

2020-21 Adopted Budget

Presented to the Board of Trustees
October 14, 2020

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

1919 Spanos Court
Sacramento, CA 95825
www.losrios.edu



LOS RIOS
COMMUNITY
COLLEGE DISTRICT





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Chancellor's Message

As our state, nation, and world face the largest health and economic crises of most of our lifetimes, we are forced to prepare for a budget year that could be even worse than the depths of the Great Recession. The COVID-19 crisis has led to catastrophic impacts to just about every sector of the state's economy, which directly impacts the amount of tax revenue available to allocate in the state budget. As a result, the state's final adopted budget didn't resemble Governor Newsom's initial budget proposal released in January, when the state's economy was experiencing significant growth, or even the Governor's May Revise.

The May Revise had included significant cuts to California Community Colleges and a "trigger" that would have reduced the level of cuts necessary if congress had passed a second federal stimulus package to provide more resources for states. Concerned about the impacts of those cuts, the legislature instead opted for the opposite approach – defer payments with the hope that additional federal support will come eventually. At the time of this publication, no additional federal resources were forthcoming. We certainly appreciate the difficult position that the legislature (and Governor, who signed the budget into law) were in, and how difficult it is to levy cuts at a time when so many in our state are already reeling in the midst of unprecedented public health and fiscal challenges.

In the final adopted budget, the state dealt with the staggering \$54 billion budget deficit for the coming year largely with a historic level of cash deferrals. These deferrals mean that districts like Los Rios must plan to go through much of the 2020-21 fiscal year without the resources in-hand promised by the state. While well-intended, the legislature's decision to implement deferrals instead of budget reductions puts our district in the precarious position of planning for budget cuts in coming year(s) while at the same time having to use our reserves to offset reduced payments from the state. It is possible that we may need to take out loans to ensure we have enough money on hand to help cover day-to-day operating costs, and if so those loans will come with interest charge.

In Los Rios, we have long practiced a more prudent budgeting approach, where we don't spend money until we are certain that we have it, leaving us in the best possible position to weather this storm. We have already begun the difficult process of our reducing our budgetary footprint so that we are prepared if federal relief never comes. Our fiscal prudence over a long period of time, led by our Board of Trustees and championed by our labor partners, will allow us to

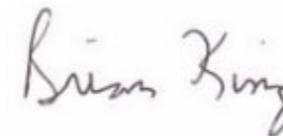
lessen the impacts of the deferrals and minimize, but not eliminate, our need to secure loans to meet our financial obligations. We are fortunate to be better situated than most in these uncertain times and we will continue that methodology to ensure that we can honor our commitments to students and employees.

While the federal government has not yet passed a second stimulus package, the first stimulus - the Coronavirus, Aid, Relief and Economic Security (CARES) Act – did provide needed one-time resources to states and directly to districts like ours. Half of those resources were for direct allocation to students and the other half was needed to cover the significant costs of our immediate shift to remote operations and online instruction starting in the Spring. Unfortunately, the one-time CARES Act funding is not a viable solution for ongoing expenditures.

Make no mistake, challenging decisions lie ahead for our district. We are an organization made up of people, and there is simply no way to make tens of millions in reductions without impacting our employees and the students we serve. We remain committed to doing everything possible to protect our full-time employees and minimize the impact on part-time employees, and to working closely with our labor partners to follow our agreed upon contracts and ensure that we are working collaboratively to get through this crisis. Above it all, we must and will continue to put our students – particularly those in need – at the center of our budget discussions.

More than ever before, the budget dynamics are constantly evolving in our state and around the nation. A mid-year adjustment, including either reductions due to decreasing state revenue or revenue as a result of a new federal stimulus package, seems very possible.

I remain incredibly proud of the thoughtful and courageous work of our Board of Trustees, district, and labor leaders and the collective spirit of collaboration and creativity that we share in tackling these historic dynamics. Together, we will get through this crisis and continue to deliver exceptional educational opportunities to the students of our region.





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 70,000 students enroll in our colleges during our primary terms.

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

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

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

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

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

STATE BUDGET OVERVIEW

At the time of the Governor's Budget release in early January, there was little concern about COVID-19 and its impacts to our public health and economy. The Governor's Budget projected a modest 3.4% growth in state revenues and a corresponding 2.9% increase to Proposition 98. In light of this growth, the Governor proposed a budget with a 2.29% cost-of-living-adjustment (COLA) to the Student Centered Funding Formula (SCFF) and various categorical programs, \$43 million in apprenticeship programs, and created new programs to support student basic needs, provide legal services for immigrants at our campuses, and support campus dream centers.

ECONOMIC PROJECTIONS

Over the next four months, the state's economy was severely impacted by the shelter in place orders, and corresponding reductions were seen in projections of state revenues and



Executive Summary

Proposition 98. The May Revision anticipates the state's unemployment rate to peak between 25% and 30% over the next fiscal year. This level of unemployment would be the highest in modern record and would dwarf unemployment levels seen during the Great Recession.

REVENUE PROJECTIONS

The State's revenue projections were also significantly impacted, and are projected to decline 5% from \$146 billion at 2019-20 Budget Act to \$139 billion at the 2020-21 Budget Act. State revenues are expected to take the better part of the next decade to begin to reach levels seen in 2018-19, according to forecasts from the Department of Finance. These revenue estimates have a direct impact on Proposition 98, which is projected to decline 13% from \$81.1 billion at 2019-20 Budget Act to \$70.9 billion at the 2020-21 Budget Act. These reductions are some of the steepest declines in the history of Proposition 98.

CALIFORNIA COMMUNITY COLLEGES PROPOSALS

The Budget Act preserves funding for most CCC programs at 2019-20 levels. In addition, the budget provides a new \$120 million block grant to help districts cover costs related to the COVID-19 pandemic. To meet budget reduction targets while maintaining and expanding funding in these ways, the budget defers payments to community colleges from one fiscal year into the next for both 2019-20 and 2020-21. Finally, the Budget Act includes 25 additional capital outlay projects funded through Proposition 51.



Executive Summary

2020-21 Changes in CCC Proposition 98 Funding (in millions)

2019-20 Revised Budget^a	\$8,402.4
TECHNICAL ADJUSTMENTS	
Remove one-time spending / add back one-time reductions	\$314.9
Student Centered Funding Formula base adjustments	39.6
Other technical adjustments	-25.2
Subtotal Technical Adjustments	\$329.3
POLICY ADJUSTMENTS	
Ongoing	
Continue legal services support for immigrant students, faculty, and staff	\$10.0
Adjust Student Success Completion Grant funding for recipients	9.1
Fund Dreamer Resource Liaisons and related support services	5.8
Reduce California Online Community College (Calbright College) funding	-5.0
Adjust California College Promise for recipients	-3.8
Subtotal Ongoing Policy	\$16.1
One-Time	
Defer apportionment payments from 2020-21 to 2021-22 ^b	-\$1,453.2
Defer apportionment payments from 2019-20 to 2020-21	330.1
Provide COVID-19 Response Block Grant ^c	33.0
Subtotal One-Time Policy	-\$1,090.1
TOTAL CHANGES	-\$744.7
2020-21 Enacted Budget^{a,d}	\$7,657.7

^a Amounts exclude Adult Education Program and K-12 Strong Workforce Program funding.

^b This amount could be reduced by \$791 million if the state receives sufficient federal aid.

^c The budget also provides \$54 million in federal funds and \$33 million in 2019-20 state funds for this purpose, for a total of \$120 million for CCC COVID-19 response.

^d In addition to this total, the 2020-21 budget reappropriates \$40 million to supplement the 2020-21 Student Centered Funding Formula. The 2020-21 budget also reappropriates \$49 million to supplement the 2019-20 Student Centered Funding Formula.



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 Districts has authority to operate at the Z budget level.

For 2020-21, all three budgets will assume the Student Centered Funding Formula Hold Harmless level of funding at \$324 million, which is the same level of funding as received in 2019-20. Given the impact to our students during these trying times, we have seen a drop in demand for access to our colleges.

In light of this, the X budget assumes a 10% decrease in full-time equivalent students, the Y budget assumes a 7.5% decrease in full-time equivalent students, and the Z budget assumes a 5% decrease in full-time equivalent students served. While the decline will not impact our overall apportionment from the state, it will impact the level of funding we believe will be on-going and will force us to further reduce budgets to ensure our on-going expenditures match our projections of on-going revenues.



Historical Overview

The Los Rios Community College District celebrated its 50th year in 2015-16. It was formed in 1965 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 second phase of the Davis Center is currently under construction.

The District served over 73,000 students in fall 2020. 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 slowed especially in the northern part of the State. The District’s facility plans were based upon projected growth well in excess of 100,000 students. For example, in 2008 the CCCC projected Los Rios’s enrollment for the fall 2017 term would exceed 127,000 students, which is 50,000 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 2.2 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 will guide the District through 2020-21, the planning process involved taking a look 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.

The 2020-21 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.

2020-21 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

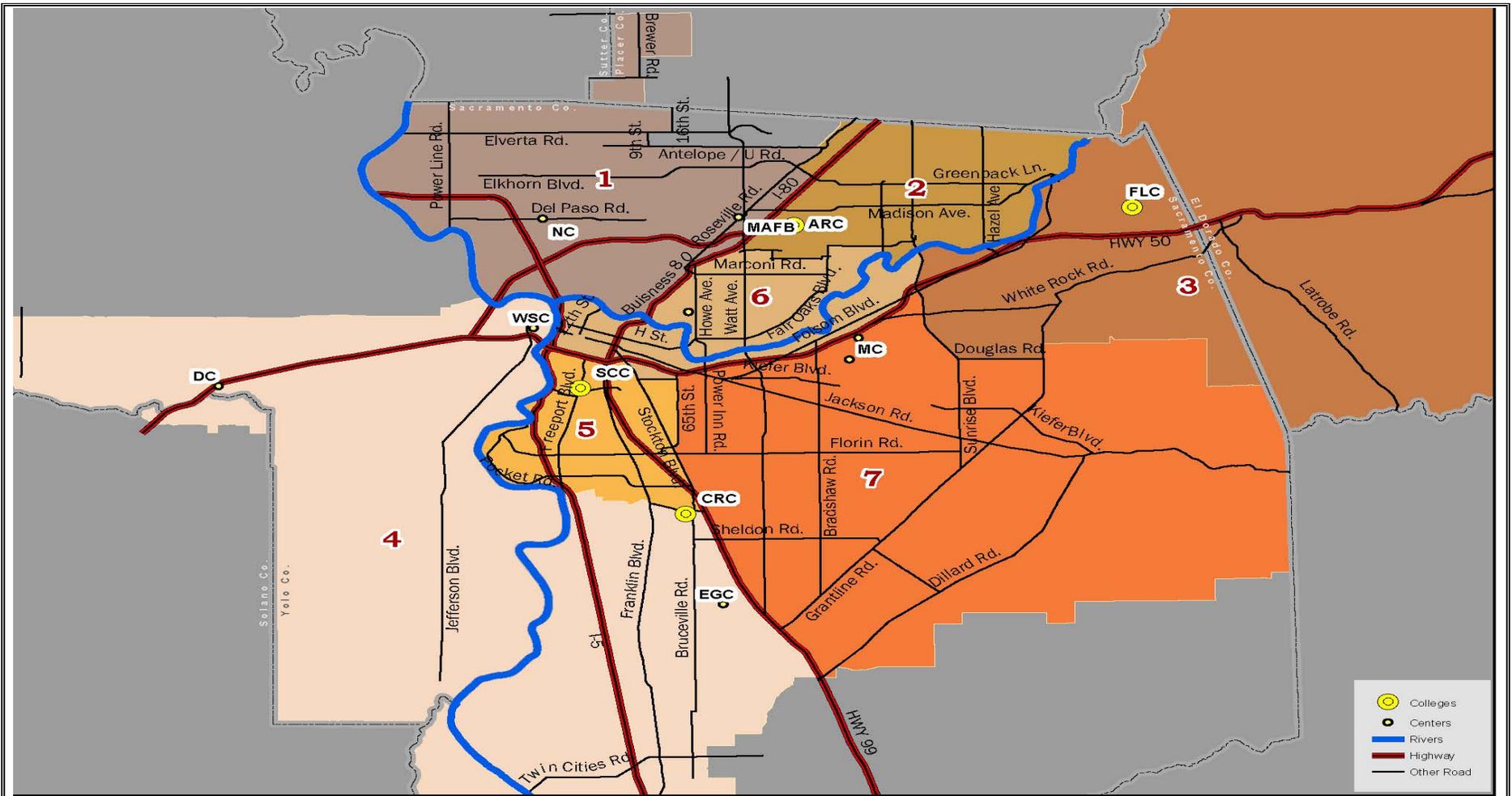
The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board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

Vacant
Area 4



Pamela Haynes
Area 5



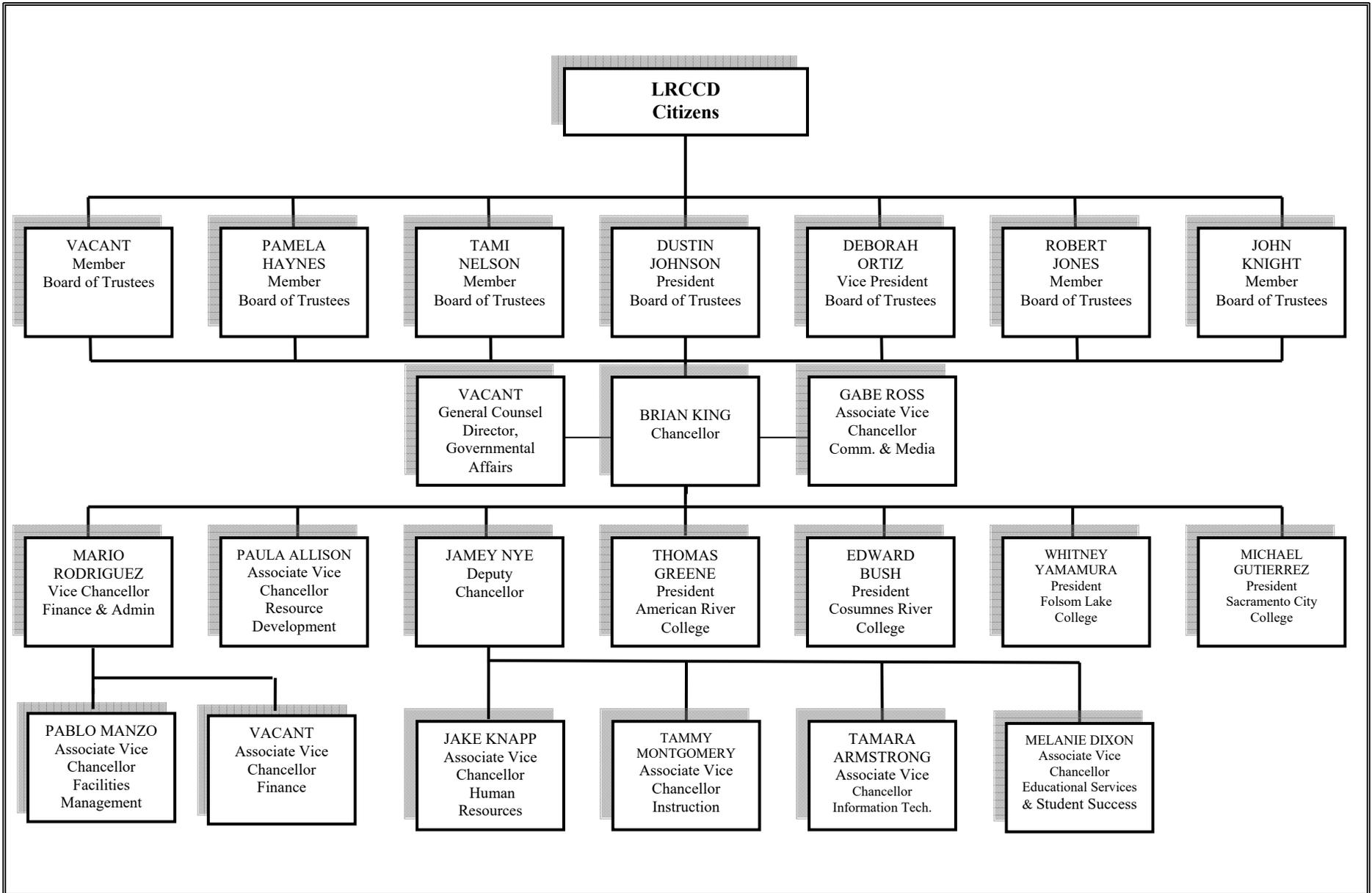
Deborah Ortiz
Area 6



Tami Nelson
Area 7



Organizational Chart





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 2020-21, 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 Funds: Utilized to account for revenues and expenditures for the District's Measure A and Measure M General Obligation Bond Programs. Revenues include bond proceeds as well as interest derived from those proceeds before expended. Expenditures are for capital improvements identified in the ballot measures. The Measure A Bond Project Fund was fully expended at June 30, 2020.

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 Bookstore and 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.

Cafeteria operations: The District has food service operations at all four colleges operated by an outside vendor at no cost to the District. Therefore, no financial activity related to food service operations are shown in these statements.

Bookstore operations: Effective June 1, 2020, the District contracted with an outside vendor, Follett Corporation, to operate the District's physical and online bookstores for all four colleges. The 2020-21 adopted budget reflects the planned dissolution of the Bookstore Fund.

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 irrevocably designate assets for funding this benefit. The OPEB trust ended 2019-20 with \$144 million in funding, well in excess of the total OPEB liability of \$124 million. The total OPEB liability is measured at June 1, 2019, using assumptions of bi-annual increases of 9.0% and annual investment returns of 5%. The bi-annual increase aligns the timing of any benefit improvements with the actuarial results. The annual budget includes a continuing line item to fund the service cost although that contribution could be suspended given the overfunding. However, by continuing to make contributions, the projections indicate that the OPEB trust could withstand a significant market correction and still be fully funded for its OPEB obligation. The District is also fully funded for the vacation liability accrued to its classified and management employees and the liability for paid leave of faculty under a banked leave program.

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



Summary of District Funds

2019-20 ACTUAL EXPENDITURES & 2020-21 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 2019-20 or 2020-21 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 Projects Funds: The Bond Projects Funds account for projects funded through the District's General Obligation Bond Authorizations – Measure A (\$265 million) and Measure M (\$475 million). Measure A has been fully issued and expended at June 30, 2020. Under Measure M, the District issued the fourth series, Series D, for \$80 million on June 26, 2019 for a total Measure M issuance of \$335 million at June 30, 2020. Interest income on unspent bond proceeds is recorded in these funds.

