



Fiscal Year 2016-17

# Annual Budget

*Final Budget Adopted by the  
Board of Trustees on 9/13/16*

**Vision:** California's premier destination community college

**Mission:** Lake Tahoe Community College serves our local, regional, and global communities by promoting comprehensive learning, success, and life-changing opportunities. Through quality instruction and student support, our personalized approach to teaching and learning empowers students to achieve their educational and personal goals.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lake Tahoe Community College  
California**

For the Fiscal Year Beginning

**July 1, 2015**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lake Tahoe Community College, California for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and, we are submitting it to GFOA to determine its eligibility for another award.

# ANNUAL BUDGET

2016 – 2017

		<u>Service Dates</u>
<b>BOARD OF TRUSTEES:</b>	Dr. Fritz Wenck, President	1974-2016
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	Jeff Cowen, Trustee	2014-2018
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<b>BUDGET DEVELOPMENT:</b>	Kindred Murillo, Ed.D., Superintendent / President	
	Jeff DeFranco, Vice President of Administrative Services (VPAS)	
	Andrea Salazar, Director of Fiscal Services	
	Nick Barclay, Analyst	
	Maryellen Sanchez, Administrative Assistant to VPAS	

A special thanks to Fiscal Services staff and President's Council members who assisted with the development of this budget.

Visit [www.ltcc.edu/budget](http://www.ltcc.edu/budget) for an electronic copy of this document and other budget related information.

This document was written according to *The Chicago Manual of Style*, sixteenth edition. Exceptions that were made include not spelling out numbers one through one hundred or percentages, and using a hyphen in place of an en dash between years.

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**Lake Tahoe Community College**

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# EXECUTIVE SUMMARY

2016-17 OPERATING BUDGET

- FY 16-17 Budget Executive Summary •
- Total Revenue, Appropriations & •  
Unrestricted EFB Graph
- Unrestricted Appropriations Overview •

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## SECTION 1

This executive summary highlights the components in the proposed Fiscal Year 2016-17 (FY16-17) budget and provides an overview of the major issues, opportunities, challenges, and changes that are reflected in this document.

## FULL-TIME EQUIVALENT STUDENTS OUTLOOK

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Fiscal Year 2015-16 (FY15-16) saw a dramatic reduction in actual full-time equivalent students (FTES) from the adopted budget. The FY15-16 adopted budget was based on 1,848 FTES; however, actual FTES was only 1,695 at year-end. This led to stabilization in FY15-16 at 1,761 FTES, based on FY14-15 actual FTES. The reduction in FY15-16 FTES is attributable in large part to four areas; face-to-face, noncredit, the incarcerated students program (ISP), and the South Bay Regional Public Safety Training Consortium (SBRPSTC). Modest growth in the ISP and the SBRPSTC is projected in FY16-17. LTCC continues to attempt to rebuild to prior FTES levels through FTES diversification and enrollment management efforts.

Heading into FY16-17, the college is projecting a goal of 1,761 FTES. While this amount is flat from FY15-16 funded FTES, it will require restoration of 66 FTES based on FY15-16 actual FTES. The following 4 areas are anticipated to have the most impact on FTES in FY16-17:

### 1. The Incarcerated Students Program

The incarcerated students program (ISP) produced 116 FTES in FY15-16, the first full year of the program. However, this was far below the budgeted amount of 175 FTES. LTCC staff learned a lot about the ISP program, including unanticipated difficulties that are beyond the control of the college. Despite the difference between budgeted and actual FTES in FY15-16, the program was deemed a success and grew significantly from 17 FTES in FY14-15. LTCC is projecting moderate growth for ISP in FY16-17 to 140 FTES. LTCC currently has memorandums of understanding (MOUs) with four correctional institutions in Northern California, one more institution than in FY15-16.

### 2. The Dual-Enrollment Program

LTCC entered into a partnership with Lake Tahoe Unified School District (LTUSD) beginning in FY15-16. High school students are enrolled in college courses in an effort to better prepare them for college success upon high school graduation. LTCC received 24 FTES in FY15-16, which included only the freshman class. In year two of the program, both freshman and sophomores will be enrolled, and LTCC is projecting 35 FTES. The structuring of the program generates the most FTES from the freshman class.



### **3. The South Bay Regional Public Safety Training Consortium Partnership**

In FY13-14, the South Bay Regional Public Safety Training Consortium (SBRPSTC) partnership resulted in 72 FTES in its first year. In FY14-15, it resulted in 314 FTES, an increase of 64 over the projected 250. The SBRPSTC gave a commitment of 300 FTES to LTCC in FY15-16; however, LTCC only received 240 FTES with the majority of the FTES loss occurring late in spring quarter. This resulted in decreased revenue, but also decreased expenditures. FTES generated by the SBRPSTC has a partially offsetting expense amount equal to \$0.60 on the dollar. Therefore, the reduction in FTES reduced expenditures by about \$170,000. For FY16-17, the SBRPSTC has given LTCC a commitment of 300 FTES. The FY16-17 budget is based on 280 FTES as a conservative estimate due to the unanticipated reduction in FY15-16.

### **4. The California Nevada Interstate Agreement**

The California Nevada Interstate Agreement (CNIA) allows up to 100 students annually that are residents of neighboring Nevada zip codes in the Lake Tahoe basin to attend LTCC at a special rate of \$93 per unit (3 times the resident rate). This policy, which is new in FY16-17, replaces the previous Good Neighbor Policy which was eliminated in 2011; although it had a few remaining students participating through the “grandfather clause”. CNIA students will count toward LTCC’s resident FTES totals, and LTCC will receive State of California apportionment funding for these students. The CNIA is projected to generate 30 FTES in FY16-17. The changes in FTES due to the CNIA will cause a reduction to nonresident FTES.

Nonresident FTES has grown dramatically during the past four years. Nonresident FTES has grown from 46 in FY12-13 to 159 in FY15-16. This growth was in large part due to the soccer program recruiting both out of state and international students. However, nonresident FTES projections have been scaled back for FY16-17 to 90 FTES. International FTES is projected to be 30 in FY16-17, less than half of the 74 in FY15-16. This is a strategic reduction effort to provide top quality services and support to international students. In addition, the club soccer team was eliminated, which supported many of the international student athletes in FY15-16. Out of state FTES, 84 in FY15-16, is projected at 60 in FY16-17, in part due to new CNIA students shifting from nonresident to counting as resident students.

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*CNIA students will count toward LTCC’s  
resident FTES totals, and LTCC will receive  
State of California apportionment funding for  
these students.*

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## STATE FUNDING

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The 2016-17 California state budget reflects an economy that has expanded for seven consecutive years and begins to prepare for a recession in the future. The governor made a priority to reinforce the idea that a recession will occur in the future, and according to historical analysis, it will occur in the next few years. The 16-17 state budget reinforces this idea by limiting new ongoing spending obligations and increasing the state's rainy day fund.

In FY15-16 LTCC budgeted to receive a statutory cost-of-living adjustment (COLA) of 1.02%, an ongoing 100% increase to the rural allocation, and almost \$1 million in one-time funds. In addition to these funds, LTCC received a one-time stabilization amount of approximately \$270,000 due to the decrease in FTES discussed previously, accompanied by about \$170,000 in decreased expenditures as a direct result of not generating those FTES. These unique circumstances allowed LTCC to increase the ending fund balance (EFB) and STRS and PERS reserves, pay for retirement incentives in FY14-15 (~\$90,000) and FY15-16 (~\$190,000), make payments to the other postemployment benefits (OPEB) annual required contribution (ARC), and transfer funds to the retiree benefits fund.

The FY16-17 budget does not provide a COLA, and it contains significantly less one-time revenue. The previous 3 years' budgets, FY13-14 through FY15-16, included COLAs after years of no COLAs; however, they were not significant enough to cover the rising pension costs. As reported by the California Community College Chancellor's Office, it has been determined that the lack of COLAs from FY08-09 through FY12-13 have cost the California community colleges 16% of purchasing power. The budget includes approximately \$168,000 in one-time revenue, a significant decrease from the almost \$1 million received in FY15-16. The FY16-17 budget includes approximately \$150,000 of new funding to the base allocation from the state, as well as an increase to the marginal FTES funding rate to \$5,004 per FTES.

The FY16-17 restricted general fund budget continues to increase as LTCC receives money to be used for specific purposes. In previous years, increases were for the student success and support program (SSSP) and the student equity program. In FY16-17, the Adult Education Block Grant (AEBG) is budgeted \$850,000 for the annual allocation, plus approximately \$360,000 in deferred revenue from FY15-16, and another \$110,000 for a data grant associated with reporting requirements. The restricted general fund also includes about \$150,000 for the Strong Workforce Program to improve and expand efforts for workforce, consistent with recommendations from the Workforce Task Force.

*The governor made a priority to reinforce the idea that a recession will occur in the future...The 16-17 state budget reinforces this idea by limiting new ongoing spending obligations and increasing the state's rainy day fund.*



## SHIFTING STAFFING LEVELS AND EXPENDITURES

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LTCC had 6 staff members retire in FY15-16, including 3 faculty members. The three faculty members and a dean received “golden handshake” retirement incentives. These golden handshakes cost the district about \$190,000; however, they lead to savings of about \$200,000 in annual expenditures. Despite these retirements, LTCC has 112.8 full time equivalent (FTE) employees in FY16-17, an increase of almost 7 from FY14-15. LTCC has a new biology faculty member beginning fall quarter, and a new fire academy faculty member beginning in spring quarter. The dean position was filled beginning in September with categorical funds covering the position costs from September 1, 2016 to January 1, 2017. The majority of growth in FTE between FY15-16 and FY16-17 is budgeted in the restricted and auxiliary funds. FTE in the restricted and auxiliary funds increased by almost 10 from FY15-16 to FY16-17, while FTE in the unrestricted general fund decreased. Notable additions of FTE between FY15-16 to FY16-17 include Adult Education (3.7 FTE, director and classified) and the general obligation bond (2.67 FTE, director and classified). In past years, funds received for the student success and support program (SSSP) and the student equity program have been responsible for FTE increases in the restricted general fund.

Aside from staffing levels, employment costs continue to increase. In FY16-17, directors will receive phase two of a previously negotiated reclassification process, an approximate 1% increase. Faculty are in the second year of a new salary schedule. The classified employees union is still in negotiations. The minimum wage will increase from \$10.00 an hour to \$10.50 an hour beginning in January 2017. The minimum wage is scheduled to increase to \$15.00 an hour in the coming years, which will continue to impact district payroll. The college will fund annual step and column increases, which had an estimated salary increase for FY16-17 of \$216,572 for all part-time and full-time employees in an apples-to-apples comparison to FY15-16 salaries.

LTCC has entered into instructional service agreements (ISA) over the past few years in order to generate and diversify FTES sources. These ISAs have costs associated with them. The largest ISA is the SBRPSTC, which is projected to cost the district over \$800,000 in FY16-17. Other ISAs include dual enrollment, fire science, the culinary jail program, and the fire academy. In FY12-13 the cost of ISAs was about \$30,000. In FY16-17 ISAs are budgeted to cost just over \$1 million.

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*In FY12-13 the cost of ISAs was about \$30,000. In FY16-17 ISAs are budgeted to cost just over \$1 million.*

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## PENSION COSTS

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The California State Teachers' Retirement System (STRS), and the California Public Employees' Retirement System (PERS), are both undergoing changes in mandated contribution levels. STRS contribution rates began increasing in FY14-15 for employees, employers, and the state. Rates for both STRS and PERS are projected to increase through FY20-21. The chancellor's office estimates the impact to the system of these increases to be \$400 million.

The STRS rate increased from the FY15-16 rate of 10.730% to 12.580% for FY16-17, and the PERS rate increased from the FY15-16 rate of 11.847% to a rate of 13.888% in FY16-17. Using one-time FY15-16 funds, LTCC created a reserve (currently at \$250,000) to help offset these increases in the future. The following table projects LTCC's contribution to both funds from the unrestricted general fund in the near future.

Projected STRS and PERS Contributions					
Fiscal Year	STRS Contribution*	PERS Contribution**	Total Contribution	Annual Increase	Increase from FY 13-14
2013-14	\$326,619	\$288,092	\$614,711		
2014-15	\$332,651	\$311,240	\$643,891	\$29,180	\$29,180
2015-16	\$402,189	\$339,132	\$741,321	\$97,430	\$126,610
2016-17	\$408,806	\$412,071	\$820,877	\$79,556	\$206,166
2017-18	\$482,523	\$507,807	\$990,331	\$169,454	\$375,620
2018-19	\$560,172	\$574,012	\$1,134,185	\$143,854	\$519,474
2019-20	\$641,919	\$647,085	\$1,289,005	\$154,820	\$674,294
2020-21	\$695,875	\$683,907	\$1,379,783	\$90,778	\$765,072

*Table 1: Projected STRS and PERS Contributions*

\* LTCC contribution projections are based on budgeted FY16-17 unrestricted general fund STRS contribution, assuming the cost impact of the annual approximate 2.9% step and column increase in salary. Any changes to salary will impact LTCC's contribution. STRS on-behalf payments are not included in the table above.

\*\* LTCC contribution projections are based on budgeted FY16-17 unrestricted general fund PERS contribution, assuming the cost impact of the annual approximate 3.1% step and column increase in salary. Any changes to salary will impact LTCC's contribution.

New in FY15-16, included in the actuals, was the reflection of \$300,000 in pass-through revenue and expenditures for STRS on-behalf payments made by the state per a change in accounting methods. Historically, the state has made a portion of the payment to STRS on behalf of local employers. Based on a new accounting advisory, LTCC is now required to show the revenue and expenditures on its books without ever receiving the revenue or making the payments. The FY16-17 budget reflects these revenues and expenditures. The revenue has been coded to object 8699, miscellaneous state revenues. The expenditures have been divided proportionately between program 4934 general instruction (\$250,000) to represent instructional salary based contributions, and program 6010 the instruction office (\$50,000) to represent non-instructional academic salary based contributions.

## **GENERAL OBLIGATION BOND**

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LTCC passed Measure F, a general obligation bond, in the November 2014 general election. The bond will provide the district with \$55 million to repair and modernize current facilities, build new facilities, and protect the natural character of the campus. LTCC is planning to receive funding from the bond in a series of four stages over the next ten-plus years.

In August 2015, LTCC sold Series A of the bond, totaling \$19 million to finance the first series of projects. Series A projects include modernization to the main building and replacement of the boilers, gymnasium renovation, soccer field renovation, upgrades to technology and safety systems, parking lot improvements, pathways and bike trails, student commons modernization, classroom enhancements, the student services one stop center, and retirement of the library construction debt. Series B of the bond is currently planned to be issued in 2018.

The facilities improvements and resulting expense reductions afforded by Measure F will help improve facilities for students, staff, and the community. Many of the projects will likely lead to utility savings and reduced lifecycle costs. For more information on Measure F projects and other capital improvement projects, please refer to capital projects in section 2.

## **LOOKING FORWARD**

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Looking forward, LTCC has the opportunity of being in an improved financial position in FY16-17. The college has been able to position itself for the future by making sound financial decisions using new ongoing and one-time revenues. The state budget, as it relates to community colleges, is positive; but not at the same level as the past few years. The most important step toward ensuring that the college remains on track to realize this improved financial situation is to achieve, or better yet exceed, the FTES target of 1,761 in FY16-17 and stay on track to be in position to potentially grow the FTES in FY17-18.

There are known cost increases on the horizon, including future step and column increases, PERS and STRS increases, and the costs of operating the new facilities built as part of Measure F. LTCC has developed a sophisticated three-year financial projection model that provides projected revenues and expenditures for future budget years based on the best available information. This tool allows staff to remain aware of the impact of today's decisions on the future.

LTCC is in the first of three years of restoration of the 66 FTES that were stabilized in FY15-16, and the budget projects restoring all of them in FY16-17. However, that is easier said than done. On campus resident FTES, specifically face-to-face FTES, has been declining for a number of years. In FY11-12, there were 1,304 face-to-face FTES, in FY15-16 there were 732. Campus face-to-face FTES is budgeted at 675 for FY16-17. While the efforts to expand and diversify FTES sources are encouraging, LTCC needs students on campus. This is both a weakness and an opportunity. Recommendations from the enrollment management study continue to go into effect, and outreach and recruiting efforts continue to be increased.

Proposition 30 is expected to begin phasing out at the end of this fiscal year, however voters will have the opportunity to extend the tax increases that fund the Education Protection Account. Passage of proposition 55, the prop 30 extension, in November 2016 would help stabilize community college funding beyond 2016-17.

LTCC's ending fund balance (EFB) increased, after years of consecutive decreases, for FY15-16 actuals of \$2,269,089 from the FY14-15 actuals of \$1,745,811. The FY15-16 EFB was 14.38% of FY15-16 appropriations, a significant increase from the 12.52% in FY14-15. In FY16-17, the EFB is projected to remain at \$2,269,089, which is 14.58% of FY16-17 appropriations. The increased EFB gives LTCC some financial security as an economic downturn remains on the horizon. The board of trustees has a stated goal of a 15% reserve target to help protect programs during the next recession.

Aside from the EFB, LTCC has leveraged other strong financial positions to help reduce the impact of a future recession. The reduced staffing levels and ongoing expenditures, particularly in the unrestricted general fund, position LTCC to be able to cover its ongoing expenses with its current revenue model. Increasing staffing levels, and the associated payroll costs, in the near future must be scrutinized with a potential recession on the horizon. LTCC has established a STRS and PERS reserve to help offset those costs in the future. LTCC has been making progress toward funding the OPEB ARC. While no contribution is in the FY16-17 budget, LTCC should consider making a contribution if there is a year-end surplus.

In FY16-17, LTCC is in its strongest financial position in years thanks to conservative financial leadership, reduction of liabilities and increased assets, and balancing annual revenues with expenditures. LTCC has been prioritizing resource allocation with the future in mind. Threats to the strong financial position include declining face-to-face FTES and rising pension costs. However, the threats are not insurmountable. Based on recent practices and conservative financial leadership, LTCC should be optimistic about the future.



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*In FY16-17, LTCC is in its strongest financial position in years thanks to conservative financial leadership, reduction of liabilities and increased assets, and balancing annual revenues with expenditures.*

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The total unrestricted (Fund 11) and restricted (Fund 12) revenues and appropriations for the FY16-17 are as follows:

	Revenues	Appropriations
<b>Unrestricted</b>	\$ 15,558,535	\$ 15,558,535
<b>Restricted</b>	\$ 4,894,496	\$ 4,745,445
<b>TOTAL</b>	\$ 20,453,031	\$ 20,303,980

Table 2: FY16-17 Unrestricted and Restricted Revenues and Appropriations

(See “Total Revenue, Appropriations, and Unrestricted EFB” graph in section 1.)

A summarized list of the final budget by fund, which includes total appropriations and budgeted reserves, is presented below:

Funds	Budgeted Appropriations + Budgeted Reserves
<b>General Fund:</b>	
<b>Unrestricted (Fund 11)</b>	\$ 17,827,624*
<b>Restricted (Fund 12)</b>	\$ 4,895,033
<b>Bond Interest and Redemption Fund</b>	\$ 4,050,545
<b>Revenue Bond Interest and Redemption Fund</b>	\$ 1,158,797
<b>Child Development Center Fund</b>	\$ 503,832
<b>Capital Outlay Projects Fund</b>	\$ 1,028,188
<b>General Obligation Bond Fund</b>	\$ 9,497,866**
<b>University Center Capital Fund</b>	\$ 1,463,695
<b>Community Education Fund</b>	\$ 268,961
<b>Self-Insurance Fund</b>	\$ 208,673
<b>Retiree Benefits Fund</b>	\$ 454,283
<b>Student Representative Fee Trust Fund</b>	\$ 11,000
<b>Student Financial Aid Trust Fund</b>	\$ 2,277,279
<b>OPEB Trust Fund</b>	\$ 521,992

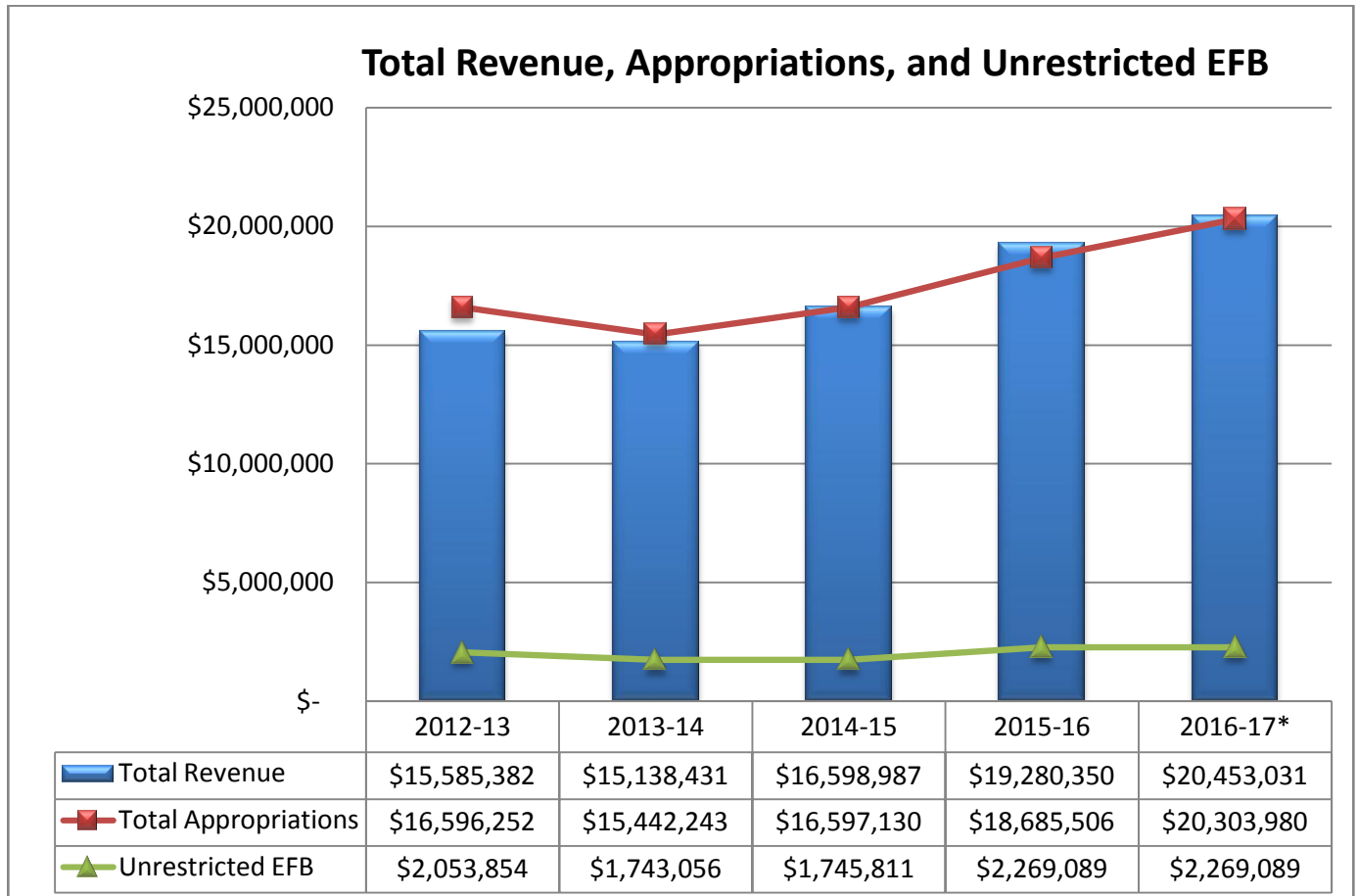
Table 3: Total Appropriations and Budgeted Reserves

\* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 10% BOT contingency, which in FY16-17 is budgeted to be \$2,269,089.

\*\* The General Obligation Bond Fund (Fund 43) has an FY16-17 ending fund balance of \$3,630,535.



