Garbage			768,001	684,500
073E	Sewer			599,380	610,000
073F	Allocated to Auxiliaries - Contra Account				(233,000)
073G	Honeywell Energy Management System			168,948	174,911
073H,J	Toxic Waste Removal/Dump Fees/Permits			141,002	200,375
073K	Utilities - Ethan Way			65,788	77,800
073L	Ethan Rent - Contra Account			(6,600)	(21,000)
073M	Utilities - Watertower			89,017	101,100
073O,P	Utilities			71,623	77,965
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			7,307,528	8,396,016

LOS RIOS COMMUNITY COLLEGE DISTRICT  
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2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2022	APPROPRIATIONS FY2023
		FY2022	FY2023		
074H	<b><u>GRANT MATCHING FUNDS</u></b>			12,000	12,000
074J	Workability III			1,589,246	800,000
	Financial Aid - FWS & FSEOG Matching Funds			1,601,246	812,000
	Total Grant & Financial Aid Cash Match				
075x	<b><u>Prior Year Continuing Funds</u></b>				
	Continuing Funds Set-Asides, net				565,045
	Continuing Funds Set-Asides, net				565,045
079C,091B, 096A	<b><u>BUDGET SAVINGS/COST RECOVERY</u></b>				
079J, 079B	Vacation Expense, Over/Under			(357,312)	340,000
079L	Cost Recoveries (including Indirect)			(1,968,625)	(619,066)
079M	Cost Recoveries (including indirect) Split			(3,925,496)	(300,000)
	Training Source Cost Recovery			(652,149)	(127,800)
	Total Budget Savings/Cost Recovery			(6,903,582)	(706,866)
101A	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
101B	General Purpose			27,921,381	50,718,863
101C	Facilities Management			86,970	2,009,989
101D	Staff Development Carryover (Type A/B)				466,305
101E,F	Information Technology			1,318,691	511,170
101G	College Discretionary Funds			4,374,210	19,168,904
101L	Program Development Funds			85,081	2,293,245
101T	Staff Development			34,148	465,199
	Government Training Academy				396,049
	Total Rebudgets and Other Carryovers	2.86	3.31	33,820,482	76,029,724
	<b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b>	<b>2,590.80</b>	<b>2,585.94</b>	<b>353,163,625</b>	<b>446,742,793</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2022	APPROPRIATIONS FY2023
		FY2022	FY2023		
082x	<b>DISTRICT PROGRAM DEVELOPMENT FUNDS</b>				
	<b>X BUDGET MINIMUM FUNDING LEVEL*</b>				
	COLA/TCR Continuing Adjustment				14,541,456
	SCFF Changes in FTES, Outcomes & Demographics		20,256,843		14,450,219
	X Budget Continuing TCR Adjustment				4,344,879
	Mandated Costs Current Year - Block Grant				1,428,847
	Basic Allocation Increase				8,566,397
	Funding for New Faculty Positions				1,400,000
	Appropriations Above Established Base Levels		4,385,643		5,648,852
	Lottery Funds		2,320,000		2,320,000
	Total X Budget Funding Level			28,391,333	52,700,650
085x	<b>Y BUDGET MID - RANGE FUNDING LEVEL*</b>				
	Incremental Funds:				
	Interest Income			392,005	477,042
	Lottery Funds			528,027	482,045
087x	Increase Above X Budget			920,032	959,087
	Total Y Budget Funding Level			29,311,366	53,659,737
	<b>Z BUDGET MAXIMUM FUNDING LEVEL*</b>				
	Incremental Funds:				
	Lottery Funds			861,062	482,043
	Increase Above Y Budget			861,062	482,043
	Total Program Development & Other Improvements, Z Budget Funding Level			30,172,428	54,141,780
<b>TOTAL GENERAL PURPOSE FUNDS</b>		<b>2,590.80</b>	<b>2,585.94</b>	<b>383,336,052</b>	<b>500,884,573</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2022	APPROPRIATIONS FY2023
		FY2022	FY2023		
608C,E,G,H,N,F 609A	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>				
	Parking & Transit Services	33.77	34.97	1,666,501	2,700,000
	Health Services Fee	5.00	5.00	1,261,756	5,618,386
	Total Parking & Health Services	38.77	39.97	2,928,257	8,318,386
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
	All Special Programs Federal	92.18	58.17	95,145,052	92,224,630
	Total Federal	92.18	58.17	95,145,052	92,224,630
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
	All Special Programs State	275.90	273.86	64,752,426	188,554,492
	Total State	275.90	273.86	64,752,426	188,554,492
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
	All Special Programs Local			1,796,896	11,174,583
	Total Local			1,796,896	11,174,583
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>368.08</b>	<b>332.03</b>	<b>161,694,374</b>	<b>291,953,705</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>406.85</b>	<b>372.00</b>	<b>164,622,632</b>	<b>300,272,091</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>2,997.65</b>	<b>2,957.94</b>	<b>547,958,684</b>	<b>801,156,664</b>



*ARC American River College*



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**American River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
<b>011A</b>	<b><u>ADMINISTRATORS</u></b>				
	Administration	4.00	4.00	710,924	747,043
	Instructional Support Services	15.95	15.95	2,388,153	2,717,068
	Student Support Services	4.95	4.95	673,282	892,120
	SRPSTC Dean	1.00	1.00	129,786	151,276
	Natomas Center	1.00	1.00	158,862	151,276
	Community Services Programs	0.05	0.05	12,295	12,505
	Total Administrators	26.95	26.95	4,073,300	4,671,288
	<b><u>INSTRUCTIONAL</u></b>				
	Regular Faculty, excl Outreach & Allied Health	301.52	303.17	24,627,605	30,092,204
<b>012A,E</b>	Part-Time Faculty, excl Outreach & Allied Health	85.19	85.95	8,202,359	4,472,834
	Total Main Campus Instructional	386.71	389.12	32,829,964	34,565,038
	Instructional Staff				
	SRPSTC Faculty	15.02	13.03	569,162	676,035
	McClellan Center Faculty	1.30	2.30	112,981	119,331
	Fire Training Program Faculty	2.40	2.20	80,851	124,653
	Natomas Center Faculty	23.67	23.70	1,236,715	1,269,544
	Total Outreach Instructional	42.39	41.23	1,999,709	2,189,563
	Regular Faculty, Allied Health	20.80	20.60	1,665,967	1,879,660
	Part-Time Faculty, Allied Health	2.62	1.37	208,008	71,079
<b>012D</b>	Total Allied Health	23.42	21.97	1,873,975	1,950,739
	Instructional Coordinator	3.30	3.50	335,657	380,515
	Instructional Work Experience Coordinator	1.00	1.00	109,036	112,944
	Total Instructional, Fall & Spring	456.82	456.82	37,148,340	39,198,799
	Summer Instruction	47.25	47.25	2,405,923	2,451,471
<b>012Q</b>	Substitute Instruction	3.60	3.60	22,768	119,111
	Adjunct Office Hours			915,738	776,378
	Total Instructional	507.67	507.67	40,492,770	42,545,759
	<b><u>LIBRARIANS</u></b>				
<b>014B</b>	Librarian/Audio Visual	6.70	6.00	497,143	535,520
	Library - Adjunct/Overload	1.90	2.60	132,882	170,765
	Total Librarians	8.60	8.60	630,025	706,285