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 ending fund balance at June 30, 2021 of \$16.8 million and \$33.2 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/Bookstore Fund: The Bookstore Fund is used to account for the operation of the four college bookstores. The Bookstore Fund fiscal year is May 1st through April 30th. Effective June 1, 2020, the District contracted with an outside vendor, Follett Corporation, to operate the District's physical and online bookstores for all four colleges. The 2020-21 budget reflects the planned dissolution of the Bookstore 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.

Fiduciary Fund - Student Financial Aid: This fund is utilized to account for Federal and State financial programs for students.

The District projects nearly \$105.2 million in financial aid received for students in 2020-21 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 ending balance of \$1.5 million for 2020-21 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 \$10.6 million on June 30, 2021, which is virtually all committed to college purposes.

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 21,432,062	\$ 21,432,062	\$ (2,819,135)	\$ 18,612,927
Committed	36,536,917	4,686,917	43,629,983	48,316,900
Restricted	8,382,766	3,896,531	6,601,247	10,497,778
Total Beginning Fund Balance	66,351,745	30,015,510	47,412,095	77,427,605
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	193,531,180	208,714,888	(8,985,699)	199,729,189
Deficit (2019-20 .95%, 2020-21 0%)	(3,063,001)	(25,668,873)	25,668,873	-
SCFF Changes in FTES, Outcomes & Demographics	12,795,096	115,924	6,481,163	6,597,087
New Faculty Funding	4,931,382	2,726,031	2,205,351	4,931,382
Local Property Taxes	97,230,866	93,439,296	3,791,570	97,230,866
Enrollment Fees, 98%: 2019-20 & 2020-21, \$46/unit	15,854,724	17,257,682	(1,402,958)	15,854,724
Total Base Allocation, COLA & Growth	321,280,247	296,584,948	27,758,300	324,343,248
Lottery Funds	9,152,942	6,903,765	(210,715)	6,693,050
Other General Purpose	31,559,385	40,885,179	1,474,951	42,360,130
Restricted/Special Programs Revenue	100,119,778	55,559,603	62,177,827	117,737,430
Total Revenue	462,112,352	399,933,495	91,200,363	491,133,858
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 528,464,097	\$ 429,949,005	\$ 138,612,458	\$ 568,561,463
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 161,753,959	\$ 149,256,910	\$ 18,967,567	\$ 168,224,477
Classified Salaries	94,236,012	81,980,537	18,607,769	100,588,306
Employee Benefits	106,079,931	106,918,401	6,870,502	113,788,903
Books, Supplies & Materials	9,583,627	16,212,666	20,927,547	37,140,213
Other Operating Expenses	52,997,323	30,987,368	54,754,023	85,741,391
Capital Outlay	3,701,901	599,121	4,255,705	4,854,826
Interfund Transfers/Other Outgo	22,683,739	11,536,659	21,143,247	32,679,906
Total Expenditures, Appropriations & Interfund Transfers	451,036,492	397,491,662	145,526,360	543,018,022
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	18,612,927	21,432,062	(2,819,135)	18,612,927
Committed	48,316,900	4,686,917	(350,017)	4,336,900
Restricted	10,497,778	6,338,364	(3,744,750)	2,593,614
Total Ending Fund Balance	77,427,605	32,457,343	(6,913,902)	25,543,441
TOTAL EXPENDITURES, APPROPRIATIONS & ENDING FUND BALANCE	\$ 528,464,097	\$ 429,949,005	\$ 138,612,458	\$ 568,561,463

LOS RIOS COMMUNITY COLLEGE DISTRICT
 INSTRUCTIONALLY- RELATED ACTIVITIES
 (Sub-Fund of the General Fund)
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 4,059,740	\$ 677,031	\$ 3,681,820	\$ 4,358,851
Total Beginning Fund Balance	4,059,740	677,031	3,681,820	4,358,851
REVENUE:				
Local - Other	1,241,385	1,157,510	42,490	1,200,000
INTERFUND TRANSFERS:				
Bookstore Fund	564,228	-	-	-
General Fund	10,000	10,000	-	10,000
Capital Outlay	41,477	41,477	(41,477)	-
Total Revenue and Transfers	1,857,090	1,208,987	1,013	1,210,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,916,830	\$ 1,886,018	\$ 3,682,833	\$ 5,568,851
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 1,149	\$ 1,100	\$ -	\$ 1,100
Classified Salaries	113,436	93,900	16,100	110,000
Employee Benefits	4,955	4,655	345	5,000
Books, Supplies & Materials	557,162	631,000	(481,000)	150,000
Other Operating Expenses	835,192	462,832	(87,125)	375,707
Capital Outlay	-	9,000	(9,000)	-
Payments to Students	13,425	6,500	3,500	10,000
INTERFUND TRANSFERS OUT:				
General Fund	32,660	-	558,193	558,193
Total Expenditures/Appropriations and Interfund Transfers	1,557,979	1,208,987	1,013	1,210,000
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	4,358,851	677,031	3,681,820	4,358,851
Total Ending Fund Balance	4,358,851	677,031	3,681,820	4,358,851
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,916,830	\$ 1,886,018	\$ 3,682,833	\$ 5,568,851

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 249,996	\$ 395,929	\$ -	\$ 395,929
Total Beginning Fund Balance	249,996	395,929	-	395,929
REVENUE:				
Federal:				
Child Care Food Program	78,712	82,400	-	82,400
Total Federal Revenue	78,712	82,400	-	82,400
State:				
Apportionment	1,693,621	1,281,776	79,158	1,360,934
Total State Revenue	1,693,621	1,281,776	79,158	1,360,934
Local:				
Interest Income & Other	59,190	69,600	-	69,600
Total Local Revenue	59,190	69,600	-	69,600
Total Revenue	1,831,523	1,433,776	79,158	1,512,934
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	548,933	941,161	-	941,161
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,630,452	\$ 2,770,866	\$ 79,158	\$ 2,850,024
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,384,860	\$ 1,314,204	\$ -	\$ 1,314,204
Employee Benefits	712,041	946,573	-	946,573
Books, Supplies and Food	97,081	113,935	17,140	131,075
Other Operating Expenses	9,178	225	62,018	62,243
Capital Outlay	31,363	-	-	-
Total Expenditures/Appropriations	2,234,523	2,374,937	79,158	2,454,095
ENDING FUND BALANCE, JUNE 30	395,929	395,929	-	395,929
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,630,452	\$ 2,770,866	\$ 79,158	\$ 2,850,024

**LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET**

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		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	107,831,590	-	116,736,283	116,736,283
Total Beginning Fund Balance	121,131,590	13,300,000	116,736,283	130,036,283
REVENUE:				
State Capital Outlay Projects	2,062,182	-	107,316,074	107,316,074
Proposition 39 Projects	138,846	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	1,165,377	-	2,052,818	2,052,818
Interest Income	3,316,478	2,875,571	-	2,875,571
Other Local Revenue, including Donations	762,454	595,942	188,033	783,975
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	8,793,781	5,361,623	1,923,755	7,285,378
Other District & College Projects	717,793	1,348,843	8,551,157	9,900,000
Other Funds	344,303	371,200	(26,895)	344,305
Total Revenue and Interfund Transfers	17,301,214	10,553,179	120,279,902	130,833,081
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 138,432,804	\$ 23,853,179	\$ 237,016,185	\$ 260,869,364
EXPENDITURES/APPROPRIATIONS:				
State Capital Outlay Projects	\$ 2,062,182	\$ -	\$ 107,316,074	\$ 107,316,074
Proposition 39 Projects	138,846	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	1,165,377	-	2,052,818	2,052,818
Other Major Construction, including Information Technology	1,139,849	-	2,988,952	2,988,952
Program Development and/or Improvement Projects	1,502,191	5,732,823	21,954,696	27,687,519
College Projects	1,553,189	-	15,623,297	15,623,297
Future Program Improvement Projects	-	4,677,876	85,459,007	90,136,883
College Investments for Future Projects	-	6,050	817,447	823,497
Other Transfers Out	834,887	136,430	528,934	665,364
Total Expenditures/Appropriations and Interfund Transfers	8,396,521	10,553,179	237,016,185	247,569,364
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	13,300,000	13,300,000	-	13,300,000
Committed Funds/Projects in Progress	116,736,283	-	-	-
Total Ending Fund Balance	130,036,283	13,300,000	-	13,300,000
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 138,432,804	\$ 23,853,179	\$ 237,016,185	\$ 260,869,364

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE A
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 16,626,963	\$ -	\$ -	\$ -
Total Beginning Fund Balance	16,626,963	-	-	-
REVENUE:				
Interest Income	135,468	30,000	(30,000)	-
Total Revenue and Other Financing Sources	135,468	30,000	(30,000)	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 16,762,431	\$ 30,000	\$ (30,000)	\$ -
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 16,752,238	\$ 10,000	\$ (10,000)	\$ -
Bond Service Costs	10,193	20,000	(20,000)	-
Total Expenditures/Appropriations	16,762,431	30,000	(30,000)	-
ENDING FUND BALANCE, JUNE 30:				
Committed	-	-	-	-
Total Ending Fund Balance	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 16,762,431	\$ 30,000	\$ (30,000)	\$ -

Note: Bond Projects Fund - Measure A was full expended in the 2019-20 fiscal year.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE M
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 124,566,644	\$ -	\$ 92,155,308	\$ 92,155,308
Total Beginning Fund Balance	124,566,644	-	92,155,308	92,155,308
REVENUE:				
Local - Interest Income	1,823,579	70,000	-	70,000
Total Revenue	1,823,579	70,000		70,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 126,390,223	\$ 70,000	\$ 92,155,308	\$ 92,225,308
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 34,221,503	\$ 55,000	\$ 92,155,308	\$ 92,210,308
Bond Service Costs	13,412	15,000	-	15,000
Total Expenditures/Appropriations	34,234,915	70,000	92,155,308	92,225,308
ENDING FUND BALANCE, JUNE 30:				
Committed	92,155,308	-	-	-
Total Ending Fund Balance	92,155,308	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 126,390,223	\$ 70,000	\$ 92,155,308	\$ 92,225,308

Note: Appropriations for 2020-21 include projects spanning more than one fiscal year that will not be fully expended in 2020-21; funds remaining at year-end will be re-appropriated in the 2021-22 Adopted Budget.

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 17,759,234	\$ 17,759,234	\$ (995,999)	\$ 16,763,235
Total Beginning Fund Balance	17,759,234	17,759,234	(995,999)	16,763,235
REVENUE:				
Local:				
Refunding Bonds Issued	10,945,000	-	-	-
Property Taxes	19,029,412	19,448,800	-	19,448,800
Interest Income	1,393,625	396,913	-	396,913
Total Revenue	31,368,037	19,845,713	-	19,845,713
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 49,127,271	\$ 37,604,947	\$ (995,999)	\$ 36,608,948
EXPENDITURES/APPROPRIATIONS:				
Retirement of Refunded Bonds	\$ 10,500,000	\$ -	\$ -	\$ -
Bond Principal Repayment	15,050,000	13,205,000	-	13,205,000
Bond Interest Expense	6,694,791	6,637,713	-	6,637,713
Bond Service Costs	119,245	3,000	-	3,000
Total Expenditures/Appropriations	32,364,036	19,845,713	-	19,845,713
ENDING FUND BALANCE, JUNE 30:				
Restricted	16,763,235	17,759,234	(995,999)	16,763,235
Total Ending Fund Balance	16,763,235	17,759,234	(995,999)	16,763,235
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 49,127,271	\$ 37,604,947	\$ (995,999)	\$ 36,608,948

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 15,950,203	\$ 15,950,203	\$ 17,239,410	\$ 33,189,613
Total Beginning Fund Balance	15,950,203	15,950,203	17,239,410	33,189,613
REVENUE:				
Local:				
Property Taxes	35,165,655	38,459,072	-	38,459,072
Interest Income	444,440	784,878	-	784,878
Total Revenue	35,610,095	39,243,950	-	39,243,950
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 51,560,298	\$ 55,194,153	\$ 17,239,410	\$ 72,433,563
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 5,625,000	\$ 27,325,000	\$ -	\$ 27,325,000
Bond Interest Expense	12,744,885	11,916,450	-	11,916,450
Bond Service Costs	800	2,500	-	2,500
Total Expenditures/Appropriations	18,370,685	39,243,950	-	39,243,950
ENDING FUND BALANCE, JUNE 30:				
Restricted	33,189,613	15,950,203	17,239,410	33,189,613
Total Ending Fund Balance	33,189,613	15,950,203	17,239,410	33,189,613
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 51,560,298	\$ 55,194,153	\$ 17,239,410	\$ 72,433,563

LOS RIOS COMMUNITY COLLEGE DISTRICT
 OTHER DEBT SERVICE FUND
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 27,553	\$ 27,553	\$ -	\$ 27,553
Total Beginning Fund Balance	27,553	27,553	-	27,553
REVENUE:				
Local - Interest Income	344,303	371,200	(26,895)	344,305
Total Revenue	344,303	371,200	(26,895)	344,305
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 371,856	\$ 398,753	\$ (26,895)	\$ 371,858
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 344,303	\$ 371,200	\$ (26,895)	\$ 344,305
Total Interfund Transfers	344,303	371,200	(26,895)	344,305
ENDING FUND BALANCE, JUNE 30:				
Committed	27,553	27,553	-	27,553
Total Ending Fund Balance	27,553	27,553	-	27,553
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 371,856	\$ 398,753	\$ (26,895)	\$ 371,858

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 734,237	\$ 734,237	\$ (734,237)	\$ -
Total Beginning Fund Balance	734,237	734,237	(734,237)	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	3,375,482	3,411,582	-	3,411,582
Dental Premiums	3,200,721	4,412,765	(515,540)	3,897,225
Interest Income	243,499	130,000	113,500	243,500
Total Revenue	6,819,702	7,954,347	(402,040)	7,552,307
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,553,939	\$ 8,688,584	\$ (1,136,277)	\$ 7,552,307
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 250,481	\$ 285,347	\$ -	\$ 285,347
Insurance Premiums	1,827,351	1,960,700	-	1,960,700
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	2,034,252	971,235	113,500	1,084,735
Dental Program	3,200,721	4,412,765	(515,540)	3,897,225
Administrative Costs	241,134	324,300	-	324,300
Total Expenditures/Appropriations	7,553,939	7,954,347	(402,040)	7,552,307
ENDING FUND BALANCE, JUNE 30:				
Committed	-	734,237	(734,237)	-
Total Ending Fund Balance	-	734,237	(734,237)	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,553,939	\$ 8,688,584	\$ (1,136,277)	\$ 7,552,307

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOOKSTORE FUND
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET ¹	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, MAY 1:				
Uncommitted	\$ 1,152,601	\$ 1,152,601	\$ 7,587,563	\$ 8,740,164
Committed	8,026,540	8,026,540	(8,026,540)	-
Total Beginning Fund Balance	9,179,141	9,179,141	(438,977)	8,740,164
LOCAL REVENUE:				
Bookstore Sales and Other	10,247,778	-	-	-
Total Revenue	10,247,778	-	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 19,426,919	\$ 9,179,141	\$ (438,977)	\$ 8,740,164
EXPENDITURES/APPROPRIATIONS:				
Cost of Goods Sold	\$ 6,918,913	\$ -	\$ -	\$ -
Classified Salaries	2,132,424	105,000	-	105,000
Employee Benefits	706,114	53,000	-	53,000
Depreciation	101,068	-	-	-
Other Operating Expenses	484,951	12,000	-	12,000
Total Expenditures/Appropriations	10,343,470	170,000	-	170,000
INTERFUND TRANSFERS OUT:				
Instructionally-Related Activities	345,000	-	-	-
General Fund	-	9,009,141	(438,977)	8,570,164
Capital Outlay	(1,715)	-	-	-
Total InterFund Transfers Out	343,285	9,009,141	(438,977)	8,570,164
Total Expenditures/Appropriations and Transfers	10,686,755	9,179,141	(438,977)	8,740,164
ENDING FUND BALANCE, APRIL 30:				
Uncommitted	8,740,164	-	-	-
Total Ending Fund Balance	8,740,164	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 19,426,919	\$ 9,179,141	\$ (438,977)	\$ 8,740,164

¹ Effective June 1, 2020, the District contracted with an outside vendor, Follett Corporation, to operate the District's physical and online bookstores for all four colleges. The 2020-21 budget reflects the planned dissolution of the Bookstore Fund.