## REVENUE , APPROPRIATIONS, AND UNRESTRICTED ENDING FUND BALANCE

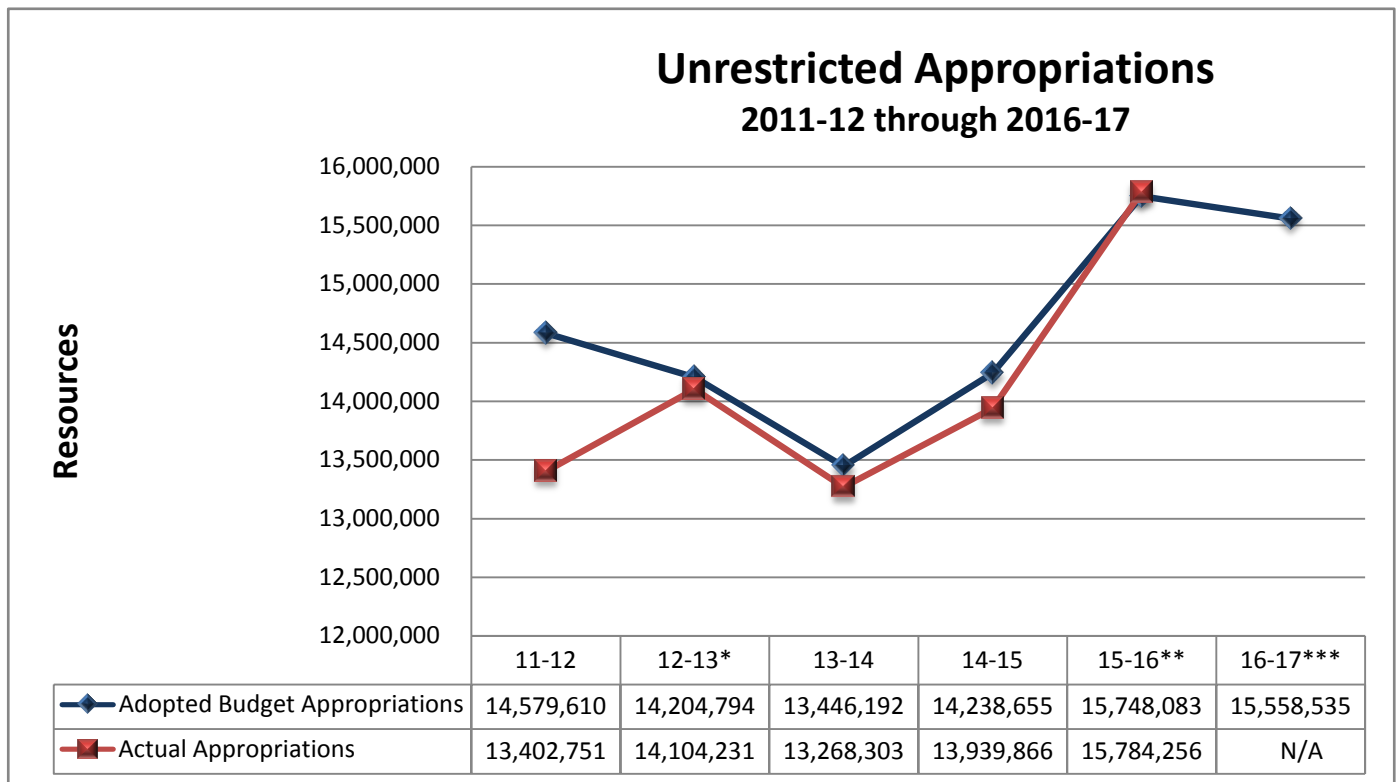


Graph 1: Total Revenue, Appropriations, and Unrestricted EFB

The graph above documents the combined unrestricted and restricted revenue and appropriations for fiscal years 2012-13 through 2016-17. The graph illustrates the changing revenue and expenditure picture and the impact on the college's unrestricted ending fund balance (EFB). A significant amount of one-time unrestricted revenue in FY15-16 allowed the district to achieve some financial goals, including rebuilding the unrestricted EFB. The restricted general fund saw significant growth in FY16-17 including more than \$1 million in deferred revenue from FY15-16. The Adult Education Block Grant (AEBG) represents the majority of the growth reflected in the Unrestricted Fund 12 from FY14-15 to FY16-17. AEBG funds are provided for regional consortia of K-12 and community college districts to collaborate in order to expand and improve adult education services. Lake Tahoe Community College acts as the fiscal agent for the AEBG Consortium.

\* The numbers from FY12-13 through FY14-15 are audited actuals. FY15-16 are unaudited actuals. FY16-17 is budgeted.

## UNRESTRICTED APPROPRIATIONS OVERVIEW



Graph 2: Unrestricted Appropriations Overview, 2011-12 through 2016-17

The graph above is an overview of historical LTCC unrestricted appropriations (FY11-12 through FY16-17) and illustrates the significant difference between the organization's budgeted appropriations versus the actual appropriations. Historically, LTCC often had a notable discrepancy, occasionally over \$1 million, between budgeted and actual appropriations. Staff has worked diligently to become more precise in developing budget projections. While this will prove to be effective from a budget and planning standpoint, it will also mean that the organization will be less likely to have unexpected remaining funds at the end of the fiscal year.

The graph above also demonstrates LTCC's rising expenses year over year. In FY15-16, LTCC received a large increase in revenue from the state. This included an increase in rural allocation and significant one-time revenue of almost \$1 million. This resulted in a noteworthy jump in appropriations of more than \$1.8 million. LTCC should be cautious with commitments of ongoing expenditures. Salaries will continue to increase due to step and column increases, and STRS and PERS contribution rates will continue to increase into the future. LTCC should also ensure that its FTES levels are able to remain consistent now and into the future to ensure the stability of the college.

\* FY12-13 adopted budget includes a one-time retirement incentive transfer in the amount of \$439,848.

\*\* FY15-16 actuals are unaudited.

\*\*\* FY16-17 is budget only.

# COLLEGE OVERVIEW

2016-17 OPERATING BUDGET

- District Overview •
- Community Overview •
- Strategic Plan Summary •
- LTCC Scorecard •
- Organizational Chart •
- Organizational Units •
- Capital Projects •

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## SECTION 2

## DISTRICT OVERVIEW

### OVERVIEW OF LAKE TAHOE COMMUNITY COLLEGE DISTRICT

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1. **Vision:** *California's premier destination community college*
2. **Mission:** *Lake Tahoe Community College serves our local, regional, and global communities by promoting comprehensive learning, success, and life-changing opportunities. Through quality instruction and student support, our personalized approach to teaching and learning empowers students to achieve their educational and personal goals.*
3. **LTCC Campus and Students:** Lake Tahoe Community College (LTCC) is located approximately 121 miles from Sacramento and 205 miles from San Francisco. It was founded in 1974 and serves a 16-square-mile area on the South Shore of Lake Tahoe. LTCC has developed from a small institution housed in a converted motel on South Lake Tahoe's main thoroughfare to a premier education destination with its own pine-tree-studded campus. During the last 5 years, LTCC has served an average of 6,000 students annually; helping them to earn terminal degrees, preparing them for transfer to four-year institutions, instructing them in basic skills, and readying them for successful careers through the college's career and technical education offerings.
4. **Academic Program:** Since 1988, the college has welcomed students to its beautiful 164-acre wooded campus with a suite of classrooms and labs, a full-service library, a 190-seat black box theatre, a fine arts building with plentiful art studio and gallery space, a fitness education center and gymnasium, a commercial-grade culinary arts kitchen, the Haldan Art Gallery, the Child Development Center, the Demonstration Garden, and much more. LTCC currently offers 33 associate degrees, including 14 associate in arts and science transfer degrees that provide seamless matriculation to four-year institutions. Additionally, the college currently offers 37 certificates. The college has, throughout its history, maintained the highest level of accreditation possible from the Accrediting Commission for Community and Junior Colleges (ACCJC). This means the college has substantially met or exceeded all of the eligibility requirements and accreditation standards and commission policies of the ACCJC. The commission fully reaffirmed LTCC's accreditation in October 2012 and again in February 2015 upon submission of its midterm report. The next comprehensive accreditation review will be in October 2017.
5. **Graduation and Transfer Rates:** LTCC has built up and maintained excellent graduation and transfer rates, and for the past five years, the college has achieved outstanding transfer rates to the University of California and the California State University systems compared to community college institutions of its same size. With a 44.7% graduation and transfer rate and a 50.4% persistence (first-year retention) rate, LTCC serves students from within the district as well as from across the Lake Tahoe basin through the highest quality of instruction. Additionally, the college provides further access to students through a diversity of distance education courses and programs.
6. **Fiscal Management:** The college's 2015-16 funded resident FTES was 1,761 and the nonresident FTES was 159. The district continues to exhibit robust and sustainable financial trends through conservative fiscal management and budgeting, demonstrating strong and stable management. The district has low direct debt, and in FY15-16, adopted a minimum 10% unrestricted reserve policy. The board has a stated goal of a 15% reserve target to help protect programs during the next recession.

## 7. Highlights:

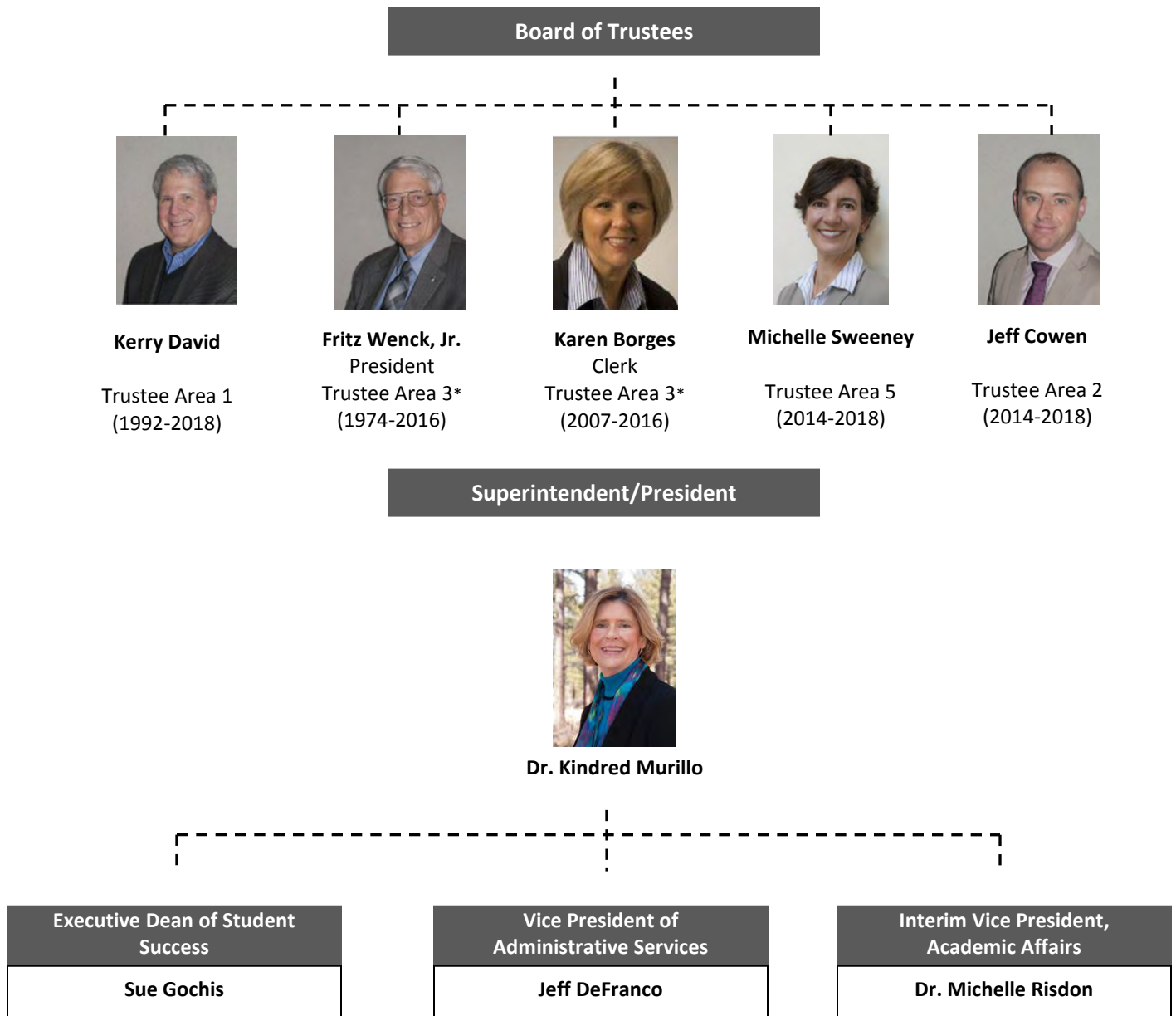
- LTCC was named as one of the “Top 5 Small Community Colleges in California” by EDsmart.
- The Lake Tahoe Community College Foundation raises several hundred thousand dollars each year to provide scholarships and financial assistance to LTCC students and support of college programs.
- The college is an active participant in the California Community Colleges Chancellor’s Office Institutional Effectiveness Partnership Initiative.
- LTCC has been selected as a full implementation college as part of the statewide California Community Colleges Online Education Initiative to increase access to college students across California.
- The college is in the early stages of significant facility and technology improvements.
- LTCC received a \$5.8 million donation in FY14-15 to provide for the addition of an on-site University Center, which can help bring four-year educational opportunities to the Lake Tahoe Basin.
- LTCC is partnering with the Lake Tahoe Unified School District on the Dual-Enrollment Program, designed to help local high school students explore and meet long-term educational and career goals.



*Lake Tahoe Community College's newly installed soccer field - Summer 2016.*



The district is governed by a five-member board of trustees, elected by trustee area. They work in coordination with staff to govern and administer the district. The district's superintendent/president, Dr. Kindred Murillo, is in her sixth academic year with the district and has more than 20 years of community college experience, including 11 years as a CBO. The organization structure is as follows:



\*The new Trustee Area 4 is scheduled for election in November 2016.

# COMMUNITY OVERVIEW

## OVERVIEW OF COMMUNITY

1. **Region:** LTCC is located in El Dorado County, incorporated in 1850, with a total area of 1,786 square miles. In 1848, James W. Marshall discovered gold in Coloma, and the population of California, and what would become El Dorado County, exploded with miners hoping to strike it rich. The current US Census population is estimated at 181,058. The name of the county, El Dorado, is Spanish for “Golden One,” and the county was one of the original 27 counties of the state of California, formed by an act on February 18, 1850.

The following chart illustrates the population estimates for El Dorado County and the state of California. This information is based on the 2010 US Department of Commerce for April 1.

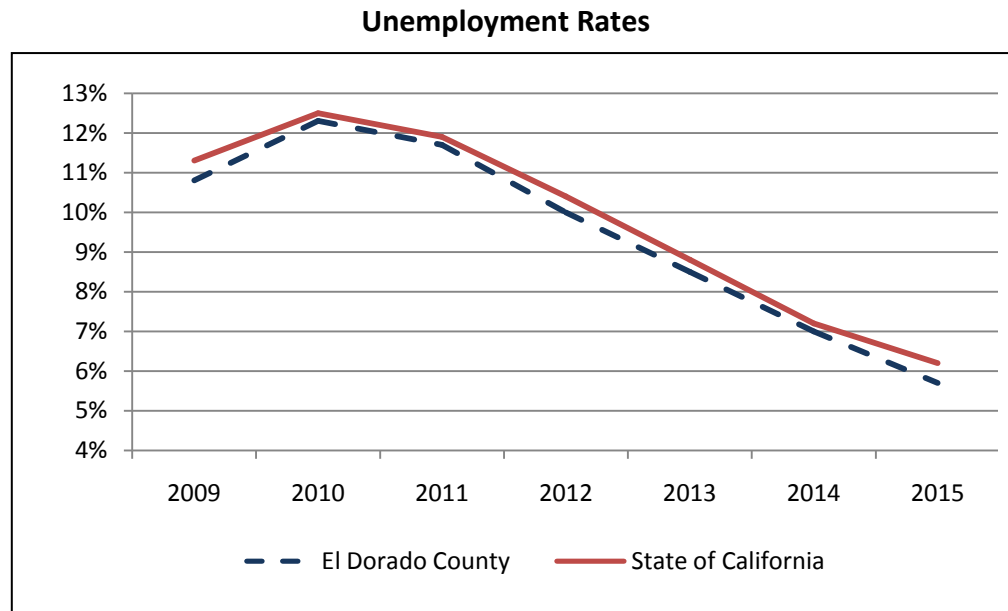
Year	EL DORADO COUNTY		STATE OF CALIFORNIA	
	Population	% Change	Population	% Change
2005	173,181	--	35,869,173	--
2006	175,258	1.2%	36,116,202	0.7%
2007	177,195	1.1%	36,399,676	0.8%
2008	178,599	0.8%	36,704,375	0.8%
2009	179,701	0.6%	36,966,713	0.7%
2010	181,183	0.8%	37,223,900	0.7%
2011	180,639	-0.3%	37,427,946	0.5%
2012	182,640	1.1%	37,668,804	0.6%
2013	182,958	0.2%	37,984,138	0.8%
2014	183,957	0.5%	38,340,074	0.9%
2015	181,058	-1.6	39,144,818	2.0%

Table 4: Population Estimates for El Dorado County and California State

2. **Key Industries:** The Lake Tahoe region offers a rich array of natural resources, outdoor recreation opportunities, gaming, and other tourist amenities. It is considered a major tourist destination in the United States, and key industries include tourism, the ski industry, and leisure and hospitality. Tourism is the key summer industry, offering numerous outdoor activities including hiking, boating, paddleboarding, and mountain biking.

The ski industry is another primary source of revenue to the Lake Tahoe community. A study by San Francisco State University determined that during the 2013-14 winter season the nine largest ski resorts contributed \$564 million to the local economy. Visitors spent \$427 million directly on skiing or skiing-related activities. This results in total generated tax revenue of \$33 million for state and local governments. The resorts support 8,290 full- and part-time jobs. The study also projected that even a small increase of 2% to 5% in the number of visitors could mean an additional economic boost of \$10 million or more to the region.

3. **Employment:** El Dorado County's unemployment rate has consistently stayed below the statewide average. In 2015, the county's unemployment rate was 5.7% (see graph below).



*Graph 3: El Dorado County Unemployment Rates*  
*Source: US Department of Labor*

4. **Community Development:** The following is an update on projects that were developed to enhance the livability, improve the services available to community members, and foster economic growth.

**Harrison Avenue Streetscape Improvement Project**

The City of South Lake Tahoe began an extensive roadway rehabilitation which included new curbs and gutters, and the installation of bike paths. The project cost \$6 million and added 75 additional parking spaces. It also included a new storm-water system and high-efficiency LED lighting. The Harrison Avenue Streetscape Improvement Project was completed in 2014.

**Bijou Erosion Control Project**

The Bijou Erosion Control Project focused on the replacement of an underground storm-water system. At a total cost of \$18 million, this project allowed Bijou Creek to enter Lake Tahoe while separately treating storm-water runoff. It prevents 21,000 pounds of sediment from reaching the lake each year. The Bijou Erosion Control Project was completed in 2014.

**Chateau Project**

The Chateau Project is a multiphase, multiuse development project in the heart of Lake Tahoe's South Shore. The \$15 million first phase, which opened in 2014, created 30,000 square feet of new retail space. The approximately \$400 million second phase is expected to include a 32-unit condo/hotel as well as 19,000 square feet of retail space, followed by an eventual convention center space. Plans are still under review, but the developer is hoping to start construction in the coming year. Phase one of the Chateau Project was completed in 2015. A second phase is under construction with completion scheduled for early 2017.

**Lake Tahoe Wildlife Care Center**

Lake Tahoe Wildlife Care (LTWC) is a nonprofit volunteer organization founded in 1978. They are committed to raising, rehabilitating, and releasing orphaned and injured animals. Currently the organization operates out

of a private residence, but LTWC was recently approved to build a larger, more modern facility. The new location will occupy 30 acres in South Lake Tahoe and will house three times more animals than the current location. They have already raised \$3 million of the anticipated \$10 million cost. In July 2015, the new Lake Tahoe Wildlife Care Center held a ground breaking ceremony. The new facility is planned to open in spring 2017.

#### **Heavenly Mountain Resort Expansion**

Heavenly Mountain Resort is a 4,800-acre ski resort in South Lake Tahoe and includes 97 runs and 30 lifts. The resort, which is already a major driver of the South Lake Tahoe economy, has expanded. Recently, the Epic Discovery project was approved for \$25 million, which was used to expand the resort's summer operations. Improvements include zip lines, tree canopy tours, an alpine coaster, a mountain bike park, and multiuse trails. Heavenly estimates it will boost summer visitation from the current figure of approximately 110,000 visitors to 160,000 visitors—a 45% increase. The Heavenly officially launched its Epic Discovery program in June 2016.

5. **Major Taxpayers in District's Service Area:** The following information reflects the largest total secured taxpayers in the district's service area in FY 2015-16.

#### **Fiscal Year 2015-16**

<b>Property Owner</b>	<b>Primary Land Use</b>	<b>2014-15 Assessed Valuation</b>	<b>% of Total</b>
Heavenly Valley LP	Ski Resort	67,073,153	1.07
First American Trust FSB	Resort/Timeshare	60,431,467	0.96
Roppongi-Tahoe LP	Hotel	54,861,976	0.87
CNL Income Sierra LLC	Ski Resort	30,954,183	0.49
Tahoe Stateline Venture CA	Commercial	30,943,926	0.49
Trans-Sierra Investments	Commercial	29,966,542	0.48
Tahoe Crescent LP	Commercial	24,755,544	0.39
Marriott Ownership Resorts	Resort/Timeshare	19,634,848	0.31
South Tahoe Refuse Co. Inc.	Industrial	19,453,215	0.31
Tahoe Verde Partnership	Mobile Home Park	17,318,327	0.28
Seven Springs LP	Commercial	15,000,000	0.24
Tahoe Keys Marina & Yacht	Marina	14,508,393	0.23
Urbana Tahoe TC DE LLC	Hotel	13,239,727	0.21
International Land Group	Hotel	9,862,936	0.16
Second Manassas CA LLC	Residential	9,189,586	0.15
Smalls Creek LLC	Residential	8,125,400	0.13
Norbert J. Dickman Tr.	Residential	7,760,309	0.12
Stardust Vacation Club Trust	Resort/Timeshare	7,573,048	0.12
Ski Run Marina DE LLC	Commercial	7,353,000	0.12
Realty Income Properties	Commercial	7,312,787	0.12
<b>Total</b>		<b>\$455,318,367</b>	<b>7.25%</b>

Table 5: Largest Secured Taxpayers in District's Service Area, FY15-16

6. **Assessed Valuation by Jurisdiction:** The following information reflects assessed valuation by jurisdiction within the district in FY 2014-15.

#### **Fiscal Year 2014-15**

	<b>AV in District</b>	<b>% of District</b>	<b>AV of Jurisdiction</b>	<b>% of Jurisdiction in District</b>
City of South Lake Tahoe	\$3,920,600,581	64.59%	\$3,920,600,581	100%
Unincorporated El Dorado County	\$2,149,544,185	35.41%	\$21,883,362,441	9.82%
<b>Total</b>	<b>\$6,070,144,766</b>	<b>100.00%</b>		

Table 6: FY14-15 Assessed Valuation by Jurisdiction

# STRATEGIC PLAN SUMMARY

We at Lake Tahoe Community College believe:

- Students come first.
- An educated citizenry is fundamental.
- Learning enhances the quality of life.
- Innovation, integrity, high standards, and the pursuit of excellence are essential.
- Diversity enriches.
- We make a difference.

## LONG-TERM STRATEGIES AND GOALS

(per Strategic Plan: 2011-2017)

Lake Tahoe Community College has four strategic issues as identified in the *Strategic Plan: 2011-2017*. The *Educational Master Plan* is a six-year vision to complement the *Strategic Plan* and give direction to other college integrated planning efforts to assure the linkage between the mission, resource allocation, and continuous improvement. The four strategic issues focus on students and the pathways to their success.

### 1. Student Access

As an open door institution, LTCC strives to minimize the barriers to college participation for those within and outside of the college service area. Ensuring access to higher education is central to the college mission and is consistent with California public policy. Access is also a strategic issue due to the college's reliance on enrollment-based funding. For the college, ensuring access to higher education involves closing the participation gaps between ethnic groups. The community of South Lake Tahoe and Lake Tahoe basin has seen an increase in the Hispanic population, with more than 40% of students in the LTUSD identifying as Hispanic, and 30% at STHS. Despite these proportions in K-12, the proportion of Hispanic students at LTCC lags behind that of our secondary school peers and the community-at-large.

The college will take a proactive approach to ensuring high levels of access, particularly for those who have been underrepresented historically in higher education. This purposeful focus will identify students early in their academic careers, create clear pathways leading to the front door of the college, and prepare students to be successful early-on in their college-going tenures.

Because of the rural and isolated location of the college, in combination with the multiple roles and responsibilities of our students (i.e. parenting, work, etc.), distance education provides a critical means of access to higher education for the community. Since its inception in 2006, distance education has grown significantly at the college. This trend will most likely continue, with distance education playing an increasingly important role in maintaining access to the educational offerings of the college.