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2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**American River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
013H	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	6.30	6.30	458,212	629,867
014D	Instructional Development Coordinators	2.60	2.60	263,787	276,578
031A	SRPSTC Coordinators	3.00	3.00	184,747	302,870
036A	Fire Training Coordinator	0.40	0.40		29,374
	<b>Total Instructional Support Services</b>	<b>12.30</b>	<b>12.30</b>	<b>906,746</b>	<b>1,238,689</b>
013J	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			4,650	9,800
013M	Department Chair Release Time/Stipends	5.20	5.20	756,353	731,264
013N	Performing Arts Stipends			94,740	125,332
013O	Athletic Stipends			160,952	174,540
	<b>Total Faculty Stipends</b>	<b>5.20</b>	<b>5.20</b>	<b>1,016,695</b>	<b>1,040,936</b>
013A,B	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	2.68	2.68	58,329	265,454
013L	President's/Chancellor's Release Time	1.00	1.00	98,444	101,711
	<b>Total Other Certificated</b>	<b>3.68</b>	<b>3.68</b>	<b>156,773</b>	<b>367,165</b>
<b><u>ACADEMIC SENATE</u></b>					
013I	Reassigned Time, Conference & Travel	2.40	2.40	171,952	201,336
	<b>Total Academic Senate</b>	<b>2.40</b>	<b>2.40</b>	<b>171,952</b>	<b>201,336</b>
015A	<b><u>STUDENT SERVICES, FACULTY</u></b>				
015A	Counseling	23.86	22.02	1,992,312	2,382,670
015E	Health Services	2.00	2.00	206,477	214,292
015F	Health Services Adjunct/Overload	0.16	0.16		8,566
013P	Puente Program	0.20	0.20		18,565
	<b>Total Student Services, Faculty</b>	<b>26.22</b>	<b>24.38</b>	<b>2,198,789</b>	<b>2,624,093</b>
016A,B,F	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
016A,B,F	Coordinators	2.00	2.00	112,325	186,290
016A,B,F	Fringe Benefits			47,289	61,227
	<b>Total EOPS and MESA District Contribution</b>	<b>2.00</b>	<b>2.00</b>	<b>159,614</b>	<b>247,517</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
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2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**American River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
021A 021B,G,P 021C 021E 021F 021H,L,M 031C 034C 037C 061C	<b>CLASSIFIED STAFF</b>				
	Administration	25.00	25.00	1,475,638	1,692,688
	Instructional Support	81.53	81.53	4,275,370	5,019,552
	Student Services Support	60.81	60.81	3,146,648	3,767,778
	Custodial	28.65	28.65	1,360,881	1,727,815
	Maintenance and Operations-General	6.55	6.55	419,847	437,711
	Information Technology (IT) & Telecommunications	12.00	12.00	1,208,310	1,303,598
	Sacramento Regional Public Safety Training Center	8.20	8.20	433,365	596,105
	McClellan Center	2.92	2.92	97,198	145,554
	Natomas Center	6.72	6.72	416,015	459,473
023F 024E 024F 024G 025E 025F 027E 027F 028E 028F 029E 029F	<b>ELEVATOR CONTRACTS &amp; ADMIN</b>				
	Fixed Costs			430,808	
	Total Elevator Contracts & Admin			430,808	
	<b>CARPENTERS APPRENTICESHIP</b>				
	Operational Cost	1.00	1.00	57,733	231,632
	Fixed Costs			2,326,575	6,612,564
	District Indirect			175,614	396,021
	Total Carpenters Apprenticeship	1.00	1.00	2,559,922	7,240,217
	<b>SHEET METAL APPRENTICESHIP</b>				
	Operational Costs				6,720
027E 027F 028E 028F 029E 029F	Fixed Costs			171,164	187,383
	Total Sheet Metal Apprenticeship			171,164	194,103
	<b>ELECTRICIAN APPRENTICESHIP</b>				
	Operational Costs				10,638
	Fixed Costs			281,279	296,627
	Total Electrician Apprenticeship			281,279	307,265
	<b>IRONWORKERS APPRENTICESHIP</b>				
	Operational Costs				21,929
	Total Electrician Apprenticeship			443,113	637,036
	Total Ironworkers Apprenticeship			443,113	658,965
<b>PLUMBING &amp; PIPE FITTING APPRENTICESHIP</b>	<b>PLUMBING &amp; PIPE FITTING APPRENTICESHIP</b>				
	Operational Costs				9,495
	Ironworkers Contract & Admin			113,173	264,754
	Total Plumbring & Pipe Apprenticeship			113,173	274,249

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2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**American River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
031F 031G,H 031J 031K 031L 031N-Z 036G-Q	<b>OUTREACH CENTERS OPERATIONAL</b>				
	<b>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</b>				
	Fixed Costs			78,411	70,000
	Telecommunications			5,334	3,000
	Joint Powers Authority (JPA) - Fixed Costs			250,727	66,065
	Instructional Costs-Sac Police			506,697	625,128
	Instructional Costs-Sac Sheriff			468,483	653,264
	Instructional Costs-Other Contracts				11,382
	Instructional Costs-Fire Training Program			1,401,920	1,291,580
	Total Sacramento Regional Public Safety Training Center			2,711,572	2,720,419
034F	<b>MCCLELLAN CENTER</b>				
	Fixed Costs			16,676	18,500
	Total McClellan Center			16,676	18,500
037F	<b>NATOMAS CENTER</b>				
	Fixed Costs			78,062	168,000
	Total Natomas Center			78,062	168,000
039C,E 039F	<b>TRAINING SOURCE</b>				
	Operational Costs			138,495	105,300
	Fixed Costs			54,639	22,500
				193,134	127,800
041A,E 041F	<b>COLLEGE DISCRETIONARY FUNDS</b>				
	Block Grant, Including Outreach Centers			1,462,627	2,342,598
	Innovation and Staff Development			1,146	4,250
	Total College Discretionary Funds			1,463,773	2,346,848
041J 041X	<b>OTHER OPERATIONAL FUNDS</b>				
	CDF Institutional			217,244	157,186
	Other Operational Funds			212,663	
	Total Other Operational Funds			429,907	157,186
	Total Discretionary Funds			1,893,680	2,504,034

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**American River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
042C	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
	Education Initiative			36,303	178,176
	Tutorial Centers			8,809	38,000
	Financial Aid Administrative Costs			3,511	7,420
	Bus Rental			161,403	356,435
	Other Operational Augmentations			9,103	39,823
	Math, Engineering, Science Achieve (MESA) Program			270	14,520
	Enrollment Fees - Operational Costs			34,288	29,540
	International Student Education			2,731	
	Foreign Study				7,000
046F	Total College Related Activities			256,418	670,914
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
	American Disability Act (ADA) Accommodation			22,746	78,852
	Conference and Travel			8,934	10,200
	Special Activities				4,000
	Total Institutional Support Costs			31,679	93,052
	<b><u>OTHER ALLOCATIONS</u></b>				
	Staff Development	0.50	0.50		29,488
	Staff Development - Ed Initiative				82,850
	Inter-Jurisdictional Exchange Agreements	1.00	1.00	149,691	153,050
053C	PDF Non-Instr Equipment				426,494
	Total Other Allocations	1.50	1.50	149,691	691,882
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
	PFE Projects (current year)				101,162
	PFE Prior Year Carryover			369,237	2,967,053
051C	PFE Classified Staff Development Carryover			2,702	28,308
	Total Partnership for Excellence			371,939	3,096,523

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**American River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
061E,F,G	<b>COMMUNITY SERVICE</b> Program & Operational Costs Total Community Service			31,666	25,000
073A	<b>UTILITIES</b> Electricity			1,210,471	1,542,065
073B	Gas			450,621	405,000
073D	Water/Garbage			93,822	82,000
073E	Sewer			229,258	262,000
073F	Allocated to Auxiliaries - Contra Account				(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			41,442	49,160
073O,P	Utilities			4,104	4,000
	Total Utilities			2,029,718	2,314,225
	<b>REBUDGETS AND OTHER CARRYOVERS</b>				
101C	Staff Development Carryover (Type A/B)	0.55	0.69		97,681
101E,F	College Discretionary Funds			3,282,598	7,541,170
101G	Program Development Funds				515,308
101L	Staff Development			13,071	193,774
101T	Government Training Academy				396,049
	Total Rebudgets and Other Carryovers	0.55	0.69	3,295,670	8,743,982
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>830.56</b>	<b>828.86</b>	<b>77,709,795</b>	<b>98,655,822</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**American River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
608C,E,G,H,N,F 609A	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>				
	Parking & Transit Services	0.30	0.30	18,879	25,172
	Health Services Fee			(300)	60,300
	Total Parking & Health Services	0.30	0.30	18,579	85,472
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
	All Special Programs Federal	29.34	18.44	12,312,544	11,079,761
	Total Federal	29.34	18.44	12,312,544	11,079,761
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
	All Special Programs State	106.76	104.37	21,077,609	54,458,261
	Total State	106.76	104.37	21,077,609	54,458,261
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
	All Special Programs Local			1,342,514	3,995,265
	Total Local			1,342,514	3,995,265
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>136.10</b>	<b>122.81</b>	<b>34,732,667</b>	<b>69,533,287</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>136.40</b>	<b>123.11</b>	<b>34,751,246</b>	<b>69,618,759</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>966.96</b>	<b>951.97</b>	<b>112,461,041</b>	<b>168,274,581</b>