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ (265,186)	\$ (265,186)	\$ 322,482	\$ 57,296
Committed	977,178	977,178	(925,628)	51,550
Total Beginning Fund Balance	711,992	711,992	(603,146)	108,846
LOCAL REVENUE:				
Ticket Sales	3,935,432	2,000,000	(2,000,000)	-
Interest and Other	1,094,002	500,000	(500,000)	-
Total Revenue	5,029,434	2,500,000	(2,500,000)	-
INTERFUND TRANSFERS IN:				
General Fund	275,651	-	197,080	197,080
Total Interfund Transfers	275,651	-	197,080	197,080
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 6,017,077	\$ 3,211,992	\$ (2,906,066)	\$ 305,926
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,485,433	\$ 840,000	\$ (840,000)	\$ -
Employee Benefits	402,881	335,000	(335,000)	-
Other Operating Expenses	4,019,917	1,325,000	(1,127,920)	197,080
Total Expenditures/Appropriations	5,908,231	2,500,000	(2,302,920)	197,080
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	\$ 57,296	\$ (265,186)	\$ 322,482	\$ 57,296
Committed	51,550	977,178	(925,628)	51,550
Total Ending Fund Balance	108,846	711,992	(603,146)	108,846
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 6,017,077	\$ 3,211,992	\$ (2,906,066)	\$ 305,926

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	74,492,116	70,000,000	-	70,000,000
Federal Supplemental Educational Opportunity Grants (SEOG)	2,188,982	2,531,266	-	2,531,266
Direct Loan	19,761,151	18,500,000	-	18,500,000
Other	172,566	160,000	-	160,000
State	14,620,421	14,000,000	-	14,000,000
Total Revenue	111,235,236	105,191,266	-	105,191,266
INTERFUND TRANSFERS IN:				
General Fund	3,339,405	791,021	2,701,862	3,492,883
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 114,574,641	\$ 105,982,287	\$ 2,701,862	\$ 108,684,149
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 114,437,820	\$ 105,824,083	\$ 2,701,862	\$ 108,525,945
Operating Expenses	136,821	158,204	-	158,204
Total Expenditures/Appropriations	114,574,641	105,982,287	2,701,862	108,684,149
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 114,574,641	\$ 105,982,287	\$ 2,701,862	\$ 108,684,149

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 343,067	\$ 26,161	\$ 306,186	\$ 332,347
Committed	573,613	35,213	541,390	576,603
Total Beginning Fund Balance	916,680	61,374	847,576	908,950
LOCAL REVENUE:				
Student Card Sales	47,297	47,297	5,208	52,505
Student Representation Fees, net of waivers	101,671	86,000	14,800	100,800
Miscellaneous & Interest	12,905	10,400	-	10,400
Total Revenue	161,873	143,697	20,008	163,705
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,078,553	\$ 205,071	\$ 867,584	\$ 1,072,655
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ 15,602	\$ 16,500	\$ -	\$ 16,500
Other Operating Expenses	149,501	119,197	16,608	135,805
Scholarships/Awards	4,500	8,000	3,400	11,400
Total Expenditures/Appropriations	169,603	143,697	20,008	163,705
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	332,347	26,161	306,186	332,347
Committed	576,603	35,213	541,390	576,603
Total Ending Fund Balance	908,950	61,374	847,576	908,950
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,078,553	\$ 205,071	\$ 867,584	\$ 1,072,655

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SCHOLARSHIP LOAN FUND
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 1,544,354	\$ 1,542,354	\$ (1,200)	\$ 1,541,154
Total Beginning Fund Balance	1,544,354	1,542,354	(1,200)	1,541,154
LOCAL REVENUE:				
Miscellaneous and Interest Income	27,559	18,000	6,743	24,743
Total Revenue	27,559	18,000	6,743	24,743
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,571,913	\$ 1,560,354	\$ 5,543	\$ 1,565,897
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ -	\$ 1,000	\$ -	\$ 1,000
Scholarships & Loans	5,029	8,300	(3,300)	5,000
INTERFUND TRANSFERS OUT:				
General Fund	25,730	8,700	10,043	18,743
Total Expenditures/Appropriations & Interfund Transfers	30,759	18,000	6,743	24,743
ENDING FUND BALANCE, JUNE 30:				
Committed	1,541,154	1,542,354	(1,200)	1,541,154
Total Ending Fund Balance	1,541,154	1,542,354	(1,200)	1,541,154
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,571,913	\$ 1,560,354	\$ 5,543	\$ 1,565,897

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 1,876,429	\$ 1,376,084	\$ 723,942	\$ 2,100,026
Committed	13,552,457	9,453,057	5,251,585	14,704,642
Total Beginning Fund Balance	15,428,886	10,829,141	5,975,527	16,804,668
REVENUE:				
Local:				
Donations	3,745,830	1,774,500	-	1,774,500
In-Kind Donations	175,022	235,000	-	235,000
Investment Income (includes unrealized gains and/or losses)	(94,272)	910,000	(50,000)	860,000
Total Revenue	3,826,580	2,919,500	(50,000)	2,869,500
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 19,255,466	\$ 13,748,641	\$ 5,925,527	\$ 19,674,168
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 2,275,776	\$ 8,825,000	\$ -	\$ 8,825,000
In-Kind Contributions	175,022	235,000	-	235,000
Total Expenditures/Appropriations	2,450,798	9,060,000	-	9,060,000
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	2,100,026	905,909	723,442	1,629,351
Committed	14,704,642	3,782,732	5,202,085	8,984,817
Total Ending Fund Balance	16,804,668	4,688,641	5,925,527	10,614,168
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 19,255,466	\$ 13,748,641	\$ 5,925,527	\$ 19,674,168

LOS RIOS COMMUNITY COLLEGE DISTRICT
 RETIREE BENEFIT FUND
 2019-2020 ACTUAL REVENUES AND EXPENDITURES
 2020-2021 ADOPTED BUDGET

DESCRIPTION	2019-2020 ACTUAL	2020-2021		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 12,932,722	\$ 13,191,722	\$ (19,829)	\$ 13,171,893
Total Beginning Fund Balance	12,932,722	13,191,722	(19,829)	13,171,893
REVENUE:				
Local - Interest Income	239,171	264,000	(24,800)	239,200
Total Revenue and Interfund Transfers	239,171	264,000	(24,800)	239,200
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 13,171,893	\$ 13,455,722	\$ (44,629)	\$ 13,411,093
ENDING FUND BALANCE, JUNE 30:				
Committed	\$ 13,171,893	\$ 13,455,722	\$ (44,629)	\$ 13,411,093
TOTAL ENDING FUND BALANCE	\$ 13,171,893	\$ 13,455,722	\$ (44,629)	\$ 13,411,093



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 2020-21 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 66% of total General Fund revenues and approximately 87% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly \$324.3 million will be received from these sources in 2020-21. There is no change in the Z budget TCR level from 2019-20, prior to the deficit. .

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 2020-21.

C. State Revenues

Unrestricted State revenues account for approximately 3.5% 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 2020-21 are \$17.0 million, \$1.3 million decrease from the 2019-20 final budget.

D. Local Revenues

Local revenues, excluding enrollment fees, account for approximately 2.2% 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 \$10.6 million for 2020-21, an increase from the \$9.4 million recorded for 2019-20.

E. Other Financing Sources

Other financing sources represent 4.4% of total General Fund revenue and are primarily transfers into the General Fund from other District funds. Transfers are made to the General Fund from the Capital Outlay, Bookstore, and Instructionally Related Activities funds. The amount for 2020-21 is \$21.4 million.

F. Restricted Revenues

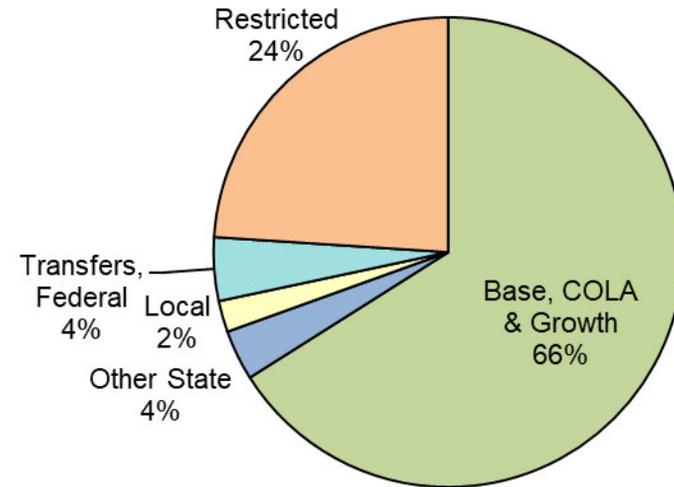
Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as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

Parking revenues are restricted solely for the operation, maintenance and expansion of the District's parking lots. The District projects to not charge for parking during the 2020-21 fiscal year due to the conversion to online classes as a result of public health crisis.

A significant source of General Fund restricted Federal revenue in 2019-20 and 2020-21 is the funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Grants. The District received CARES Act grant funding as follows: 1) \$13.5 million to provide emergency financial aid grants to students whose lives have been disrupted, many of whom are facing financial challenges and struggling to make ends meet, 2) \$13.5 million to cover costs associated with significant changes to the delivery of instruction due to the coronavirus, 3) and \$2.0 million in additional funding directed to minority serving institutions.

The 2020-21 adopted budget also includes \$5.6 million COVID-19 Block Grant Funding (Block Grant). The Block Grant is comprised of \$3.1 million in State funding provide by one-time Proposition 98 funds and \$2.0 million in Federal funding from the federal Coronavirus Relief Fund (CRF), a component of the CARES Act. The Block Grant is only to be used for necessary expenditures incurred due to the public health crisis.

2020-21 GENERAL FUND BUDGET BY REVENUE SOURCE



APPROPRIATIONS SUMMARY

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



General Fund Financial Data Summary

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, \$15.0 million is appropriated for academic salaries. This is 31% 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 52.17% of the total current expense of education for 2018-19. The 2019-20 report, to be filed in November 2020, is projected to be slightly lower.

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. 2020-21 appropriations for classified salaries are \$99.7 million. This accounts for 20% 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 \$106.9 million will be expended on employee benefits in 2020-21, accounting for 21% of the 2020-21 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 \$28.62/month in health insurance premiums for 2020-21 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 2020-21. 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 2020-21 premiums for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

Health Insurance	\$1,550.78/month (Kaiser HMO)*
Dental Insurance	\$ 117.00/month (projected)
Life Insurance	\$ 6.75/month
Long Term Disability	\$.228/\$100 of covered payroll
Workers' Compensation	.59%

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

Statutory Benefits

STRS	16.15%
PERS	20.70%
Unemployment	.0575%
OASDI	6.20%
Medicare	1.45%

D. Supplies and Materials

The Supplies and Materials classification 4000 is used to record all expenditures for instructional and non-instructional supplies and materials, including costs of freight, sales/use tax and handling charges. Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. It is currently projected that nearly \$25.7 million will be expended in 2020-21 on supplies and materials nearly 5% of the 2020-21 expenditures.

In administering the discretionary budgets, the colleges and departments are allowed to transfer budgets between non-regular salary and non-benefit accounts. Funds originally allocated to supplies and materials may be re-appropriated across object codes. Because of this and the inclusion of carryover funds in 2019-20, 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 \$86.6 million is budgeted, representing 17% 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.

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 \$25.4 million will be transferred in 2020-21, around 5% of the total General Fund expenditures.

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 \$4.9 million is appropriated for Capital Outlay, which is 1% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

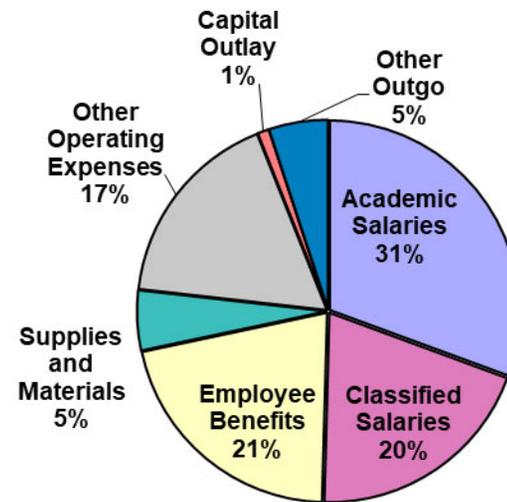
H. Program and Other Improvements

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 Bookstore and 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.

2020-21 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET

	Actual 2019-2020	Adopted Budget Z Budget Maximum Funding 2020-2021
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 21,432,062	\$ 18,612,927
Committed	36,536,917	48,316,900
Restricted	8,382,766	10,497,778
Total Beginning Fund Balance	66,351,745	77,427,605
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	193,531,180	199,729,189
Deficit (2019-20 .95%, 2020-21 0%)	(3,063,001)	-
Funding Increase (SCFF increases in FTES, Outcomes & Demographics)	12,795,096	6,597,087
New Faculty Funding	4,931,382	4,931,382
Local Property Taxes	97,230,866	97,230,866
Enrollment Fees, 98%: 2019-20 & 2020-21, \$46/unit	15,854,724	15,854,724
Total Apportionment, Property Taxes & Enrollment Fees	321,280,247	324,343,248
Federal:		
Veteran's Education	27,300	25,000
Total Federal	27,300	25,000
State:		
Lottery Funds (2019-20, \$149/FTES; 2020-21, \$150/FTES)	9,152,942	6,693,050
Apprenticeship Programs	6,108,736	6,094,610
Part-Time Faculty Compensation	2,225,298	1,728,890
Other, including Mandated Costs Block Grant	835,792	2,498,724
Total State	18,322,768	17,015,274
Local:		
Non-Resident/International Student Tuition	4,109,278	4,109,278
Interest income	1,771,133	1,771,200
Community Services	854,048	871,944
Student Fees & Fines	850,409	640,200
Other, including Interest & Enrollment Fee 2%	1,785,814	3,186,457
Total Local	9,370,682	10,579,079
OTHER:		
Interfund Transfers In	295,330	8,735,528
STRS On-Behalf Payment	12,688,080	12,688,080
Donations/Other	8,167	10,219
Total Interfund Transfers/Donations/Other	12,991,577	21,433,827
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 361,992,574	\$ 373,396,428

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET

	Actual 2019-2020	Adopted Budget Z Budget Maximum Funding 2020-2021
RESTRICTED REVENUE:		
Student Parking & Transit Fees and Parking Fines	\$ 6,211,652	\$ 2,627,000
Health Services Fee	2,369,732	2,400,000
Total Restricted	\$ 8,581,384	\$ 5,027,000
 SPECIAL PROGRAMS:		
Federal:		
Coronavirus Aid, Relief, and Economic Security (CARES) Act Grant: Direct-to-Students	\$ 6,518,800	\$ 7,027,460
Coronavirus Aid, Relief, and Economic Security (CARES) Act Grant: Institutional Portion	1,753,835	11,792,421
Coronavirus Aid, Relief, and Economic Security (CARES) Act Grants: Minority Serving Institutions	-	1,981,370
COVID-19 Response Block Grant (Federal Portion)	-	2,500,826
Perkins	2,964,606	2,889,048
TRIO Cluster	2,761,808	1,567,469
Northern California Community Colleges American Apprenticeship Initiative	2,323,571	1,147,831
Hispanic Serving Institutions Program	1,787,897	1,604,516
Federal Work Study (FWS)	1,786,134	1,934,309
Asian American & Native American Pacific Islander Serving Institutions	471,294	154,248
Temporary Assistance to Needy Families (TANF)	427,522	407,441
College to Career	250,000	250,000
Workability III - Department of Rehabilitation (DOR) Cooperative	211,463	211,464
State Trade & Export Promotion Project (STEP)	188,375	12,021
Open Textbook Pilot Program	130,885	33,527
Foster Care Program	113,811	122,582
Specialty Crop Block Grant Program - Farm Bill	101,687	-
Other Federal	176,919	168,148
Total Federal	\$ 21,968,607	\$ 33,804,681

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET

	Actual 2019-2020	Adopted Budget Z Budget Maximum Funding 2020-2021
State:		
Student Equity & Achievement Program (SEAP)	\$ 16,744,584	\$ 20,138,828
Set-Aside Fiscal Agent	7,178,542	-
Strong Workforce Program (SWP)	5,615,975	15,172,896
Disabled Student Programs and Services (DSPS)	4,917,627	5,516,325
Career Technical Education (CTE) Grants	4,905,066	1,276,492
Extended Opportunity Programs and Services (EOPS)	4,019,800	4,541,107
COVID-19 Response Block Grant (State Portion)	-	3,069,796
Lottery (Restricted, Proposition 20)	3,318,766	2,441,833
AB19 California College Promise	2,644,406	3,833,082
Board of Governors Financial Assistance Program Admin Allowance (BFAP)	2,607,825	2,630,953
California Work Opportunity & Responsibility to Kids (CalWORKs)	2,260,264	3,116,812
Guided Pathways	1,856,910	1,413,678
Basic Skills Initiative (BSI)	1,798,269	697,655
Student Success and Support Program (SSSP)	1,356,869	-
STRS On-Behalf Payment	1,312,225	1,312,225
Foster and Kinship Care Education (FKCE)	1,046,093	1,183,564
CAI Mainframe & Cybersecurity Apprenticeship	-	1,000,000
Cooperative Agencies Resources for Education Programs (CARE)	570,416	749,985
Deputy Sector Navigator (DSN): Health	497,211	707,238
EWD Statewide Centers of Excellence (CTXL) Hub	471,777	32,319
Physical Plant and Instructional Support Block Grant	460,971	482,024
Mental Health Support	445,317	196,020
Veterans Resource Center	425,386	914,337
Enrollment Growth Assoc Degree in Nursing II	396,617	530,162
Financial Aid - Technology	342,108	529,390

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET

	Actual 2019-2020	Adopted Budget Z Budget Maximum Funding 2020-2021
Hunger Free Campus	289,460	340,803
Innovation Effectiveness Partnership Initiative (IEPI)	238,705	308,966
California Apprenticeship Initiative New Innovation Grant Program	206,651	-
Projects in Common	185,288	60,000
Awards for Innovation in Higher Education	166,307	734,475
CAI New & Innovative Grant Program	156,486	523,291
CAI Agriculture & Rural Areas	149,091	299,559
Student Case Management / Decreasing The Drop Rate	115,019	284,981
California Apprenticeship Initiative (CAI)	94,791	394,607
Inmate Education Pilot Program / Incarcerated Students Reentry	92,792	248,116
AB1840 Classified Prof Development	31,353	168,169
California Wellness Re-Emerging Scholar	42,983	157,017
Other State	351,919	397,778
Total State	\$ 67,313,869	\$ 75,404,483

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET

	<u>Actual 2019-2020</u>	<u>Adopted Budget Z Budget Maximum Funding 2020-2021</u>
Local:		
Training Source Contracts	\$ 1,720,254	\$ 1,908,009
College Futures	-	300,000
Sutter Nursing Program	-	148,196
Foundation Grants & Gifts	124,631	99,434
Statewide Academic Senate	62,042	-
Sacramento Municipal Utilities District (SMUD)	48,157	-
Umoja Small Business Community Program, Student Leadership, Sakhu Learning Community	55,343	70,657
Center for International Trade Development (CITD) Program Income	27,737	32,481
Center of Excellence (COE) Program Income	7,969	142,874
ARC Instructionally Related Trust	32,660	558,193
SCC Scholarship and Loan	25,730	18,743
Dorothy Rupe Foundation	12,069	16,519
Nursing Grants Emergency Funds	-	17,292
Veteran Student Emergency Fund	1,461	15,049
West Sacramento Promise Program	5,366	32,438
Wellness Program	2,748	7,718
El Dorado County Veterans Support	23,945	4,298
Face to Face El Centro	14,912	40,088
Valley Vision	-	33,300
Sacramento Sheriff Education Services	23,590	6,410
Central Valley New Car Dealers Association (CVNCDA)	5,086	21,022
NorCal STEP Program Conference	24,992	-
Other Local	37,226	28,545
Total Local	<u>\$ 2,255,918</u>	<u>\$ 3,501,266</u>
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	<u>100,119,778</u>	<u>117,737,430</u>
TOTAL GENERAL FUND REVENUE AND TRANSFERS	<u>462,112,352</u>	<u>491,133,858</u>
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	<u><u>\$ 528,464,097</u></u>	<u><u>\$ 568,561,463</u></u>

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ACTUAL EXPENDITURES
2020-2021 ADOPTED BUDGET (X, Y, Z)

	Actual 2019-2020	Adopted Budget Z Budget Maximum Funding 2020-2021
APPROPRIATIONS:		
1000 Academic Salaries	\$156,758,075	\$153,983,947
2000 Classified Salaries	94,236,012	99,710,373
3000 Employee Benefits	105,182,924	106,906,115
4000 Books, Supplies & Materials	9,583,626	25,690,862
5000 Other Operating Expenses	52,997,323	86,572,782
6000 Capital Outlay	3,701,901	4,854,826
7000 Other Outgo:		
Interfund Transfers:		
Capital Outlay Projects Fund	1,186,316	9,900,000
Other Funds	13,172,166	15,494,528
TOTAL EXPENDITURES/APPROPRIATIONS AND TRANSFERS	436,818,343	503,113,433
Program and Other Improvements		
Minimum (X Budget)	9,441,526	37,940,339
Mid-range Funding-Incremental Increase (Y Budget)	2,679,402	1,567,725
Maximum Funding-Incremental Increase (Z Budget)	2,097,221	396,525
Total Program & Other Improvements	14,218,149	39,904,589
ENDING FUND BALANCE, June 30		
9700 Uncommitted	18,612,927	18,612,927
9700 Committed	48,316,900	4,336,900
9700 Restricted	10,497,778	2,593,614
TOTAL ENDING FUND BALANCE	77,427,605	25,543,441
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 528,464,097	\$ 568,561,463