## 2. Student Learning, Success, Equity, and Achievement

Central to the college mission is student learning, success, and achievement. Facilitating learning is the primary focus of faculty and forms the foundation upon which student success is built. At the most basic level, student success is defined by successful course completion with a grade of C or higher. Student achievement is measured in the form of transfers and awards of degrees and certificates.

One issue that has become apparent is the disparity in the rate of success between various groups (college ready vs. non-college ready, face-to-face vs. distance education, and ethnic majority vs. minority). The college is committed to closing identified learning, success, and achievement gaps. Measurable improvements in these areas will be achieved through intentional and sustained effort in those places where the largest performance gaps currently exist. The college will focus all discretionary institutional effort on ensuring all students' progress in a timely manner toward the completion of their educational goals.

## 3. Community Engagement

The future of the college and the surrounding community are inextricably intertwined. It is essential that the college seek opportunities to further engage the community in innovative ways, in order to support community development as well as college sustainability. At the federal, state, and local levels a great deal of attention and funding has been focused on the potential role that community colleges can play in economic and workforce development. Given the economic distress of the communities surrounding LTCC, increased college leadership in this area is needed.

## 4. College Sustainability

The sustainability of LTCC requires strategic investments and innovation to develop the finances, facilities, technology, and human resources of the college. Over the next six years, the college will reduce its reliance on the state by diversifying its revenue streams. Moving from a "State Funded" to a "State Supported" institution will be accomplished through the development of alternative sources of revenue from entrepreneurial activities, strategic community and business/industry partnerships, grant acquisitions, and enhanced philanthropic efforts. Further, the college will build and maintain robust, 21<sup>st</sup>-century learning spaces as well as a highly-trained workforce to achieve its mission.

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*"California's Premier  
Destination  
Community College"*

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Lake Tahoe Community College. Connect Community Education— Nordic Ski Track, Winter 2015/16



## LTCC Strategic Plan 2011-2017

Strategic Issue #1	Strategic Issue #2		Strategic Issue #3	Strategic Issue #4	
Student Access	Student Learning, Success, Equity, and Achievement		Community Engagement	College Sustainability	
Improve college access, particularly for those who have been historically underserved and underrepresented in higher education.	Support students' equitable learning, success, and the timely completion of their educational goals and close the achievement gap.		Support the development of sustainable and prosperous local and global communities.	Ensure college finances, facilities, technology, and human resources are sufficient to meet the evolving educational needs of the community.	
Key Indicators	Key Indicators		Key Indicator	Key Indicators	
LTUSD Capture Rates, Hispanic/Latino Enrollment Rates, and Retention Rates	Course Success Rates, Foundation Skills Progression Rates, Degree and Certificate Completions, and Transfer Rates		Number and Effectiveness of Community and Regional Partnerships or Consortia	Diversity of FTES Revenue Generation, Grant Funds Received, Professional Development Expenses, and Employee Diversity Rates	
Goals	Goals		Goals	Goals	
<ol style="list-style-type: none"> <li>1 Strengthen the secondary-to-postsecondary educational pipeline.</li> <li>2 Expand local and global outreach and recruitment efforts, specifically involving underserved groups, to establish LTCC as California's premier destination community college.</li> <li>3 Improve bilingual communication and support throughout the College and community.</li> <li>4 Create a welcoming and inclusive environment, beginning with prospective students' first contact with the college.</li> <li>5 Ensure newly entering students have the information, resources, and tools to be successful prior to the first day of class.</li> </ol>	<ol style="list-style-type: none"> <li>1 Establish early and clear expectations for students' performance while providing the resources necessary for their success.</li> <li>2 Identify and intervene early with students who are experiencing barriers to learning and success.</li> <li>3 Create a vibrant college environment that enhances student life, engages the diverse campus community, and fosters the development of supportive student relationships and interactions with peers, faculty, and staff.</li> <li>4 Ensure all students develop and understand the steps necessary to achieve their educational goal.</li> </ol>	<ol style="list-style-type: none"> <li>5 Offer courses at the right times, in the right sequences, and through the most effective modalities to facilitate timely completion of educational and professional goals.</li> <li>6 Facilitate early participation in and progress through foundational course sequences and successful completion of gateway English and Mathematics courses.</li> <li>7 Provide current instructional materials, equipment, methods, and curriculum to promote student learning and success.</li> <li>8 Develop and sustain programs relevant to the economic development and workforce needs of the community.</li> </ol>	<ol style="list-style-type: none"> <li>1 Increase the presence and visibility of the College in the community through participation and sponsorship in local events, organizations, and projects.</li> <li>2 Provide timely, clear, and consistent communications about the role and contributions of the College to the region.</li> <li>3 Develop and maintain strategic relationships throughout the community to strengthen local and regional workforce development initiatives.</li> <li>4 Cultivate student civic engagement through participation in the local community.</li> <li>5 Facilitate the development of sustainable community partnerships in addressing shared challenges and opportunities.</li> </ol>	<ol style="list-style-type: none"> <li>1 Diversify and enhance revenue streams while ensuring efficient and effective use of available resources.</li> <li>2 Maintain healthy, vibrant, resilient, and state of the art physical spaces and systems.</li> <li>3 Seek funding and leverage matching dollars when possible to support new construction and renovations to achieve model sustainability and efficiency goals.</li> <li>4 Continue to expand and maintain a robust technology infrastructure and provide support that reflects proactively the evolving needs of students, faculty, and staff.</li> </ol>	<ol style="list-style-type: none"> <li>5 Develop and advance the professional skills, abilities, and talents of faculty, staff, and administrators on a continual basis.</li> <li>6 Improve systems of communication, governance, and recognition to enhance individual professional commitment, contributions, and satisfaction.</li> <li>7 Increase diversity in staff, faculty, and administration to reflect the changing demographics of the students and community.</li> </ol>

Table 7: Strategic Plan: 2011-2017

# LTCC SCORECARD

Table 8: LTCC Scorecard

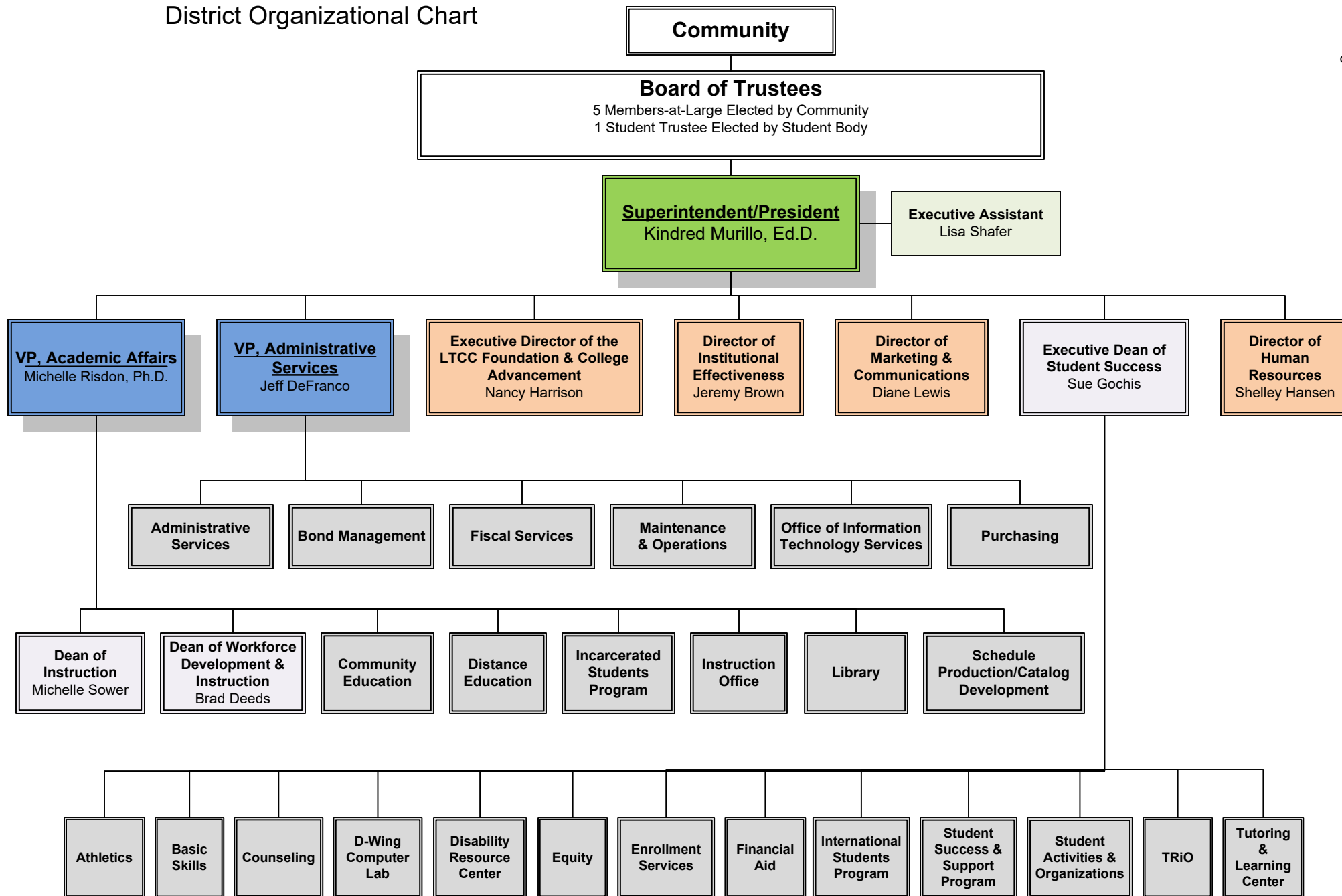
	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	Target
<b>STRATEGIC ISSUE #1 - STUDENT ACCESS</b>						
<b>Early College Awareness, Preparation, and Readiness (Objectives 1.1, 1.2)</b>						
STHS Capture Rates						
Enrolled at LTCC w/in 1 Year	N/A	N/A	41.4%	33.8%	28.4%	50.0%
Enrolled at LTCC w/in 2 Years	N/A	N/A	51.1%	42.6%	TBD	TBD
LTCC Enrollment						
% Representation of Latino Students Enrolled at LTCC	17.6%	18.4%	22.2%	23.3%	23.0%	30.0%
<b>Start Right (Objectives 1.3, 1.4)</b>						
First-Time, Full-Time Student Fall to Spring Retention Rates	69.8%	67.5%	68.3%	74.1%	64.0%	75.0%
First-Time, Full-Time Student Fall to Fall Retention Rates	48.0%	52.0%	57.0%	60.0%	60.0%	50.0%
<b>STRATEGIC ISSUE #2 - STUDENT LEARNING, SUCCESS, AND ACHIEVEMENT</b>						
<b>Clear Expectations and Strong Support (Objectives 2.1, 2.2)</b>						
Student Success						
Face-to-face Success Rates	83.7%	83.4%	82.8%	82.3%	82.3%	> 80%
Distance Education Success Rates	76.5%	76.1%	76.9%	77.1%	79.0%	> 80%
<b>Connections and Direction (Objectives 2.3, 2.4)</b>						
Student Retention						
Retention from Beginning to End of Term	94.2%	93.6%	95.2%	91.4%	92.8%	90.0%
Foundational English to College Level English Progression Rate	54.1%	33.1%	45.9%	42.1%	37.7%	TBD
Foundational Math to College Level Math Progression Rate	52.3%	45.2%	52.5%	51.2%	43.6%	TBD
30 Units Completed	60.0%	65.3%	73.5%	61.9%	59.5%	> 75%
<b>Clear and Effective Pathways Toward Completion (Objectives 2.5, 2.6)</b>						
Student Achievement						
AD/AD-T Degrees Awarded	151	171	165	123	167	200
CTE Certificates Awarded	48	45	38	39	37	60
Overall Transfer Rates	130	134	107	100	97	165
<b>Quality, Innovation, and Excellence in Teaching (Objectives 2.7, 2.8)</b>						
Agreement that Technology Resources at LTCC are Sufficient to Meet Instructional Needs	42.0%	N/A	38.1%	N/A	35.4%	75.0%

	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	Target
<b>STRATEGIC ISSUE #3 - COMMUNITY ENGAGEMENT</b>						
<b>Heightened Community Awareness (Objectives 3.1, 3.2)</b>						
<b>Community Leadership and Partnership (Objectives 3.3, 3.4)</b>						
<b>STRATEGIC ISSUE #4 - COLLEGE SUSTAINABILITY</b>						
<b>Fiscal Stability, Resilience, and Vitality (Objectives 4.1)</b>						
Grant Dollars Brought in to LTCC	\$662,900	\$909,083	\$1,146,000	\$690,709	\$866,201	\$1,500,000
<b>Vibrant and Sustainable Learning Spaces (Objectives 4.2, 4.3, 4.4)</b>						
Overall Electric Usage (Kilowatt Hours)	2,045,865	1,958,444	1,973,337	Pending	1,731,300	1,841,270
Natural Gas Usage (Therms)	143,750	138,595	138,595	127,326	101,268	129,730
Agreement that Technology Support Meets the Needs of the College and its Constituencies	44.6%	N/A	50.0%	N/A	50.0%	75.0%
<b>A Dynamic Workforce (Objectives 4.5, 4.6, 4.7)</b>						
Professional Development Expenses	\$35,000	\$35,000	\$20,000	\$20,000	\$20,000	\$35,000
Agreement that LTCC Provides Personnel with Appropriate Opportunities for Continued Professional Development	23.6%	N/A	71.4%	N/A	58.6%	75.0%
Agreement that LTCC Policies for Participation in the Decision-Making Process are Effective	39.8%	N/A	57.6%	N/A	49.8%	75.0%
Rank Among the 8 Small Colleges in Faculty Compensation	N/A	6th	7th	7th	5th	
Representation of Traditionally Underrepresented Populations in LTCC Staff, Faculty, and Administration						

	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	Target
<b>CALIFORNIA COMMUNITY COLLEGE STUDENT SUCCESS SCORECARD (CCSSS)</b>						
<b>Completion</b>						
Overall	49.7%	51.7%	46.1%	38.1%	40.0%	
Prepared	76.9%	75.0%	56.5%	59.0%	40.5%	
Unprepared	41.9%	47.3%	43.0%	30.6%	39.9%	
<b>Persistence</b>						
Overall	37.7%	48.3%	58.8%	49.8%	55.7%	
Prepared	46.2%	42.9%	39.1%	50.8%	40.5%	
Unprepared	35.3%	49.3%	64.6%	49.4%	60.1%	
<b>30 Units</b>						
Prepared	66.7%	67.9%	71.7%	70.5%	50.0%	
Unprepared	58.1%	64.9%	74.1%	58.8%	62.2%	
<b>Remedial</b>						
ESL	N/A	N/A	N/A	N/A	N/A	
<b>Career Technical Education</b>						
CTE Completions	32.7%	35.3%	35.9%	35.0%	36.2%	
Skills Builder	N/A	N/A	N/A	N/A	3.5%	
<b>Career Development &amp; College Preparation</b>						
CDCP Participant Completions	N/A	1.1%	1.6%	1.5%	1.9%	
<b>INSTITUTIONAL EFFECTIVENESS PARTNERSHIP INITIATIVE (IEPI) FRAMEWORK OF INDICATORS</b>						
<b>Student Performance and Outcomes</b>						
Successful Course Completions	76.9%	75.8%	73.5%	72.9%	72.5%	80.0%
<b>Accreditation Status</b>						
Current Status	FA-N	FA-RA	FA-N	FA-N	FA-N	FA-N
Date of Next Visit	2011	Current	2017	2017	2017	2017
<b>Fiscal Viability and Programmatic Compliance with Federal Guidelines</b>						
Fund Balance	20.9%	20.6%	14.6%	13.1%	12.5%	12.5% to 15%
<b>Compliance with State/Federal Guidelines</b>						
Audit Findings	2	4	1	2	0	0

# Lake Tahoe Community College

## District Organizational Chart



# ORGANIZATIONAL UNITS

Lake Tahoe Community College is structured into the following organizational units:

## **Office of the Superintendent/President**

The office of the superintendent/president stewards the work of the college and supervises the vice presidents and the executive dean. The superintendent/president also directly oversees marketing and communications, the LTCC Foundation, college advancement, community education, institutional effectiveness, and human resources. The office of the superintendent/president works alongside and provides support to the board of trustees.

## **Academic Affairs**

Academic affairs encompasses the instructional portion of the college. The vice president of academic affairs oversees the dean of instruction, the dean of CTE and instruction, the instruction office, the library, schedule production and catalog development, and the new Incarcerated Students Program. Academic affairs provides support to college faculty and instructional departments.

## **Administrative Services**

Administrative services provides the functional support of the college, ensuring an efficient system is in place to facilitate a high-quality learning environment. The vice president of administrative services oversees fiscal services, purchasing, bond management, maintenance, and the office of information technology services.

## **Student Success**

Student success provides the support that students need to be successful. This unit focuses on equity, making sure that each individual student has the resources they need to be successful. The executive dean of student Success oversees enrollment services, counseling, student outreach and equity, financial aid, TRiO, the Disability Resource Center, the Tutoring & Learning Center, the International Student Program, the Child Development Center, Tahoe Parents Nursery School, athletics, and the D-wing computer lab.



## CAPITAL PROJECTS

### **Definition**

Capital projects consist of the acquisition of land, construction of new facilities, improvements to existing facilities that will extend the useful life of the facility, major repairs and remodels, initial equipping of buildings, and significant non-recurring capital equipment purchases.

### **Facilities Master Plan**

On June 24, 2014 the board of trustees approved the LTCC Facilities Master Plan 2014-2020. The plan presents an overall picture of the proposed capital projects designed to support the institutional goals of LTCC through 2020. The Facilities Master Plan was developed using the following goals and objectives as they pertain to the Educational Master Plan:

- Reduce potential liability by identifying and correcting any perceived physical hazards.
- Enhance classroom environment by ensuring that all building systems are operating effectively and efficiently.
- Reduce energy/maintenance costs by improving management operations and implementing energy-reduction systems to mitigate the impact of rising utility bills.
- Minimize wear and tear by developing appropriate maintenance cycles and operational tasks that ensure all building systems function at optimal levels.
- Implement sustainability practices and green technology in accordance with the sustainability policy and energy conservation guidelines.
- Maximize space utilization by implementing an integrated space management system to better monitor classroom use and fully assess the instructional and community space needs.
- Utilize facilities in the highest efficiency as practical.
- Plan multiple use facilities as much as practical.
- Develop partnerships with other outside agencies.

### **Campus Master Site Plan**

Originally approved by the board of trustees on June 24, 2014, the LTCC Campus Master Site Plan 2014-2030 is a vision for the future development of the campus. It ensures that the physical environment, both built and natural, serves the needs of the college community, enables the institution to realize its goals, provides an effective place to work and study, and welcomes its neighbors and partners. The Campus Master Site Plan allows the college to plan its growth so physical improvements support the strategic vision.

On April 26, 2016 the board approved revisions to the Campus Master Site Plan 2014-2030. The revised plan will serve as the basis for an Environmental Impact Report (EIR)/Environmental Impact Statement (EIS) being prepared during the 2016-17 academic year. The EIR/EIS process ensures that future projects identified by the district will comply with all California Environmental Quality Act requirements.

### **Accounting for Capital Projects**

Capital projects are accounted for in Funds 41, 43 and 44.

#### **Fund 41: Capital Projects Fund**

The Capital Projects Fund is used to account for the accumulation and expenditure of moneys for the construction of Scheduled Maintenance and Special Repairs (SMSR) projects, Proposition 39 Energy Efficiency projects, and other significant capital outlay projects. Moneys

in this fund come from state categorical funding, redevelopment agency fees, utility rebates, parking fines and interfund transfers and can only be used for capital outlay expenses.

#### **Fund 43: General Obligation Bond Fund**

The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39, and the related expenditures related to construction of projects voted and approved by the local property owners. This District uses this fund to account for the Measure F Bond revenue and expenditures.

#### **Fund 44: University Center Capital Fund**

The University Center Capital Fund is used to account for the resources and expenditures related to the University Center capital outlay project. This project has been funded by private donation and is accounted for in a fund separate from other capital outlay projects.

#### **Measure F General Obligation Bond Update**

In November 2014, LTCC went before voters to approve the Measure F General Obligation Bond. The election was conducted under Proposition 39, chaptered as the Strict Accountability in Local School Construction Bonds Act of 2000, at Section 15264 of the Education Code of the State ("Prop. 39"). The district was successful in obtaining authorization from voters to issue general obligation bonds to provide financing for long-term construction and facilities improvement projects specifically outlined within the official bond language.

The Measure F General Obligation Bond language establishes the following debt limits: (1) the district is authorized to issue a maximum of \$55,000,000 aggregate principal amount of general obligation bonds; and (2) the district is authorized to levy property taxes for the repayment of bond debt at a maximum rate of \$25 per \$100,000 assessed value.

In August 2015, the district executed the first bond issuance, Series A, in the amount of \$19,000,000. Series A will fund projects approved by the board of trustees to take place through the 2017-18 academic year. The district completed the first Measure F projects during the summer of 2015 and expended bond funds totaling \$4,691,070 through June 30, 2016. \$9,497,866 is budgeted to be expended during 2016-17.

<b>Series A Project Categories</b>	<b>FY 2016-17 Budget</b>	<b>Total Series A Budget</b>
Master Planning	\$ 461,235	\$ 1,051,200
Campus-wide facility improvements	\$ 1,796,418	\$ 3,292,700
Site improvements	\$ 5,785,328	\$ 6,894,500
Modernization/renovation of existing facilities	\$ 456,378	\$ 1,730,700
New construction planning/initial construction costs	\$ 4,280	\$ 1,279,900
Technology projects	\$ 460,775	\$ 1,595,400
Safety projects	\$ 195,280	\$ 273,200
Debt retirement for the Learning Resource Center	\$ -	\$ 1,420,200
Bond issuance and management	\$ 338,172	\$ 907,200
Contingencies	\$ -	\$ 555,000
<b>Total</b>	<b>\$ 9,497,866</b>	<b>\$ 19,000,000</b>

Table 10: Capital Projects Categories and Budget

## Capital Projects Budgeted in 2016-17

### MAIN PARKING LOT RENOVATION

**Total project budget:** \$3,826,051

**Funding source:** Measure F Bond

**2016-17 budget:** \$3,339,370

**Project scope:** Renovation of existing main parking lot to include new asphalt overlay, curbs, gutters and sidewalks, new outdoor plaza, new bicycle path, infrastructure for heated walkways, underground irrigation piping, electrical and technology conduits with pull boxes.

**Project vision:** The physical education building and learning resource center entrances will be upgraded to meet Americans With Disabilities Act (ADA) requirements. Renovations will also increase ADA and overall access to the soccer facility. The plaza will provide outdoor learning spaces, student collaboration spaces and relaxation areas. Heated walkways will enhance safety for pedestrians and reduce the environmental impact of using ice melt products. The bicycle pathway will connect to other dedicated bike trails on campus and eventually to South Lake Tahoe's future bicycle trail expansion to promote bicycle transportation. Infrastructure for future electric automobile charging kiosks will be constructed to promote clean energy and reduce environmental impact.

**Impact on operating budget:** Reduced cost of maintenance staff for snow and ice removal. Increased utility costs for hydronic snow melt system are budgeted in the general fund.



*Siding Replacement – Phase 2*

### SOCCER FIELD RENOVATION

**Total project budget:** \$2,197,110

**Funding sources:** Measure F Bond  
City of South Lake Tahoe

**2016-17 budget:** Msr F - \$1,632,418  
City of SLT - \$300,000

**Project scope:** Renovation of existing field turf to include new synthetic turf, enlargement of field footprint, organic infill, new bleachers, fencing, pathways, goals, scoreboard, team benches, and associated infrastructure.

**Project vision:** Renovations will create a more competitive play surface, a more spectator-friendly environment, an ADA-friendly campus and an overall improved facility for LTCC's collegiate soccer program, physical education program and community use programs.

**Impact on operating budget:** Maintenance of the field, including staff and equipment as well as utility costs are funded by the Community Play Consortium (CPC) Joint Powers Authority. The CPC is currently developing a cost recovery model and an ongoing funding plan.



*Bond Project Director*

## HVAC PHASE 2 – SOUTH MECHANICAL BUILDING

**Total project budget:** \$1,241,274

**Funding sources:** Measure F Bond  
Scheduled Maintenance Funds

**2016-17 budget:** Msr F - \$935,144  
SM - \$210,000

**Project scope:** New stand-alone boiler plant in a new small exterior mechanical building to provide hydronic snow melting to paved areas in front of the physical education building, learning resource center and a new walkway serving the main parking lot.