# Cosumnes River College



**COSUMNES**  
RIVER COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Cosumnes River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
011A	<b>ADMINISTRATORS</b>				
	Administration	2.95	2.95	562,586	616,599
	Instructional Support Services	11.00	11.00	1,840,837	1,877,786
	Student Support Services	3.07	3.07	450,532	532,858
	EOPS Administration		0.75		92,293
	Elk Grove Center Administrative	1.00	1.00	126,338	165,256
	Community Services Programs	0.05	0.05	13,666	12,750
	Total Administrators	18.07	18.82	2,993,959	3,297,542
	<b>INSTRUCTIONAL</b>				
	Regular Faculty, excl Outreach & Allied Health	163.67	164.27	13,837,589	16,150,253
012A,E 012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	72.14	70.34	4,734,002	3,658,116
	Total Main Campus Instructional	235.81	234.61	18,571,591	19,808,369
	Elk Grove Center Faculty	18.18	18.82	982,822	976,438
032B	Total Outreach Instructional	18.18	18.82	982,822	976,438
	Regular Faculty, Allied Health	1.60	1.60	80,383	151,680
	Part-Time Faculty, Allied Health	2.81	3.37	104,093	174,845
	Total Allied Health	4.41	4.97	184,476	326,525
012C 012D 012J	Instructional Coordinator	1.00	1.00	62,790	68,129
	Total Instructional, Fall & Spring	259.40	259.40	19,801,679	21,179,461
	Summer Instruction	26.83	26.83	1,434,324	1,392,021
012Q 012S 012T	Substitute Instruction	1.50	1.50	4,467	49,163
	Adjunct Office Hours			543,896	305,974
	Total Instructional	287.73	287.73	21,784,366	22,926,619
014B 014C	<b>LIBRARIANS</b>				
	Librarian/Audio Visual	5.00	4.00	314,976	398,270
	Library - Adjunct/Overload	0.60	1.60	116,703	105,085
	Total Librarians	5.60	5.60	431,680	503,355
013H 014D	<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
	Academic Program Coordinators	2.00	2.00	174,719	214,889
	Instructional Development Coordinators	1.60	1.60	103,565	115,544
	Total Instructional Support Services	3.60	3.60	278,284	330,433
013J 013M 013N 013O	<b>FACULTY STIPENDS</b>				
	Faculty Evaluation			10,197	7,000
	Department Chair Release Time/Stipends	2.20	2.20	367,028	327,735
	Performing Arts Stipends			81,172	83,356
	Athletic Stipends			83,996	97,775
	Total Faculty Stipends	2.20	2.20	542,393	515,866

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Cosumnes River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
013A,B	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
	Staff Development, Type A & B	1.63	1.63	44,258	161,452
	President's/Chancellor's Release Time	1.00	1.00	78,453	101,711
013L	Total Other Certificated	2.63	2.63	122,711	263,163
013I	<b><u>ACADEMIC SENATE</u></b>				
	Reassigned Time, Conference & Travel	2.20	2.20	220,376	214,452
	Total Academic Senate	2.20	2.20	220,376	214,452
015A	<b><u>STUDENT SERVICES, FACULTY</u></b>				
	Counseling	13.14	12.41	935,408	1,203,753
	Health Services	1.00	1.00	112,654	116,562
	Health Services Adjunct/Overload	1.16	1.16	11,481	71,451
	Total Student Services, Faculty	15.30	14.57	1,059,544	1,391,766
016A,B,F	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
	Coordinators	2.00	1.00	224,609	122,467
	Fringe Benefits			90,223	50,261
	Total EOPS and MESA District Contribution	2.00	1.00	314,832	172,728
021A	<b><u>CLASSIFIED STAFF</u></b>				
	Administration	14.92	14.92	979,170	1,068,990
	Instructional Support	42.68	41.10	2,395,752	2,582,575
	Student Services Support	25.96	25.96	1,335,751	1,790,209
	Custodial	18.40	18.40	1,016,409	1,121,268
	Maintenance and Operations-General	4.00	4.00	280,166	305,848
	Information Technology (IT) & Telecommunications	11.67	11.67	1,002,801	1,141,468
	Elk Grove Center	6.50	6.50	337,945	404,581
	Community Service	1.55	1.55	160,034	186,798
	Total Classified Staff	125.68	124.10	7,508,028	8,601,737

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Cosumnes River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
032F	<b>OUTREACH CENTERS</b>				
	<b>ELK GROVE CENTER</b>				
041A,E	Fixed Costs			67,717	45,000
	Total Elk Grove Center			67,717	45,000
041X	<b>COLLEGE DISCRETIONARY FUNDS</b>				
	Block Grant			772,010	1,404,228
042C	Total College Discretionary Funds			772,010	1,404,228
	<b>OTHER OPERATIONAL FUNDS</b>				
042D	Other Operational Funds		0.25	56,572	
	Total Other Operational Funds		0.25	56,572	
042F	Total Discretionary Funds		0.25	828,582	1,404,228
	<b>COLLEGE RELATED ACTIVITIES</b>				
042H	Education Initiative			28,288	22,592
	Tutorial Centers				26,500
042I	Financial Aid Administrative Costs			4,825	4,825
	Bus Rental			63,036	237,821
042J,K	Other Operational Augmentations				7,189
	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs				13,099
	Total College Related Activities			96,148	326,546
046C	<b>INSTITUTIONAL SUPPORT COSTS</b>				
	Facility Rentals				3,000
046J	Conference and Travel			9,978	10,200
	Special Activities				4,000
046K	Total Institutional Support Costs			9,978	17,200
	<b>OTHER ALLOCATIONS</b>				
047C	Program Development Funds			21,386	
	Staff Development	0.50	0.50		12,410
047D	Staff Development - Ed Initiative				12,000
	Inter-Jurisdictional Exchange Agreements			203,702	
053C	PDF Non-Instr Equipment				470
	Total Other Allocations	0.50	0.50	225,088	24,880

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Cosumnes River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
050B,C,D 051C 051E 061S 061E,F,G	<b>PARTNERSHIP FOR EXCELLENCE (PFE)</b>				
	PFE Projects (current year)			330,707	278,641
	PFE Prior Year Carryover			32,381	529,439
	PFE Classified Staff Development Carryover			3,371	13,971
Total Partnership for Excellence				366,459	822,051
<b>COMMUNITY SERVICE</b>					
Sports Camps				35,000	
Program & Operational Costs			442,418	553,422	
Total Community Service				442,418	588,422
<b>UTILITIES</b>					
073A 073B 073D 073E 073F 073H,J 073O,P	Electricity			927,864	1,080,000
	Gas			393,760	314,000
	Water/Garbage			264,506	254,000
	Sewer			82,355	119,000
	Allocated to Auxiliaries - Contra Account				(25,000)
	Toxic Waste Removal/Dump Fees/Permits			17,654	34,500
	Utilities			2,484	9,000
Total Utilities				1,688,624	1,785,500
<b>REBUDGETS AND OTHER CARRYOVERS</b>					
101C 101E,F 101G 101L	Staff Development Carryover (Type A/B)	0.87	0.90		126,675
	College Discretionary Funds			15,358	3,752,102
	Program Development Funds				25,791
	Staff Development			6,891	123,708
	Total Rebudgets and Other Carryovers	0.87	0.90	22,249	4,028,276
<b>TOTAL GENERAL PURPOSE FUNDS</b>		<b>466.38</b>	<b>464.10</b>	<b>39,003,436</b>	<b>47,259,764</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

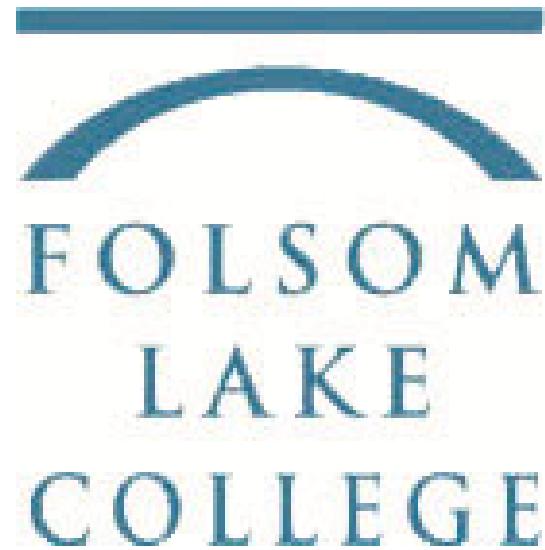
2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Cosumnes River College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
608C,E,G,H,N,F 609A	<b>RESTRICTED FUNDS</b>				
	<b>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</b>				
	Parking & Transit Services	0.20	0.20	15,948	17,004
	Health Services Fee			3,174	57,497
	Total Parking & Health Services	0.20	0.20	19,121	74,501
	<b>SPECIAL PROGRAMS FEDERAL</b>				
	All Special Programs Federal	22.47	15.52	7,372,401	4,838,587
	Total Federal	22.47	15.52	7,372,401	4,838,587
	<b>SPECIAL PROGRAMS STATE</b>				
	All Special Programs State	56.48	57.67	11,352,798	26,744,573
	Total State	56.48	57.67	11,352,798	26,744,573
	<b>SPECIAL PROGRAMS LOCAL</b>				
	All Special Programs Local			74,674	4,342,479
	Total Local			74,674	4,342,479
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>78.95</b>	<b>73.19</b>	<b>18,799,873</b>	<b>35,925,639</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>79.15</b>	<b>73.39</b>	<b>18,818,994</b>	<b>36,000,140</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>545.53</b>	<b>537.49</b>	<b>57,822,431</b>	<b>83,259,904</b>