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2019-2020 ACTUAL	2020-2021 X BUDGET MINIMUM FUNDING	2020-2021 Y BUDGET MID-RANGE FUNDING	2020-2021 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 306,616,770	312,814,779	\$ 312,814,779	\$ 312,814,779
Hold Harmless Funding Calculation:				
Prior Year Final Continuing Revenue	306,616,770	312,814,779	312,814,779	312,814,779
Deficit (2019-20 .95%, 2020-21 0%)	(3,063,001)			
Continuing Total Computational Revenue Adjustment	6,198,009	1,144,808	1,366,576	2,941,759
Hold Harmless Adjustment (OTO)	5,294,727	6,459,693	7,814,268	7,814,268
Recovery of Summer Shift (OTO)	1,302,360	(1,007,414)	(2,583,757)	(4,158,940)
Hold Harmless Funding	316,348,865	319,411,866	319,411,866	319,411,866
New Faculty Funding (includes 2015-16 & 2018-19 funding)	4,931,382	4,931,382	4,931,382	4,931,382
TOTAL BASE ALLOCATION, COLA & GROWTH	321,280,247	324,343,248	324,343,248	324,343,248
	2019-20 Actual	2020-2021 X LEVEL	2020-2021 Y LEVEL	2020-2021 Z LEVEL
FUNDED FTES GOALS:				
FTES Base - 2019-20 and 2020-21 Projected	47,095	47,095	47,095	47,095
FTES Reduction		(4,710)	(3,532)	(2,355)
Base FTES	47,095	42,385	43,563	44,740
Achieved FTES	44,316	42,385	43,563	44,740
Stabilization FTES	197	2,128	950	
Shifted FTES	3,213	3,213	3,213	3,213
FTES as reported R1; stability for 2020-21	47,726	47,726	47,726	47,953

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET (X, Y, Z)**

DESCRIPTION	2019-2020 ACTUAL	2020-2021 X BUDGET MINIMUM FUNDING	2020-2021 Y BUDGET MID-RANGE FUNDING	2020-2021 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 21,432,062	\$ 18,612,927	\$ 18,612,927	\$ 18,612,927
Committed	36,536,917	48,316,900	48,316,900	48,316,900
Restricted	8,382,766	10,497,778	10,497,778	10,497,778
Total Beginning Fund Balance	66,351,745	77,427,605	77,427,605	77,427,605
REVENUES:				
Apportionment & Educational Protection Account (EPA), deficated	190,468,179	199,729,189	199,729,189	199,729,189
New Faculty Funding	4,931,382	4,931,382	4,931,382	4,931,382
Continuing Total Computational Revenue Adjustment	12,795,096	1,144,808	1,366,576	2,941,759
SCFF changes in FTES, Outcomes & Demographics	113,085,590	5,452,279	5,230,511	3,655,328
Enrollment Fee and Property Taxes	113,085,590	113,085,590	113,085,590	113,085,590
Base Allocation, COLA & Growth (SB361)	321,280,247	324,343,248	324,343,248	324,343,248
Lottery Revenue:				
Base Revenue	5,900,000	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$150/FTES (Z Budget)	3,252,942		396,525	793,050
Total Lottery Revenue	9,152,942	5,900,000	6,296,525	6,693,050
Non-Resident/International Student Tuition	4,109,278	4,109,278	4,109,278	4,109,278
Part-Time Faculty Compensation/New Faculty Hires	2,225,298	1,728,890	1,728,890	1,728,890
Community Services	854,048	871,944	871,944	871,944
Other Income, including Interfund Transfers	24,370,761	34,478,818	35,650,018	35,650,018
Total Other General Purpose	31,559,385	41,188,930	42,360,130	42,360,130
Total General Purpose Revenue	361,992,574	371,432,178	372,999,903	373,396,428
Special Program Revenue	100,119,778	117,737,430	117,737,430	117,737,430
Total Revenue	462,112,352	489,169,608	490,737,333	491,133,858
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 528,464,097	\$ 566,597,213	\$ 568,164,938	\$ 568,561,463
EXPENDITURES/APPROPRIATIONS:				
Operational Level	\$ 436,818,343	\$ 503,113,433	\$ 503,113,433	\$ 503,113,433
Program and Salary Improvement	14,218,149	37,940,339	39,508,064	39,904,589
Total Expenditures/Appropriations	451,036,492	541,053,772	542,621,497	543,018,022
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	18,612,927	18,612,927	18,612,927	18,612,927
Committed	48,316,900	4,336,900	4,336,900	4,336,900
Restricted	10,497,778	2,593,614	2,593,614	2,593,614
Total Ending Fund Balance	77,427,605	25,543,441	25,543,441	25,543,441
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 528,464,097	\$ 566,597,213	\$ 568,164,938	\$ 568,561,463

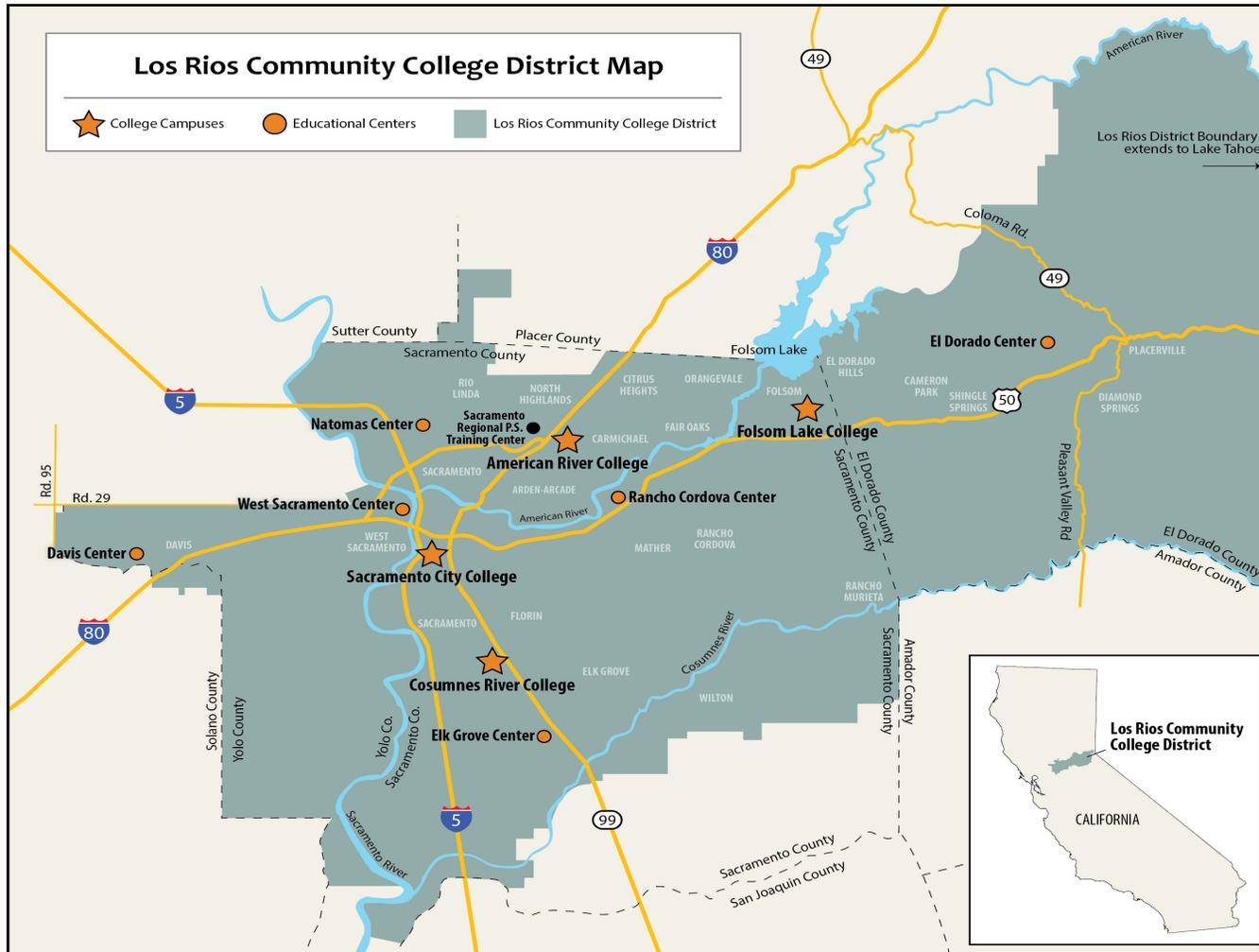
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2019-2020 ACTUAL REVENUES AND EXPENDITURES
2020-2021 ADOPTED BUDGET

	<u>Full-Time Equivalent (FTE)</u>		ADOPTED BUDGET MAXIMUM FUNDING	
	<u>ACTUAL 2019-2020</u>	<u>ADOPTED BUDGET 2020-2021</u>	<u>ACTUAL 2019-2020</u>	<u>(Z Budget) 2020-2021</u>
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 21,432,062	\$ 18,612,927
Committed			36,536,917	48,316,900
Restricted			<u>8,382,766</u>	<u>10,497,778</u>
TOTAL BEGINNING FUND BALANCE			<u>66,351,745</u>	<u>77,427,605</u>
REVENUE:				
General Purpose Revenue			361,992,574	373,396,428
Restricted/Special Programs Revenue			<u>100,119,778</u>	<u>117,737,430</u>
TOTAL REVENUE			<u>462,112,352</u>	<u>491,133,858</u>
TOTAL REVENUE AND BEGINNING FUND BALANCE			<u>\$ 528,464,097</u>	<u>\$ 568,561,463</u>
EXPENDITURES/APPROPRIATIONS:				
American River College	1,043.20	1,024.82	109,726,290	125,082,688
Cosumnes River College	546.90	557.05	53,904,652	56,346,532
Folsom Lake College	356.78	360.95	34,191,048	37,897,357
Sacramento City College	842.55	828.80	79,901,856	92,168,008
District Office	91.44	100.84	9,771,289	12,292,161
District Support	221.05	222.10	163,541,356	219,231,276
TOTAL EXPENDITURES/APPROPRIATIONS	<u>3,101.92</u>	<u>3,094.56</u>	<u>451,036,492</u>	<u>543,018,022</u>
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			18,612,927	18,612,927
Committed			48,316,900	4,336,900
Restricted			<u>10,497,778</u>	<u>2,593,614</u>
TOTAL ENDING FUND BALANCE			<u>77,427,605</u>	<u>25,543,441</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE			<u>\$ 528,464,097</u>	<u>\$ 568,561,463</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 2019-20 year and appropriations for the 2020-21 year. These schedules are shown by the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	41.84	42.84	7,069,243	7,395,657
011B	Instructional Support Services	50.95	50.95	8,030,421	8,045,972
011C	Student Support Services	16.02	17.02	2,644,423	2,635,209
024x-039x	Outreach Centers	6.40	6.40	892,653	937,726
061A	Community Services Programs	0.15	0.15	30,087	32,347
011F	Administration - Vacancy Factor				(1,300,000)
	Total Administrators	115.36	117.36	18,666,828	17,746,911
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	813.21	794.63	66,343,823	72,366,796
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	376.44	400.70	23,295,940	19,350,961
024B-039B	Outreach Center Instructional	132.65	127.02	5,730,311	6,122,658
	Total Instructional excluding Allied Health	1,322.30	1,322.35	95,370,075	97,840,415
012C	Regular Faculty, Allied Health	50.00	47.76	3,663,856	3,897,428
012D	Part-Time Faculty, Allied Health	16.70	18.07	859,633	869,817
	Total Allied Health	66.70	65.83	4,523,489	4,767,245
012J	Instructional Coordinator	9.30	9.30	809,744	885,065
012K	Instructional Work Experience Coordinator	4.00	3.00	346,609	299,693
	Total Instructional, Fall & Spring	1,402.30	1,400.48	101,049,917	103,792,418
012Q	Summer Instruction	135.55	130.37	6,683,605	6,275,490
012S	Substitute Instruction	9.00	9.00	192,087	291,774
012T	Adjunct Office Hours			2,629,483	2,125,429
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(11,500,000)
	Total Instructional	1,546.85	1,539.85	110,555,092	100,985,111
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	25.00	22.57	1,697,584	1,884,023
014C	Library - Adjunct/Overload	4.40	6.83	532,472	419,631
	Total Librarians	29.40	29.40	2,230,055	2,303,654
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	16.30	16.30	1,344,530	1,458,206
014D	Instructional Development Coordinators	11.20	11.20	1,046,245	1,122,856
031A	SRPSTC Coordinators	3.00	3.00	283,639	258,952
036A	Fire Training Coordinator	0.40	0.40		26,497
	Total Instructional Support Services	30.90	30.90	2,674,414	2,866,511

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			18,592	28,600
013M	Department Chair Release Time/Stipends	16.15	16.15	2,047,571	1,988,468
013N	Performing Arts Stipends			377,547	385,761
013O	Athletic Stipends			478,800	494,519
	Total Faculty Stipends	16.15	16.15	2,922,510	2,897,348
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.10	551,044	685,587
013D	Retraining - Type E	1.00	1.00		92,848
013G	Collective Bargaining	3.75	3.75	523,107	362,108
013L	President's/Chancellor's Release Time	5.00	5.00	448,601	501,637
013P	Puente Program	0.40	0.40	14,510	37,130
	Total Other Certificated	17.25	17.25	1,537,261	1,679,310
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	852,424	907,328
	Total Academic Senate	10.00	10.00	852,424	907,328
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	69.26	68.95	6,017,471	6,421,612
015E	Health Services	6.00	6.00	504,268	577,843
015F	Health Services Adjunct/Overload	1.48	1.48	36,151	79,244
015G	Cultural Awareness Coordinator	1.00	1.00		68,008
015H	Transfer Services - TOP Contract			60,526	93,946
	Total Student Services, Faculty	77.74	77.43	6,618,416	7,240,653
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	7.00	7.00	656,104	594,728
016A,B,F	Fringe Benefits			267,691	224,992
	Total EOPS and MESA District Contribution	7.00	7.00	923,795	819,720

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>CLASSIFIED STAFF</u>				
021A	Administration	175.65	178.34	10,894,423	12,185,666
021B,G,P	Instructional Support	215.84	216.38	12,268,859	12,739,285
021C	Student Services Support	168.69	166.69	9,200,763	9,919,675
021D	Community Relations	10.00	9.00	770,045	704,795
021E	Custodial	97.66	97.64	4,934,110	5,258,344
021F	Maintenance and Operations-General	98.05	98.05	6,865,874	7,129,311
021H,L,M	Information Technology (IT) & Telecommunications	76.31	76.31	6,957,528	7,768,431
021W	Classified Staff Development (PFE)	1.23	1.23	12,697	73,007
021Y	PDF Positions - Bank	7.50	7.50	1,386	510,101
024x-039x	Classified Outreach Centers	45.19	44.47	2,708,774	2,871,348
041X	Printing/Operational	1.00	2.00	114,099	105,989
061C	Community Service	1.00	2.00	102,382	211,290
022G	Classified - Vacancy Factor				(3,500,000)
	Total Classified Staff	898.12	899.61	54,830,940	55,977,242
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	3.00	1.00	33,933	271,755
	Instructional/Administrative Costs			3,436,382	7,998,364
	Total Apprenticeship Programs	3.00	1.00	3,470,315	8,270,119
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,367,920	2,581,354
	Operational Costs			91,351	543,323
	Fixed Costs			903,837	683,415
	Telecommunications & IT			5,219	3,000
024x-039x	Total Outreach Centers			3,368,327	3,811,092
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			6,004,847	7,466,915
041F	Innovation and Staff Development			5,692	14,000
	Total College Discretionary Funds			6,010,538	7,480,915

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			1,151,564	1,480,676
041J	CDF Institutional			39,604	142,696
041X	Other Operational Funds			645,197	730,640
	Total Other Operational Funds			1,836,366	2,354,012
	Total Discretionary Funds			7,846,904	9,834,927
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	23,632	92,600
042C	Education Initiative			235,167	344,135
042D	Tutorial Centers			93,982	97,500
042E	Instructionally Related Support			10,000	10,000
042F	Financial Aid Administrative Costs			13,881	20,331
042H	Bus Rental			369,803	648,304
042I	Other Operational Augmentations			125,271	142,572
042J,K	Math, Engineering, Science Achieve (MESA) Program			825	43,560
042L	Enrollment Fees - Operational Costs			996,766	560,999
042O	International Student Education			93,095	30,000
042P	Postage			56,073	77,000
042Q	Foreign Study			2,477	7,000
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	2,040,975	2,109,938
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			12,209	12,000
043F	Telecommunications/Data Transmission Lines			824,635	423,500
	Total Telecommunications Activities			836,844	435,500
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			4,999,810	1,159,017
044L	Library Computer System			59,108	560,978
044M	Site Licenses/Other Projects				100,000
044N	Operating Augments			1,337,337	
044O	Instruction				465,000
044S	Student Services				120,000
	Total Information Technology Operational			6,396,255	2,404,995

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
		<u>FACILITIES MANAGEMENT</u>			
045B	Operational Expenses			807,942	799,065
045D	Resource Conservation Management			26,685	47,315
045H	Major Maintenance Allocation			331,239	658,750
062A,X	Campus-Funded FM Projects			(60,543)	
	Total Facilities Management Operational			1,105,323	1,505,130
<u>INSTITUTIONAL SUPPORT COSTS</u>					
046A	Audit and Legal Expenses			1,246,319	988,100
046C	Facility Rentals			220,486	237,411
046F	American Disability Act (ADA) Accommodation			184,051	192,000
046G	Marketing			542,821	153,690
046H	Recruitment			72,374	70,000
046J	Conference and Travel			111,690	145,800
046K	Special Activities			87,355	68,500
046L	District-Wide Dues			442,548	382,500
046M	Election Expenses			865,766	
046N	Trustee Expenses			133,735	195,234
046P	Student Trustee			10,112	23,443
046Q	Student Access Card			47,297	56,469
046R	Bookstore				9,418,444
046S	Employee Educational Reimbursements			42,267	60,000
	Total Institutional Support Costs			4,006,822	11,991,591
<u>OTHER ALLOCATIONS</u>					
047S,F	Program Development Funds			2,349,152	861,861
047C	Staff Development	1.50	1.50	81,284	83,682
047D	Staff Development - Ed Initiative			57,886	99,278
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	134,627	137,091
049C	Child Development Fund			346,842	117,428
053C	PDF Non-Instr Equipment			278,834	421,207
	Total Other Allocations	2.50	2.50	3,248,626	1,720,547
<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>					
050B,C,D	PFE Projects (current year)			1,239,541	1,065,787
051C	PFE Prior Year Carryover			1,000,211	3,362,159
051E	PFE Classified Staff Development Carryover			46,738	125,716
	Total Partnership for Excellence			2,286,491	4,553,662