**Project vision:** Heated walkways will enhance safety for pedestrians and reduce the environmental impact of using ice melt products.

**Impact on operating budget:** Reduced cost of maintenance staff for snow and ice removal. Increased utility costs for hydronic snow melt system are budgeted in the general fund.

## GYMNASIUM RENOVATION

**Total project budget:** \$560,200

**Funding source:** Measure F Bond

**2016-17 budget:** \$354,414

**Project scope:** Renovation of existing gymnasium to include new flooring, bleachers, scoreboard, wall finishes and associated electrical upgrades.

**Project vision:** Renovated facility will reflect LTCC branding, provide an improved facility for the physical education program, provide increased ability to host sporting events, and will meet current ADA requirements.

**Impact on operating budget:** None – renovation of existing facility

## HVAC PHASE 3 – ENERGY MGMT SYSTEMS

**Total project budget:** \$299,800

**Funding source:** Measure F Bond

**2016-17 budget:** \$100,000

**Project scope:** Installation of Alerton BACnet Energy Management Systems (EMS) in the fine arts wing, south mechanical building, and other future prioritized locations.

**Project vision:** Updated EMS allows facilities to be properly monitored and controlled. This allows for greater comfort of the facility occupants as well as enhanced energy efficiency through appropriate control and monitoring of HVAC systems.

**Impact on operating budget:** Utility savings

## SIDING REPLACEMENT PHASE 2

**Total project budget:** \$237,636

**Funding source:** Measure F Bond

**2016-17 budget:** \$198,319

**Project scope:** Removal and replacement of existing wood siding and underlayment on the main building, dining hall, arts building and the child development center at locations determined to be no longer maintainable.

**Project vision:** Installation of siding using better methodology and maximizing waterproofing will protect LTCC facilities that were previously at risk for further damage.

**Impact on operating budget:** None

## FLOORING REPLACEMENT & SPACE MODERNIZATION PHASE 1

**Total project budget:** \$181,800

**Funding source:** Measure F Bond

**2016-17 budget:** \$181,800

**Project scope:** Replacement of carpet, wall bases, and associated work. Walls and ceilings in rooms to receive new flooring and base will also be painted and receive additional power where needed.

**Project vision:** Flooring replacement will extend the useful life of the facility.

**Impact on operating budget:** None

## SITE LIGHTING LED RETROFIT PHASE 4

**Total project budget:** \$112,257

**Funding source:** Prop.39 Clean Energy Funds

**2016-17 budget:** \$112,257

**Project scope:** Replacement of existing exterior lighting fixtures with new energy efficient LED lighting fixtures.

**Project vision:** Lighting fixture replacement will create energy savings for the general fund.

**Impact on operating budget:** Anticipated utility savings calculated at greater than 50% during times of operation.

## CAMPUS WIDE SIGNAGE AND WAYFINDING

**Total project budget:** \$75,000

**Funding source:** Measure F Bond

**2016-17 budget:** \$75,000

**Project scope:** Installation of campus-wide wayfinding signage.

**Project vision:** Wayfinding signage will create improved routing of auto and pedestrian traffic, resulting in a more positive experience for students and visitors.

**Impact on operating budget:** None

## COMMONS MODERNIZATION

**Total project budget:** \$297,000

**Funding source:** Measure F Bond

**2016-17 budget:** \$101,964

**Project scope:** Modernization of the commons area to include carpet, paint, signage, furniture, acoustical ceiling solutions, electrical upgrades and lighting.

**Project vision:** Modernizing the commons area will extend the useful life of the facility as well as create a more engaging informal learning environment at the hub of the campus.

**Impact on operating budget:** None



Flooring Replacement & Space Modernization - Phase 1



Gymnasium Renovation



## TECHNOLOGY PROJECTS CATEGORY

**Total project budget:** \$1,595,400

**Funding source:** Measure F Bond

**2016-17 budget:** \$460,775

**Project scope:** Various technology improvements including servers, firewall, cabling, hardware, wireless access, digital phones, multimedia and distance learning, centralized clocks, mobile charging and enhanced cellular connectivity.

**Project vision:** The establishment of a robust technology infrastructure will reflect the evolving needs of students, faculty and staff.

**Impact on operating budget:** None – any increase of staff time to manage new technology systems is anticipated to be offset by increased efficiency.

## SAFETY PROJECTS CATEGORY

**Total project budget:** \$273,200

**Funding source:** Measure F Bond

**2016-17 budget:** \$195,280

**Project scope:** Various safety improvements including an intercom system, rekeying of campus-wide lock system, panic system, building access control, building service system and intrusion alarm system.

**Project vision:** The implementation of these new systems will improve student and staff safety and security on campus.

**Impact on operating budget:** No immediate costs at this time. These systems will be managed by existing staff and will have minimal energy usage. Over time this systems will lead to additional costs required for replacement parts and maintenance agreements.

## UNIVERSITY CENTER

**Total project budget:** \$5,800,000

**Funding source:** Private Donation

**2016-17 budget:** \$1,263,695

**Project scope:** Construction of a new, stand-alone, university center.

**Project vision:** Establish local access to a baccalaureate education. Develop partnerships with four-year degree granting institutions wherein their programs would be offered on the LTCC campus. The new university center will provide facilities for these programs.

**Impact on operating budget:** Increased utility, maintenance and custodial costs begin fall 2018. LTCC is currently developing a cost recovery model with rental fees to offset expenses.



*Soccer Field Renovation*

# ASSUMPTIONS AND GOALS

2016-17 OPERATING BUDGET

- Fiscal Planning Guiding Principles •
- FY16-17 Final Budget Building Assumptions •
- Budget Building Information •
- Educational Protection Account Spending Plan •

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## SECTION 3

## FISCAL PLANNING GUIDING PRINCIPLES

1. Maintain transparency in the budget process.
2. Plan and budget for state requirements and contractual obligations.
3. Make budget decisions that are sustainable for the foreseeable future.
  - a. One-time revenue is to be used only for one-time expenses.
  - b. Consider the ongoing costs of new commitments.
4. Use a balanced approach for budget estimates.
  - a. When uncertain, use conservative estimates.
5. Maintain reserves for future uncertainties.
6. Have a systematic process for funding future liabilities.
  - a. Develop a long-range plan to address future liabilities.
7. Have budgeted FTES number based on a confident projection with rationale provided.

*The Fiscal Planning Guiding Principles adopted by the Board of Trustees on March 25, 2014 constitute a set of fiscal planning principles used to guide the district's resource planning across a multi-year period. The guiding principles are intended to inform multi-year decision making and are included as part of the annual budget process. Conversely, the budget building assumptions are revised and approved annually through the Lake Tahoe Community College participatory governance process to reflect changing FTES, state revenue, and other dynamic assumptions.*

### **As adopted:**

**March 12, 2014 - Budget Council**

**March 18, 2014 - President's Council**

**March 25, 2014 - Board of Trustees**



## **FY16–17 FINAL BUDGET BUILDING ASSUMPTIONS**

1. Use the 2016-17 state budget and the advance apportionment from the California Community Colleges Chancellor's Office to develop the final budget.
2. Develop a balanced budget in FY16-17 with no use of reserves to offset operating costs. A balanced budget is defined as total revenue equaling total appropriations for FY16-17.
3. Build the budget using a revenue target based on 1,761 full-time equivalent students (FTES). This assumption requires the restoration of 66 FTES due to LTCC being in stabilization in FY15-16. The actual earned FTES for FY15-16 was 1,695, which resulted in stabilization funding equivalent to 66 FTES. Funded FTES in FY15-16 was 1,761 based on FY14-15 levels.
4. If the district projects at the end of FY15-16 to have unanticipated or one-time revenue, these funds should be considered for the following purposes: appropriate funds for golden handshake retirement incentives, STRS/PERS reserve, OPEB/ retirement reserves, and the unrestricted reserve.
5. Increase the unrestricted reserves by at least 1% from the FY14-15 year-end reserve level.
6. Use a 1% deficit factor for budget building purposes.
7. Continue to budget for an assumed 10% course cancellation rate. Continue to revisit and evaluate as enrollment management recommendations are implemented.

## BUDGET BUILDING INFORMATION

### 2016-17 DISTRICT FINAL BUDGET

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The district final budget was built using principles that are tied to the short- and long-term goals and strategies, including unit planning, program review, and the strategic plan of LTCC. The budget assumptions and goals have been reviewed and recommended by the budget council and the institutional effectiveness council (IEC) to the superintendent/president. The superintendent/president reviews the budget with the president's council before it is presented to the board of trustees at a public meeting. This document was prepared with the assumptions that both revenues and expenditures are based upon the most current approved information from the California Community Colleges Chancellor's Office. The FY16-17 budget is a balanced budget, as budgeted revenues equal budgeted appropriations.

The accounting policies of the district conform to generally accepted accounting principles in accordance with the definitions, instructions, and procedures of the *California Community Colleges Budget and Accounting Manual (BAM)*. The BAM has the authority of regulation in accordance with Title 5, Section 59011 of the California Code of Regulations, as defined in California Education Code Section 70901. Each community college district is required to follow the BAM in accordance with Education Code Section 84030. For most activities and funds, a modified accrual basis is used. Revenues are recognized only when they are earned, measurable, and available: collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

The district's financial statements are presented in accordance with Governmental Accounting Standards Board (GASB) Procedures No. 34 and No. 35, following a business-type activity model. These financial statements allow for the presentation of financial activity and results with respect to the district as a whole, rather than focusing on individual funds. The district's financial statements are presented using an accrual basis of accounting, recognizing revenues when earned and expenses when an obligation has been incurred.

### BUDGET DEVELOPMENT PROCESS

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The budget development process at LTCC typically begins in January after the governor's budget is unveiled. Early revenue and enrollment projections are developed using the best information available. Early changes to expenditures in the coming fiscal year are identified. New programs for the coming fiscal year are developed and reviewed by the budget council, institutional effectiveness council, and president's council. In February and March, the budget council develops the budget calendar and budget building assumptions for approval by the board of trustees.

The first model of the budget is developed in April by staff, with input from the budget council, institutional effectiveness council, and president's council. Revenue projections are based on initial enrollment projections and the governor's proposed budget. Expense projections are developed using the prior year budget and modified based on significant budget transfers that took place in the prior year, projected staffing changes, and

salary and benefit rate changes. After the first model of the budget is created, it is presented to budget managers for review to update for the coming fiscal year. Budget managers submit revised budgets with budget neutral changes and any proposed additions. The president's council will then review and approve budget additions, taking into consideration changes to revenue in the May revision to the governor's budget.

In June, a tentative budget is presented to the budget council for recommendation to the institutional effectiveness council, which in turn recommends the budget to the superintendent/president. The board of trustees receives a first reading and a presentation for adoption of the tentative budget before the new fiscal year begins on July 1 (California Code of Regulations Title 5§58305). The tentative budget allows the college to operate in the new fiscal year before a final budget is adopted in September.

After July 1, the prior fiscal year is closed out and actuals are determined, including ending fund balances. Using prior-year actuals and the final state budget, the final fiscal year budget is developed. After review and recommendation by the budget council, institutional effectiveness council, and president's council, the final budget is prepared for adoption. After a first reading by the board of trustees, the final budget is placed in the library for public viewing. Prior to September 15, there is a public hearing of the budget (California Code of Regulations Title 5§58301). Following the public hearing, and prior to September 15, the board of trustees adopts the final budget (California Code of Regulations Title 5§58305).

## **BUDGET AMENDMENT PROCESS**

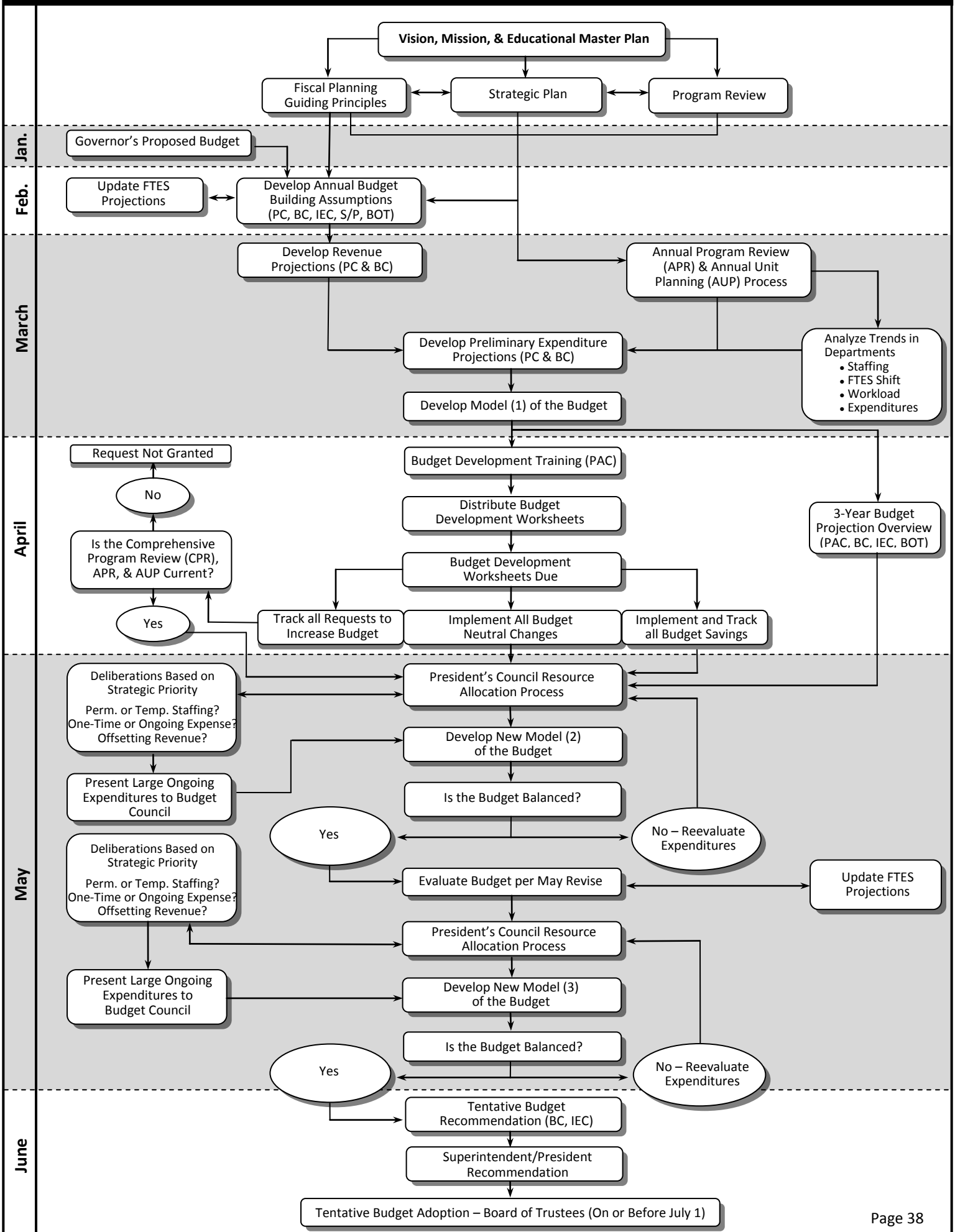
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The budget may be amended through budget transfers based on the need of budget managers to reflect the actual cost of doing business. Transfers that occur across major object codes (i.e., 4000 to 5000) are presented quarterly to the board of trustees for inspection and ratification.

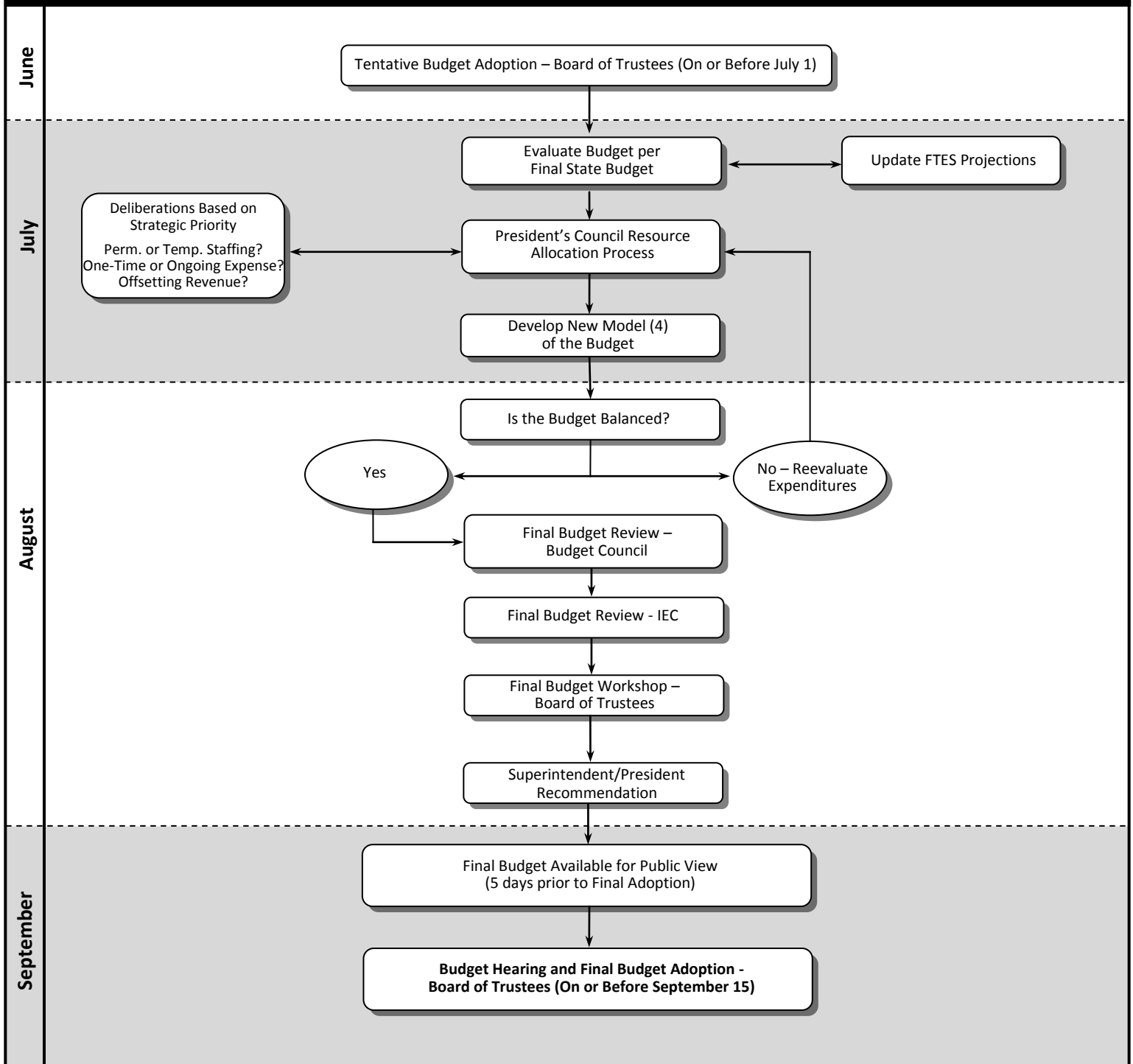


*Coyote greets new students at LTCC orientation.*

# LTCC BUDGET DEVELOPMENT PROCESS



# LTCC BUDGET DEVELOPMENT PROCESS (Continued)



## 2016-17 BUDGET DEVELOPMENT TIMELINE

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January 7 – Governor’s proposed budget is unveiled for FY16-17

February 2 – Budget council reviews governor’s proposed budget and develops budget building assumptions

February 24 – Budget council approves budget calendar and budget building assumptions

March 3 – Institutional effectiveness council (IEC) approves the budget building assumptions

March 8 – Board of trustees approves the budget calendar and budget building assumptions

March 16 – Present original revenue and enrollment projections to the budget council

April 12 – Budget development overview and training with the president’s advisory council and other campus budget managers

April 13 – Distribute budget development worksheets

April 15 – Annual unit plan due to instruction office

April 20 – Budget building session with budget council

April 27 – Unrestricted budgets due from budget managers

April 29 – Restricted budgets due from budget managers

May 3 – Budget priority session with the president’s council

May 4 – Budget building session with the budget council

May 13 – May revision of the governor’s budget is released

June 1 and 15 – Present tentative budget to the budget council

June 9 and 23 – Present tentative budget to IEC

June 14 – Board of trustees first reading of tentative budget

June 27 – The California State budget is enacted for FY16-17

**June 28 – Board of trustees adoption of tentative budget** (California Code of Regulations Title 5§58305)

**July 1 – Fiscal Year 2016-17 begins**

August 2 – Budget workshop presented by chancellor’s office

August 3 – Present overarching status of budget to the president’s council

August 17 – Present final budget to the budget council, recommendation to IEC

August 23 – Board of trustees first reading of final budget

September 8 – Final budget in library for public viewing

September 13 – Present final budget to IEC, recommendation to superintendent/president

September 13 – Public hearing of the final budget (California Code of Regulations Title 5§58301)

**September 13 – Board of trustees adoption of final budget** (California Code of Regulations Title 5§58305)

Table 11: 2016-17 Budget Development Timeline

The governor signed the Fiscal Year 2016-17 state budget (16-17 state budget) on June 27, 2016. The 16-17 state budget reflects an economy that has expanded for seven consecutive years and begins to prepare for a recession in the future. The governor made a priority to reinforce the idea that a recession will occur in the future, and according to historical analysis, it will occur in the next few years. The 16-17 state budget reinforces this idea by limiting new ongoing spending obligations and increasing the state's rainy day fund. There will be no cost of living adjustment (COLA) in 2016-17.

The 16-17 state budget projects \$120 billion in revenues and transfers, a 2.8% increase over Fiscal Year 2015-16. By the end of Fiscal Year 2016-17, the state's rainy day fund is budgeted to have an estimated balance of \$6.7 billion. Proposition 30 is expected to begin phasing out at the end of this fiscal year, however voters will have the opportunity to extend the tax increases that fund the Education Protection Account. Passage of proposition 55, the prop 30 extension, in November 2016 would help stabilize community college funding beyond 2016-17.

Funding for California community colleges in 2016-17 includes:

Unrestricted System-Wide	Estimated Impact to Lake Tahoe CCD
● \$75 million to increase general operating expense funding	● Approximately \$150,000 to increase general operating expense funding
● \$114.7 million for increased access	● \$0 anticipated for increased access
● \$105.5 million increase to pay down outstanding mandate claims	● \$168,156 increase to pay down outstanding mandate claims
● \$0 for COLA increase	● \$0 for COLA increase
Restricted System-Wide	Restricted Impact to LTCC
● \$200 million for the Strong Workforce program	● \$148,154 for the Strong Workforce program
● \$49.2 million for Prop 39	● \$66,744 for Prop 39

Table 12: Proposed Funding for California Community Colleges for FY16-17

The 16-17 state budget included the following significant adjustments that affect California community colleges and LTCC specifically.

## REVENUE ASSUMPTIONS

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### 1. Unrestricted Revenues

- A. **Cost of Living Adjustments:** The 16-17 state budget provides no funds in the form of a cost of living adjustment (COLA). This reinforces the idea that the district should be prudent when adding ongoing costs to the budget. Previously negotiated obligations such as step and column increases to salary, and STRS and PERS contribution rate increases, are outpacing increases to revenue.
- B. **Increased Operating Expenses:** The budget provides an additional \$75 million of Proposition 98 General Fund to increase base allocation funding with respect to covering baseline operating expenses. LTCC is scheduled to receive an increase of approximately \$150,000 to base allocation funds intended to partially assist with rising PERS and STRS costs.
- C. **Mandate Backlog Payments:** The 16-17 state budget allocates \$105.5 million of Proposition 98 General Fund to continue the state's payment of outstanding mandate claims by community colleges. The governor expects these payments to further reduce outstanding mandate debt and provide community colleges with resources to address various one-time needs. LTCC expects to receive approximately \$168,156 in one-time funds in FY16-17, which is a significant reduction from the \$960,000 in FY15-16.
- D. **Mandated Block Grant:** The Mandated Block Grant funding is being preserved by the governor's budget. The funding formula will be the same as the current fiscal year (\$28 per FTES). The per-FTES is based on the prior-year P2 notice from the chancellor's office (1,826 FTES). Based on this information, the district is expecting revenues of \$51,131.
- E. **Full-Time Faculty:** The 16-17 state budget will continue to provide an unrestricted allocation of \$63.1 million of Proposition 98 General Fund to increase the number of full-time faculty in each community college district. LTCC is projecting to receive \$98,266 in FY16-17, which is slightly less than the FY15-16 amount.
- F. **Enhanced Noncredit Rate Change:** In 2015-16, the state budget allocated \$49.5 million Proposition 98 General Fund to reflect an increase adopted with the 2014-15 state budget in the funding rate for career development and college preparation noncredit courses to equal the rate provided for credit courses. This rate change carries forward into 2016-17 and beyond.
- G. **California Nevada Interstate Agreement:** Beginning in fall 2016, the California Nevada Interstate Agreement (CNIA) allows up to 100 students annually that are residents of neighboring Nevada zip codes in the Lake Tahoe basin to attend LTCC at a special rate of \$93 per unit (three times the resident rate). This policy, which is new in FY16-17, replaces the previous Good Neighbor Policy which was eliminated in 2011, yet had a few remaining students participating through the "grandfather clause". CNIA students will count toward LTCC's resident FTES totals and therefore LTCC will receive State of California apportionment funding for these students. Preliminary analysis indicates that LTCC should expect about 30 full time equivalent students in FY16-17, equating to approximately \$111,600 in enrollment fees.