*Folsom Lake College*



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Folsom Lake College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
	<b><u>ADMINISTRATORS</u></b>				
011A	Administration	3.00	3.00	591,179	651,036
011B	Instructional Support Services	6.00	6.00	880,599	1,064,008
011C	Student Support Services	2.00	2.00	276,609	336,356
037A	Rancho Cordova Center	1.00	1.00	188,258	180,650
	Total Administrators	12.00	12.00	1,936,644	2,232,050
	<b><u>INSTRUCTIONAL</u></b>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	99.90	105.00	8,925,424	10,431,424
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	40.42	33.19	3,149,824	1,727,109
037B	Rancho Cordova Faculty	26.16	28.29	692,257	1,467,770
012C	Regular Faculty, Allied Health	1.00	1.00		67,650
012K	Instructional Work Experience Coordinator	1.00	1.00	109,610	113,602
	Total Instructional, Fall & Spring	168.48	168.48	12,877,115	13,807,555
012Q	Summer Instruction	17.43	17.43	806,582	904,321
012S	Substitute Instruction	1.00	1.00	3,412	30,106
012T	Adjunct Office Hours			248,632	177,889
	Total Instructional	186.91	186.91	13,935,741	14,919,871
	<b><u>LIBRARIANS</u></b>				
014B	Librarian/Audio Visual	4.87	4.87	424,178	542,265
014C	Library - Adjunct/Overload	0.73	0.73	58,518	47,945
	Total Librarians	5.60	5.60	482,696	590,210
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
013H	Academic Program Coordinators	2.40	2.40	192,923	302,060
014D	Instructional Development Coordinators	2.60	2.60	266,005	284,909
	Total Instructional Support Services	5.00	5.00	458,928	586,969
	<b><u>FACULTY STIPENDS</u></b>				
013J	Faculty Evaluation			7,000	4,800
013M	Department Chair Release Time/Stipends	2.00	2.00	352,858	276,955
013N	Performing Arts Stipends			88,948	76,058
013O	Athletic Stipends			81,380	79,857
	Total Faculty Stipends	2.00	2.00	530,186	437,670
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
013A,B	Staff Development, Type A & B	0.65	0.65	79,315	64,383
013L	President's/Chancellor's Release Time	1.00	1.00	76,079	106,530
	Total Other Certificated	1.65	1.65	155,393	170,913

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Folsom Lake College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
013I	<b>ACADEMIC SENATE</b>				
	Reassigned Time, Conference & Travel	2.20	2.20	214,157	186,691
	Total Academic Senate	2.20	2.20	214,157	186,691
015A 015E 015F	<b>STUDENT SERVICES, FACULTY</b>				
	Counseling	8.94	8.22	727,215	860,371
	Health Services	1.00	0.70	78,858	81,595
	Health Services Adjunct/Overload		0.30		18,479
	Total Student Services, Faculty	9.94	9.22	806,072	960,445
<b>EOPS/MESA - DISTRICT CONTRIBUTION</b>					
016A,B,F	Coordinators	1.00	1.00	101,801	108,340
016A,B,F	Fringe Benefits			42,858	44,242
	Total EOPS and MESA District Contribution	1.00	1.00	144,659	152,582
<b>CLASSIFIED STAFF</b>					
021A	Administration	18.40	18.40	1,174,908	1,336,902
021B,G,P	Instructional Support	28.77	28.77	1,774,942	1,952,344
021C	Student Services Support	15.67	15.83	946,971	1,116,580
021E	Custodial	17.00	17.00	761,467	984,390
021F	Maintenance and Operations-General	3.00	3.00	198,337	210,593
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	439,761	497,615
041X	Operational	1.00	1.00	78,330	91,200
	Total Classified Staff	87.84	88.00	5,374,717	6,189,624
<b>OUTREACH CENTERS</b>					
<b>RANCHO CORDOVA CENTER</b>					
037F	Fixed Costs			80,577	68,000
	Total Rancho Cordova Center			80,577	68,000
<b>COLLEGE DISCRETIONARY FUNDS</b>					
041A,E	Block Grant			287,407	821,334
041F	Innovation and Staff Development			1,774	9,300
	Total College Discretionary Funds			289,181	830,634
	Total Discretionary Funds			289,181	830,634

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Folsom Lake College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
042C	Education Initiative				51,775
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			116,956	161,495
042I	Other Operational Augmentations			7,518	24,429
042L	Enrollment Fees - Operational Costs			1,230	3,220
	Total College Related Activities			135,704	250,919
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
046C	Facility Rentals				26,367
046F	American Disability Act (ADA) Accommodation			6,050	55,000
046J	Conference and Travel			6,600	10,200
046K	Special Activities			2,033	4,000
	Total Institutional Support Costs			14,683	95,567
	<b><u>OTHER ALLOCATIONS</u></b>				
047S,F	Program Development Funds			20,985	
047C	Staff Development				5,947
047D	Staff Development - Ed Initiative				27,667
053C	PDF Non-Instr Equipment				471
	Total Other Allocations			20,985	34,085
	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
050B,C,D	PFE Projects (current year)				161,212
051C	PFE Prior Year Carryover			165,604	196,373
051E	PFE Classified Staff Development Carryover			1,579	8,838
	Total Partnership for Excellence			167,184	366,423
	<b><u>COMMUNITY SERVICE</u></b>				
061E,F,G	Program & Operational Costs			50,051	
	Total Community Service			50,051	

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Folsom Lake College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
073A 073B 073D 073E 073F 073H,J 073O,P	<b>UTILITIES</b>				
	Electricity			876,844	1,075,500
	Gas			254,527	243,200
	Water/Garbage			152,484	113,000
	Sewer			18,869	11,500
	Allocated to Auxiliaries (Contra)				(153,000)
	Toxic Waste Removal/Dump Fees/Permits			7,903	23,000
	Utilities			17	475
	Total Utilities			1,310,644	1,313,675
	<b>REBUDGETS AND OTHER CARRYOVERS</b>				
101C 101E,F 101G 101L	Staff Development Carryover (Type A/B)	0.90	0.90		126,675
	College Discretionary Funds			1,060,389	1,588,212
	Program Development Funds				634,875
	Staff Development			14,186	61,201
	Total Rebudgets and Other Carryovers	0.90	0.90	1,074,575	2,410,963
<b>TOTAL GENERAL PURPOSE FUNDS</b>		<b>315.04</b>	<b>314.48</b>	<b>27,182,777</b>	<b>31,797,291</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Folsom Lake College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
608C,E,G,H,N,F 609A	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>				
	Parking & Transit Services	0.10	0.10	8,864	8,842
	Health Services Fee				59,968
	Total Parking & Health Services	0.10	0.10	8,864	68,810
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
	All Special Programs Federal	8.75	1.00	6,195,395	2,676,053
	Total Federal	8.75	1.00	6,195,395	2,676,053
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
	All Special Programs State	34.99	35.00	8,152,007	17,835,655
	Total State	34.99	35.00	8,152,007	17,835,655
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
	All Special Programs Local			107,108	155,200
	Total Local			107,108	155,200
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>43.74</b>	<b>36.00</b>	<b>14,454,510</b>	<b>20,666,908</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>43.84</b>	<b>36.10</b>	<b>14,463,374</b>	<b>20,735,718</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>358.88</b>	<b>350.58</b>	<b>41,646,153</b>	<b>52,533,009</b>



*Sacramento City College*



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Sacramento City College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
011A	<b>ADMINISTRATORS</b>				
	Administration	2.95	2.95	568,853	558,599
	Instructional Support Services	15.00	15.00	2,274,278	2,577,024
	Student Support Services	4.00	4.00	583,163	691,376
	West Sacramento Center	1.00	1.00	155,487	151,276
	Davis Center	0.70	0.70	105,516	114,622
	UC Davis Center	0.70	0.30	45,221	49,124
	Community Services Programs	0.05	0.05	12,679	11,663
	Total Administrators	24.40	24.00	3,745,197	4,153,684
	<b>INSTRUCTIONAL</b>				
012A,E	Regular Faculty, excl Outreach & Allied Health	228.90	234.90	18,850,204	22,809,114
	Part-Time Faculty, excl Outreach & Allied Health	72.50	70.10	6,551,063	3,649,139
	Total Main Campus Instructional	301.40	305.00	25,401,267	26,458,253
	West Sacramento Center Faculty	16.64	15.56	817,429	807,299
	Davis Center Faculty	16.56	14.54	803,942	754,379
	UC Davis Center Faculty	4.07	2.24	31,994	116,217
	Total Outreach Instructional	37.27	32.34	1,653,364	1,677,895
	Regular Faculty, Allied Health	24.40	23.20	1,834,069	2,128,612
	Part-Time Faculty, Allied Health	5.92	8.85	356,362	459,164
	Total Allied Health	30.32	32.05	2,190,431	2,587,776
012J	Instructional Coordinator	5.00	5.00	505,198	525,786
	Instructional Work Experience Coordinator	1.40	1.00	98,427	102,335
	Total Instructional, Fall & Spring	375.39	375.39	29,848,688	31,352,045
	Summer Instruction	38.83	38.83	2,077,275	2,014,617
	Substitute Instruction	2.90	2.90	31,953	93,394
	Adjunct Office Hours			697,065	743,735
	Total Instructional	417.12	417.12	32,654,981	34,203,791
	<b>LIBRARIANS</b>				
	Librarian/Audio Visual	6.00	6.00	489,993	551,290
	Library - Adjunct/Overload	3.60	3.60	172,058	236,441
013H	Total Librarians	9.60	9.60	662,051	787,731
	<b>INSTRUCTIONAL SUPPORT SERVICES</b>				
	Academic Program Coordinators	6.20	6.20	546,791	641,131
	Instructional Development Coordinators	2.40	2.40	251,602	269,926
014D	Total Instructional Support Services	8.60	8.60	798,393	911,057