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			41,115	72,000
061Y	Youth Camps			34,520	
061E,F,G	Program & Operational Costs			659,752	554,310
	Total Community Service			735,386	626,310
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			100,803,253	108,198,762
071C	Type C Benefit Costs			588,688	140,000
071F	Allocated Benefits Contra Account			(17,229,574)	(15,452,245)
071S	Benefits Contra - Adjunct Medical			(189,250)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(8,040,835)
071W	Retirees Health Benefits			3,893,856	3,601,081
	Net Fringe Benefits			87,866,973	88,431,263
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,375,482	3,389,382
072C	Safety Program			612,583	85,000
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,988,065	3,510,382
	<u>UTILITIES</u>				
073A	Electricity			4,464,502	5,206,565
073B	Gas			977,570	1,291,800
073D	Water/Garbage			723,486	684,500
073E	Sewer			579,871	610,000
073F	Allocated to Auxiliaries - Contra Account			(178,173)	(233,000)
073G	Honeywell Energy Management System			173,311	173,353
073H,J	Toxic Waste Removal/Dump Fees/Permits			187,493	200,375
073K	Utilities - Ethan Way			85,415	77,800
073L	Ethan Rent - Contra Account			(16,405)	(21,000)
073M	Utilities - Watertower			93,437	101,100
073O,P	Utilities			69,280	77,965
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			7,159,786	8,394,458

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,067	12,000
074J	Financial Aid - FWS & FSEOG Matching Funds			1,166,207	794,395
	Total Grant & Financial Aid Cash Match			1,178,275	806,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net				562,526
	Continuing Funds Set-Asides, net				562,526
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings				(2,150,000)
079C,091B, 096A	Vacation Expense, Over/Under			1,249,057	340,000
079J, 079B	Cost Recoveries (including Indirect)			(1,382,052)	(619,066)
079L	Cost Recoveries (including indirect) Split			(770,434)	(300,000)
079M	Training Source Cost Recovery				(498,875)
	Total Budget Savings/Cost Recovery			(903,430)	(3,227,941)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			61,581	26,589,897
101B	Facilities Management			32,030	127,812
101C	Staff Development Carryover (Type A/B)	1.87	2.43		331,332
101D	Information Technology			100,913	1,820,309
101E,F	College Discretionary Funds			1,777,439	7,575,747
101G	Program Development Funds			353,352	1,703,908
101L	Staff Development			44,591	158,152
	Total Rebudgets and Other Carryovers	1.87	2.43	2,369,906	38,307,157
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,756.64	2,751.38	338,813,577	377,471,839

LOS RIOS COMMUNITY COLLEGE DISTRICT
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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL*</u>				
	Mandated Costs Current Year - Block Grant			1,613,636	1,489,499
	Funding for New Faculty Positions			1,067,505	
	Appropriations Above Established Base Levels			2,277,881	27,533,753
	SCFF increases in FTES, Outcomes & Demographics			2,162,504	6,597,087
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			9,441,526	37,940,339
	<u>Y BUDGET MID - RANGE FUNDING LEVEL*</u>				
	Incremental Funds:				
	Interest Income			1,597,000	1,171,200
	Lottery Funds			1,082,402	396,525
085x	Increase Above X Budget			2,679,402	1,567,725
	Total Y Budget Funding Level			12,120,928	39,508,064
	<u>Z BUDGET MAXIMUM FUNDING LEVEL*</u>				
	Incremental Funds:				
	Lottery Funds			2,097,221	396,525
087x	Increase Above Y Budget			2,097,221	396,525
	Total Program Development & Other Improvements, Z Budget Funding Level			14,218,149	39,904,589
	TOTAL GENERAL PURPOSE FUNDS	2,756.64	2,751.38	353,031,726	417,376,428

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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
		<u>RESTRICTED FUNDS</u>			
<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>					
608C	Classified Staff	32.85	32.85	2,820,389	3,723,605
608E,H,N	UTP Passthrough/Operational Costs			3,380,511	(1,105,605)
608G	Parking			10,752	9,000
609A	Health Services Fee	3.00	3.00	1,065,094	4,790,765
	Total Parking & Health Services	35.85	35.85	7,276,746	7,417,765
<u>SPECIAL PROGRAMS FEDERAL</u>					
314x,315x,316x,319x,335AB	Perkins 1C	5.28	5.66	2,771,031	2,713,507
383A,B,C,D	CARES/COVID-19 Block Grant			8,272,635	23,302,077
329x&330/6x	Career Technical Education (CTE) Transitions	1.58	0.90	184,781	175,541
350x	Federal Work Study (FWS)			1,786,134	1,934,309
590A,B	Temporary Assistance for Needy Families (TANF)	0.50	0.50	427,522	407,441
381F,G	Workability III	2.00	2.00	211,463	211,464
331x	Child Development Training Consortium (CDTC)			65,892	48,532
471x	Foster Care Program			113,811	122,582
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.00	1.00	2,323,571	1,147,831
394A,B,C,D,E	Hispanic Serving Institutions	1.00	1.00	504,503	409,724
395A,B,C,D,E	US Department of Education - HSI STEM	2.00	2.00	749,316	1,035,133
381L,N	College to Careers (DOR)	1.00	1.00	250,000	250,000
381R,S,T	Fresh Success Emp & Training (FCCC)			20,499	
372A,B,L,M,N,P	US Department of Education - TRIO Student Support Services & Program Journey	1.20	1.20	225,797	59,378
372C,D,Q,R,S,T	US Department of Education - Science, Tech, Engineering & Math (STEM)	1.15	1.15	207,857	174,662
372E,U,V,W,X	US Department of Education - Veterans Project	1.30	1.30	249,573	89,976
372G,I,K 373L-W	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	5.99	5.99	938,677	645,980
373A,H,I,J,K	US Department of Education - Strengthening Institutions	3.62	4.62	534,079	159,659
373C,D,E,F,G	US Department of Education - Asian & Native American Pacific Islander-Serving Institutions	3.34	2.34	471,294	154,248
374A-X	US Department of Education - Upward Bound (UPBD)	7.00	7.00	1,139,904	597,473
378A,B	Open Textbook Pilot Program			130,885	33,527
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.04	0.04	22,500	21,375
380S	CA STEP 2019			188,300	12,021
380T	Hong Kong Food Expo			65,858	
380V	Climate Smart Delegation			35,829	
380W	FSMIP			55,964	98,241
334a	Regional Consortium Perkins 1B Butte College			8,794	
332x	California Early Childhood Mentor			11,941	
3xx	Other Federal			75	
	Total Federal	38.00	37.70	21,968,484	33,804,681

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2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	22.26	21.71	4,019,800	4,541,107
41xx	Cooperative Agencies Resources for Education (CARE) Programs	1.60	1.55	859,876	1,090,788
428x	Disabled Student Programs and Services (DSPS)	29.05	27.05	4,917,627	5,516,325
597x	Student Success & Support Programs (SSSP)	0.01		1,356,869	21,278
598A-Z	Student Equity			507,343	
570A,B	Student Equity & Achievement Program	119.98	122.47	16,237,240	20,117,550
438A,B	Board of Governors Financial Assistance Program (BFAP)	26.43	26.44	2,607,825	2,630,953
592x	CalWORKs	14.22	14.22	2,260,264	3,116,812
571x-579x	Basic Skills Initiative			1,798,269	697,655
481YZ,482XYZ,483YZ,484Z,48	Strong Workforce	41.99	41.05	9,368,622	15,172,896
700x	Lottery (Restricted, Proposition 20)			2,526,130	7,955,232
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			460,971	482,024
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			62,562	87,951
454x,452gh,455ghjkl,481abce	Career Technical Education (CTE) Grants			896,634	1,014,742
452cdlm, 455stuvxyz,456rst, 45	EWD Center for Excellence (CTXL) Hub	2.20	2.20	187,536	16,560
471x	Foster Care Program	2.91	2.91	1,046,093	1,183,564
594A,H	Staff Diversity Funds			69,022	46,534
594D	AB1840 Classified Prof Dev			31,353	168,169
453A-K,Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.75	0.50	378,614	490,665
453Y	Certified Nursing Asst Program			18,003	39,497
480A-E,H-J,L	Deputy Sector Navigator (DSN)	2.00	1.50	402,319	515,738
480G	Chabot Los Positas CCD			94,892	190,000
480N	Health & Wellness Sponsorship				1,500
451X	State On-Behalf STRS			1,312,225	1,312,225
437A,B	FA-Technology On-Going Funds	1.00	1.00	150,498	308,893
440A,E	California Apprenticeship Initiative	0.50		301,442	394,607
440B	CAI New & Innovative Grant Prgm	0.50	1.00	156,486	523,291
440F	CAI Agriculture & Rural Areas			149,091	299,559
440G	CAI Mainframe Apprenticeship				500,000
440H	CAI Cybersecurity Apprenticeship				500,000
446A	Beyond the Pill Program				2,500
447A,B	UCD Collaboration VIP Program			4,380	
476A	Diversity in Engineering			964	26,291
476C	Avenue E Scholarly Award			7,000	72,500
478C,E	Face to Face El Centro HS			14,912	32,088
478F	NorCal Virtual CybrSec Cmp				8,000
478G,J	Re-emerging Scholars			92,983	207,017
478P	Incarcerated Students Reentry			92,792	248,116
478S	LR Ed Services at Sac Sheriff			23,590	6,410
478U	SB76 College Specific Alloc			3,745	

LOS RIOS COMMUNITY COLLEGE DISTRICT
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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS STATE (Continued)</u>				
596D,E,F,H,G	Veterans Resource Center	1.29	1.29	449,331	918,635
481T,483T	Projects in Common	1.00	1.00	165,447	56,390
481V,482V,483V	Projects in Common	1.00	1.00	251,497	263,791
482T	Career Tech Edu Enhancement			11,123	
456XY	Ind Sec Proj			11,274	1,569
460A	Campus Safety at Community College			12,953	78,232
466A	Middle College High School			89,447	10,553
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			353,724	593,947
550A	Guided Pathways	2.24	2.24	1,856,910	1,413,678
425A,E	Mental Health			445,317	196,020
435A,B	AB19 CA College Promise	0.50	0.50	2,644,406	3,833,082
436A	FA-Technology One-Time Funds			191,610	220,497
442A,B,C,D	Maker Space			168	78,657
443A,B	Innovations Awards			166,139	655,818
455W	Rancho Santiago NetLabs			284,241	15,759
479A	California Prison Industry Authority - Culinary Arts			47,687	
491M	E-Games				11,880
583D	COVID-19 Block Grant- State portion				3,069,796
492A,B,C	Setaside Grant			7,178,542	
475A,B	Puente Project			4,163	337
4xx	Other State			3,142	
	Total State	271.43	269.63	66,585,091	80,957,678

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
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Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,720,254	1,908,009
613A	Central Valley New Car Dealers Association (CVNCDA)			5,086	21,022
613B	CRC Ethics Symposium - Wagenlis				7,636
613C	CRC-Honors Program-Wagenlis			236	12,745
617C	Sutter Health Plus Wellness Program			2,748	7,718
620C,G,H,628AB	SMUD			48,181	2,098
620S	Veteran Student Emergency Fund			1,437	12,951
621C	CA 2020 Journalism Fellowship				11,000
589J,K	West Sac Promise			5,366	32,438
610A	College Futures - Case Mgmt				300,000
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			3,387	
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			7,500	
647ABCDE	UMOJA			55,343	70,657
640X,645AB,696ABCDLY	Foundation Grants & Gifts			124,631	99,434
651A	NorCal STEP Program Conf			24,992	
655B,C	Nursing Grants Emergency Funds				17,141
692A	Statewide Academic Senate			62,042	
694C	Kambara Project			13,776	
694E,F,T,U,V	Sutter Nurse Program				148,196
695V	Valley Vision-FOW Phase II				33,300
698D	University of California Davis Programs			2,000	4,135
696G	Los Rios Internship & Career Services (LINC)				3,409
696H,P	Dorothy Rupe Foundation Mini Grant			12,069	16,519
699N	Center for International Trade Development Program Income			27,737	32,481
699L	Center of Excellence Program			7,969	142,874
693G	ARC Instructionally Related Trust			33,787	558,193
693S	SCC Scholarship & Loan			6,987	18,743
599W,Y	POST AICC Training			6,070	
6xx	Other Local			2,850	771
	Total Local			2,174,445	3,461,470
	TOTAL SPECIAL PROGRAMS	309.43	307.33	90,728,020	118,223,829
	TOTAL RESTRICTED FUNDS	345.28	343.18	98,004,766	125,641,594
	TOTAL GENERAL FUND BUDGET	3,101.92	3,094.56	451,036,492	543,018,022



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS
American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	4.00	861,246	750,430
011B	Instructional Support Services	15.95	15.95	2,487,439	2,471,312
011C	Student Support Services	4.95	4.95	789,476	777,717
031A	SRPSTC Dean	1.00	1.00	143,596	141,468
037A	Natomas Center	1.00	1.00	149,912	151,361
061A	Community Services Programs	0.05	0.05	10,259	10,615
	Total Administrators	27.95	26.95	4,441,927	4,302,903
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	308.64	301.96	25,369,959	27,683,663
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	131.73	135.89	8,464,941	6,563,123
	Total Main Campus Instructional	440.37	437.85	33,834,900	34,246,786
030B	Instructional Staff				
031B	SRPSTC Faculty	18.65	18.35	610,575	883,295
034B	McClellan Center Faculty	4.12	1.40	144,514	67,390
036B	Fire Training Program Faculty	2.10	2.28	69,090	118,177
037B	Natomas Center Faculty	26.72	24.98	1,259,087	1,202,437
	Total Outreach Instructional	51.59	47.01	2,083,265	2,271,299
012C	Regular Faculty, Allied Health	22.00	19.76	1,776,086	1,638,484
012D	Part-Time Faculty, Allied Health	4.64	3.78	254,256	181,954
	Total Allied Health	26.64	23.54	2,030,342	1,820,438
012J	Instructional Coordinator	3.30	3.30	307,003	364,965
012K	Instructional Work Experience Coordinator	1.00	1.00	102,868	106,983
	Total Instructional, Fall & Spring	522.90	512.70	38,358,378	38,810,471
012Q	Summer Instruction	50.10	48.12	2,621,644	2,316,304
012S	Substitute Instruction	3.60	3.60	71,104	119,111
012T	Adjunct Office Hours			976,177	823,431
039N	Contract Ed Instructional			4,400	
	Total Instructional	576.60	564.42	42,031,703	42,069,317
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	8.00	6.70	553,501	571,683
014C	Library - Adjunct/Overload	0.60	1.90	130,192	116,760
	Total Librarians	8.60	8.60	683,693	688,443

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	5.70	5.70	411,371	475,144
014D	Instructional Development Coordinators	2.60	2.60	232,738	247,186
031A	SRPSTC Coordinators	3.00	3.00	283,639	258,952
036A	Fire Training Coordinator	0.40	0.40		26,497
	Total Instructional Support Services	11.70	11.70	927,749	1,007,779
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			6,750	9,800
013M	Department Chair Release Time/Stipends	6.50	6.50	773,266	795,107
013N	Performing Arts Stipends			121,633	125,332
013O	Athletic Stipends			165,269	174,540
	Total Faculty Stipends	6.50	6.50	1,066,918	1,104,779
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.68	2.68	206,789	258,784
013L	President's/Chancellor's Release Time	1.00	1.00	117,823	101,711
	Total Other Certificated	3.68	3.68	324,611	360,495
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	142,674	201,336
	Total Academic Senate	2.40	2.40	142,674	201,336
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	26.08	25.74	2,276,144	2,550,035
015E	Health Services	2.00	2.00	183,320	190,652
015F	Health Services Adjunct/Overload	0.16	0.16	5,108	8,566
013P	Puente Program	0.20	0.20		18,565
	Total Student Services, Faculty	28.44	28.10	2,464,572	2,767,818
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	191,533	174,991
016A,B,F	Fringe Benefits			78,146	43,649
	Total EOPS and MESA District Contribution	2.00	2.00	269,679	218,640

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BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>CLASSIFIED STAFF</u>				
021A	Administration	27.00	27.00	1,560,156	1,640,970
021B,G,P	Instructional Support	80.94	81.48	4,514,193	4,658,794
021C	Student Services Support	63.65	63.65	3,337,857	3,651,522
021D	Community Relations	3.00	2.00	262,824	189,329
021E	Custodial	28.67	28.65	1,265,542	1,483,009
021F	Maintenance and Operations-General	6.55	6.55	322,364	368,719
021H,L,M	Information Technology (IT) & Telecommunications	12.83	12.83	1,049,972	1,184,484
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	485,339	552,611
034C	McClellan Center	3.64	2.92	187,633	161,086
037C	Natomas Center	6.72	6.72	444,672	431,868
039O	Contract Ed			145	
061C	Community Service	0.11	0.11	16,169	14,173
	Total Classified Staff	241.31	240.11	13,446,867	14,336,565
	<u>APPRENTICESHIP PROGRAMS</u>				
	<u>CARPENTERS APPRENTICESHIP</u>				
024E	Operational Costs	3.00	1.00	33,933	222,973
024F	Fixed Costs			2,482,451	6,612,564
024G	District Indirect				396,021
	Total Carpenters Apprenticeship	3.00	1.00	2,516,384	7,231,558
	<u>SHEET METAL APPRENTICESHIP</u>				
025E	Operational Costs				6,720
025F	Fixed Costs			143,793	187,383
	Total Sheet Metal Apprenticeship			143,793	194,103
	<u>ELECTRICIAN APPRENTICESHIP</u>				
027E	Operational Costs				10,638
027F	Fixed Costs			224,870	296,627
	Total Electrician Apprenticeship			224,870	307,265
	<u>IRONWORKERS APPRENTICESHIP</u>				
028E	Operational Costs				21,929
028F	Total Electrician Apprenticeship			358,256	637,036
	Total Ironworkers Apprenticeship			358,256	658,965
	<u>PLUMBING & PIPE FITTING APPRENTICESHIP</u>				
029E	Operational Costs				9,495
029F	Ironworkers Contract & Admin			227,012	264,754
	Total Plumbing & Pipe Apprenticeship			227,012	274,249