H. **Apportionments:** The 16-17 state budget provides an increase of \$114.7 million Proposition 98 General Fund for growth in general-purpose apportionments in accordance with the growth formula approved in connection with the 2014-15 state budget. The governor estimates that the increased allocation will represent a 2% increase in FTES enrollment. At the projected 1761 FTES level, the district will not qualify for growth funding in the 2016-17 budget year; however, FTES production beyond the budgeted 1,761 would likely qualify for growth funding.

I. **Property Taxes, Enrollment Fees, and Deficit Coefficient:** The 16-17 state budget includes \$31.7 million to cover lower than initially estimated 2015-16 property taxes. To the extent that the property tax deficit is less than this amount at P2, these remaining funds will be allocated as one-time mandated costs payments.

Based on the 2016-17 advance principal apportionment released in July 2016, the state is projecting a 0.7% deficit factor for LTCC. However, per the Budget Council's recommendation, the total computational revenue budgeted amount includes a deduction of 1% or \$138,514 (see "F1-Deficit Factor Trends" graph in Section 11). The deficit coefficient could increase again if the state determines that there is a shortfall to property tax collections or a decrease is realized to student enrollment fees, which would adversely impact the ending fund balance at the end of the fiscal year.

J. **Forest Reserve Fund:** This federal funding is provided to districts located in rural forested counties in California. The funds come from 25% of the revenues collected from timber sales, grazing, recreation, and land uses to counties in which national forest lands are located. The budget amount for the current fiscal year is based upon projections from El Dorado County Office of Education (EDCOE) and FY15-16 receipts. The potential loss of this revenue funding source will obviously hurt the district in the future, as this unique federal non apportionment and unrestricted funding is projected to decrease significantly in the future.

K. **Lottery:** The district will use a projected rate of \$144 per FTES unrestricted (\$140 in FY15-16, \$128 in FY14-15 and \$126 in FY13-14) and \$41 per FTES for Proposition 20 (\$40 in FY15-16, \$34 in FY14-15 and \$25 in FY13-14). In FY16-17, lottery proceeds are based on 1,841 FTES, which is a projection of resident plus nonresident FTES. Any reduction to funded FTES, or a reduction in the rate per FTES, will result in an adverse impact on lottery proceeds for both unrestricted and restricted funds. Based on current information, the district is estimating \$340,585 total (\$265,104 unrestricted and \$75,481 restricted) in lottery funds for FY16-17.

## 2. Restricted Revenues

A. **Student Success Programs:** The 16-17 state budget provides no additional new funds for programs related to student success and achievement, or to strengthen efforts to assist students from underrepresented populations. Advance allocations for the Student Success and Support Program (SSSP) and Student Equity Program (Equity) were announced at 80% of FY15-16 final allocations. \$509,662 is currently budgeted for SSSP FY16-17 revenues, along with \$258,096 in deferred FY15-16 revenue. Equity revenue for FY16-17 is budgeted at \$200,000 with an additional \$166,920 in deferred FY15-16 revenue.

B. **Adult Education:** The Adult Education Block Grant program provides funds for adult education administered by school districts, county offices of education, and community college districts. Pursuant to the governor's adult education policy, school districts, county offices of education, and community

college districts that received state and federal funding for adult education are expected to be members of an adult education consortium and develop a comprehensive regional plan for adult education. As the fiscal agent of the Lake Tahoe Adult Education Consortium (LTAEC), LTCC projects to receive \$1,323,382 in revenue for adult education in FY16-17. \$850,318 is the annual allocation, \$362,280 is deferred revenue from FY15-16, and an additional \$110,784 is for a data grant associated with reporting requirements. The LTAEC consists of LTCC, Lake Tahoe Unified School District, Alpine County Unified School District, and the El Dorado County Office of Education.

- C. **Basic Skills and Student Outcomes Transformation Program:** The 16-17 state budget allocates an additional \$30 million to increase the existing basic skills allotment that will primarily fund basic skills transformation program applicants in FY16-17. LTCC did not apply for the program and expects to see no additional funds in FY16-17. The allocation received by the district will be appropriated to basic skills instruction including, among other things, placement, remediation, and support for underprepared students and their postsecondary educational and career goals. The chancellor's office is in the process of developing a new funding formula for the basic skills initiative. The 2017-18 formula will be based 50% on performance metrics, 25% on low-income students, and 25% on FTES in evidence-based basic skills practices.
- D. **Deferred Maintenance and Instructional Equipment:** The 16-17 state budget allocates approximately \$184.6 million to community colleges, which can be appropriated for deferred maintenance, instructional equipment, and specified water conservation projects. The state budget allocates \$294,175 to LTCC in FY16-17, of which \$210,000 is budgeted for scheduled maintenance and \$84,175 for instructional equipment.
- E. **Strong Workforce Program:** The 16-17 state budget includes \$200 million for the Strong Workforce Program to improve and expand efforts for workforce consistent with recommendations from the Workforce Task Force. LTCC is allocated \$148,154 for these efforts.
- F. **The Federal TRiO Programs (TRiO):** LTCC currently receives federal funding for two TRiO programs, Talent Search and Upward Bound. LTCC was recertified for the 5-year Talent Search grant beginning in FY16-17 and will receive \$240,000 per year through FY20-21. LTCC will receive \$242,577 in FY16-17 for the Upward Bound program, which is in its final year of funding. LTCC will reapply for the Upward Bound grant and expects to receive notification in August 2017.

### 3. Statewide Increases

- A. **Technology:** The 16-17 state budget infuses \$40 million mostly one-time funds statewide for technology. \$12 million (\$7 million one-time) is added to the Telecommunications and Technology Infrastructure Program (TTIP) to support 10 Gig circuits throughout the system. These circuits will be procured for and managed centrally to take advantage of economies of scale. \$3 million is added to the TTIP program for enhancing data security. \$20 million in one-time funds is provided for the online course exchange and \$5 million in one-time funds for the Zero-Textbook Cost Degree Program to incentivize programs that have no costs to students for the use of textbooks.

- B. **Career Technical Education:** The 16-17 state budget continues the previously established California Career Technical Education Incentive Grant program. The program allocates \$400 million, \$300 million, and \$200 million of Proposition 98 General Fund in Fiscal Years 2015-16, 2016-17, and 2017-18, respectively, for local education agencies to establish or expand career technical education programs.

The complete 16-17 state budget is available from the California Department of Finance website at [www.ebudget.ca.gov](http://www.ebudget.ca.gov). The district can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness, or timeliness of information posted there, and such information is not incorporated herein by such reference.

## **COST INCREASES**

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1. **Salary Schedule Increases:** In FY16-17, directors will receive phase two of a previously negotiated salary increase; approximate 1% increase. The minimum wage will increase from \$10.00 an hour to \$10.50 an hour beginning in January 2017. The minimum wage is scheduled to increase to \$15.00 an hour in the coming years, which will continue to impact district payroll.
2. **Step and Column Increases:** The college will fund annual step and column increases. The estimated salary increase for FY16-17 in an apples-to-apples comparison to FY15-16 salaries was \$216,572 for all part-time and full-time employees. However due to changes in staffing levels, the FY16-17 final budget reflects a larger increase.
3. **Health and Welfare Benefits:** Health and welfare costs continue to increase, although the current negotiated cap for all groups remains at \$18,456. With a cap of \$18,456, any health and welfare costs above the cap will be the responsibility of the employee.
4. **Fixed Payroll Costs:** For FY16-17, the CalPERS rate increased from the FY15-16 rate of 11.847% to a rate of 13.888%. The CalSTRS rate increased from the FY15-16 rate of 10.730% to 12.580% for FY16-17. State unemployment insurance rates remained the same year over year at 0.05%. The workers' compensation rate decreased slightly from 1.669% in FY15-16 to 1.624% in FY16-17. New in FY15-16 actuals was the reflection of \$300,000 in pass-through revenue and expenditures for STRS on-behalf payments made by the state per a change in accounting methods.
5. **STRS On-Behalf:** New in FY15-16 actuals was the reflection of \$300,000 in pass-through revenue and expenditures for STRS on-behalf payments made by the state per a change in accounting methods. Historically, the state has made a portion of the payment to STRS on behalf of local employers. Based on a new accounting advisory, LTCC is now required to show the revenue and expenditures on its books without ever receiving the revenue or making the payments.
6. **Long-Term Liabilities:** This is an area where the college has made significant progress during the last five years. Specifically, preexisting retirement incentives have all been paid off. Funding for the "pay-go" amount of FY16-17 retiree medical benefits have been set aside in fund 69 in the FY16-17 budget. The college is not planning to contribute to the Other Postemployment Benefits (OPEB) fund in FY16-17, but was able to make a significant contribution in FY15-16. The benefit of funding OPEB as active employees earn a retiree medical

benefit is that it creates greater certainty that the resources will be available when the district employees retire and are eligible to access those benefits. Funding these long-term liabilities will also help the district's accreditation standing and rating with creditors, such as a bond finance rating. In the long-term, a fully funded OPEB fund will eliminate the requirement for annual pay-go transfers.

## RESERVES ASSUMPTIONS

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1. **Ending Fund Balance:** The unrestricted ending fund balance (EFB) is budgeted at \$2,269,089, which is 14.58% of budgeted appropriations in FY16-17. The EFB includes the unrestricted contingency reserve and the PERS/STRS rate increase reserve.
2. **Unrestricted Contingency Reserve:** The board designated contingency reserve is \$2,019,089. This reserve is 12.98% of budgeted appropriations, which exceeds the board of trustees policy minimum of 10%. This reserve may be needed for unbudgeted operational expenses or any unanticipated cuts to apportionment funding in FY16-17.
3. **PERS/STRS Rate Increase Reserve:** The district created a reserve in FY15-16 to help offset the cost of pension contribution increases in future years in PERS and STRS. The FY16-17 PERS/STRS reserve is \$250,000.

# EDUCATION PROTECTION ACCOUNT SPENDING PLAN

## EDUCATION PROTECTION ACCOUNT (EPA)

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Revenues raised by Proposition 30's tax increases will be deposited into the "Education Protection Account" (EPA) within the state's general fund. EPA funds provide additional revenue for spending on schools and community colleges as a result of Proposition 30. The measure increases the Proposition 98 minimum guarantee. At the same time, the measure puts new tax revenue into the EPA, which would be available for meeting the state's Proposition 98 obligation. The EPA funds will be sufficient to fund the increase in the minimum guarantee as well as pay part of the minimum guarantee currently funded with the general fund; annually freeing up general fund monies to help balance the state budget. The EPA portion of LTCC's total apportionment will be used to fund current instructional salaries.

Proposition 30 includes two temporary tax increases: (1) 0.25% increase in the sales and use tax for four years (2013-2016), and (2) an increase in the income tax rate for taxable incomes of over \$250,000 for seven years (2012-2018). EPA funds will be issued to local school agencies (K-14) in 25% increments at the end of each quarter: September, December, March, and June. The Legislative Analyst's Office (LAO) estimates that the measure would raise an average of approximately \$6 billion annually between 2012-13 and 2016-17, and smaller amounts in 2011-12, 2017-18 and 2018-19 as the taxes are phased in and out.

## POTENTIAL IMPACT

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With the passage of Proposition 30 in November 2012, language related to the EPA was placed into law, which stated that the new tax revenues generated would be placed into the EPA and would be paid at a rate of 89% directly to K-12 school districts, county offices of education, and charter schools, and the remaining 11% directly to community college districts. EPA funds will provide greater funding certainty for California's community colleges. As part of the Proposition 30 requirements, LTCC will be required to track the use of EPA funds and report them as part of its budget adoption.

## EPA SPENDING PLAN

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The district is projected to receive \$2,059,616 of Education Protection Account (EPA) funds in FY16-17. As allowed by law, the district plans to use those resources toward salaries of classroom instructors. Specifically, those resources will be used in fund 11 for object code 1110 (full-time instructor) budgeted at \$1,896,600 and object code 1310 (adjunct faculty) budgeted at \$1,487,173. There are significantly more budgeted expenses (\$3.38 million) to apply against the revenue of \$2.06 million.

# REVENUE ASSUMPTIONS

2016-17 OPERATING BUDGET

- 2016-17 Unrestricted •  
Revenue Details and Assumptions
- Five-Year Revenue Trend – Unrestricted •
- Five-Year Revenue Trend – Restricted •
- Revenue Descriptions •

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## SECTION 4

## Fund 11

## UNRESTRICTED BUDGETED REVENUES

## Final 2016-17 Budget

Account	Description	FY15-16 Actuals	FY16-17 Budget	Assumptions
8110	Forest Reserve Fund	40,798	40,000	Based on "H.R. 2" or "Doc Fix" passed on 4/16/15 per RCRC
8123	Higher Education Act - FWS	1,708	1,700	Historical trends; 5% of workstudy salaries
8151	Higher Education Act - Pell	2,305	2,300	Historical trends; based on USDE administrative cost allowance funding notice
8152	Higher Education Act - SEOG	1,689	1,700	Historical trends; 5% of SEOG student grants
8160	Veterans Education	288	288	Historical trends
8611	State General Apportionment	6,706,887	6,862,132	TCR: includes 1.0% deficit factor; 1,761 total resident FTES including 40 non-credit & 23 CDCP
8611-991	General Apportionment, Prior Year	32,436	-	Prior year corrections from the state, not predictable
8614	BOG Fee Waiver Admin.	24,375	21,830	Advance Apportionment per California Community College Chancellor's Office
8616	Part-time Faculty Compensation	85,909	87,467	Advance Apportionment per California Community College Chancellor's Office
8617	Part-time Faculty Office Hours	663	2,500	Based on LTCC's partial reimbursement submission
8630	Education Protection Account (EPA) Funds	2,168,137	2,059,616	TCR: Historical Trends & Advance Apportionment Exhibit C
8630-901	EPA Prior Year	-	-	Corrections to prior year EPA funding
8671	Homeowners Property Tax Relief	40,097	40,000	TCR: historical trends
8672	Timber Yield Tax	180	200	TCR: historical trends
8681	Lottery Revenue	232,556	265,104	\$144 x 1841 FTES (Resident & Non-Resident) (Rate Estimated per CCCC memo of July 13, 2016)
8681-991	Lottery Prior-Year	3,148	-	
8682	State Mandated Costs	48,585	51,131	\$28 x 15/16 P-2 enrollment (1826 FTES)
8683	State Mandated Costs (One-Time)	960,586	168,156	One-time funds allocation to pay down state-wide mandated costs debt (per Mandate Reimbursement Schedule)
8699	Misc. State Revenues	299,281	300,000	Reflects STRS on behalf payments by the State of California on behalf of LTCC (has an equal offset expense line)
8811	Tax Allocation, Secured Roll	3,717,015	3,700,000	TCR: historical trends
8812	Tax Allocation, Supplemental	68,627	68,500	TCR: historical trends
8813	Tax Allocation, Unsecured Roll	78,794	79,000	TCR: historical trends
8816	Tax Allocation, Prior Years	1,634	-	TCR: historical trends
8819	Redevelopment Agency Funds - Residual	-	-	Not expected for FY15-16
8830	Contracted Services	41,100	40,000	Snow Globe Music Festival (Estimate - Corresponding Cost Offset)
8832	Contracted Services - Bookstore	20,490	20,000	Barnes & Noble per trends and FY15-16 contract revisions
8841	Ticket Sales	15,974	15,000	Historical trends
8842	Copy & Printing Sales	5,016	5,000	Library CoinOp historical trends
8850	Rentals and Leases	6,593	8,500	Historical trends and known rentals
8851	Rentals and Leases - Forest Service Building	82,450	83,449	Per lease amount. Moved to unrestricted revenue in FY14/15 due to Bond offset
8860	Interest	12,954	12,000	Historical trends
8870	Community Education Fees	-	-	Moved to Fund 59 in FY15-16
8871	Child Development Services (TPNS)	23,345	20,160	Approx. 28 students @ \$80/month x 9 months
8872	Fitness Education Center Fees	-	-	Moved to Fund 59 in FY15-16 as part of Community Education Revenue
8874	Student Enrollment Fees	780,874	810,228	TCR (98%): based 15/16 actuals adjusted for anticipated increase in FTES
8875	Facilities Fees	5,708	5,000	Historical trends
8877	Student Material Fees	51,952	60,000	Per 15/16 actuals and historical trends
8879	Transcript Fees	13,770	13,000	Historical trends
8880	Non-Resident Tuition	603,591	480,000	\$150/unit for 80 FTES; average 40 units/FTES per historical trends
8881	Good Neighbor Policy Fee	5,371	-	Phase out due to deauthorization of fee and creation of Interstate Attendance Agreement
8882	California Nevada Interstate Agreement (CNIA)	-	111,600	Assumes ~30FTES at \$93 per unit; average of 40 units/FTES per historical trends
8885	Course Fees	6,765	7,000	Miscellaneous student fees; historical trends
8894	Library Fines	1,021	1,000	Historical trends
8899	Miscellaneous Income	14,409	10,000	Historical trends
8912	Sale of Equipment or Supplies	160	500	
8981	Transfers-In Interfund	24,923	24,474	FY15-16 Reimbursement from Community Ed for District Costs based on 10% of C.E. expenses
8983	Transfers-In, Other	75,370	80,000	Foundation Reimbursement (Foundation salaries & Haldan Art Gallery expenses)
<b>TOTAL</b>		<b>\$ 16,307,534</b>	<b>\$ 15,558,535</b>	

\*TCR = Total Computational Revenue Based on 1761 Resident FTES

Revenue Summary Table	FY15-16 Actuals	FY16-17 Budget
Total Computational Revenue	13,551,891	13,712,839
Federal Revenue	46,788	45,988
State Revenue **	392,088	428,032
Local Revenue **	921,023	799,046
Other Financing Sources	100,293	104,474
One-Time Revenues & PY Adjustments	996,170	168,156
State On Behalf Payments (Pass Through)	299,281	300,000
<b>TOTAL REVENUE</b>	<b>16,307,534</b>	<b>15,558,535</b>

\*\* Excludes TCR Components

## UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

		2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017
Account	Description	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Actuals	Final Budget
Total Computational Revenue - State Sources							
8611	State General Apportionment	6,017,534	5,582,947	5,536,850	6,871,640	6,706,887	6,862,132
8630	Education Protection Account (EPA) Funds	2,020,765	1,781,153	2,185,842	2,100,000	2,168,137	2,059,616
8671	Homeowners Property Tax Relief	39,898	39,916	39,699	40,000	40,097	40,000
8672	Timber Yield Tax	131	214	205	200	180	200
Total Computational Revenue - Local Sources							
8811	Tax Allocation, Secured Roll	3,254,354	3,317,732	3,504,911	3,500,000	3,717,015	3,700,000
8812	Tax Allocation, Supplemental	7,756	57,528	66,197	67,500	68,627	68,500
8813	Tax Allocation, Unsecured Roll	75,219	74,392	80,239	75,000	78,794	79,000
8816	Tax Allocation, Prior Years	1,218	282	3,814	-	1,634	-
8819	Redevelopment Agency Funds - Residual	-	-	5,157	-	-	-
8874	Student Enrollment Fees (98% TCR)	726,201	731,019	799,951	839,949	765,257	794,023
8881	Good Neighbor Policy Fee (98% TCR)	48,776	30,623	12,326	9,800	5,264	-
8882	California Nevada Interstate Agreement (CNIA) (98% TCR)	-	-	-	-	-	109,368
Total Computational Revenue (TCR)		12,191,851	11,615,806	12,235,192	13,504,089	13,551,891	13,712,839
Federal Sources							
8110	Forest Reserve Fund	52,357	38,662	38,716	34,892	40,798	40,000
8123	Higher Education Act - FWS	1,530	1,747	1,773	2,046	1,708	1,700
8151	Higher Education Act - Pell	1,515	3,750	3,305	3,500	2,305	2,300
8152	Higher Education Act - SEOG	1,273	2,912	1,814	2,588	1,689	1,700
8160	Veterans Education	-	744	288	200	288	288
8197	Child Development Training Consortium	-	-	-	-	-	-
Total Federal Revenue		56,675	47,815	45,896	43,226	46,788	45,988
State Sources (Non-TCR)							
8614	BOG Fee Waiver Admin.	22,381	21,189	24,137	24,375	24,375	21,830
8616	Part-Time Faculty Compensation	36,550	36,550	36,550	85,908	85,909	87,467
8617	Part-Time Faculty Office Hours	1,745	1,745	1,745	-	663	2,500



Account	Description	2012-2013 Audited Actuals	2013-2014 Audited Actuals	2014-2015 Audited Actuals	2015-2016 Adopted Budget	2015-2016 Actuals	2016-2017 Final Budget
8659	Miscellaneous State Grants	-	10,000	-	-	-	-
8681	Lottery Revenue	248,522	179,545	239,910	271,320	232,556	265,104
8682	State Mandated Costs	52,920	42,012	47,473	48,598	48,585	51,131
<b>Total State Revenue (Non-TCR)</b>		<b>362,118</b>	<b>291,041</b>	<b>349,815</b>	<b>430,201</b>	<b>392,088</b>	<b>428,032</b>
<b>Local Sources (Non-TCR)</b>							
8820	Gifts, Grants, Endowments	5,000	-	-	-	-	-
8830	Contracted Services	60,778	9,888	15,000	15,000	41,100	40,000
8832	Contracted Services - Bookstore	-	41,499	32,800	20,000	20,490	20,000
8841	Ticket Sales	22,430	13,984	14,397	15,000	15,974	15,000
8842	Copy and Printing Sales	8,344	7,658	6,180	7,500	5,016	5,000
8847	Sales - Food	80	115	-	-	-	-
8850	Rentals and Leases	12,600	11,098	9,223	10,000	6,593	8,500
8851	Rentals and Leases - Forest Service Building	-	-	89,951	82,450	82,450	83,449
8860	Interest	35,827	4,316	4,565	4,000	12,954	12,000
8870	Community Education Fees	151,359	151,842	192,310	-	-	-
8871	Child Development Services (TPNS)	15,386	16,515	22,810	20,160	23,345	20,160
8872	Fitness Education Center Fees	35,204	48,071	40,762	-	-	-
8873	Field Trip Fees	-	-	-	-	-	-
8874	Student Enrollment Fees (Non-TCR, 2%)	14,820	14,919	16,326	17,142	15,617	16,205
8875	Facilities Fees	6,267	3,850	4,974	4,000	5,708	5,000
8877	Student Material Fees	62,335	81,555	83,761	85,285	51,952	60,000
8879	Transcript Fees	9,586	12,356	13,080	10,000	13,770	13,000
8880	Nonresident Tuition	263,688	287,000	437,722	500,400	603,591	480,000
8881	Good Neighbor Policy Fee (Non-TCR, 2%)	995	625	252	200	107	-
8882	California Nevada Interstate Agreement (CNIA) (Non-TCR, 2%)	-	-	-	-	-	2,232
8885	Course Fees	3,805	7,675	11,432	8,000	6,765	7,000
8887	Course Challenge Exam Fees	710	713	-	-	-	-
8891	Expired Warrants	-	-	-	-	-	-
8893	Parking Fines	295	150	-	-	-	-
8894	Library Fines	2,097	1,077	1,951	1,500	1,021	1,000
8899	Miscellaneous Income	13,870	(40,645)	6,583	10,000	14,409	10,000
8912	Sale of Equipment and Supplies	50	1,705	-	-	160	500
<b>Total Local Sources (Non-TCR)</b>		<b>725,527</b>	<b>675,966</b>	<b>1,004,078</b>	<b>810,637</b>	<b>921,023</b>	<b>799,046</b>