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Sacramento City College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
013J 013M 013N 013O	<b><u>FACULTY STIPENDS</u></b>				
	Faculty Evaluation			4,300	7,000
	Department Chair Release Time/Stipends	5.45	5.45	685,748	588,711
	Performing Arts Stipends			62,664	101,015
	Athletic Stipends			144,953	142,347
013A,B 013L 013G 013P	Total Faculty Stipends	5.45	5.45	897,665	839,073
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
	Staff Development, Type A & B	2.14	2.14	184,058	211,967
	President's/Chancellor's Release Time	1.00	1.00	94,636	101,711
	Collective Bargaining			12,653	
013I	Puente Program	0.20	0.20	31,633	18,565
	Total Other Certificated	3.34	3.34	322,980	332,243
	<b><u>ACADEMIC SENATE</u></b>				
	Reassigned Time, Conference & Travel	2.40	2.40	219,475	198,756
	Total Academic Senate	2.40	2.40	219,475	198,756
015A 015E 015F	<b><u>STUDENT SERVICES, FACULTY</u></b>				
	Counseling	18.53	16.93	1,322,261	1,740,028
	Health Services	2.00	2.00	112,325	189,667
	Health Services Adjunct/Overload	0.16	0.16		9,855
	Total Student Services, Faculty	20.69	19.09	1,434,586	1,939,550
016A,B,F	<b><u>EOPS/MESA - DISTRICT CONTRIBUTION</u></b>				
	Coordinators	2.00	2.00	135,615	180,501
	Fringe Benefits			57,094	73,254
	Total EOPS and MESA District Contribution	2.00	2.00	192,708	253,755

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Sacramento City College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
021A 021B,G,P 021C 021D 021E 021F 021H,L,M 030C 033C 041X 061C	<b><u>CLASSIFIED STAFF</u></b>				
	Administration	20.19	20.19	1,167,515	1,521,497
	Instructional Support	59.85	60.85	3,678,861	3,917,009
	Student Services Support	58.71	58.71	3,240,612	3,819,132
	Community Relations	1.00	1.00	33,212	59,317
	Custodial	30.50	30.50	1,353,588	1,818,225
	Maintenance and Operations-General	4.50	4.50	240,124	308,573
	Information Technology (IT) & Telecommunications	5.20	5.20	649,946	693,952
	West Sacramento Center	7.75	7.75	363,647	456,123
	Davis Center	8.58	8.58	440,635	515,233
030E 030F,H	Printing	1.00		2,066	
	Community Service	0.34	0.34	55,708	54,116
	Total Classified Staff	197.62	197.62	11,225,915	13,163,177
	<b><u>OUTREACH CENTERS</u></b>				
	<b><u>WEST SACRAMENTO</u></b>				
033E 033F	Operational Costs			5,807	15,406
	Fixed Costs			74,037	133,500
	Total West Sacramento Center			79,844	148,906
033E 033F	<b><u>DAVIS CENTER</u></b>				
	Operational Costs			815	31,564
	Fixed Costs			133,954	91,500
	Total Davis Center			134,769	123,064

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Sacramento City College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
041A,E	<b><u>COLLEGE DISCRETIONARY FUNDS</u></b>				
	Block Grant, Including Outreach Centers			1,351,012	1,741,202
	Total College Discretionary Funds			1,351,012	1,741,202
041X	<b><u>OTHER OPERATIONAL FUNDS</u></b>				
	Other Operational Funds			131,219	130,560
	Total Other Operational Funds			131,219	130,560
	<b>Total Discretionary Funds</b>			<b>1,482,231</b>	<b>1,871,762</b>
042C 042D 042F 042H 042I 042J,K 042L 042O	<b><u>COLLEGE RELATED ACTIVITIES</u></b>				
	Education Initiative			57,723	33,720
	Tutorial Centers			26,562	33,000
	Financial Aid Administrative Costs			6,059	8,086
	Bus Rental			138,850	342,135
	Other Operational Augmentations			18,258	17,131
	Math, Engineering, Science Achieve (MESA) Program				14,520
	Enrollment Fees - Operational Costs			3,428	24,640
	International Student Education			17,752	20,000
	<b>Total College Related Activities</b>			<b>268,632</b>	<b>493,232</b>
046C 046F 046J 046K	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
	Facility Rentals			225,589	234,664
	American Disability Act (ADA) Accommodation			19,871	16,000
	Conference and Travel			6,600	10,200
	Special Activities				4,000
	<b>Total Institutional Support Costs</b>			<b>252,059</b>	<b>264,864</b>
047S,F 047C 047D 053C	<b><u>OTHER ALLOCATIONS</u></b>				
	Program Development Funds			12,209	
	Staff Development	0.50	0.50	39,287	23,725
	Staff Development - Ed Initiative			6,896	19,865
	PDF Non-Instr Equipment				7
	<b>Total Other Allocations</b>	<b>0.50</b>	<b>0.50</b>	<b>58,391</b>	<b>43,597</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Sacramento City College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
050B,C,D 051C 051E	<b>PARTNERSHIP FOR EXCELLENCE (PFE)</b>				
	PFE Projects (current year)			318,182	452,272
	PFE Prior Year Carryover			139,262	441,307
	PFE Classified Staff Development Carryover			1,425	20,848
061E,F,G	Total Partnership for Excellence			458,869	914,427
	<b>COMMUNITY SERVICE</b>				
	Program & Operational Costs			89,651	31,707
	Total Community Service			89,651	31,707
073A 073B 073D 073E 073F 073H,J 073O,P	<b>UTILITIES</b>				
	Electricity			858,822	1,360,000
	Gas			281,457	309,000
	Water/Garbage			232,150	208,000
	Sewer			260,128	213,000
	Allocated to Auxiliaries - Contra Account				(25,000)
	Toxic Waste Removal/Dump Fees/Permits			35,620	54,215
	Utilities			58,903	60,340
	Total Utilities			1,727,080	2,179,555
074H	<b>GRANT MATCHING FUNDS</b>				
	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
101C 101E,F 101G 101L	<b>REBUDGETS AND OTHER CARRYOVERS</b>				
	Staff Development Carryover (Type A/B)	0.54	0.82		115,274
	College Discretionary Funds			15,865	6,287,420
	Program Development Funds			32,152	169,282
	Staff Development				27,050
	Total Rebudgets and Other Carryovers	0.54	0.82	48,017	6,599,026
	<b>TOTAL GENERAL PURPOSE FUNDS</b>	<b>692.26</b>	<b>690.54</b>	<b>56,765,495</b>	<b>69,464,957</b>

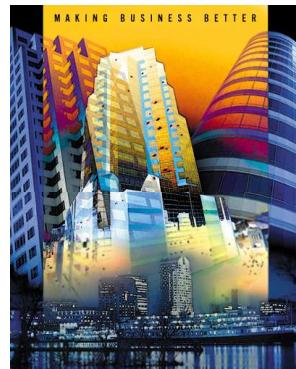
LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**Sacramento City College**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
608C,E,G,H,N,F 609A	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>				
	Parking & Transit Services	0.30	0.30	25,800	26,788
	Health Services Fee				157,884
	Total Parking & Health Services	0.30	0.30	25,800	184,672
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
	All Special Programs Federal	18.97	10.46	8,146,429	8,915,927
	Total Federal	18.97	10.46	8,146,429	8,915,927
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
	All Special Programs State	68.36	67.61	16,058,050	44,177,052
	Total State	68.36	67.61	16,058,050	44,177,052
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
	All Programs Local			159,589	2,274,045
	Total Local			159,589	2,274,045
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>87.33</b>	<b>78.07</b>	<b>24,364,068</b>	<b>55,367,024</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>87.63</b>	<b>78.37</b>	<b>24,389,868</b>	<b>55,551,696</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>779.89</b>	<b>768.91</b>	<b>81,155,364</b>	<b>125,016,653</b>