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		FY2020	FY2021	FY2020	FY2021
	<u>OUTREACH CENTERS OPERATIONAL</u>				
	<u>SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER</u>				
031F	Fixed Costs			66,073	70,000
031G,H	Telecommunications			5,219	3,000
031J	Joint Powers Authority (JPA) - Fixed Costs			225,727	66,065
031K	Instructional Costs-Sac Police			626,205	625,128
031L	Instructional Costs-Sac Sheriff			361,300	489,307
031N-Z	Instructional Costs-Other Contracts				11,382
036G-Q	Instructional Costs-Fire Training Program			1,376,016	1,455,537
	Total Sacramento Regional Public Safety Training Center			2,660,539	2,720,419
	<u>MCCLELLAN CENTER</u>				
034F	Fixed Costs			18,417	18,500
	Total McClellan Center			18,417	18,500
	<u>NATOMAS CENTER</u>				
037F	Fixed Costs			117,313	168,000
	Total Natomas Center			117,313	168,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			1,900,675	2,817,390
041F	Innovation and Staff Development			3,736	4,250
	Total College Discretionary Funds			1,904,411	2,821,640
	<u>OTHER OPERATIONAL FUNDS</u>				
041J	CDF Institutional			39,604	142,696
041X	Other Operational Funds			374,662	3,177
	Total Other Operational Funds			414,266	145,873
	Total Discretionary Funds			2,318,677	2,967,513

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		FY2020	FY2021	FY2020	FY2021
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			89,185	211,294
042D	Tutorial Centers			35,952	38,000
042F	Financial Aid Administrative Costs			3,725	7,420
042H	Bus Rental			119,471	199,406
042I	Other Operational Augmentations				39,823
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			29,766	29,540
042O	International Student Education			62,448	
042Q	Foreign Study			1,477	6,500
	Total College Related Activities			342,024	546,503
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046F	American Disability Act (ADA) Accommodation			73,769	60,000
046J	Conference and Travel			8,039	10,200
046K	Special Activities			17,286	4,000
	Total Institutional Support Costs			99,094	74,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			324,908	37,354
047C	Staff Development	0.50	0.50	22,929	29,488
047D	Staff Development - Ed Initiative			12,016	62,850
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	134,627	137,091
053C	PDF Non-Instr Equipment			267,182	420,259
	Total Other Allocations	1.50	1.50	761,662	687,042
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				88,095
051C	PFE Prior Year Carryover			453,675	2,252,916
051E	PFE Classified Staff Development Carryover			23,265	28,999
	Total Partnership for Excellence			476,940	2,370,010

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		FY2020	FY2021	FY2020	FY2021
061E,F,G	<u>COMMUNITY SERVICE</u>				
	Program & Operational Costs			36,772	5,103
	Total Community Service			36,772	5,103
	<u>UTILITIES</u>				
073A	Electricity			1,360,000	1,542,065
073B	Gas			270,978	405,000
073D	Water/Garbage			76,811	82,000
073E	Sewer			232,040	262,000
073F	Allocated to Auxiliaries - Contra Account			(24,034)	(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			40,745	49,160
073O,P	Utilities			4,014	4,000
	Total Utilities			1,960,553	2,314,225
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.67	0.75		102,513
101E,F	College Discretionary Funds			1,603,137	4,362,518
101G	Program Development Funds			351	500,000
101L	Staff Development			14,981	83,948
	Total Rebudgets and Other Carryovers	0.67	0.75	1,618,469	5,048,979
	TOTAL GENERAL PURPOSE FUNDS	914.35	897.71	79,681,168	92,644,709

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		FY2020	FY2021	FY2020	FY2021
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.30	0.30	26,701	25,927
608E,H,N	UTP Passthrough/Operational Costs			279,598	2,000
609A	Health Services Fee			733,878	30,000
	Total Parking & Health Services	0.30	0.30	1,040,177	57,927
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319	Perkins 1C		0.25	1,189,125	1,118,156
383A,B,C,D	CARES/COVID-19 Block Grant			170,001	251,780
329x&330/6x	Career Technical Education (CTE) Transitions	0.40	0.40	46,196	43,885
350x	Federal Work Study (FWS)			775,277	963,436
590A,B	Temporary Assistance for Needy Families (TANF)			191,386	181,817
331x	Child Development Training Consortium (CDTC)			25,934	20,484
471x	Foster Care Program			48,281	36,849
380EHKJM	Youth Empowerment Strategies For Success - Independent Living Program	0.04	0.04	22,500	21,375
372A,B,L,M,N,P	US Department of Education - TRIO Student Support Services & Program Journey	1.20	1.20	225,797	59,378
372C,D,Q,R,S,T	US Department of Education - Science, Tech, Engineering & Math (STEM)	1.15	1.15	207,857	174,662
372E,U,V,W,X	US Department of Education - Veterans Project	1.30	1.30	249,573	89,976
372G,I,K 373L-W	US Department of Education - TRIO Natomas, San Juan, Twin Rivers	5.99	5.99	938,677	645,980
373A,H,I,J,K	US Department of Education - Strengthening Institutions	3.62	4.62	534,079	159,659
373C,D,E,F,G	US Department of Education - Asian & Native American Pacific Islander-Serving Inst	3.34	2.34	471,294	154,248
374A-X	US Department of Education - Upward Bound (UPBD)	3.00	3.00	575,329	220,732
340E	US Dept of Labor - N. CA Community Colleges American Apprenticeship Initiative	1.00	1.00	2,323,571	1,147,831
332x	California Early Childhood Mentor			500	
334a	Regional Consortium Perkins 1B Butte College			1,500	
	Total Federal	21.04	21.29	7,996,878	5,290,248

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		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	7.10	7.10	1,448,805	1,401,676
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.40	0.40	375,183	310,946
428x	Disabled Student Programs and Services (DSPS)	8.58	7.58	1,817,056	2,015,862
597x	Student Success & Support Programs (SSSP)			825,833	
598A-Z	Student Equity			322,030	
570A,B	Student Equity & Achievement Program	50.01	52.02	6,090,269	6,717,253
438A,B	Board of Governors Financial Assistance Program (BFAP)	9.52	9.52	974,455	971,116
592x	CalWORKs	6.17	6.17	1,233,650	1,736,768
571x-579x	Basic Skills Initiative			757,573	
481YZ,482XYZ,483	Strong Workforce	21.78	18.78	3,133,084	6,340,378
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			266,871	217,653
454x,452gh,455ghj	Career Technical Education (CTE) Grants			226,941	210,229
446A	Beyond the Pill Program				2,500
471x	Foster Care Program	1.71	1.71	443,782	355,792
425A,E	Mental Health			111,931	27,335
435A,B	AB19 CA College Promise			492,649	1,409,178
453A-K,Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2			259,697	246,712
460A	YUBA CCD DSN Coders Camp			12	30,863
466A	Middle College High School			89,447	10,553
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			127,165	72,835
480A-E,H-J,L	Deputy Sector Navigator (DSN)	1.00	1.00	43,573	156,427
700x	Lottery (Restricted, Proposition 20)			1,106,062	1,315,797
594D	AB1840 Classified Prof Dev				61,054
596D,E,F,H,G	Veterans Resource Center			146,865	311,389
481V,482V,483V	Projects in Common				30,000
491M	E-Games				11,880
550A	Guided Pathways	0.24	0.24	192,573	992,303
475A,B	Puente Project			1,163	337
440A,E	California Apprenticeship Initiative	0.50		206,651	
440B	CAI New & Innovative Grant Prgm	0.50	1.00	156,486	523,291
440G	CAI Mainframe Apprenticeship				500,000
440H	CAI Cybersecurity Apprentceship				500,000
	Total State	107.51	105.52	20,849,806	26,480,127

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		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			72,541	
620C,G,H.628AB	SMUD			24	2,098
599W,Y	POST AICC Training			6,070	
647ABCDE	UMOJA			30,718	15,282
625C	LRCCD - MESA/Teichert			2,850	275
640X,645AB,696AB	Foundation Grants & Gifts			202	13,805
655B,C	Nursing Grants Emergency Funds				3,391
696H,P	Dorothy Rupe Foundation Mini Grant			12,069	16,519
693G	ARC Instructionally Related Trust			33,787	558,193
6xx	Other Local				114
	Total Local			158,260	609,677
	TOTAL SPECIAL PROGRAMS	128.55	126.81	29,004,944	32,380,052
	TOTAL RESTRICTED FUNDS	128.85	127.11	30,045,122	32,437,979
	TOTAL GENERAL FUND BUDGET	1,043.20	1,024.82	109,726,290	125,082,688



Cosumnes River College



C O S U M N E S
R I V E R C O L L E G E

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		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	3.95	2.95	679,013	542,628
011B	Instructional Support Services	11.00	11.00	1,629,958	1,683,499
011C	Student Support Services	3.07	3.07	459,529	463,993
032A	Elk Grove Center Administrative	1.00	1.00	151,620	157,275
061A	Community Services Programs	0.05	0.05	6,772	11,243
	Total Administrators	19.07	18.07	2,926,891	2,858,638
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	164.77	163.87	13,399,107	14,717,170
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	79.78	96.07	4,924,668	4,638,262
	Total Main Campus Instructional	244.55	259.94	18,323,775	19,355,432
032B	Elk Grove Center Faculty	20.04	16.79	764,512	808,203
	Total Outreach Instructional	20.04	16.79	764,512	808,203
012C	Regular Faculty, Allied Health	1.60	1.60	93,914	126,549
012D	Part-Time Faculty, Allied Health	3.51	3.64	169,023	175,215
	Total Allied Health	5.11	5.24	262,938	301,764
012J	Instructional Coordinator	1.00	1.00	48,778	55,687
012K	Instructional Work Experience Coordinator	1.00		51,032	
	Total Instructional, Fall & Spring	271.70	282.97	19,451,034	20,521,086
012Q	Summer Instruction	28.65	27.80	1,220,862	1,338,181
012S	Substitute Instruction	1.50	1.50	24,885	49,163
012T	Adjunct Office Hours			572,122	324,518
	Total Instructional	301.85	312.27	21,268,902	22,232,948
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	5.00	368,453	416,720
014C	Library - Adjunct/Overload	0.60	0.60	114,613	36,781
	Total Librarians	5.60	5.60	483,066	453,501
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.00	2.00	184,946	183,181
014D	Instructional Development Coordinators	1.60	1.60	104,686	151,007
	Total Instructional Support Services	3.60	3.60	289,632	334,188
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			2,442	7,000
013M	Department Chair Release Time/Stipends	2.20	2.20	354,063	327,735
013N	Performing Arts Stipends			89,167	83,356
013O	Athletic Stipends			83,339	97,775
	Total Faculty Stipends	2.20	2.20	529,011	515,866

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		FY2020	FY2021	FY2020	FY2021
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	1.63	1.63	111,798	157,396
013L	President's/Chancellor's Release Time	1.00	1.00	84,692	101,711
	Total Other Certificated	2.63	2.63	196,489	259,107
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	214,811	214,452
	Total Academic Senate	2.20	2.20	214,811	214,452
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	14.19	14.20	1,112,275	1,197,194
015E	Health Services	1.00	1.00	106,983	106,983
015F	Health Services Adjunct/Overload	1.16	1.16	27,401	62,112
	Total Student Services, Faculty	16.35	16.36	1,246,659	1,366,289
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	198,992	166,063
016A,B,F	Fringe Benefits			81,189	77,844
	Total EOPS and MESA District Contribution	2.00	2.00	280,181	243,907
	<u>CLASSIFIED STAFF</u>				
021A	Administration	16.92	15.92	986,956	1,000,538
021B,G,P	Instructional Support	43.28	43.28	2,429,967	2,572,664
021C	Student Services Support	25.96	25.96	1,465,325	1,544,572
021D	Community Relations	2.00	2.00	164,197	168,686
021E	Custodial	18.40	18.40	969,890	997,052
021F	Maintenance and Operations-General	4.00	4.00	270,746	272,373
021H,L,M	Information Technology (IT) & Telecommunications	11.67	11.67	937,468	1,029,848
032C	Elk Grove Center	6.50	6.50	342,910	366,559
061C	Community Service	0.55	1.55	38,608	149,513
	Total Classified Staff	129.28	129.28	7,606,069	8,101,805

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2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>OUTREACH CENTERS</u>				
	<u>ELK GROVE CENTER</u>				
032F	Fixed Costs			61,791	45,000
	Total Elk Grove Center			61,791	45,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			1,430,192	1,367,303
	Total College Discretionary Funds			1,430,192	1,367,303
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			72,226	98,280
	Total Other Operational Funds			72,226	98,280
	Total Discretionary Funds			1,502,418	1,465,583
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			66,073	25,440
042D	Tutorial Centers			25,056	26,500
042F	Financial Aid Administrative Costs			5,110	4,825
042H	Bus Rental			58,890	126,905
042I	Other Operational Augmentations			57,091	7,189
042J,K	Math, Engineering, Science Achieve (MESA) Program			825	14,520
042L	Enrollment Fees - Operational Costs			6,846	13,099
	Total College Related Activities			219,891	218,478
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			3,000	3,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			4,000	4,000
	Total Institutional Support Costs			17,200	17,200
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			526,596	21,528
047C	Staff Development	0.50	0.50	12,816	12,410
047D	Staff Development - Ed Initiative			44,895	4,000
053C	PDF Non-Instr Equipment			3,730	470
	Total Other Allocations	0.50	0.50	588,037	38,408

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			636,965	278,641
051C	PFE Prior Year Carryover			108,697	599,589
051E	PFE Classified Staff Development Carryover			2,434	13,937
	Total Partnership for Excellence			748,096	892,167
	<u>COMMUNITY SERVICE</u>				
061S	Sports Camps			41,115	72,000
061E,F,G	Program & Operational Costs			491,944	517,500
	Total Community Service			533,059	589,500
	<u>UTILITIES</u>				
073A	Electricity			859,876	1,080,000
073B	Gas			246,456	314,000
073D	Water/Garbage			246,499	254,000
073E	Sewer			86,246	119,000
073F	Allocated to Auxiliaries - Contra Account			(17,326)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			39,070	34,500
073O,P	Utilities			2,371	9,000
	Total Utilities			1,463,191	1,785,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.40	0.13		18,083
101E,F	College Discretionary Funds			27,978	991,943
101G	Program Development Funds			7,780	64,907
101L	Staff Development			8,363	
	Total Rebudgets and Other Carryovers	0.40	0.13	44,120	1,074,933
	TOTAL GENERAL PURPOSE FUNDS	485.68	494.84	40,219,514.75	42,707,470

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.20	0.20	10,237	13,660
608E,H,N	UTP Passthrough/Operational Costs			226,919	1,500
609A	Health Services Fee	1.00	1.00	115,686	90,000
	Total Parking & Health Services	1.20	1.20	352,842	105,160
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C	2.52	2.52	591,219	644,850
383A,B,C,D	CARES/COVID-19 Block Grant			62,377	502,831
329x&330/6x	Career Technical Education (CTE) Transitions	0.40		46,195	43,886
350x	Federal Work Study (FWS)			478,014	520,294
590A,B	Temporary Assistance for Needy Families (TANF)			54,865	52,122
381R,S,T	Fresh Success Emp & Training (FCCC)			20,499	
471x	Foster Care Program			21,118	17,798
331x	Child Development Training Consortium (CDTC)			12,831	8,098
332x	California Early Childhood Mentor			10,368	
334a	Regional Consortium Perkins 1B Butte College			5,966	
374A-X	US Department of Education - Upward Bound (UPBD)	4.00	4.00	564,576	376,741
	Total Federal	6.92	6.52	1,868,027	2,166,620

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	6.51	6.51	946,154	950,545
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.25	0.25	163,924	220,995
428x	Disabled Student Programs and Services (DSPS)	5.00	5.00	878,456	856,845
597x	Student Success & Support Programs (SSSP)			185,908	
598A-Z	Student Equity			32,525	
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)				8,751
570A,B	Student Equity & Achievement Program	24.78	24.77	3,843,489	2,763,075
438A,B	Board of Governors Financial Assistance Program (BFAP)	5.14	5.14	555,257	527,495
592x	CalWORKs	3.25	3.25	304,244	441,106
594D	AB1840 Classified Prof Dev			28,825	1,574
596D,E,F,H,G	Veterans Resource Center	0.29	0.29	88,179	275,124
571x-579x	Basic Skills Initiative			422,785	3,592
454x,452gh,455ghjkl	Career Technical Education (CTE) Grants			90,765	161,327
425A,E	Mental Health			48,959	11,477
435A,B	AB19 CA College Promise			731,174	663,472
471x	Foster Care Program	1.00	1.00	194,108	171,850
481V,482V,483V	Projects in Common				30,000
481YZ,482XYZ,483YZ	Strong Workforce	5.88	7.28	1,542,661	2,915,654
456U	Agriculture Business Microsoft			469	
456XY	Ind Sec Proj			11,274	1,569
460A	Campus Safety at Community College			287	19,012
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			86,722	70,950
478P	Incarcerated Students Reentry			51,417	62,219
478S	LR Ed Services at Sac Sheriff			14,836	5,164
480A-E,H-J,L	Deputy Sector Navigator (DSN)			154,877	105,108
480G	Chabot Los Positas CCD			94,892	190,000
550A	Guided Pathways	1.00	1.00	443,302	112,060
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			41,631	28,417
700x	Lottery (Restricted, Proposition 20)			374,791	685,276
479A	California Prison Industry Authority - Culinary Arts			47,687	
475A,B	Puente Project			1,500	
	Total State	53.10	54.49	11,381,100	11,282,657

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS LOCAL</u>				
613A	Central Valley New Car Dealers Association (CVNCDA)			5,086	21,022
613B	CRC Ethics Symposium - Wagenlis				7,636
613C	CRC-Honors Program-Wagenlis			236	12,745
647ABCDE	UMOJA			15,944	28,056
692A	Statewide Academic Senate			13,572	
640X,645AB,696ABC	Foundation Grants & Gifts			173	15,078
620C,G,H.628AB	SMUD			48,157	
694E,F,T,U,V	Sutter Nurse Program				88
	Total Local			83,168	84,625
	TOTAL SPECIAL PROGRAMS	60.02	61.01	13,332,295	13,533,902
	TOTAL RESTRICTED FUNDS	61.22	62.21	13,685,137	13,639,062
	TOTAL GENERAL FUND BUDGET	546.90	557.05	53,904,652	56,346,532