Account	Description	2012-2013 Audited Actuals	2013-2014 Audited Actuals	2014-2015 Audited Actuals	2015-2016 Adopted Budget	2015-2016 Actuals	2016-2017 Final Budget
<b>Other Financing Sources</b>							
8981	Transfers-In Interfund	328	-	12,367	22,384	24,923	24,474
8983	Transfers-In, Other	57,563	79,782	78,015	81,533	75,370	80,000
<b>Total Other Financing Sources</b>		<b>57,891</b>	<b>79,782</b>	<b>90,382</b>	<b>103,917</b>	<b>100,293</b>	<b>104,474</b>
<b>One-Time Revenues and Prior-Year Adjustments</b>							
8611-991	General Apportionment, Prior Year	-	(287)	165,988	-	32,436	-
8615	Prior-Year Deficit Factor Adjustment	-	247,382	-	-	-	-
8630-901	EPA Prior Year	-	-	(23,677)	-	-	-
8681-991	Lottery Prior Year	-	-	-	-	3,148	-
8683	State Mandated Costs (One-Time)	-	-	74,873	960,586	960,586	168,156
8691	Prior-Year Misc. State Adjustments	-	-	73	-	-	-
<b>Total One-Time Revenues and Prior-Year Adjustments</b>		<b>-</b>	<b>247,095</b>	<b>217,257</b>	<b>960,586</b>	<b>996,170</b>	<b>168,156</b>
<b>State on Behalf Payments (Pass Through)</b>							
8699	Miscellaneous State Revenue	-	-	-	-	299,281	300,000
<b>Total State on Behalf Payments (Pass Through)</b>						<b>299,281</b>	<b>300,000</b>

		2012-2013 Audited Actuals	2013-2014 Audited Actuals	2014-2015 Audited Actuals	2015-2016 Adopted Budget	2015-2016 Actuals	2016-2017 Final Budget
<b>Revenue Summary Table</b>							
<b>Total Computational Revenue</b>		<b>12,191,851</b>	<b>11,615,806</b>	<b>12,235,192</b>	<b>13,504,089</b>	<b>13,551,891</b>	<b>13,712,839</b>
Federal Revenue		56,675	47,815	45,896	43,226	46,788	45,988
State Revenue*		362,118	291,041	349,815	430,201	392,088	428,032
Local Revenue*		725,527	675,966	1,004,078	810,637	921,023	799,046
Other Financing Sources		57,891	79,782	90,382	103,917	100,293	104,474
One-Time Revenues and PY Adjustments		-	247,095	217,257	960,586	996,170	168,156
State on Behalf Payments (Pass Through)		-	-	-	-	299,281	300,000
<b>TOTAL REVENUE</b>		<b>13,394,062</b>	<b>12,957,505</b>	<b>13,942,620</b>	<b>15,852,656</b>	<b>16,307,534</b>	<b>15,558,535</b>

\* Excludes TCR components

## RESTRICTED REVENUES (FUND #12) FIVE-YEAR TRENDS\*

		2012-2013 Audited Actuals	2013-2014 Audited Actuals	2014-2015 Audited Actuals	2015-2016 Adopted Budget	2015-2016 Actuals	2016-2017 Final Budget
<b>Federal Sources</b>							
8121	Title III	381,925	94,019	-	-	-	-
8122	TRiO SSS Grant (Includes all TRiO Grants Revenue in FY12-13) (Will be separated across 8122, 8124, and 8125 in FY 13-14)	592,971	248,618	221,343	-	23,776	-
8123	Higher Education Act - CWSP	33,726	42,029	35,290	30,501	42,707	38,555
8124	TRiO ETS Grant	-	274,781	230,507	230,000	179,116	294,193
8125	TRiO UB Grant	-	348,843	287,020	242,577	165,301	313,412
8126	Indirect Grant Funds	-	-	67,374	-	-	-
8140	TANF (Federal Share)	25,683	32,236	24,896	29,985	28,183	26,773
8171	Vocational Education Act (VTEA)	108,846	112,665	128,556	95,100	95,101	91,621
8175	Tech-Prep. (Career Transitions)	49,389	79,036	-	45,119	45,119	43,748
8197	Child Development Training Consort.	1,182	1,294	1,294	470	421	704
<b>Subtotal Federal Sources</b>		<b>1,193,722</b>	<b>1,233,521</b>	<b>996,280</b>	<b>673,752</b>	<b>579,724</b>	<b>809,006</b>

		2012-2013 Audited Actuals	2013-2014 Audited Actuals	2014-2015 Audited Actuals	2015-2016 Adopted Budget	2015-2016 Actuals	2016-2017 Final Budget
<b>State Sources</b>							
8612	Basic Skills Current Year	98,953	102,991	90,000	92,636	61,523	121,083
8621	Extended Opportunities Prog. and Serv.	103,049	123,761	127,133	172,487	172,487	163,863
8622	Coop Agencies Resources for Ed	10,716	10,488	11,149	11,658	15,468	11,658
8623	Disabled Student Prog. and Serv.	215,437	246,627	204,774	192,816	194,055	177,675
8624	Instructional Equipment	-	109,713	111,931	112,497	59,039	89,439
8625	CalWORKS	72,346	64,632	92,133	126,710	86,897	121,589
8627	Board Financial Assist. Prog.	123,056	139,832	117,147	158,947	167,339	126,193
8628	Student Success and Support (Effective FY13-14) (Formerly Matriculation - Credit)	88,048	186,483	279,205	581,916	560,380	737,481
8629	Student Success and Support (Non-Credit)	11,655	11,616	28,819	15,737	11,320	30,277
8631	Faculty/Staff Diversity	3,702	3,700	3,540	3,540	3,379	60,000
8635	Foster Care Education	114,727	115,193	104,384	105,349	110,796	105,689
8641	Student Equity	-	-	-	312,666	337,247	366,920
8642	Strong Workforce (CTE)	-	-	-	-	-	148,154
8654	Folsom Lake SB70 Grant	78,238	87,815	-	-	-	-
8656	AB86 Adult Education	-	-	180,541	-	462,720	1,323,382
8657	SB1070 Grant	-	-	9,089	17,897	9,971	13,276
8658	CTE Enhancement 60%	-	-	-	26	44,056	-
8659	Miscellaneous State Grants	-	-	2,293	1,000	6,250	3,750
8681	Lottery Revenue	47,063	52,000	65,620	77,520	13,995	142,502
8699	Contrib, Gifts, Grants, Endow	-	-	-	-	-	200,000
<b>Subtotal State Sources</b>		<b>966,990</b>	<b>1,254,851</b>	<b>1,427,758</b>	<b>1,983,402</b>	<b>2,316,922</b>	<b>3,942,931</b>

		<b>2012-2013 Audited Actuals</b>	<b>2013-2014 Audited Actuals</b>	<b>2014-2015 Audited Actuals</b>	<b>2015-2016 Adopted Budget</b>	<b>2015-2016 Actuals</b>	<b>2016-2017 Final Budget</b>
<b>Local Sources</b>							
8820	Contributions, Gifts, Grants, Endowments	-		-	2,822	3,000	1,000
8876	Health Fees \$3/quarter per student	15,893	17,396	17,543	18,694	11,637	18,462
8889	Misc. Local Grants	-	-	-	-	160	8,000
8897	North/Far North Training	1,264	8,000	5,000	1,500	-	1,500
8899	Miscellaneous Income	453	-	534	495	806	495
<b>Subtotal Local Sources</b>		<b>17,610</b>	<b>25,396</b>	<b>23,077</b>	<b>23,511</b>	<b>15,603</b>	<b>29,457</b>
<b>Other Financing Sources</b>							
8981	Transfers-In Interfund	13,000	-	-	-	-	-
8982	Indirect Funding Intrafund	-	-	-	124,408	60,567	113,102
<b>Subtotal Other Financing Sources</b>		<b>13,000</b>	<b>-</b>	<b>-</b>	<b>124,408</b>	<b>60,567</b>	<b>113,102</b>
<b>TOTAL REVENUE RESTRICTED SOURCES</b>		<b>2,191,322</b>	<b>2,513,768</b>	<b>2,447,115</b>	<b>2,805,073</b>	<b>2,972,816</b>	<b>4,894,496</b>
<b>Beginning Fund Balance</b>		<b>353,833</b>	<b>60,616</b>	<b>53,601</b>	<b>52,704</b>	<b>52,704</b>	<b>124,270</b>
<b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>		<b>2,545,154</b>	<b>2,574,384</b>	<b>2,500,716</b>	<b>2,857,777</b>	<b>3,025,520</b>	<b>5,018,766</b>

\* Within the educational industry, institutions are often funded up front for grants although all services have not been performed. In circumstances such as these, the institution can only recognize the revenue that has been earned (not the funds received) which is equivalent to the expenses incurred. The difference between the funding and the expenses incurred is considered deferred revenue (unearned income) and will be accounted for as a liability on the balance sheet until it is earned income.

## REVENUE DESCRIPTIONS

### FEDERAL REVENUE

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**Forest Reserve Funds**: A portion of the proceeds from logging and grazing activities on federal forest land are apportioned to schools and colleges through the county superintendent of schools. In El Dorado County, the apportionment is based on average daily attendance.

**Higher Education Act (Title IV)**: Funds for direct aid to students are located in the Student Financial Aid Fund.

**Pell:** The Federal Pell Grant provides need-based funds to low-income undergraduate and some postgraduate students. Financial need is determined by the USDOE using a standard formula established by Congress and based on several family-related criteria. The district receives a small per-student administrative allowance for processing the grants.

**SEOG:** The Supplemental Educational Opportunity Grant provides additional grant-in-aid funds to students meeting specific criteria. The grant requires a 25% district contribution unless the district receives a Title III waiver. The district is reimbursed 5% for incurred administrative costs.

**FWS:** Federal Work Study (formerly College Work-Study Program) provides funds for eligible students to work both on and off campus. The grant requires a 25% district contribution unless the district receives a Title III waiver. The district is reimbursed 5% for administration of the program.

**General Fund Financial Aid Refund**: Refund of Title IV financial aid funds due to discontinuance of a class by a student receiving Title IV financial aid.

**Temporary Assistance for Needy Families (TANF)**: Federal share of funds from the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 to provide financial assistance and employment services for TANF recipients.

**Veterans Education**: Federal funds for processing enrollment for veterans.

**Vocational and Technical Education Act (VTEA)**: Provides funds for supervising and operating primarily new and/or improved occupational programs with special emphasis on targeted student populations.

**Title III, CTE Transitions (formerly Tech-Prep)**: Federally funded program designed to provide linkages between high school and community college vocational programs. Beginning in FY14-15, funding was combined into VTEA.

**Title III**: Federally funded program designed to provide funds to evaluate, enhance, and redesign curriculum systems that serve as gateways for students. This funding stream ended in September 2013.

**Child Development Training Consortium (CDTC):** Funding to administer training funds to qualifying early childhood education (ECE) students.

**AmeriCorps:** Funding to improve student academic performance for AmeriCorps members.

**DOE Federal Food (CACFP):** Funding utilized by the Child Development Center to provide young children nutritious foods that contribute to their wellness, healthy growth, and development.

**TRiO Grants:** Funds awarded through a grant competition to institutions of higher education to provide opportunities for academic development, assist students with basic requirements, and motivate students toward the completion of a postsecondary education. *The district currently participates in two TRiO grants: Educational Talent Search (ETS) and Upward Bound (UB). The Student Support Services (SSS) grant expired at the end of FY14-15.*

**Indirect Grant Funds:** A percentage of federal grant revenue that may be used to support the administration, accounting and fiscal oversight of grant funds.

## STATE REVENUE

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**General Apportionment:** Funding from the state that supplements local funding sources in order to meet the minimum funding obligation as determined by enrollment (FTES). This can be augmented year to year with a COLA or growth adjustment factor and is also reduced by the deficit factor.

**Prior-Year Deficit Factor Adjustment:** The deficit factor is a percentage of the general apportionment that will be withheld based on the state's actual revenue collection. If the factor is less than the amount it was estimated to be, the state will release additional prior-year funds.

**EPA Funds:** Funds received as part of Proposition 30 passed by voters to generate a temporary increase in sales and income taxes for four to seven years to be used to improve education overall. These funds are included in the computational revenue and are received on a quarterly basis.

**DOE Block Grant CCTR/CSPP:** Funds utilized by the Child Development Center for children from birth through preschool. These programs provide an educational component that is developmentally, culturally, and linguistically appropriate for the children served. Actual funding is determined based on socioeconomic needs of the participating families.

**DOE State Food Program:** Funds utilized by the Child Development Center to provide nutritious meals and snacks for participating children.

**Cal Grant:** A financial aid program administrated by the California Student Aid Commission (CSAC). Funds are distributed as direct grants to students.

**Student Equity:** Funds provided by the state to ensure equal educational opportunities and to promote student success.

**Proposition 39 Energy Efficiency:** Funds provided by the state to implement energy efficiency projects.

**CTE Enhancement:** Regional grant funds which support new and expanding career technical educational programs.

**Enrollment Fee Waiver Administration:** Represents approximately 2% of the value of California Community Colleges Board of Governors' waivers, the amount that would have been retained by the district if the fees had not been waived.

**Part-Time Faculty Compensation:** Continuing funding (with no COLA) to enhance adjunct faculty pay rates.

**Extended Opportunity Programs and Services (EOPS):** Revenue is restricted in its use by state regulations for direct application to assisting disadvantaged students. A 15% matching effort is required of the district. Direct aid to students is located in the Student Financial Aid Trust Fund.

**Cooperative Agencies Resources for Education (CARE):** Funds work hand in hand with the EOPS program to provide direct aid and services to eligible students.

**Disabled Students Programs and Services (DSPS):** Funds to cover excess costs related to courses and services provided for learning disabled and handicapped students. District effort is determined by the FTES generated in specific learning-disabled classes.

**California Work Opportunities and Responsibility to Kids (CalWORKS):** Supplements the TANF welfare reform program; funding for coordination, curriculum development, job development/placement, childcare, and work-study.

**Board Financial Assistance Program (BFAP):** Funds provided to administer Board of Governor Fee Waivers (BOGWs). Starting in 2003-04, funding included a significant increase to ensure financial-aid access.

**Student Success and Support (formerly Matriculation):** Previously distributed as "Matriculation," the new program targets the core matriculation services of orientation, assessment, counseling and advising, and development of education plans.

**Faculty/Staff Development:** Funds specifically provided for faculty and staff professional development.

**Faculty/Staff Diversity:** Funding provided to implement the affirmative action portion of AB 1725.

**Instructional Equipment:** Funding for instructional equipment, library materials, and instructional technology.

**Scheduled Maintenance/Special Repairs:** State funding for expenditures related to the nonrecurring repair, maintenance, or replacement of the college's infrastructure or building components.

**Foster Care Education:** Funds to cover the cost of training current and prospective foster parents.

**Part-Time Faculty Office Hours:** Reimbursement of up to 50% of the compensation costs of office hours for eligible part-time faculty.

**Homeowners' Property Tax Relief:** State taxes distributed at the local level to help offset reduced revenue resulting from Proposition 13.

**Timber Yield Tax:** District share of state taxes collected from logging activities.

**Lottery:** Community college share of state lottery revenues; a portion of these funds are restricted by Proposition 20 for instructional materials.



**Mandated Costs Claims:** Reimbursement of district expenses related to mandated activities for which there is no specific funding source (e.g., collective bargaining).

**Basic Skills:** Ongoing funding related to the enhancement of basic skills education programs.

**Adult Education Block Grant – AEBG (formerly AB86 Adult Education):** Funds to provide a regional consortia of K-12 and community college districts to collaborate in order to expand and improve adult education services.

**SB1070 Career Technical Education Pathways Program:** Funds to assist economic and workforce regional development centers and improve career-technical education pathways between high schools and community colleges.

**Miscellaneous State Grants:** All other restricted state funds are automatically allocated to districts for specific restricted purposes or programs not elsewhere identified.

**Strong Workforce Program:** Established for the purpose of expanding the availability of quality community college career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.

## LOCAL REVENUE

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**Property Taxes:** Local tax revenue is an estimate based on information from the county assessor's office.

**Secured Roll:** The part of the assessment roll containing real property, the taxes on which are adequately secured by a lien.

**Supplemental:** The roll for the fiscal year during which a change in ownership occurs or new construction is completed.

**Unsecured Roll:** The part of the assessment roll, consisting largely of business personal property owned by tenants, the taxes on which are not secured by a lien on real property.

**Prior Years:** The collection of taxes from property owners who were previously delinquent.

**Redevelopment:** Proceeds received per 1988 agreement with the South Lake Tahoe Redevelopment Agency. Tax pass through payments are deposited to Fund 41 Capital Outlay Projects. Residual receipts resulting from the liquidation of the redevelopment agency are recorded in Fund 11 – General Fund Unrestricted and are included in the computational revenue.

**Bond Revenue:** Proceeds from issuance of bonds as approved by voters for Measure F.

**Theatre Ticket Sales:** Monies collected from public performances of drama, music and dance productions.

**Copy and Printing Sales:** Fees collected for copying and printing services outside of the district.

**Rentals and Leases:** Fees collected for outside use of district facilities.

**Rentals and Leases – Forest Service:** Fees collected for US Forest Service building lease on district property.

**Child Development Services:** Fees collected for children participating in the Child Development Center programs.

**Energy Rebates:** Rebates received from local utility providers for implementation of energy-efficient projects.

**Interest:** Interest paid on district funds in the county treasury as well as funds on deposit in local accounts.

**Reimbursement from Loss Claims:** Monies received from insurance providers to reimburse expenses related to property and liability losses in excess of district's self-insurance retention.

**Student Fees:**

- *Community Education Fees:* Enrollment fees and contract fees collected for certain community education classes and cultural activities.
- *Field Trip Fees:* Represents only those fees allowable by law, such as optional expenses for lodging.
- *Enrollment Fees:* Per-unit fees charged for credit classes as required by Education Code Section 76300.
- *Nondistrict Facility Use Fee:* Fee charged for off-campus PE classes; fee varies by facility.
- *Health Fees:* Fees charged per student, per quarter to offset the cost of providing student accident insurance and wellness counseling services.
- *Student Material Fees:* Fees charged for items of lasting value to the student, such as art materials.
- *Transcript Fees:* Fees charged for processing transcripts at the student's request.
- *Course/Exam Fees:* Fees related to a petition to repeat a course and fees related to a petition to test through a course.
- *Nonresident Fees:* Charged to students (*in addition to the enrollment fee*) who are not residents in the state of California.
- *Good Neighbor Policy:* A per-unit fee charged to Nevada residents who have maintained continuous enrollment since Fall 2011 in lieu of out-of-state tuition and/or enrollment fees.
- *California Nevada Interstate Agreement:* Allows 100 students living in neighboring Nevada zip codes to attend LTCC at a special rate of \$93 per unit. This policy replaces the previous Good Neighbor Policy which was eliminated in 2011 yet had a few remaining students participating through the "grandfather clause". CNIA students will count toward LTCC's resident FTES totals and, therefore, LTCC will receive state of California apportionment funding for these students.

- *Student Representation Fees:* Fees charged per student, per quarter; funds used for certain student political activities.

**Fitness Education Center Fees:** Fees collected for nonstudent use of the fitness education center.

**Parking Fines:** Amounts collected for parking violations; restricted for parking lot improvement.

**North/Far North Regional Consortium:** Funding for travel related to professional and curriculum development and/or marketing career and technical education programs.

**Expired Warrants:** Subsequent reissue of a previously canceled check.

**Library Fines:** Fines related to past-due library materials.

**Miscellaneous Income:** Minor amounts received that do not fit into any other category (e.g., vending machine receipts).

**Transfers-In, Interfund:** Transfer from other ancillary funds to offset certain administrative and operating expenses incurred by the general fund.

**Transfers-In, Other:** LTCC Foundation contributions to district programs.

**Nondesignated Fund Balance:** Unrestricted beginning fund balance.

**Restricted Fund Balance:** Funds carried forward from the previous year and restricted in purpose.

**Contracted Services:** Commission on a percentage of bookstore sales from Barnes & Noble per bookstore contract and SnowGlobe facility use fees.

# UNRESTRICTED BUDGET

2016-17 OPERATING BUDGET

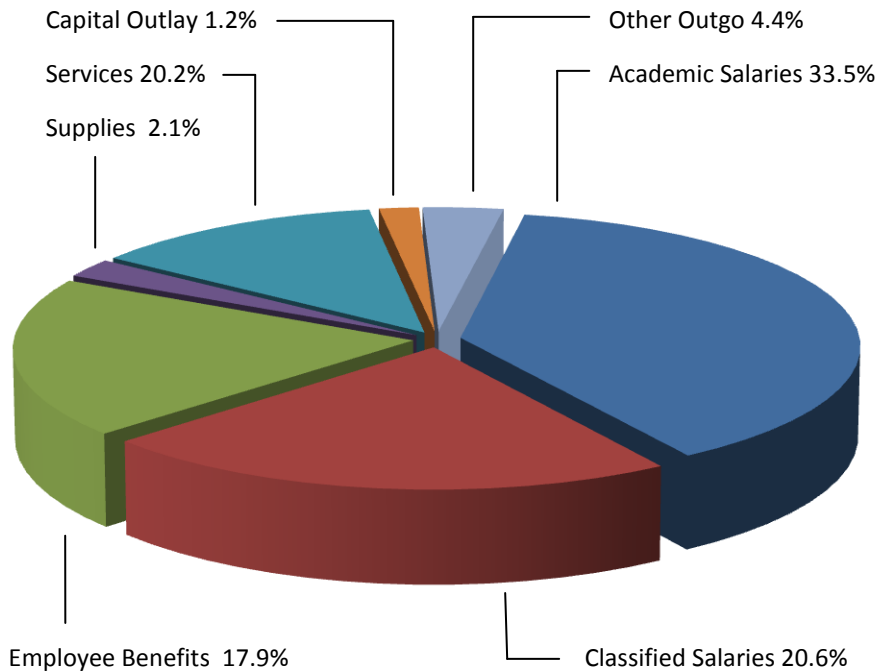
- Three – Year Unrestricted Budget Summary •
- FY 16-17 Object Summary – Unrestricted •  
(Adopted vs. Budget)
- FY 16-17 Object Summary – Unrestricted •  
(Actuals vs. Budget)
- Revenue and Appropriations – Unrestricted •