# District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELIN	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
011A 011B 011C  021A 021B,G,P 021C 021E  041H  046G 046J 046R  047S,F 047C	<b><u>ADMINISTRATORS</u></b>				
	Administration	18.44	18.44	2,970,308	3,447,738
	Instructional Support Services	3.00	3.00	648,599	673,687
	Student Support Services	1.00	1.00	187,540	199,387
	Total Administrators	22.44	22.44	3,806,446	4,320,812
021A 021B,G,P 021C 021E  041H  046G 046J 046R  047S,F 047C	<b><u>CLASSIFIED STAFF</u></b>				
	Administration	68.95	69.95	4,757,426	5,695,582
	Instructional Support	2.00	2.00	146,291	155,376
	Student Services Support	0.45	0.45	39,507	42,357
	Custodial			29,291	
	Total Classified Staff	71.40	72.40	4,972,515	5,893,315
021A 021B,G,P 021C 021E  041H  046G 046J 046R  047S,F 047C	<b><u>OPERATIONAL EXPENSES</u></b>				
	Operational Expense Allocation			798,906	2,372,302
	Total Other Operational Funds			798,906	2,372,302
	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
	Marketing			153	
046G 046J 046R	Conference and Travel			54,650	91,800
	Bookstore			121,543	1,000,000
	Total Institutional Support Costs			176,346	1,091,800
047S,F 047C	<b><u>OTHER ALLOCATIONS</u></b>				
	Program Development Funds	0.10	0.10	211,434	82,390
	Staff Development				3,430
	Total Other Allocations	0.10	0.10	211,434	85,820

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELIN	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
051E	<b>PARTNERSHIP FOR EXCELLENCE (PFE)</b> PFE Classified Staff Development Carryover Total Partnership for Excellence			3,473	12,752
073A	<b>UTILITIES</b> Electricity			91,725	110,000
073B	Gas			11,446	10,000
073D	Water/Garbage			4,029	9,000
073E	Sewer			8,770	4,500
	Total Utilities			115,970	133,500
101A	<b>REBUDGETS AND OTHER CARRYOVERS</b> General Purpose			90,529	
101L	Staff Development				59,466
	Total Rebudgets and Other Carryovers			90,529	59,466
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>93.94</b>	<b>94.94</b>	<b>10,175,618</b>	<b>13,969,767</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>93.94</b>	<b>94.94</b>	<b>10,175,618</b>	<b>13,969,767</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**District Support**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
011A 011C 011F 011G	<b><u>ADMINISTRATORS</u></b>				
	Administration	11.50	11.50	1,840,391	2,086,471
	Student Support Services	2.00	2.00	258,349	311,099
	Administration - Vacancy Factor				(260,000)
012G	Total Administrators	13.50	13.50	2,098,740	2,137,570
	<b><u>INSTRUCTIONAL</u></b>				
	Estimated Savings - Reassigned Time & Vacancy Factor				(950,000)
014D	Total Instructional				(950,000)
	<b><u>INSTRUCTIONAL SUPPORT SERVICES</u></b>				
	Instructional Development Coordinators	3.00	3.00	336,203	346,069
013D 013G 013L 013I	Total Instructional Support Services	3.00	3.00	336,203	346,069
	<b><u>FACULTY RELEASE/REASSIGNMENT</u></b>				
	Retraining - Type E	1.00	1.00		92,848
	Collective Bargaining	3.75	3.75	389,984	380,094
013L 013I	President's/Chancellor's Release Time	1.00	1.00	44,340	94,793
	Total Other Certificated	5.75	5.75	434,324	567,735
	<b><u>ACADEMIC SENATE</u></b>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	106,276	106,093
	Total Academic Senate	0.80	0.80	106,276	106,093
015H	<b><u>STUDENT SERVICES, FACULTY</u></b>				
	Transfer Services - TOP Contract			60,526	93,946
	Total Student Services, Faculty			60,526	93,946
021A 021C 021D 021E 021F 021H,L,M 021W 021Y 039C 022G	<b><u>CLASSIFIED STAFF</u></b>				
	Administration	20.93	21.33	1,334,892	1,644,892
	Student Services Support	1.00	1.00	82,018	86,223
	Community Relations	17.00	17.00	1,255,450	1,449,267
	Custodial	1.00	1.00	9,872	45,807
	Maintenance and Operations-General	80.80	80.80	5,530,533	6,574,656
	Information Technology (IT) & Telecommunications	39.61	39.61	3,823,832	4,827,463
	Classified Staff Development (PFE)	1.23	1.23		73,007
	PDF Positions - Bank	7.50	7.50		510,101
	Training Source				(790,000)
	Classified - Vacancy Factor				
	Total Classified Staff	169.07	169.47	12,036,596	14,421,416

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
041H	<b><u>OTHER OPERATIONAL FUNDS</u></b> Operational Expense Allocation <b>Total Other Operational Funds</b>			281,244	554,582
042B	<b><u>COLLEGE RELATED ACTIVITIES</u></b> LRC - LCS/Media Operations	0.50	0.50	6,312	92,600
042I	Other Operational Augmentations			29,000	54,000
042L	Enrollment Fees - Operational Costs			2,201,386	490,500
042P	Postage			52,042	77,000
042R	Telecommunications - SECC			20,000	35,937
	<b>Total College Related Activities</b>	0.50	0.50	2,308,741	750,037
043E	<b><u>TELECOMMUNICATIONS ACTIVITIES</u></b> Telecommunications Operational Costs			3,654	16,200
043F	Telecommunications/Data Transmission Lines			951,426	420,000
	<b>Total Telecommunications Activities</b>			955,080	436,200
044B	<b><u>INFORMATION TECHNOLOGY</u></b> Chancellor's Office				28,026
044G,H	Operational Maintenance			3,960,126	5,281,050
044L	Library Computer System			262,053	
044O	Instruction			38,288	813,000
044Q	LRPD				53,145
044S	Student Services			97,770	
044T	Financial Aid			670	9,319
	<b>Total Information Technology Operational</b>			4,358,907	6,184,540

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**District Support**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
045B 045D 045H	<b><u>FACILITIES MANAGEMENT</u></b>				
	Operational Expenses			1,503,228	1,044,791
	Resource Conservation Management			49,316	50,768
	Major Maintenance Allocation			526,704	361,550
Total Facilities Management Operational				2,079,249	1,457,109
046A 046F 046G 046H 046J 046K 046L 046N 046P 046Q 046S	<b><u>INSTITUTIONAL SUPPORT COSTS</u></b>				
	Audit and Legal Expenses			1,052,218	469,960
	American Disability Act (ADA) Accommodation			25,085	61,000
	Marketing			140,880	153,690
	Recruitment			68,489	72,306
	Conference and Travel			13,200	13,200
	Special Activities			16,069	52,500
	District-Wide Dues			451,486	442,500
	Trustee Expenses			104,290	195,234
	Student Trustee			11,824	23,443
	Student Access Card			45,772	56,469
	Employee Educational Reimbursements			18,533	60,000
	Total Institutional Support Costs			1,947,845	1,600,302
047S,F 062A,X	<b><u>OTHER ALLOCATIONS</u></b>				
	Program Development Funds			217,442	45,527
	Campus-Funded FM Projects			(18,332)	
	Total Other Allocations			199,110	45,527
050B,C,D 051C 051E	<b><u>PARTNERSHIP FOR EXCELLENCE (PFE)</u></b>				
	PFE Projects (current year)			6,646	85,567
	PFE Prior Year Carryover			22,569	194,264
	PFE Classified Staff Development Carryover			218	41,000
	Total Partnership for Excellence			29,433	320,831