Folsom Lake College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	5.00	4.00	865,652	765,560
011B	Instructional Support Services	6.00	6.00	967,837	923,670
011C	Student Support Services	2.00	2.00	287,683	302,651
037A	Rancho Cordova Center	1.00	1.00	158,678	163,100
	Total Administrators	14.00	13.00	2,279,850	2,154,981
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	102.90	100.90	8,475,659	9,180,533
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	54.96	62.06	3,043,159	2,994,305
037B	Rancho Cordova Faculty	16.74	15.79	751,628	760,067
012C	Regular Faculty, Allied Health		1.00		65,857
012K	Instructional Work Experience Coordinator	1.00	1.00	106,983	106,983
	Total Instructional, Fall & Spring	175.60	180.75	12,377,429	13,107,745
012Q	Summer Instruction	14.15	14.65	764,449	705,192
012S	Substitute Instruction	1.00	1.00	8,360	30,106
012T	Adjunct Office Hours			267,274	188,670
	Total Instructional	190.75	196.40	13,417,512	14,031,713
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	5.00	4.87	345,580	412,811
014C	Library - Adjunct/Overload	0.60	0.73	67,118	44,860
	Total Librarians	5.60	5.60	412,698	457,671
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	157,161	188,128
014D	Instructional Development Coordinators	1.60	1.60	162,416	164,593
	Total Instructional Support Services	4.00	4.00	319,577	352,721
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			2,750	4,800
013M	Department Chair Release Time/Stipends	2.10	2.10	315,766	281,892
013N	Performing Arts Stipends			77,412	76,058
013O	Athletic Stipends			85,195	79,857
	Total Faculty Stipends	2.10	2.10	481,123	442,607
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	19,791	62,765
013L	President's/Chancellor's Release Time	1.00	1.00	85,993	101,711
	Total Other Certificated	1.65	1.65	105,784	164,476

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.20	2.20	186,764	186,691
	Total Academic Senate	2.20	2.20	186,764	186,691
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	8.97	9.23	797,746	784,884
015E	Health Services	1.00	1.00	106,983	106,983
	Total Student Services, Faculty	9.97	10.23	904,728	891,867
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	1.00	1.00	91,449	95,108
016A,B,F	Fringe Benefits			37,311	38,804
	Total EOPS and MESA District Contribution	1.00	1.00	128,761	133,912
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.40	20.40	1,381,017	1,397,556
021B,G,P	Instructional Support	28.77	28.77	1,697,918	1,762,497
021C	Student Services Support	15.92	15.92	959,069	1,022,679
021E	Custodial	17.00	17.00	974,282	937,401
021F	Maintenance and Operations-General	3.00	3.00	185,533	187,555
021H,L,M	Information Technology (IT) & Telecommunications	4.00	4.00	453,306	457,187
041X	Operational		1.00	48,721	40,611
	Total Classified Staff	90.09	90.09	5,699,846	5,805,486
	<u>OUTREACH CENTERS</u>				
	<u>RANCHO CORDOVA CENTER</u>				
037F	Fixed Costs			111,661	68,000
	Total Rancho Cordova Center			111,661	68,000
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant			607,392	928,884
041F	Innovation and Staff Development			1,956	9,750
	Total College Discretionary Funds			609,348	938,634
	Total Discretionary Funds			609,348	938,634

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			1,985	24,895
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			77,185	130,326
042I	Other Operational Augmentations			15,437	24,429
042L	Enrollment Fees - Operational Costs			3,211	3,220
	Total College Related Activities			107,818	192,870
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			24,197	26,367
046F	American Disability Act (ADA) Accommodation			50,999	55,000
046J	Conference and Travel			9,635	10,200
046K	Special Activities			5,403	4,000
	Total Institutional Support Costs			90,233	95,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			30,459	181,642
047C	Staff Development			450	5,947
047D	Staff Development - Ed Initiative			975	17,667
053C	PDF Non-Instr Equipment			3,730	471
	Total Other Allocations			35,614	205,727
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				161,212
051C	PFE Prior Year Carryover			184,611	238,223
051E	PFE Classified Staff Development Carryover			2,349	8,390
	Total Partnership for Excellence			186,960	407,825
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			20,530	
061Y	Youth Camps			34,520	
	Total Community Service			55,051	

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>UTILITIES</u>				
073A	Electricity			1,073,212	1,075,500
073B	Gas			186,964	243,200
073D	Water/Garbage			128,152	113,000
073E	Sewer			13,780	11,500
073F	Allocated to Auxiliaries (Contra)			(123,898)	(153,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			13,409	23,000
073O,P	Utilities			17	475
	Total Utilities			1,291,637	1,313,675
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.40	0.65		88,373
101E,F	College Discretionary Funds			122,915	496,652
101G	Program Development Funds			60,566	132,237
101L	Staff Development			18,662	33,603
	Total Rebudgets and Other Carryovers	0.40	0.65	202,143	750,865
	TOTAL GENERAL PURPOSE FUNDS	321.76	326.92	26,627,106	28,595,288

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.10	0.10	7,593	7,786
608E,H,N	UTP Passthrough/Operational Costs			208,368	2,500
609A	Health Services Fee			14,016	30,000
	Total Parking & Health Services	0.10	0.10	229,978	40,286
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,335	Perkins 1C	0.05	0.18	234,736	231,888
383A,B,C,D	CARES/COVID-19 Block Grant			29,985	120,325
329x&330/6x	Career Technical Education (CTE) Transitions	0.28		46,195	43,885
350x	Federal Work Study (FWS)			237,777	228,176
590A,B	Temporary Assistance for Needy Families (TANF)			48,122	46,299
331x	Child Development Training Consortium (CDTC)			11,834	5,000
471x	Foster Care Program			21,010	25,257
332x	California Early Childhood Mentor			537	
334a	Regional Consortium Perkins 1B Butte College			1,328	
	Total Federal	0.33	0.18	631,523	700,830

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS STATE</u>				
408x	Extended Opportunity Programs and Services (EOPS)	1.50	1.50	371,304	590,757
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.20	0.20	120,353	136,159
428x	Disabled Student Programs and Services (DSPS)	5.30	4.30	504,945	791,548
597x	Student Success & Support Programs (SSSP)			122,517	
598A-Z	Student Equity			43,579	
570A,B	Student Equity & Achievement Program	17.10	17.09	2,017,688	2,969,466
438A,B	Board of Governors Financial Assistance Program (BFAP)	2.90	2.91	279,865	290,722
592x	CalWORKs	2.30	2.30	261,691	349,901
594D	AB1840 Classified Prof Dev			2,358	19,491
596D,E,F,H,G	Veterans Resource Center			45,165	96,402
571x-579x	Basic Skills Initiative			51,839	
454x,452gh,455ghjkl,48	Career Technical Education (CTE) Grants			71,248	88,512
481YZ,482XYZ,483YZ,48	Strong Workforce	3.59	3.75	1,091,099	1,078,760
482U	Fermentation Science			2,673	
425A,E	Mental Health			13,438	36,843
435A,B	AB19 CA College Promise	0.50	0.50	736,833	833,843
442A,B,C,D	Maker Space				39,238
453Y	Certified Nursing Asst Program			18,003	39,497
460A	Campus Safety at Community College			1,156	12,946
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			82,479	117,521
478C,E	Face to Face El Centro HS			1,912	32,088
478P	Incarcerated Students Reentry			13,496	100,140
478S	LR Ed Services at Sac Sheriff			8,754	1,246
481V,482V,483V	Projects in Common				30,000
700x	Lottery (Restricted, Proposition 20)			304,645	386,652
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			4,386	64,558
550A	Guided Pathways	1.00	1.00	246,049	140,250
471x	Foster Care Program	0.20	0.20	193,112	243,862
	Total State	34.59	33.75	6,610,588	8,490,402
	<u>SPECIAL PROGRAMS LOCAL</u>				
640X,645AB,696ABCDL	Foundation Grants & Gifts			82,159	70,551
692A	Statewide Academic Senate			9,694	
	Total Local			91,853	70,551
	TOTAL SPECIAL PROGRAMS	34.92	33.93	7,333,964	9,261,783
	TOTAL RESTRICTED FUNDS	35.02	34.03	7,563,942	9,302,069
	TOTAL GENERAL FUND BUDGET	356.78	360.95	34,191,048	37,897,357



Sacramento City College

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SACRAMENTO
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LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	3.95	2.95	721,471	570,107
011B	Instructional Support Services	15.00	15.00	2,331,450	2,364,792
011C	Student Support Services	4.00	4.00	755,954	615,082
030A	West Sacramento Center	1.00	1.00	149,536	163,425
033A	Davis Center	0.70	0.70	97,518	99,468
038A	UC Davis Center	0.70	0.70	41,793	61,629
061A	Community Services Programs	0.05	0.05	13,056	10,489
	Total Administrators	25.40	24.40	4,110,779	3,884,992
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty, excl Outreach & Allied Health	236.90	227.90	19,099,098	20,785,430
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	109.97	106.68	6,863,172	5,155,271
	Total Main Campus Instructional	346.87	334.58	25,962,270	25,940,701
030B	West Sacramento Center Faculty	21.24	21.95	1,061,179	1,056,585
033B	Davis Center Faculty	15.13	17.35	874,791	835,159
038B	UC Davis Center Faculty	7.91	8.13	194,936	391,345
	Total Outreach Instructional	44.28	47.43	2,130,906	2,283,089
012C	Regular Faculty, Allied Health	26.40	25.40	1,793,855	2,066,538
012D	Part-Time Faculty, Allied Health	8.55	10.65	436,354	512,648
	Total Allied Health	34.95	36.05	2,230,209	2,579,186
012J	Instructional Coordinator	5.00	5.00	453,964	464,413
012K	Instructional Work Experience Coordinator	1.00	1.00	85,727	85,727
	Total Instructional, Fall & Spring	432.10	424.06	30,863,076	31,353,116
012Q	Summer Instruction	42.65	39.80	2,076,651	1,915,813
012S	Substitute Instruction	2.90	2.90	87,737	93,394
012T	Adjunct Office Hours			813,910	788,810
	Total Instructional	477.65	466.76	33,841,375	34,151,133
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	7.00	6.00	430,050	482,809
014C	Library - Adjunct/Overload	2.60	3.60	220,549	221,230
	Total Librarians	9.60	9.60	650,599	704,039
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	6.20	6.20	591,051	611,753
014D	Instructional Development Coordinators	2.40	2.40	223,524	238,428
	Total Instructional Support Services	8.60	8.60	814,575	850,181

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			6,650	7,000
013M	Department Chair Release Time/Stipends	5.35	5.35	604,476	583,734
013N	Performing Arts Stipends			89,335	101,015
013O	Athletic Stipends			144,997	142,347
	Total Faculty Stipends	5.35	5.35	845,458	834,096
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	2.14	2.14	212,667	206,642
013L	President's/Chancellor's Release Time	1.00	1.00	85,341	101,711
013P	Puente Program	0.20	0.20	14,510	18,565
	Total Other Certificated	3.34	3.34	312,517	326,918
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	2.40	2.40	182,730	198,756
	Total Academic Senate	2.40	2.40	182,730	198,756
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	20.02	19.78	1,831,307	1,889,499
015E	Health Services	2.00	2.00	106,983	173,225
015F	Health Services Adjunct/Overload	0.16	0.16	3,642	8,566
015G	Cultural Awareness Coordinator	1.00	1.00		68,008
	Total Student Services, Faculty	23.18	22.94	1,941,931	2,139,298
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	2.00	2.00	174,129	158,566
016A,B,F	Fringe Benefits			71,045	64,695
	Total EOPS and MESA District Contribution	2.00	2.00	245,174	223,261

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>CLASSIFIED STAFF</u>				
021A	Administration	22.13	22.37	1,145,600	1,351,966
021B,G,P	Instructional Support	60.85	60.85	3,490,160	3,605,489
021C	Student Services Support	61.71	59.71	3,323,488	3,586,666
021D	Community Relations	3.00	3.00	200,067	205,722
021E	Custodial	30.59	30.59	1,557,067	1,671,242
021F	Maintenance and Operations-General	3.50	3.50	224,243	225,667
021H,L,M	Information Technology (IT) & Telecommunications	6.20	6.20	685,499	695,629
030C	West Sacramento Center	7.75	7.75	348,405	431,588
033C	Davis Center	8.58	8.58	519,373	515,610
041X	Printing	1.00	1.00	65,378	65,378
061C	Community Service	0.34	0.34	47,604	47,604
	Total Classified Staff	205.65	203.89	11,606,884	12,402,561
	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
030E	Operational Costs			14,589	24,649
030F,H	Fixed Costs			136,494	133,500
	Total West Sacramento Center			151,083	158,149
	<u>DAVIS CENTER</u>				
033E	Operational Costs			31,831	42,502
033F	Fixed Costs			154,433	91,500
	Total Davis Center			186,265	134,002

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			2,066,587	2,353,338
	Total College Discretionary Funds			2,066,587	2,353,338
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			190,703	150,196
	Total Other Operational Funds			190,703	150,196
	Total Discretionary Funds			2,257,291	2,503,534
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			77,925	82,506
042D	Tutorial Centers			32,974	33,000
042F	Financial Aid Administrative Costs			5,047	8,086
042H	Bus Rental			114,257	191,667
042I	Other Operational Augmentations			11,518	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			44,195	24,640
042O	International Student Education			30,647	30,000
	Total College Related Activities			316,563	401,550
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			193,289	208,044
046F	American Disability Act (ADA) Accommodation			19,863	16,000
046J	Conference and Travel			10,200	10,200
046K	Special Activities			3,998	4,000
	Total Institutional Support Costs			227,350	238,244
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			76,079	166,427
047C	Staff Development	0.50	0.50	41,659	32,407
047D	Staff Development - Ed Initiative				14,761
053C	PDF Non-Instr Equipment			4,193	7
	Total Other Allocations	0.50	0.50	121,932	213,602

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			537,496	452,272
051C	PFE Prior Year Carryover			253,229	211,501
051E	PFE Classified Staff Development Carryover			6,448	21,528
	Total Partnership for Excellence			797,173	685,301
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			110,505	31,707
	Total Community Service			110,505	31,707
	<u>UTILITIES</u>				
073A	Electricity			1,048,485	1,360,000
073B	Gas			253,238	309,000
073D	Water/Garbage			246,530	208,000
073E	Sewer			239,346	213,000
073F	Allocated to Auxiliaries - Contra Account			(12,916)	(25,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			54,979	54,215
073O,P	Utilities			59,096	60,340
	Total Utilities			1,888,758	2,179,555
	<u>GRANT MATCHING FUNDS</u>				
074H	Workability III			12,067	12,000
	Total Grant & Financial Aid Cash Match			12,067	12,000
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101C	Staff Development Carryover (Type A/B)	0.40	0.90		122,363
101E,F	College Discretionary Funds			23,409	1,724,634
101G	Program Development Funds			193,263	261,495
	Total Rebudgets and Other Carryovers	0.40	0.90	216,671	2,108,492
	TOTAL GENERAL PURPOSE FUNDS	764.07	750.68	60,837,680	64,381,371

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	0.30	0.30	31,816	28,053
608E,H,N	UTP Passthrough/Operational Costs			354,172	1,500
609A	Health Services Fee	1.00	1.00	79,955	30,000
	Total Parking & Health Services	1.30	1.30	465,943	59,553
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,3	Perkins 1C	2.71	2.71	741,951	705,313
383A,B,C,D	CARES/COVID-19 Block Grant			140,403	679,923
329x&330/6x	Career Technical Education (CTE) Transitions	0.50	0.50	46,195	43,885
350x	Federal Work Study (FWS)			768,981	826,875
590A,B	Temporary Assistance for Needy Families (TANF)			76,004	72,915
381F,G	Workability III	2.00	2.00	211,463	211,464
331x	Child Development Training Consortium (CDTC)			15,293	14,950
471x	Foster Care Program			23,402	42,678
394A,B,C,D,E	Hispanic Serving Institutions	1.00	1.00	504,503	409,724
381L,N	College to Careers (DOR)	1.00	1.00	250,000	250,000
395A,B,C,D,E	US Department of Education - HSI STEM	2.00	2.00	749,316	1,035,133
378A,B	Open Textbook Pilot Program			130,885	33,527
332x	California Early Childhood Mentor			536	
	Total Federal	9.21	9.21	3,658,932	4,326,387

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

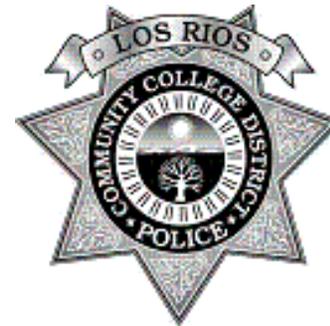
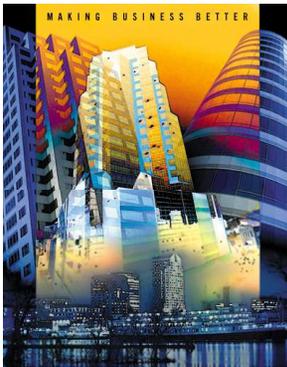
BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	SPECIAL PROGRAMS STATE				
408x	Extended Opportunity Programs and Services (EOPS)	7.15	6.60	1,253,538	1,598,129
41xx	Cooperative Agencies Resources for Education (CARE) Programs	0.75	0.70	200,415	422,688
428x	Disabled Student Programs and Services (DSPS)	10.17	10.17	1,717,170	1,852,070
597x	Student Success & Support Programs (SSSP)	0.01		91,520	
598A-Z	Student Equity			109,210	
570A,B	Student Equity & Achievement Program	28.09	28.59	4,144,746	7,339,020
438A,B	Board of Governors Financial Assistance Program (BFAP)	8.87	8.87	798,248	841,620
592x	CalWORKs	2.50	2.50	456,405	576,912
571x-579x	Basic Skills Initiative			566,071	694,063
594D	AB1840 Classified Prof Dev			170	45,151
596D,E,F,H,G	Veterans Resource Center	1.00	1.00	169,122	235,720
454x,452gh,455ghjklm,	Career Technical Education (CTE) Grants			183,065	252,761
471x	Foster Care Program			215,090	412,060
481V,482V,483V	Projects in Common				30,000
481YZ,482XYZ,483YZ	Strong Workforce	7.68	8.18	2,091,955	3,786,667
589A,D,E	Math, Engineering, Science Achieve (MESA/CCCP - Funds for Student Success)			62,562	79,200
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)			148,082	170,074
425A,E	Mental Health			40,391	97,044
435A,B	AB19 CA College Promise			542,250	926,589
440A,E	California Apprenticeship Initiative			94,791	394,607
442A,B,C,D	Maker Space			168	39,419
453A-K,Z	Enrollment Growth Assoc Degree in Nursing II - Yr 1& 2	0.75	0.50	118,917	243,953
447A,B	UCD Collaboration VIP Program			4,380	
460A	Campus Safety at Community College			11,498	15,411
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			32,540	167,460
478U	SB76 College Specific Alloc			3,745	
480A-E,H-J,L	Deputy Sector Navigator (DSN)	1.00	0.50	203,868	254,203
480N	Health & Wellness Sponsorship				1,500
550A	Guided Pathways			974,985	169,065
700x	Lottery (Restricted, Proposition 20)			436,256	2,247,979
475A,B	Puente Project			1,500	
476A	Diversity in Engineering			964	26,291
476C	Avenue E Scholarly Award			7,000	72,500
478C,E	Face to Face El Centro HS			13,000	
478F	NorCal Virtual CybrSec Cmp				8,000
478G,J	Re-emerging Scholars			92,983	207,017
478P	Incarcerated Students Reentry			27,879	85,757
	Total State	67.97	67.61	14,814,483	23,292,930