## THREE-YEAR UNRESTRICTED BUDGET SUMMARY - FY16-17 FINAL BUDGET

	2014-15 ADOPTED BUDGET	2014-15 ACTUALS	2015-16 ADOPTED BUDGET	2015-16 ACTUALS	2016-17 FINAL BUDGET
	GENERAL FUND UNRESTRICTED	GENERAL FUND UNRESTRICTED	GENERAL FUND UNRESTRICTED	GENERAL FUND UNRESTRICTED	GENERAL FUND UNRESTRICTED
<b>RESIDENT FTES</b>	<b>1,870</b>	<b>1,761</b>	<b>1,848</b>	<b>1,761 *</b>	<b>1,761</b>
<b>BEGINNING BALANCE</b>	<b>1,740,261</b>	<b>1,743,057</b>	<b>1,745,811</b>	<b>1,745,811</b>	<b>2,269,089</b>
<b>REVENUE</b>					
Total Computational Revenue (FTES Driven)	12,664,840	12,235,192	13,504,089	13,551,891 *	13,712,839
Federal Revenue	43,134	45,896	43,226	46,788	45,988
State Revenue **	356,945	349,815	430,201	392,088	428,032
Local Revenue **	783,350	1,004,078	810,637	921,023	799,046
Other Financing Sources	111,186	90,382	103,917	100,293	104,474
One-Time Revenues, PY Adjustments	0	217,257	960,586	996,170	168,156
State "On Behalf" STRS Payments (Pass Through)				299,281	300,000
* Revenue in FY15/16 includes approximately \$270,000 in stabilization funding based on FY14/15 FTES of 1761					
** Excludes Total Computational Revenue components					
<b>TOTAL REVENUE</b>	<b>13,959,455</b>	<b>13,942,620</b>	<b>15,852,656</b>	<b>16,307,534</b>	<b>15,558,535</b>
<b>TOTAL RESOURCES</b>	<b>15,699,716</b>	<b>15,685,677</b>	<b>17,598,467</b>	<b>18,053,345</b>	<b>17,827,624</b>
<b>EXPENSES</b>					
Total Academic	4,804,395	4,841,744	5,271,465	5,009,807	4,827,850
Total Classified	2,956,362	2,896,152	3,236,437	3,047,775	3,276,954
<b>TOTAL SALARIES</b>	<b>7,760,757</b>	<b>7,737,896</b>	<b>8,507,902</b>	<b>8,057,582</b>	<b>8,104,804</b>
Total Employee Benefits	2,657,327	2,666,429	2,824,553	3,043,573	3,096,385
<b>TOTAL COMPENSATION</b>	<b>10,418,084</b>	<b>10,404,325</b>	<b>11,332,455</b>	<b>11,101,155</b>	<b>11,201,189</b>
Total Supplies	272,754	250,290	336,341	455,214	302,067
Total Services	2,915,557	2,825,428	3,187,017	2,798,302	3,534,212
Total Capital Outlay	169,950	107,497	193,585	237,032	131,812
<b>TOTAL NON-LABOR EXPENSES</b>	<b>3,358,261</b>	<b>3,183,215</b>	<b>3,716,943</b>	<b>3,490,548</b>	<b>3,968,091</b>
<b>TOTAL EXPENSES</b>	<b>13,776,345</b>	<b>13,587,540</b>	<b>15,049,398</b>	<b>14,591,703</b>	<b>15,169,280</b>
Total Other Outgo	462,310	352,326	698,685	1,192,553	389,255
<b>TOTAL APPROPRIATED</b>	<b>14,238,655</b>	<b>13,939,866</b>	<b>15,748,083</b>	<b>15,784,256</b>	<b>15,558,535</b>
<b>Reserves</b>					
STRS/PERS Rate Increase Reserve			175,000	250,000	250,000
BOT Contingency Reserve	1,461,061	1,745,811	1,675,384	2,019,089	2,019,089
<b>ENDING FUND BALANCE (TOTAL RESERVES)</b>	<b>1,461,061</b>	<b>1,745,811</b>	<b>1,850,384</b>	<b>2,269,089</b>	<b>2,269,089</b>
<b>UNRESTRICTED FUND SUMMARY</b>					
Reserves/Ending Balance					
As Percent of: Revenue	10.47%	12.52%	11.67%	13.91%	14.58%
Appropriations	10.26%	12.52%	11.75%	14.38%	14.58%
<b>REVENUE vs. APPROPRIATED SUMMARY</b>					
Total Revenue	13,959,455	13,942,620	15,852,656	16,307,534	15,558,535
Total Appropriated	14,238,655	13,939,866	15,748,083	15,784,256	15,558,535
<b>REVENUE LESS APPROPRIATED</b>	<b>(279,200)</b>	<b>2,754</b>	<b>104,573</b>	<b>523,278</b>	<b>0</b>

## OBJECT SUMMARY – UNRESTRICTED (FY15-16 Adopted vs. FY16-17 Budget)

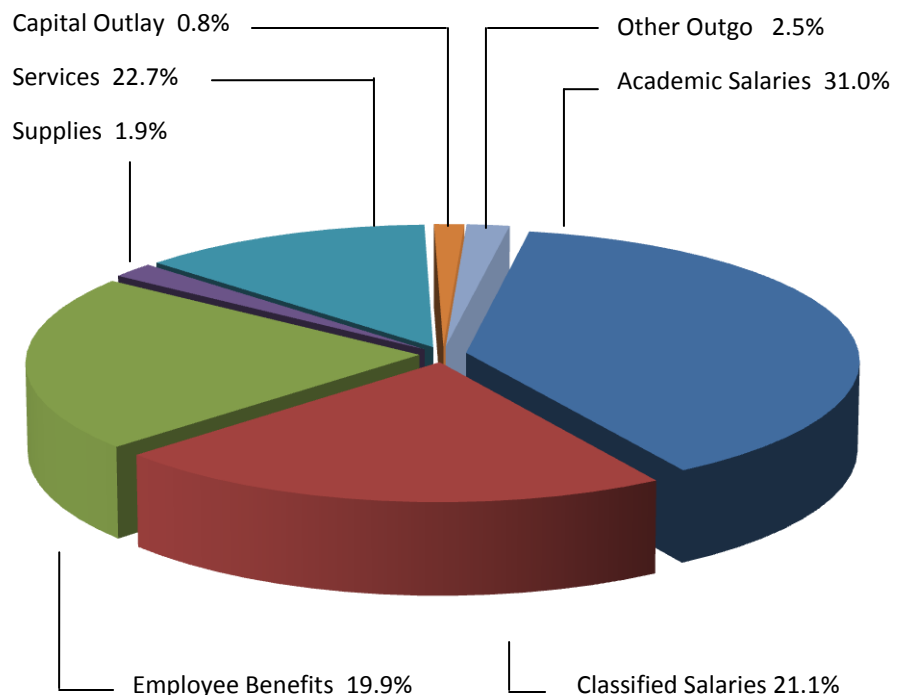
### Fiscal Year 2015-2016 Adopted Budget



Major Object Summary for the Fiscal Year 2015-16 Adopted Budget:

Academic Salaries	\$5,271,465
Classified Salaries	\$3,236,437
Employee Benefits	\$2,824,553
Supplies	\$ 336,341
Services	\$3,187,017
Capital Outlay	\$ 193,585
Other Outgo	\$ 698,685

### Fiscal Year 2016-2017 Final Budget

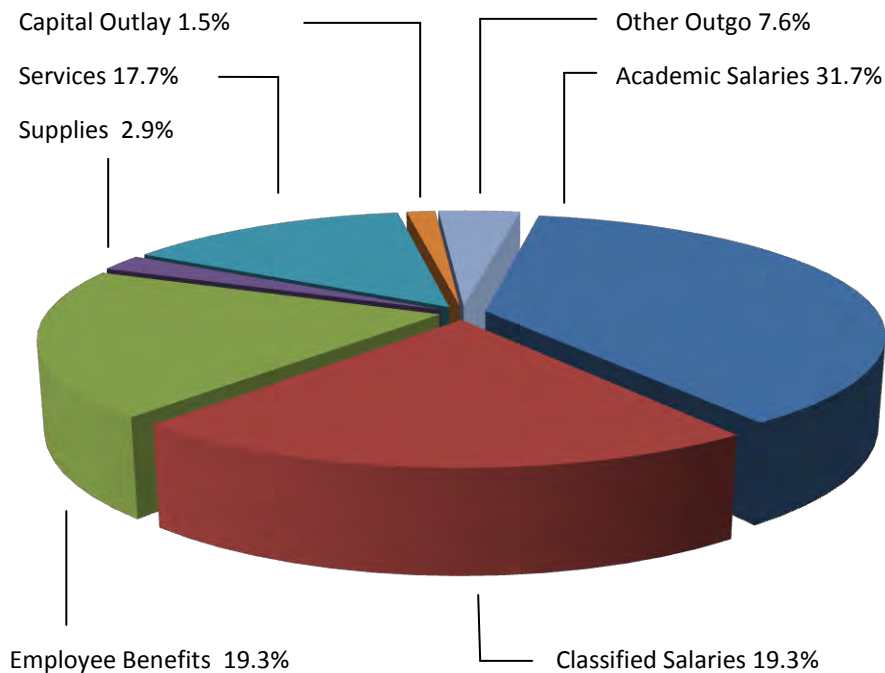


Major Object Summary for the Fiscal Year 2016-17 Final Budget:

Academic Salaries	\$ 4,827,850
Classified Salaries	\$ 3,276,954
Employee Benefits	\$ 3,096,385
Supplies	\$ 302,067
Services	\$ 3,534,212
Capital Outlay	\$ 131,812
Other Outgo	\$ 389,255

## OBJECT SUMMARY – UNRESTRICTED (FY15-16 Actuals vs. FY16-17 Budget)

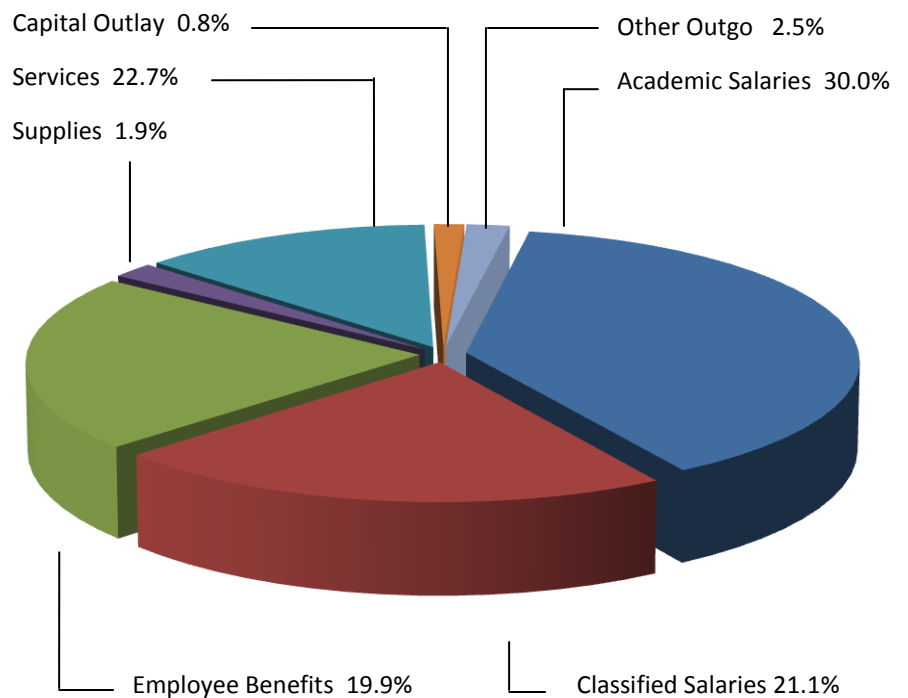
### Fiscal Year 2015-2016 Actuals



#### Major Object Summary for the Fiscal Year 2015-16 Actuals:

Academic Salaries	\$5,009,807
Classified Salaries	\$3,047,775
Employee Benefits	\$3,043,573
Supplies	\$ 455,214
Services	\$2,798,302
Capital Outlay	\$ 237,032
Other Outgo	\$1,192,553

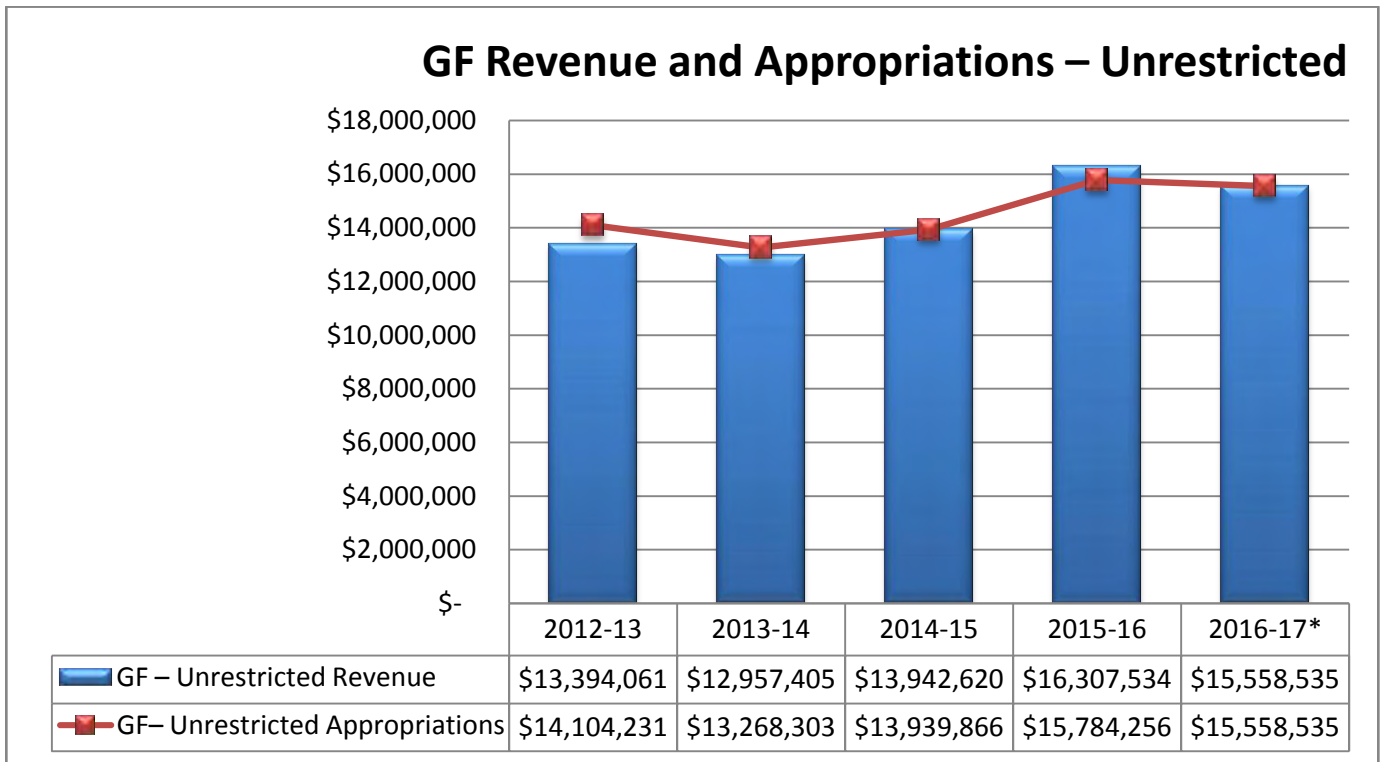
### Fiscal Year 2016-2017 Final Budget



#### Major Object Summary for the Fiscal Year 2016-17 Final Budget:

Academic Salaries	\$ 4,827,850
Classified Salaries	\$ 3,276,954
Employee Benefits	\$ 3,096,385
Supplies	\$ 302,067
Services	\$ 3,534,212
Capital Outlay	\$ 131,812
Other Outgo	\$ 389,255

## REVENUE AND APPROPRIATIONS – UNRESTRICTED



Graph 6: Revenue and Appropriations – Unrestricted

The above graph reflects general fund unrestricted revenue and unrestricted appropriations. LTCC received a significant increase in revenue in FY15-16, including almost \$1 million in one-time funds allocated to one-time purposes, to help put the district in a more stable financial situation moving forward. FY16-17 shows a reduction in revenue as well as decreased appropriations to achieve a balanced budget. New in FY15-16 actuals was approximately \$300,000 in revenue and matching expenditures to reflect the STRS on-behalf payments made by the state.

\*The numbers from FY12-13 through FY14-15 are audited actuals. FY15-16 are unaudited actuals, and FY16-17 is budgeted.



# RESTRICTED BUDGET

2016-17 OPERATING BUDGET

- Three – Year Restricted Budget Summary •
- FY 16-17 Object Summary – Restricted •  
(Adopted vs. Budget)
- FY 16-17 Object Summary – Restricted •  
(Actuals vs. Budget)
- Revenue and Appropriations – Restricted •

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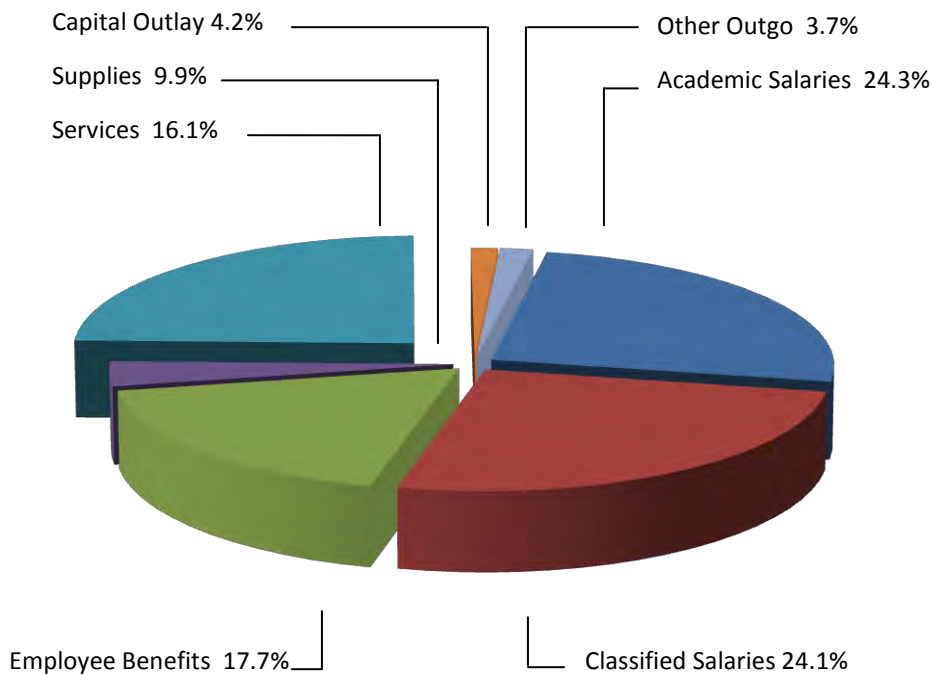
## SECTION 6

# THREE-YEAR RESTRICTED BUDGET SUMMARY – FY16-17 FINAL BUDGET

	2014-15 ADOPTED BUDGET GENERAL FUND RESTRICTED	2014-15 ACTUALS GENERAL FUND RESTRICTED	2015-16 ADOPTED BUDGET GENERAL FUND RESTRICTED	2015-16 ACTUALS GENERAL FUND RESTRICTED	2016-17 FINAL BUDGET GENERAL FUND RESTRICTED
<b>BEGINNING BALANCE</b>	60,616	53,601	52,704	52,704	124,270
<b>REVENUE</b>					
Federal Revenue	996,280	951,366	673,752	579,724	809,006
State Revenue	1,427,758	1,653,366	1,983,402	2,316,922	3,942,931
Local Revenue	23,077	16,010	23,511	15,603	29,457
Other Financing Sources	0	35,625	124,408	60,567	113,102
<b>TOTAL REVENUE</b>	<b>2,447,115</b>	<b>2,656,367</b>	<b>2,805,073</b>	<b>2,972,816</b>	<b>4,894,496 *</b>
<i>* FY16-17 revenue includes approximately \$1 million in deferred revenue from FY15-16</i>					
<b>TOTAL RESOURCES</b>	<b>2,507,731</b>	<b>2,709,968</b>	<b>2,857,777</b>	<b>3,025,520</b>	<b>5,018,766</b>
<b>EXPENSES</b>					
Total Academic	671,111	733,136	692,282	796,690	831,933
Total Classified	638,508	634,716	687,240	706,657	989,904
<b>TOTAL SALARIES</b>	<b>1,309,619</b>	<b>1,367,852</b>	<b>1,379,522</b>	<b>1,503,347</b>	<b>1,821,837</b>
Total Employee Benefits	427,399	459,382	504,599	487,005	658,843
<b>TOTAL COMPENSATION</b>	<b>1,737,018</b>	<b>1,827,234</b>	<b>1,884,121</b>	<b>1,990,352</b>	<b>2,480,680</b>
Total Supplies	190,313	164,219	282,921	128,025	649,002
Total Services	381,868	346,158	458,170	582,131	1,250,544
Total Capital Outlay	73,247	132,038	120,497	143,024	173,576
<b>TOTAL NONLABOR EXPENSES</b>	<b>645,428</b>	<b>642,415</b>	<b>861,588</b>	<b>853,180</b>	<b>2,073,122</b>
<b>TOTAL EXPENSES</b>	<b>2,382,446</b>	<b>2,469,649</b>	<b>2,745,709</b>	<b>2,843,532</b>	<b>4,553,802</b>
Total Other Outgo	59,275	187,615	105,206	57,718	191,643
<b>TOTAL APPROPRIATED</b>	<b>2,441,721</b>	<b>2,657,264</b>	<b>2,850,915</b>	<b>2,901,250</b>	<b>4,745,445</b>
<b>Reserves</b>					
Reserves	7,048	7,048	60,222	54,827	149,588
<b>ENDING FUND BALANCE</b>	<b>58,962</b>	<b>52,704</b>	<b>6,862</b>	<b>124,270</b>	<b>273,321</b>
<b>RESTRICTED FUND SUMMARY</b>					
Reserves/Ending Balance					
As Percent of: Revenue	2.41%	1.98%	0.24%	4.18%	5.58%
Appropriations	2.41%	1.98%	0.24%	4.28%	5.76%
<b>REVENUE vs. APPROPRIATED SUMMARY</b>					
Total Revenue	2,447,115	2,656,367	2,805,073	2,972,816	4,894,496
Total Appropriated	2,441,721	2,657,264	2,850,915	2,901,250	4,745,445
<b>REVENUE LESS APPROPRIATED</b>	<b>5,394</b>	<b>(897)</b>	<b>(45,842)</b>	<b>71,566</b>	<b>149,051</b>

## OBJECT SUMMARY – RESTRICTED (FY15-16 Adopted vs. FY16-17 Budget)

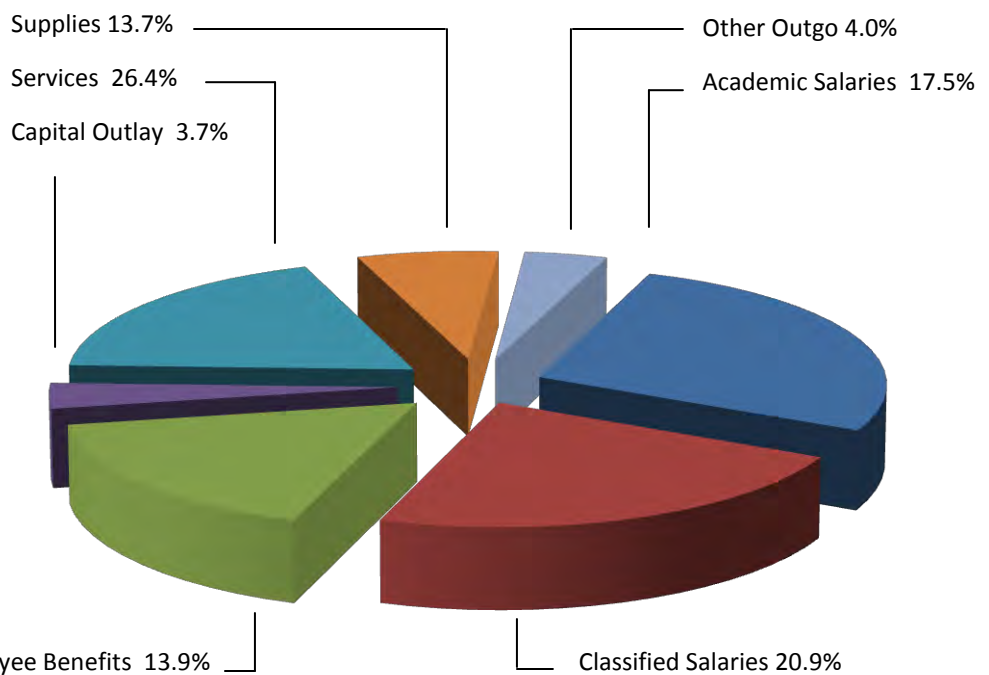
### Fiscal Year 2015-2016 Adopted Budget



#### Major Object Summary for the Fiscal Year 2015-16 Adopted Budget:

Academic Salaries	\$692,282
Classified Salaries	\$687,240
Employee Benefits	\$504,599
Supplies	\$282,921
Services	\$458,170
Capital Outlay	\$120,497
Other Outgo	\$105,206