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**District Support**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
071A,B 071C 071F 071S 071V 071W	<b><u>FRINGE BENEFITS</u></b>				
	Employer Benefit Costs			100,142,259	111,025,106
	Type C Benefit Costs			443,472	140,000
	Allocated Benefits Contra Account			(17,323,795)	(15,959,676)
	Benefits Contra - Adjunct Medical			(121,069)	(15,500)
	Fringe Benefits Vacancy Factor Savings				(556,650)
	Retirees Health Benefits			4,158,549	3,597,901
<b>Net Fringe Benefits</b>				<b>87,299,416</b>	<b>98,231,181</b>
072A,B 072C 072D	<b><u>INSURANCE</u></b>				
	Self Insurance Funding, Premiums & Worker's Compensation			3,296,389	3,467,387
	Safety Program			87,825	272,916
	Loss of Fixed Assets				36,000
	<b>Total Insurance/Self Insurance</b>			<b>3,384,214</b>	<b>3,776,303</b>
073A 073B 073D 073G 073H,J 073K 073L 073M 073O,P 073R	<b><u>UTILITIES</u></b>				
	Electricity			36,954	39,000
	Gas			15,878	10,600
	Water/Garbage			21,010	18,500
	Honeywell Energy Management System			168,948	174,911
	Toxic Waste Removal/Dump Fees/Permits			38,383	39,500
	Utilities - Ethan Way			65,788	77,800
	Ethan Rent - Contra Account			(6,600)	(21,000)
	Utilities - Watertower			89,017	101,100
	<b>Total Utilities</b>			<b>435,492</b>	<b>669,561</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
074J	<b><u>GRANT MATCHING FUNDS</u></b>				
	Financial Aid - FWS & FSEOG Matching Funds			1,589,246	800,000
075x	Total Grant & Financial Aid Cash Match			1,589,246	800,000
	<b><u>Prior Year Continuing Funds</u></b>				
079C,091B, 096A	Continuing Funds Set-Asides, net				565,045
	Continuing Funds Set-Asides, net				565,045
079J, 079B	<b><u>BUDGET SAVINGS/COST RECOVERY</u></b>				
	Vacation Expense, Over/Under			(357,312)	340,000
079L	Cost Recoveries (including Indirect)			(1,968,625)	(619,066)
	Cost Recoveries (including indirect) Split			(3,925,496)	(300,000)
079M	Training Source Cost Recovery			(652,149)	(127,800)
	Total Budget Savings/Cost Recovery			(6,903,582)	(706,866)
101A	<b><u>REBUDGETS AND OTHER CARRYOVERS</u></b>				
	General Purpose			27,830,852	50,718,863
101B	Facilities Management			86,970	2,009,989
	Information Technology			1,318,691	511,170
101D	Program Development Funds			52,929	947,989
	Total Rebudgets and Other Carryovers			29,289,442	54,188,011
<b>TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)</b>		<b>192.62</b>	<b>193.02</b>	<b>142,326,502</b>	<b>185,595,192</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

**District Support**

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023	FY2022	FY2023
082x	<b><u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u></b>				
	<b>X BUDGET MINIMUM FUNDING LEVEL*</b>				
	COLA/TCR Continuing Adjustment				14,541,456
	SCFF Changes in FTES, Outcomes & Demographics			20,256,843	14,450,219
	X Budget Continuing TCR Adjustment				4,344,879
	Mandated Costs Current Year - Block Grant			1,428,847	1,428,847
	Basic Allocation Increase				8,566,397
	Funding for New Faculty Positions				1,400,000
	Appropriations Above Established Base Levels			4,385,643	5,648,852
	Lottery Funds			2,320,000	2,320,000
	Total X Budget Funding Level			28,391,333	52,700,650
085x	<b><u>Y BUDGET MID - RANGE FUNDING LEVEL*</u></b>				
	Incremental Funds:				
	Interest Income			392,005	477,042
	Lottery Funds			528,027	482,045
087x	Increase Above X Budget			920,032	959,087
	Total Y Budget Funding Level			29,311,366	53,659,737
	<b><u>Z BUDGET MAXIMUM FUNDING LEVEL*</u></b>				
	Incremental Funds:				
	Lottery Funds			861,062	482,043
	Increase Above Y Budget			861,062	482,043
	Total Program Development & Other Improvements, Z Budget Funding Level			30,172,428	54,141,780
<b>TOTAL GENERAL PURPOSE FUNDS</b>		<b>192.62</b>	<b>193.02</b>	<b>172,498,930</b>	<b>239,736,972</b>

LOS RIOS COMMUNITY COLLEGE DISTRICT  
GENERAL FUND

2021-2022 BUDGET GUIDELINES & ACTUAL EXPENDITURES  
2022-2023 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2022	FY2023		
608C,E,G,H,N,F 609A	<b><u>RESTRICTED FUNDS</u></b>				
	<b><u>PARKING &amp; TRANSIT SERVICES AND HEALTH SERVICES FEE</u></b>				
	Parking & Transit Services	32.87	34.07	1,597,010	2,622,194
	Health Services Fee	5.00	5.00	1,258,883	5,282,737
	Total Parking & Health Services	37.87	39.07	2,855,893	7,904,931
	<b><u>SPECIAL PROGRAMS FEDERAL</u></b>				
	All Special Programs Federal	12.65	12.75	61,118,283	64,714,302
	Total Federal	12.65	12.75	61,118,283	64,714,302
	<b><u>SPECIAL PROGRAMS STATE</u></b>				
	All Special Programs State	9.31	9.21	8,111,962	45,338,951
	Total State	9.31	9.21	8,111,962	45,338,951
	<b><u>SPECIAL PROGRAMS LOCAL</u></b>				
	All Special Programs Local			113,011	407,594
	Total Local			113,011	407,594
	<b>TOTAL SPECIAL PROGRAMS</b>	<b>21.96</b>	<b>21.96</b>	<b>69,343,256</b>	<b>110,460,847</b>
	<b>TOTAL RESTRICTED FUNDS</b>	<b>59.83</b>	<b>61.03</b>	<b>72,199,149</b>	<b>118,365,778</b>
	<b>TOTAL GENERAL FUND BUDGET</b>	<b>252.45</b>	<b>254.05</b>	<b>244,698,078</b>	<b>358,102,750</b>



# District Reserves – Fund Balances

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

Fund of at least 5% of revenues. The District's ending balance meets both State and policy requirements with a projected total unrestricted fund balance, including instructionally related, of 7.6% of expenditures and an uncommitted fund balance (general fund only) is 7% of revenues. Outlined below is a summary of all the projected fund balances for the District's various fund activities:

	General Fund	Instructionally Related Fund	Child Development Fund	Capital Projects Fund	Bond Projects Fund (Measure M)	Bond Interest & Redemption Fund (Measures A & M)	Other Debt Service Fund	Enterprise/Regional Performing Arts Center Funds	Fiduciary/Student Association Fund	Scholarship & Loan Fund	Foundation Fund	Retiree Benefits Fund
<b>Beginning Fund Balance – July 1, 2022</b>	\$141,849,697	\$4,700,689	\$503,226	\$181,238,818	\$167,012,738	\$54,966,537	\$59,944	\$1,883,480	\$1,209,970	\$1,544,070	\$19,745,241	\$13,343,695
<b>Projected Uncommitted Fund Balance</b>	\$28,934,389	\$4,700,689	\$503,226	\$13,300,000				\$413,198	\$393,814		\$ 1,515,744	
<b>Committed Fund Balance</b>	4,749,728				\$2,259,295		\$59,944		816,156	\$1,544,070	10,833,497	\$13,427,909
<b>Restricted Fund Balance</b>	6,596,695					\$54,966,537						
<b>Total Projected Fund Balance – June 30, 2023</b>	\$40,280,812	\$4,700,689	\$503,226	\$13,300,000	\$2,259,295	\$54,966,537	\$59,944	\$413,198	\$1,209,970	\$1,544,070	\$12,349,241	\$13,427,909



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

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? | yes |
| 1.2 Was the district's most recent independent audit report free of material findings?   | yes |
| 1.3 Has the district corrected all audit findings from the current and past two audits?  | n/a |
| 1.4 Can the district correct prior year audit findings without affecting its fiscal health (e.g., material apportionment or internal control findings)?  | n/a |
| 1.5 Does the district issue a request for proposal for audit services every 3 - 5 years?   | yes |

Self-assessment notes:

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### 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, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? | yes |
| 2.3 Does the district use position control data for budget development?   | yes |
| 2.4 Are clear budget development processes codified in Board Policies and Administrative Procedures?  | yes |



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

District:

Los Rios

Response

2.5 Does the budget development process include input from faculty/staff, administrators, the governing board, and the budget advisory committee in accordance with the district's documented planning model? yes

2.6 Does the budget development process include a calculation of the SCFF with reasonable assumptions? yes

2.7 Does the district budget and expend restricted funds as authorized by the funding source before expending unrestricted funds? yes

2.8 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 congruency with the institution's strategic plan and the potential multiyear impact on the district's unrestricted general fund? yes

2.9 Are expected revenues more than or equal to expected expenditures in the district's adopted budget (budget is not dependent on carryover funds to be balanced)? yes

2.10 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

2.11 Does the district adhere to a board-adopted budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff member/department responsible for completing them? yes

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**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. In the near future, we plan to develop a way to better include a fully developed multi-year budget projection.