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS LOCAL</u>				
618A,B,C	Sacramento Metro Arts Community (SMAC) Cultural Arts Award			3,387	
589J,K	West Sac Promise			5,366	32,438
621C	CA 2020 Journalism Fellowship				11,000
642C,D	CARES & Early Childhood Education Environment Rating Scale (ECERS) Support			7,500	
640X,645AB,696ABCD	Foundation Grants & Gifts			38,346	
647ABCDE	UMOJA			8,681	27,319
655A	FCCC -Wellpoint-Center for Nursing				37
655B,C	Nursing Grants Emergency Funds				13,750
692A	Statewide Academic Senate			38,776	
693S	SCC Scholarship & Loan			6,987	18,743
694C	Kambara Project			13,776	
698D	University of California Davis Programs			2,000	4,135
6xx	Other local				345
	Total Local			124,819	107,767
	TOTAL SPECIAL PROGRAMS	77.18	76.82	18,598,234	27,727,084
	TOTAL RESTRICTED FUNDS	78.48	78.12	19,064,176	27,786,637
	TOTAL GENERAL FUND BUDGET	842.55	828.80	79,901,856	92,168,008

District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	14.44	19.44	2,383,089	3,212,872
011B	Instructional Support Services	3.00	3.00	613,738	602,699
011C	Student Support Services	1.00	1.00	181,799	185,435
	Total Administrators	18.44	23.44	3,178,625	4,001,006
	<u>CLASSIFIED STAFF</u>				
021A	Administration	66.55	70.95	4,627,969	5,230,983
021B,G,P	Instructional Support	2.00	2.00	136,620	139,841
021C	Student Services Support	0.45	0.45	37,461	37,577
021D	Community Relations	2.00	2.00	142,956	141,058
021E	Custodial	2.00	2.00	113,947	115,192
	Total Classified Staff	73.00	77.40	5,058,954	5,664,651
	<u>OPERATIONAL EXPENSES</u>				
041H	Operational Expense Allocation			808,130	1,072,769
041X	Other Operational Funds			2,848	
	Total Other Operational Funds			810,978	1,072,769
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046J	Conference and Travel			63,166	91,800
046R	Bookstore				848,280
	Total Institutional Support Costs			63,166	940,080
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			529,203	357,072
047C	Staff Development			3,430	3,430
	Total Other Allocations			532,633	360,502

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
051E	PFE Classified Staff Development Carryover			2,508	11,862
	Total Partnership for Excellence			2,508	11,862
	<u>UTILITIES</u>				
073A	Electricity			87,958	110,000
073B	Gas			10,061	10,000
073D	Water/Garbage			4,911	9,000
073E	Sewer			8,458	4,500
	Total Utilities			111,390	133,500
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			10,448	56,481
101G	Program Development Funds				10,709
101L	Staff Development			2,586	40,601
	Total Rebudgets and Other Carryovers			13,034	107,791
	TOTAL GENERAL FUND BUDGET	91.44	100.84	9,771,289	12,292,161

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>ADMINISTRATORS</u>				
011A	Administration	9.50	9.50	1,558,772	1,554,060
011C	Student Support Services	1.00	2.00	169,983	290,331
011F	Administration - Vacancy Factor				(1,300,000)
	Total Administrators	10.50	11.50	1,728,755	544,391
	<u>INSTRUCTIONAL</u>				
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(11,500,000)
	Total Instructional				(11,500,000)
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
014D	Instructional Development Coordinators	3.00	3.00	322,881	321,642
	Total Instructional Support Services	3.00	3.00	322,881	321,642
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013D	Retraining - Type E	1.00	1.00		92,848
013G	Collective Bargaining	3.75	3.75	523,107	362,108
013L	President's/Chancellor's Release Time	1.00	1.00	74,753	94,793
	Total Other Certificated	5.75	5.75	597,860	549,749
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	0.80	0.80	125,444	106,093
	Total Academic Senate	0.80	0.80	125,444	106,093
	<u>STUDENT SERVICES, FACULTY</u>				
015H	Transfer Services - TOP Contract			60,526	93,946
	Total Student Services, Faculty			60,526	93,946
	<u>CLASSIFIED STAFF</u>				
021A	Administration	21.65	21.70	1,192,724	1,563,653
021C	Student Services Support	1.00	1.00	77,564	76,659
021E	Custodial	1.00	1.00	53,381	54,448
021F	Maintenance and Operations-General	81.00	81.00	5,862,988	6,074,997
021H,L,M	Information Technology (IT) & Telecommunications	41.61	41.61	3,831,283	4,401,283
021W	Classified Staff Development (PFE)	1.23	1.23	12,697	73,007
021Y	PDF Positions - Bank	7.50	7.50	1,386	510,101
039C	Training Source	3.80	3.80	380,296	412,026
022G	Classified - Vacancy Factor				(3,500,000)
	Total Classified Staff	158.79	158.84	11,412,319	9,666,174

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>TRAINING SOURCE</u>				
039E	Operational Costs			44,931	80,151
039F	Fixed Costs			11,928	22,850
	Total Training Source Center			56,859	103,001
	<u>OTHER OPERATIONAL FUNDS</u>				
041H	Operational Expense Allocation			343,435	407,907
041X	Other Operational Funds			4,757	478,987
	Total Other Operational Funds			348,192	886,894
	<u>COLLEGE RELATED ACTIVITIES</u>				
042B	LRC - LCS/Media Operations	0.50	0.50	23,632	92,600
042I	Other Operational Augmentations			41,225	54,000
042L	Enrollment Fees - Operational Costs			912,749	490,500
042P	Postage			56,073	77,000
042Q	Foreign Study			1,000	500
042R	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	1,054,680	750,537
	<u>TELECOMMUNICATIONS ACTIVITIES</u>				
043E	Telecommunications Operational Costs			12,209	12,000
043F	Telecommunications/Data Transmission Lines			824,635	423,500
	Total Telecommunications Activities			836,844	435,500
	<u>INFORMATION TECHNOLOGY</u>				
044G,H	Operational Maintenance			4,999,810	1,159,017
044L	Library Computer System			59,108	560,978
044M	Site Licenses/Other Projects				100,000
044N	Operating Augments			1,337,337	
044O	Instruction				465,000
044S	Student Services				120,000
	Total Information Technology Operational			6,396,255	2,404,995

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>FACILITIES MANAGEMENT</u>				
045B	Operational Expenses			807,942	799,065
045D	Resource Conservation Management			26,685	47,315
045H	Major Maintenance Allocation			331,239	658,750
	Total Facilities Management Operational			1,165,866	1,505,130
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			1,246,319	988,100
046F	American Disability Act (ADA) Accommodation			39,421	61,000
046G	Marketing			542,821	153,690
046H	Recruitment			72,374	70,000
046J	Conference and Travel			10,450	13,200
046K	Special Activities			56,669	52,500
046L	District-Wide Dues			442,548	382,500
046M	Election Expenses			865,766	
046N	Trustee Expenses			133,735	195,234
046P	Student Trustee			10,112	23,443
046Q	Student Access Card			47,297	56,469
046R	Bookstore				8,570,164
046S	Employee Educational Reimbursements			42,267	60,000
	Total Institutional Support Costs			3,509,779	10,626,300
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			861,905	97,838
049C	Child Development Fund			346,842	117,428
062A,X	Campus-Funded FM Projects			(60,543)	
	Total Other Allocations			1,148,205	215,266
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			65,080	85,567
051C	PFE Prior Year Carryover				59,930
051E	PFE Classified Staff Development Carryover			9,734	41,000
	Total Partnership for Excellence			74,814	186,497

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			100,803,253	108,198,762
071C	Type C Benefit Costs			588,688	140,000
071F	Allocated Benefits Contra Account			(17,229,574)	(15,452,245)
071S	Benefits Contra - Adjunct Medical			(189,250)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(8,040,835)
071W	Retirees Health Benefits			3,893,856	3,601,081
	Net Fringe Benefits			87,866,973	88,431,263
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,375,482	3,389,382
072C	Safety Program			612,583	85,000
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,988,065	3,510,382
	<u>UTILITIES</u>				
073A	Electricity			34,971	39,000
073B	Gas			9,874	10,600
073D	Water/Garbage			20,582	18,500
073G	Honeywell Energy Management System			173,311	173,353
073H,J	Toxic Waste Removal/Dump Fees/Permits			39,291	39,500
073K	Utilities - Ethan Way			85,415	77,800
073L	Ethan Rent - Contra Account			(16,405)	(21,000)
073M	Utilities - Watertower			93,437	101,100
073O,P	Utilities			3,782	4,150
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			444,258	668,003

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>GRANT MATCHING FUNDS</u>				
074J	Financial Aid - FWS & FSEOG Matching Funds			1,166,207	794,395
	Total Grant & Financial Aid Cash Match			1,166,207	794,395
	<u>Prior Year Continuing Funds</u>				
075x	Continuing Funds Set-Asides, net				562,526
	Continuing Funds Set-Asides, net				562,526
	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079A	Estimated Cost Recovery/Budget Savings				(2,150,000)
079C,091B, 096A	Vacation Expense, Over/Under			1,249,057	340,000
079J, 079B	Cost Recoveries (including Indirect)			(1,382,052)	(619,066)
079L	Cost Recoveries (including indirect) Split			(770,434)	(300,000)
079M	Training Source Cost Recovery				(498,875)
	Total Budget Savings/Cost Recovery			(903,430)	(3,227,941)
	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101A	General Purpose			51,133	26,533,416
101B	Facilities Management			32,030	127,812
101D	Information Technology			100,913	1,820,309
101G	Program Development Funds			91,392	734,560
	Total Rebudgets and Other Carryovers			275,468	29,216,097
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	179.34	180.39	121,676,820	136,850,840

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>DISTRICT PROGRAM DEVELOPMENT FUNDS</u>				
	<u>X BUDGET MINIMUM FUNDING LEVEL*</u>				
	Mandated Costs Current Year - Block Grant			1,613,636	1,489,499
	SCFF increases in FTES, Outcomes & Demographics			2,162,504	6,597,087
	Funding for New Faculty Positions			1,067,505	
	Appropriations Above Established Base Levels			2,277,881	27,533,753
	Lottery Funds			2,320,000	2,320,000
082x	Total X Budget Funding Level			9,441,526	37,940,339
	<u>Y BUDGET MID - RANGE FUNDING LEVEL*</u>				
	Incremental Funds:				
	Interest Income			1,597,000	1,171,200
	Lottery Funds			1,082,402	396,525
085x	Increase Above X Budget			2,679,402	1,567,725
	Total Y Budget Funding Level			12,120,928	39,508,064
	<u>Z BUDGET MAXIMUM FUNDING LEVEL*</u>				
	Incremental Funds:				
	Lottery Funds			2,097,221	396,525
087x	Increase Above Y Budget			2,097,221	396,525
	Total Program Development & Other Improvements, Z Budget Funding Level			14,218,149	39,904,589
	TOTAL GENERAL PURPOSE FUNDS	179.34	180.39	135,894,969	176,755,429

LOS RIOS COMMUNITY COLLEGE DISTRICT
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2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
608C	Classified Staff	31.95	31.95	2,744,042	3,648,179
608E,H,N	UTP Passthrough/Operational Costs			2,311,453	(1,113,105)
608G	Parking			10,752	9,000
609A	Health Services Fee	1.00	1.00	121,558	4,610,765
	Total Parking & Health Services	32.95	32.95	5,187,806	7,154,839
	<u>SPECIAL PROGRAMS FEDERAL</u>				
314x,315x,316x,319x,33	Perkins 1C			14,000	13,300
383A,B,C,D	CARES/COVID-19 Block Grant			7,869,869	21,747,218
350x	Federal Work Study (FWS)			(473,915)	(604,472)
590A,B	Temporary Assistance for Needy Families (TANF)	0.50	0.50	57,145	54,288
380S	CA STEP 2019			188,300	12,021
380T	Hong Kong Food Expo			65,858	
380V	Climate Smart Delegation			35,829	
380W	FSMIP			55,964	98,241
3xx	Other Federal			75	
	Total Federal	0.50	0.50	7,813,124	21,320,596

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2019-2020 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2020-2021 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2020	FY2021	FY2020	FY2021
	<u>SPECIAL PROGRAMS STATE</u>				
450G,H,J,K,451J	EWD Center for International Trade Development (CITD)				
452cdlm, 455stuvwxyz,45	EWD Center for Excellence (CTXL) Hub	2.20	2.20	187,536	16,560
454x,452gh,455ghjklm,4	Career Technical Education (CTE) Grants			324,615	301,913
425A,E	Mental Health			230,597	23,321
435A,B	AB19 CA College Promise			141,500	
436A	FA-Technology One-Time Funds			191,610	220,497
437A,B	FA-Technology On-Going Funds	1.00	1.00	150,498	308,893
440F	CAI Agriculture & Rural Areas			149,091	299,559
443A,B	Innovations Awards			166,139	655,818
451X	State On-Behalf STRS			1,312,225	1,312,225
481T,483T	SWP North Far North Regional Consortium	1.00	1.00	165,447	56,390
481V,482V,483V	Projects in Common	1.00	1.00	251,497	143,791
482T	Career Tech Edu Enhancement			11,123	
481YZ,482XYZ,483YZ,4	Strong Workforce	3.06	3.06	1,509,823	1,051,437
468A,B,C,D,E,F	Innovation and Effectiveness (IEPI)			24,819	165,181
492A,B,C	Setaside Grant			7,178,542	
548B,C,D,E,F,G,H	State Instructional Equipment Funds (SIEF)				1,322
597x	Student Success & Support Programs (SSSP)			131,090	21,278
592x	CalWORKs			4,275	12,125
570A,B	Student Equity & Achievement Program			141,048	328,736
594A,H	Staff Diversity Funds			69,022	46,534
594D	AB1840 Classified Prof Dev				40,899
455W	Rancho Santiago NetLabs			284,241	15,759
583D	COVID-19 Block Grant- State portion				3,069,796
700x	Lottery (Restricted, Proposition 20)			304,376	3,319,528
	Total State	8.26	8.26	12,929,113	11,411,562
	<u>SPECIAL PROGRAMS LOCAL</u>				
14-29x	Training Source Contracts			1,647,713	1,908,009
694E,F,T,U,V	Sutter Nurse Program				148,108
699N	Center for International Trade Development Program Income			27,737	32,481
699L	Center of Excellence Program			7,969	142,874
695V	Valley Vision-FOW Phase II				33,300
620S	Veteran Student Emergency Fund			1,437	12,951
610A	College Futures - Case Mgmt				300,000
651A	NorCal STEP Program Conf			24,992	
617C	Sutter Health Plus Wellness Program			6,498	11,127
	Total Local			1,716,345	2,588,850
	TOTAL SPECIAL PROGRAMS	8.76	8.76	22,458,582	35,321,008
	TOTAL RESTRICTED FUNDS	41.71	41.71	27,646,388	42,475,847
	TOTAL GENERAL FUND BUDGET	221.05	222.10	163,541,356	219,231,276



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%. In addition, the Los Rios Board of Trustees has adopted policies which identify an uncommitted reserve in the District’s General Fund of at least 5%. The District’s

General Fund ending balance meets both State and policy requirements with a projected total unrestricted fund balance, including instructionally related, of 6.5% and an uncommitted fund balance (general fund only) of 5.0%. 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 (Measures A & M)	Bond Interest & Redemption Fund (Measures A & M)	Other Debt Service Fund	Enterprise/Bookstore & Regional Performing Arts Center Funds	Fiduciary/Student Association Fund	Scholarship & Loan Fund	Foundation Fund	Retiree Benefits Fund
Beginning Fund Balance – July 1, 2020	<u>\$77,427,605</u>	<u>\$4,358,851</u>	<u>\$395,929</u>	<u>\$130,036,283</u>	<u>\$92,155,308</u>	<u>\$49,952,848</u>	<u>\$27,553</u>	<u>\$8,849,010</u>	<u>\$908,950</u>	<u>\$1,541,154</u>	<u>\$16,804,668</u>	<u>\$13,171,893</u>
Projected Uncommitted Fund Balance	\$18,612,927	\$4,358,851	\$395,929	\$13,300,000				\$57,296	\$332,347		\$1,629,351	
Committed Fund Balance	4,336,900						\$27,553	51,550	576,603	\$1,541,154	8,984,817	\$13,411,093
Restricted Fund Balance	2,593,614					\$49,952,848						
Total Projected Fund Balance – June 30, 2021	<u>\$25,543,441</u>	<u>\$4,358,851</u>	<u>\$395,929</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$49,952,848</u>	<u>\$27,553</u>	<u>\$108,846</u>	<u>\$908,950</u>	<u>\$1,541,154</u>	<u>\$10,614,168</u>	<u>\$13,411,093</u>

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:

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 Risk Analysis for Community Colleges



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

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:

Cash Management



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

	Response
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
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:

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

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 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

Self-assessment notes:

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

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

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

Self-assessment notes:

Enrollment and Attendance

9.1 Has the district's enrollment been increasing or flat for the current and two prior years?	yes
9.2 Does the district monitor and analyze enrollment, weekly student contact hours (WSCH) and full-time equivalent students (FTES) data at least monthly through the second reporting period (P2)?	yes
9.3 Does the district track historical WSCH and FTES data to establish future trends?	yes
9.4 Do colleges within 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



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

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

Self-assessment notes:

Facilities

10.1 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	yes
10.2 Does the district properly track and account for facility-related projects?	yes
10.3 Does the district use lecture classrooms for at least 48 or 53 hours per 70-hour week as defined by the Board of Governors (BOG) policy on Utilization and Space Standards?	yes
10.4 Does the district use laboratory classrooms for at least 27.5 hours per 70-hour week as defined by the BOG policy on Utilization and Space Standards?	yes



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

	Response
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 CCCCCO 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

Self-assessment notes:

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
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Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

	Response
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

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.*

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

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

URGF Ending Fund Balance Percentage = URGF ending fund balance / 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.*



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District:

Los Rios

Response

REU% = REU / Total expenditures

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.

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 CCCCCO?	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:

Information Systems and Data Management



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District:

Los Rios

	Response
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
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:

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



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District:

Los Rios

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



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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:

Multiyear Projections

16.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards, including CCCCCO and ACCJC?	no
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District:

Los Rios

Response

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.

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

Self-assessment notes:

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



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District:

Los Rios

Response

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

Self-assessment notes:

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

Total Risk Score, All Areas

3.1%

* A score of 24% or lower is considered low risk.