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

### Budget Monitoring and Updates

- |  |     |
|--|-----|
| 3.1 Are actual revenues and expenditures consistent with the most current budget?  | yes |
| 3.2 Are budget revisions posted at least quarterly in the financial system?  | yes |
| 3.3 Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at least quarterly?   | 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 Does the district include the interim CCFS 311Q reports on board agendas?  | yes |
| 3.6 Has the district addressed any budget-related deficiencies identified in the most recent ACCJC accreditation report?   | yes |
| 3.7 If a college in the district has been notified that it is on an enhanced monitoring or watch-list status based on the college's ACCJC Annual Fiscal Report, have the district and college(s) taken steps to address the issues of concern identified by the ACCJC? | yes |
| 3.8 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 |
| 3.9 Does the district encumber and adjust encumbrances for salaries and benefits?  | yes |
| 3.10 Are all balance sheet accounts in the general ledger reconciled each quarter, at a minimum?   | yes |

Self-assessment notes:



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

### 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 with the district's and county office of education's reports monthly?  | yes |
| 4.4 Does the district comply with its county treasurer and/or county office of education's requirements for balancing accounts?   | yes |
| 4.5 Has the district had a positive cash balance at the end of the month during the most recent 12 months?  | yes |
| 4.6 Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known? | yes |
| 4.7 Does the district have a plan to address cash flow needs during the current fiscal year?  | yes |
| 4.8 Does the district have sufficient cash resources in its other funds to support its current and subsequent two fiscal years' projected obligations in those funds?   | yes |
| 4.9 If interfund borrowing is occurring, does the district comply with Object Code 7300 requirements in the BAM?  | yes |



## Fiscal Health Risk Analysis for Community Colleges



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

District:

Los Rios

Response

- |   |     |
|---|-----|
| 4.10 If the district is managing cash in any funds through external borrowing, such as a TRANS, has the district set aside funds for repayment attributable to the same year the funds were borrowed? | yes |
|---|-----|

Self-assessment notes:

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### Collective Bargaining Agreements

- |  |     |
|--|-----|
| 5.1 Does the district quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections? | yes |
|--|-----|

- |   |     |
|---|-----|
| 5.2 If the district has conducted a pre-settlement analysis and identified related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, has it identified ongoing revenue sources or expenditure reductions to support the agreement? | yes |
|---|-----|

- |  |     |
|--|-----|
| 5.3 In the prior three 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 |
|--|-----|

- |  |     |
|--|-----|
| 5.4 If settlements have not been reached, has the district identified resources to cover the estimated costs of settlements? | n/a |
|--|-----|

- |  |     |
|--|-----|
| 5.5 Has the district settled with all its bargaining units for at least the prior two years? | yes |
|--|-----|

- |  |     |
|--|-----|
| 5.6 Has the district settled with all its bargaining units for the current year? | yes |
|--|-----|

Self-assessment notes:



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

### 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 transfers (contributions/encroachments) from the unrestricted general fund prior to occurrence?   | yes |
| 6.3 If the district has deficit spending in funds other than the unrestricted general fund that create instability, 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 |

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Self-assessment notes:

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

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Self-assessment notes:



## Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

Response

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### Employee Benefits

- |   |     |
|---|-----|
| 8.1 Has the district completed a recent actuarial valuation to determine its unfunded liability under Governmental Accounting Standards Board (GASB) other than post-employment benefits (OPEB) requirements? | yes |
| 8.2 Does the district have a plan to fund its liabilities for retiree health benefits?  | yes |
| 8.3 Does the district have a multiyear plan to fund its projected employer contributions to CalSTRS and CalPERS?  | yes |
| 8.4 Has the district followed a policy or negotiated a collectively bargained agreement to limit faculty banked hours?  | yes |
| 8.5 Within the last three 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 |

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**Self-assessment notes:**

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### Enrollment and Attendance

- |  |    |
|--|----|
| 9.1 Has the district's enrollment been increasing or flat for the current and two prior years? | no |
|--|----|



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

District:

Los Rios

Response

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 the 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 Do the colleges within the district have and utilize an electronic enrollment management and class scheduling program?	yes
9.6 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
9.7 Do the institutional research staff and business/fiscal staff agree on enrollment and FTES predictions?	yes
9.8 Has the district verified that the colleges' comprehensive enrollment plans address the funding elements of the SCFF?	yes
9.9 Does the CEO annually approve academic productivity goals that correspond to the estimated SCFF resources?	yes

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**Self-assessment notes:**

Enrollment decreased in FY22 by approximately 6.8% primarily due to the pandemic-related campus closures. The Student Centered Funding Formula (SCFF) includes a hold harmless provision, which ensures districts receive state general apportionment funding at or above their fiscal year 2017-2018. The SCFF's hold harmless provision was extended through 2024.25 which will represent the new "floor", below which it cannot drop.

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**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
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# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

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 addressed those complaints and/or findings?	n/a
10.10 Is the district following a facilities master plan that was developed within the past 5 - 10 years?	yes
10.11 Has the district improved its capacity to load ratios from prior year on the required annual CCCCO Space Inventory submission?	yes
10.12 Is the district following an Americans with Disabilities Act (ADA) transition plan that was developed within the past 5 - 10 years?	yes

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Self-assessment notes:



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

Response

### Fund Balance and Reserve for Economic Uncertainty

*In this section, all questions refer to the Unrestricted General Fund (URGF). See the bottom of the section for additional definitions.*

- |  |     |
|--|-----|
| 11.1 Does the district have at least a 5% Reserve for Economic Uncertainty in the current year?  | yes |
| 11.2 Did the district's adopted budgets for the subsequent two years include at least a 5% Reserve for Economic Uncertainty?   | yes |
| 11.3 Does the district have at least a 5% 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 5% Reserve for Economic Uncertainty, does the district's multiyear fiscal plan include a board-approved plan to restore at least a 5% Reserve for Economic Uncertainty? | n/a |
| 11.5 Is the district's projected unrestricted general fund budget stable or increasing in the two subsequent fiscal years?   | yes |
| 11.6 If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted general fund balance include any dedicated reserves above the recommended minimum 5% reserve level?   | yes |



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios

Definitions:

- Unrestricted General Fund (URGF)

• URGF Ending Fund Balance, Object 9700: The amount equal to the sum of the beginning balance, total revenue and total incoming transfers less total expenditures and total outgo to Object 7000.

$$\text{URGF Ending Fund Balance} = (\text{Beginning balance} + \text{total revenue} + \text{total incoming transfers} - \text{total expenditures} - \text{total outgo to Object 7000})$$

• URGF Ending Balance Percentage: The amount equal to the unrestricted ending fund balance divided by total expenditures.

$$\text{URGF Ending Fund Balance Percentage} = \text{URGF ending fund balance} / \text{total expenditures}$$

• Reserve for Economic Uncertainty (REU), Object 9750: The amount designated in Object 9750 within the unrestricted general fund balance, Object 9700.

• Reserve for Economic Uncertainty Percentage (REU%): The amount equal to the reserve for economic uncertainty divided by total expenditures.

$$\text{REU\%} = \text{REU} / \text{Total expenditures}$$

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**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.



Response



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

### 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 and instructional service agreement 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)?   | yes |
| 12.4 Is the district at or above its Full-Time Faculty Obligation Number (FON)? If the district is over its FON, is the overage reasonable?   | 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 |

Self-assessment notes:

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### 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 emergency electrical backup and data recovery systems?  | yes |



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

District:

Los Rios

Response

13.3 Are enrollment management and budget development systems integrated?	yes
13.4 If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	yes
13.5 Does the district conduct regularly scheduled evaluations of the security measures that protect student and employee personal information?	yes
13.6 Does the district use reports from its integrated systems to validate the supplemental and success outcomes funded in the SCFF?	yes

Self-assessment notes:

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### 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 Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? a. Accounts payable	yes
b. Accounts receivable	yes
c. Cash management	yes



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

	Response
d. Budget monitoring and review	yes
e. Purchasing and contracts	yes
f. Payroll	yes
g. Human resources	yes
h. Associated student body	yes
i. Warehouse and receiving	yes
14.4 Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?	yes
14.5 Does the district review and clear prior year accruals by October 31?	yes
14.6 Does the district reconcile all suspense accounts, including salaries and benefits, at least each quarter and at the close of the fiscal year?	yes
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?	yes
14.11 Does the district have an internal audit department or dedicated staff?	yes

**Self-assessment notes:**



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

### Leadership and Stability

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

Self-assessment notes:



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

### 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 use the SCFF 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

#### 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.

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### 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, and bond anticipation notes (BANS)) 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?

n/a

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

yes

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

n/a

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#### Self-assessment notes:



# Fiscal Health Assessment

## Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

Response

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### Position Control

- |   |     |
|---|-----|
| 18.1 Does the district account for all positions and costs (position control)?  | yes |
| 18.2 Does the district analyze and adjust 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 district identify a budget source for each new position before the position is authorized by the governing board?                                 | yes |
| 18.5 Does the governing board approve all new positions and extra assignments before positions are posted?  | no  |
| 18.6 Is the approval of hiring staff using categorical or other restricted dollars subject to adequate program funding?   | yes |
| 18.7 Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes? | yes |

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#### Self-assessment notes:

The governing board approves unrestricted general fund positions prior to posting and approves restricted funded positions prior to their start date.

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**Total Risk Score, All Areas**

**3.9%**