### Fiscal Year 2016-2017 Final Budget

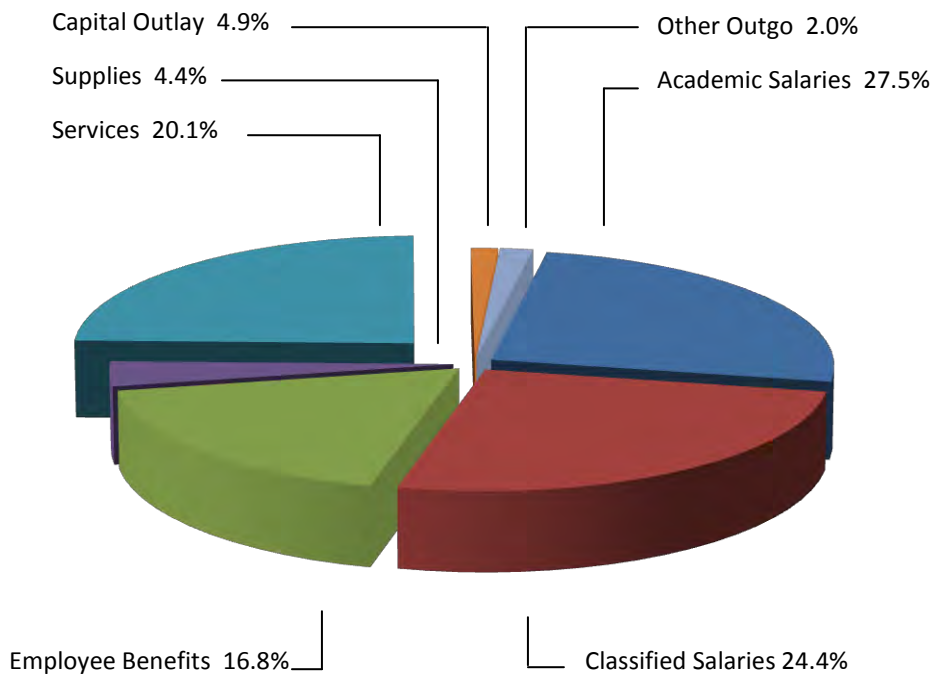


#### Major Object Summary for the Fiscal Year 2016-17 Final Budget:

Academic Salaries	\$ 831,933
Classified Salaries	\$ 989,904
Employee Benefits	\$ 658,843
Supplies	\$ 649,002
Services	\$ 1,250,544
Capital Outlay	\$ 173,576
Other Outgo	\$ 191,643

## OBJECT SUMMARY – RESTRICTED (FY15-16 Actuals vs. FY16-17 Budget)

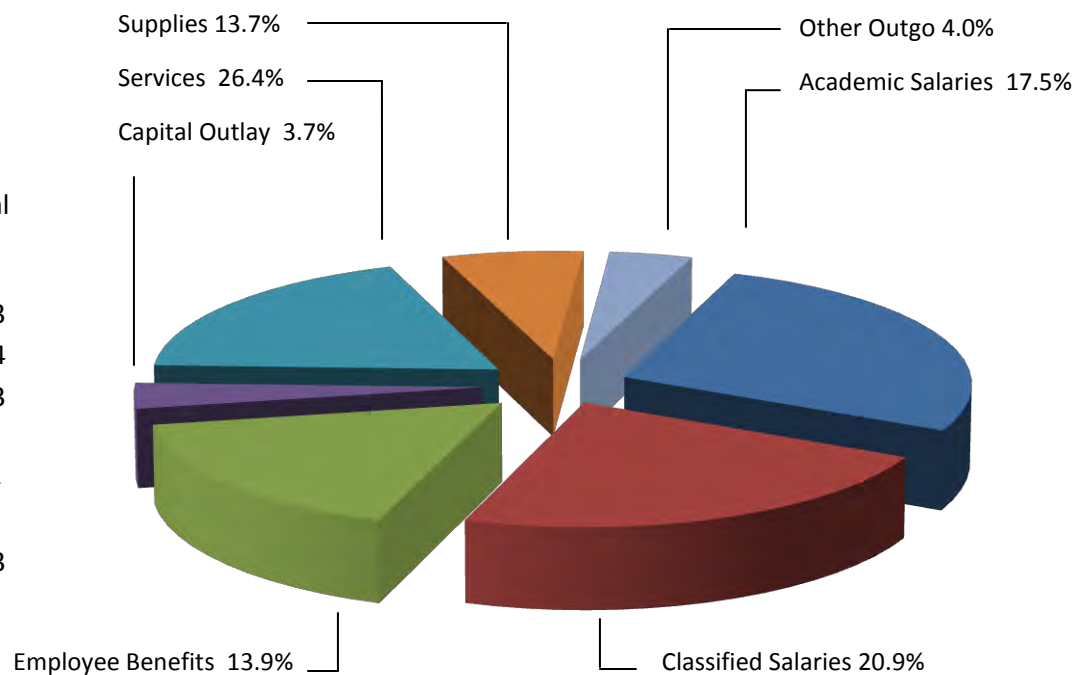
### Fiscal Year 2015-2016 Actuals



#### Major Object Summary for the Fiscal Year 2015-16 Actuals:

Academic Salaries	\$796,690
Classified Salaries	\$706,657
Employee Benefits	\$487,005
Supplies	\$128,025
Services	\$582,131
Capital Outlay	\$ 143,024
Other Outgo	\$ 57,718

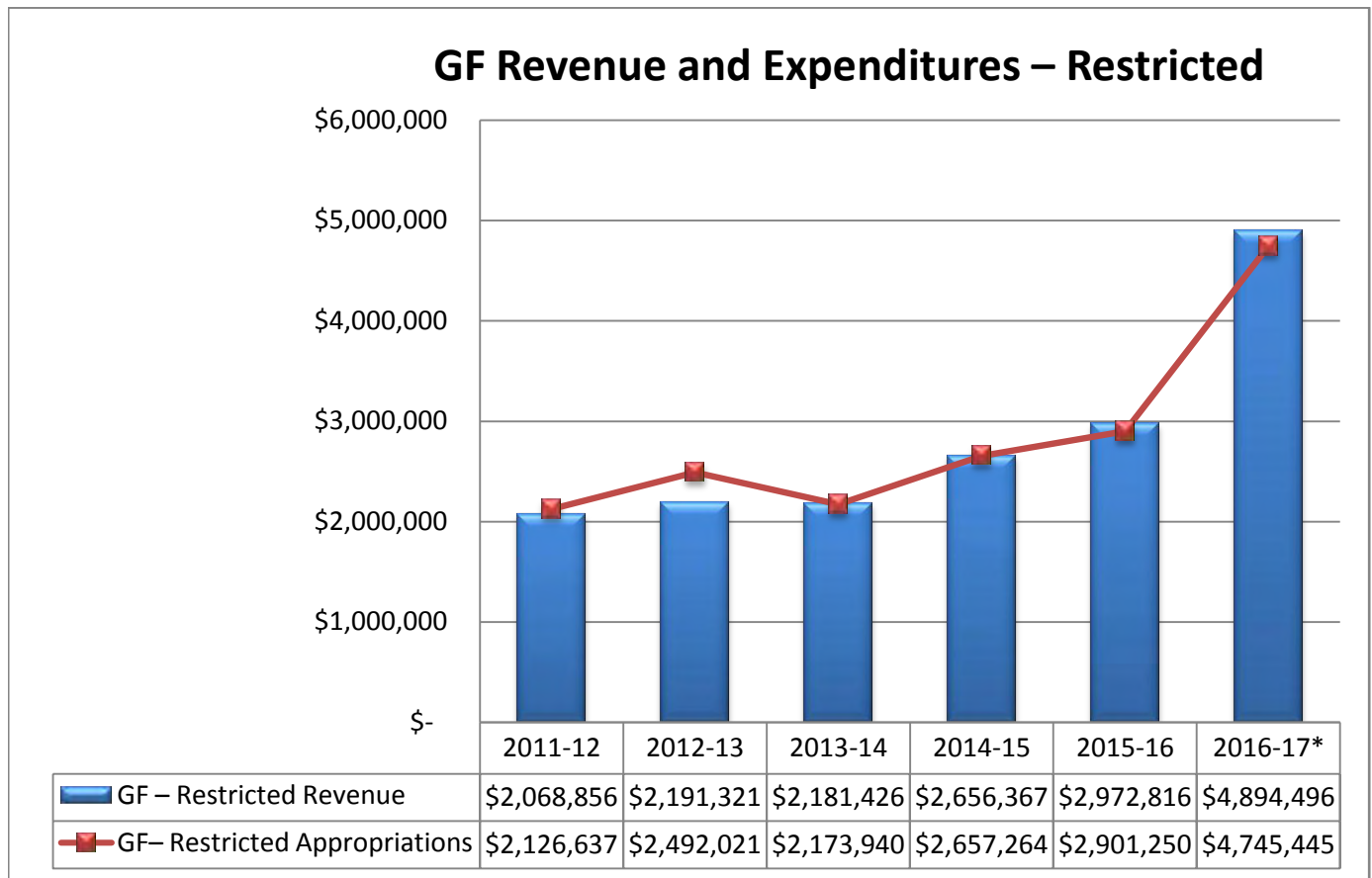
### Fiscal Year 2016-2017 Final Budget



#### Major Object Summary for the Fiscal Year 2016-17 Final Budget:

Academic Salaries	\$ 831,933
Classified Salaries	\$ 989,904
Employee Benefits	\$ 658,843
Supplies	\$ 649,002
Services	\$1,250,544
Capital Outlay	\$ 173,576
Other Outgo	\$ 191,643

## REVENUE AND APPROPRIATIONS – RESTRICTED



*Graph 9: Revenue and Appropriations – Restricted*

The above graph reflects annual restricted revenue and restricted appropriations.

The projections for FY16-17 revenue are significantly higher than any of the prior years reflected on the graph. This is primarily due to funding from the Adult Education Block Grant (\$850,000) and just over \$1 million in deferred revenue from FY15-16.

\*The numbers from FY11-12 through FY14-15 are audited actuals. FY15-16 are unaudited actuals, and FY16-17 is budgeted.

# PROGRAM BREAKDOWN

2016-17 OPERATING BUDGET

Unrestricted Program Detail •  
(Budget to Final Budget Comparison)

Unrestricted Program Detail •  
(Actuals to Final Budget Comparison)

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**SECTION 7**

# UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY15-16

Final Budget 16-17

		2014-15 ADOPTED BUDGET <i>Unrestricted GF</i>	2015-16 ADOPTED BUDGET <i>Unrestricted GF</i>	2016-17 FINAL BUDGET <i>Unrestricted GF</i>	14-15 Adopted vs. 16-17 Final Budget UNRESTRICTED VARIANCE	15-16 Adopted vs. 16-17 Final Budget UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
0114	Forestry	4,205	4,501	0	(4,205)	(4,501)
0301	Environmental Science/ETS	2,352	13,936	20,890	18,538	6,954
0399	Green Sustainable Education	3,417	8,858	9,178	5,761	320
0401	Biology	309,459	255,082	308,445	(1,014)	53,363
0501	Business	292,589	252,203	234,323	(58,266)	(17,880)
0511	Real Estate	25,230	29,248	24,856	(374)	(4,392)
0514	Computer Applications	101,690	98,642	0	(101,690)	(98,642)
0599	D-Wing Computer Lab	24,545	27,583	24,768	223	(2,815)
0601	General Communications	16,820	15,749	13,557	(3,263)	(2,192)
0614	Art - Digital and Media Arts	0	0	16,947	16,947	16,947
0701	Computer and Information Science	91,479	29,310	29,366	(62,113)	56
0835	Physical Education	455,504	306,716	296,342	(159,162)	(10,374)
0836	Wilderness Education	157,528	169,621	158,372	844	(11,249)
i 0837	PE - Theory	0	50,381	49,851	49,851	(530)
i 0839	PE - Athletics	0	34,594	27,115	27,115	(7,479)
i 0858	Fitness Education Center	0	208,693	176,758	176,758	(31,935)
1002	Art	356,628	398,165	392,250	35,622	(5,915)
1004	Music	186,978	194,344	150,691	(36,287)	(43,653)
1007	Theatre Arts	195,802	173,800	164,483	(31,319)	(9,317)
1008	Dance	27,331	26,962	0	(27,331)	(26,962)
1012	Photography and Digital Arts	110,972	113,862	63,530	(47,442)	(50,332)
1101	World Languages	3,235	3,440	3,494	259	54
1102	French	4,730	11,812	5,084	354	(6,728)
1103	German	0	0	0	0	0
1105	Spanish	222,962	219,610	127,254	(95,708)	(92,356)
1107	Chinese	4,205	6,750	0	(4,205)	(6,750)
1106	Russian	0	0	0	0	0
1108	Japanese	6,307	8,437	4,520	(1,787)	(3,917)
1155	Intensive Summer Spanish Institute	161,905	168,186	168,549	6,644	363
1191	Sign Language	13,403	15,187	14,688	1,285	(499)

		<b>2014-15 ADOPTED</b>	<b>2015-16 ADOPTED</b>	<b>2016-17 FINAL</b>	<b>14-15 Adopted vs. 16-17 Final Budget</b>	<b>15-16 Adopted vs. 16-17 Final Budget</b>
		<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>UNRESTRICTED</b>	<b>UNRESTRICTED</b>
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<b>VARIANCE</b>	<b>VARIANCE</b>
<u>Code</u>	<u>Program</u>					
1201	Health	62,531	89,929	78,178	15,647	(11,751)
1205	Phlebotomy	4,896	20,538	6,218	1,322	(14,320)
1208	Medical Office	14,980	8,991	16,383	1,403	7,392
1230	Nursing Assistant	8,426	626	405	(8,021)	(221)
1240	Dental Assistant	24,057	29,093	25,467	1,410	(3,626)
1250	Emergency Medical Technician	57,287	63,685	44,907	(12,380)	(18,778)
1290	Emergency Response	9,744	11,363	11,221	1,477	(142)
1299	Physical Therapy Aide	4,205	4,901	6,993	2,788	2,092
1305	Early Childhood Education	91,703	48,523	22,031	(69,672)	(26,492)
1306	Culinary Arts	195,296	77,635	87,163	(108,133)	9,528
1307	Dual-Enrollment	0	26,235	6,497	6,497	(19,738)
1317	Dual Enrollment	0	0	45,703	45,703	45,703
1390	Culinary Jail	19,688	6,563	11,813	(7,875)	5,250
1501	English	259,280	305,992	302,630	43,350	(3,362)
1506	Speech	18,922	44,504	41,031	22,109	(3,473)
1509	Philosophy	14,717	18,000	15,816	1,099	(2,184)
1510	Religion	14,717	15,749	9,037	(5,680)	(6,712)
1590	Foundational English	186,731	95,601	26,762	(159,969)	(68,839)
1599	Humanities	14,717	20,249	11,299	(3,418)	(8,950)
1701	Mathematics	562,045	587,351	558,232	(3,813)	(29,119)
1901	Physical Science	3,680	5,062	5,084	1,404	22
1902	Physics	134,385	133,547	135,165	780	1,618
1905	Chemistry	112,005	153,751	150,998	38,993	(2,753)
1914	Geology	58,676	62,825	65,012	6,336	2,187
2001	Psychology	197,991	210,334	172,142	(25,849)	(38,192)
2104	Counseling/Addiction Studies	18,869	28,571	30,055	11,186	1,484
2105	Criminal Justice	22,339	22,922	23,726	1,387	804
2106	Criminal Justice In-Service	0	0	0	0	0
2133	Fire Science	10,512	12,371	13,412	2,900	1,041
2190	Fire Academy	78,827	86,770	126,420	47,593	39,650
2191	Fire Officer	8,725	8,083	6,551	(2,174)	(1,532)
2192	Fire In-Service	75,600	83,475	88,200	12,600	4,725
2193	South Bay RPSTC - JPA	672,049	746,463	943,106	271,057	196,643
2202	Anthropology	78,021	89,119	84,143	6,122	(4,976)
2203	Ethnic Studies	27,993	38,501	0	(27,993)	(38,501)
2204	Economics	38,703	40,619	43,968	5,265	3,349
2205	History	43,114	50,855	32,763	(10,351)	(18,092)



		2014-15 ADOPTED	2015-16 ADOPTED	2016-17 FINAL	14-15 Adopted vs. 16-17 Final Budget	15-16 Adopted vs. 16-17 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
<u>Code</u>	<u>Program</u>					
	2206 Geography	58,822	62,308	68,240	9,418	5,932
	2207 Political Science	58,587	58,189	24,856	(33,731)	(33,333)
	2208 Sociology	71,714	77,871	45,179	(26,535)	(32,692)
	4901 Instructional Support	(137,129)	78,393	76,126	213,255	(2,267)
	4902 Cost Offsets	0	(254,850)	(257,866)	(257,866)	(3,016)
	4933 General Studies	20,166	24,721	30,971	10,805	6,250
ii	4934 General Instruction	0	0	250,000	250,000	250,000
	4940 Incarcerated Student Program	0	560,653	648,047	648,047	87,394
	4958 English as a Second Language (ESL)	138,581	123,647	124,568	(14,013)	921
	4980 Work Experience	29,466	56,923	78,496	49,030	21,573
<b>Subtotal Instructional Programs</b>		<b>6,164,914</b>	<b>6,882,323</b>	<b>6,822,459</b>	<b>657,545</b>	<b>-59,864</b>
<u>Code</u>	<u>Program</u>					
ii	6010 Instruction Office	436,558	468,887	519,222	82,664	50,335
	6011 Dean Humanities/Social Sciences	120,336	115,925	151,526	31,190	35,601
	6012 Dean Science/Business	31,419	41,084	9,304	(22,115)	(31,780)
	6013 CTE Administrator	99,161	118,844	78,487	(20,674)	(40,357)
	6030 Academic Senate	22,821	44,228	41,345	18,524	(2,883)
	6110 Tutoring & Learning Center (TLC)	79,810	84,656	89,111	9,301	4,455
	6115 Instructional Development	76,355	25,250	41,462	(34,893)	16,212
	6116 Distance Education	0	112,361	118,945	118,945	6,584
iii	6120 Library	276,841	302,315	276,095	(746)	(26,220)
	6130 Media Services	67,478	69,131	73,267	5,789	4,136
iv	6140 Art Gallery	22,682	22,196	19,180	(3,502)	(3,016)
	6150 Academic Info. Systems and Technology	30,785	64,850	61,979	31,194	(2,871)
	6200 Admissions and Records	472,210	584,490	527,367	55,157	(57,123)
	6310 Student Services - Counseling	25,182	18,479	18,228	(6,954)	(251)
	6330 Transfer Activities	57,972	60,631	59,769	1,797	(862)
	6340 Career Guidance	30,258	20,436	20,933	(9,325)	497
	6420 Disability Resource Center (DRC)	3,100	2,500	1,000	(2,100)	(1,500)
	6440 Student Health Services	31,723	28,480	24,741	(6,982)	(3,739)
	6450 Student Services Administration	68,080	17,258	74,630	6,550	57,372
	6451 Student Recruitment	11,300	11,300	7,000	(4,300)	(4,300)
	6460 Student Services - Financial Aid	101,562	110,584	119,332	17,770	8,748
	6490 International Education	60,495	61,886	57,386	(3,109)	(4,500)
	6510 Maintenance Services	333,391	393,138	405,328	71,937	12,190

		2014-15 ADOPTED	2015-16 ADOPTED	2016-17 FINAL	14-15 Adopted vs. 16-17 Final Budget	15-16 Adopted vs. 16-17 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
<u>Code</u>	<u>Program</u>					
	6530 Custodial Services	444,588	364,790	369,516	(75,072)	4,726
	6540 College Vehicles	15,000	14,000	14,001	(999)	1
	6550 Grounds	45,334	45,340	39,114	(6,220)	(6,226)
v	6551 Snow Removal	0	0	27,120	27,120	27,120
	6570 Utilities	466,500	466,500	469,100	2,600	2,600
	6600 Board of Trustees	115,280	114,055	131,475	16,195	17,420
	6601 President's Office	222,031	246,015	271,005	48,974	24,990
	6602 Administrative Services	133,207	143,704	147,888	14,681	4,184
	6604 Institutional Research and Planning	96,053	140,083	219,885	123,832	79,802
	6720 Fiscal Services	354,872	434,978	433,392	78,520	(1,586)
	6730 Human Resources	224,066	265,804	243,702	19,636	(22,102)
	6750 Faculty Development	20,000	25,000	21,000	1,000	(4,000)
	6751 Classified Staff Development	7,500	8,500	8,500	1,000	0
	6752 Training Days	4,500	14,000	15,500	11,000	1,500
	6753 Staff Development	9,000	8,000	8,000	(1,000)	0
	6771 Purchasing	28,405	30,276	45,038	16,633	14,762
	6772 Insurance and Property Management	120,000	120,000	120,000	-	0
	6773 Graphics	2,250	2,250	2,250	-	0
	6774 Safety	21,325	21,325	24,309	2,984	2,984
	6775 General Services	262,209	113,996	121,983	(140,226)	7,987
vi	6776 Security	0	0	13,270	13,270	13,270
	6780 Computer Services - Info Tech.	1,061,173	1,166,064	1,079,969	18,796	(86,095)
	6783 Reprographics	150,474	145,254	147,278	(3,196)	2,024
	6793 Collective Bargaining	20,000	23,752	23,811	3,811	59
	6820 Community Services Events	70,746	65,740	68,904	(1,842)	3,164
	6821 Commencement	12,939	18,931	14,016	1,077	(4,915)
	6822 Convocation	0	5,255	8,483	8,483	3,228
vii	6824 Community Education	199,384	0	0	(199,384)	0
	6825 Community Education Indirect	86,373	70,514	62,050	(24,323)	(8,464)
	6830 Demonstration Garden	10,433	10,645	13,327	2,894	2,682
	6840 Economic Development	32,797	58,713	51,198	18,401	(7,515)
	6850 Community Use of Facilities	43,634	55,655	58,430	14,796	2,775
iv	6860 SnowGlobe	15,569	16,531	41,253	25,684	24,722
	6891 Public Information Office	221,737	237,292	267,471	45,734	30,179
viii	6895 Foundation	190,901	235,795	239,525	48,624	3,730
	6900 Ancillary Services - Other Operations	18,159	19,913	20,521	2,362	608
	6920 Child Development Center (CDC)	45,000	15,000	15,000	(30,000)	0

			<b>2014-15 ADOPTED</b>	<b>2015-16 ADOPTED</b>	<b>2016-17 FINAL</b>	<b>14-15 Adopted vs. 16-17 Final Budget</b>	<b>15-16 Adopted vs. 16-17 Final Budget</b>
			<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>UNRESTRICTED</b>	<b>UNRESTRICTED</b>
			<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<b>VARIANCE</b>	<b>VARIANCE</b>
<b>Code</b>	<b>Program</b>						
viii	6921	Tahoe Parents Nursery School (TPNS)	46,485	42,563	49,928	3,443	7,365
	6922	Child Development Center (CDC) Indirect	24,890	17,918	18,193	(6,697)	275
	6940	Food Services	1,300	1,300	1,900	600	600
	6960	Student Activities	72,392	85,180	92,996	20,604	7,816
	6961	Athletics	43,340	159,779	153,145	109,805	(6,634)
	6962	Women's Soccer	46,682	33,770	37,077	(9,605)	3,307
	6963	Men's Soccer	57,413	40,650	43,927	(13,486)	3,277
	6964	Intramural Activities	0	6,810	0	-	(6,810)
	6968	Cocurricular Activities	7,073	13,050	13,517	6,444	467
	7101	Facilities Planning	164,218	234,646	226,244	62,026	(8,402)
	7102	Campus and Site Improvement	1,356	1,027	1,282	(74)	255
	7104	ERP Implementation	176,775	108,557	105,051	(71,724)	(3,506)
	7105	Technology Infrastructure	93,259	101,418	106,611	13,352	5,193
	7115	Scheduled/Deferred Maintenance	0	15,000	15,000	15,000	0
	7210	Long-Term Debt	32,600	14,000	14,000	(18,600)	0
<b>Subtotal Noninstructional Programs</b>			<b>7,998,741</b>	<b>8,378,247</b>	<b>8,531,792</b>	<b>533,051</b>	<b>153,545</b>
	5901	Instructional Retiree Benefits/Incentives	19,500	271,022	93,340	73,840	(177,682)
	6740	Non-Instructional Retiree Benefits	55,500	216,491	110,943	55,443	(105,548)
<b>Subtotal Retirement Costs</b>			<b>75,000</b>	<b>487,513</b>	<b>204,283</b>	<b>129,283</b>	<b>(283,230)</b>
<b>Total Unrestricted Costs*</b>			<b>14,238,655</b>	<b>15,748,083</b>	<b>15,558,534</b>	<b>1,319,879</b>	<b>(189,549)</b>

This report may reflect differences between the total program costs due to program code changes and other structural changes to the budget reporting systems between FY13-14 and FY15-16.

\* Total costs may be off by \$1 due to rounding

- i Programs 0837, 0839, and 0858 were all previously (FY14-15 and before) included in 0835.
- ii Programs 4934 (\$250,000) and 6010 (\$50,000) reflect STRS on-behalf payments
- iii Library books annual replacement fund now covered by Fund 12 Instructional Equipment ~\$30,000
- iv Programs 6140 and 6860 have offsetting revenue lines.
- v Program code created mid-year FY15-16 to better track costs incurred due to snow removal
- vi Program Code added to FY16-17 budget to better track Security salary allocation and cost
- vii Program 6824 was moved to Fund 59 in FY15-16.
- viii Programs 6895 and 6921 have partial offsetting revenue lines.

# UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY16-17

Final Budget 16-17		2014-15 AUDITED	2015-16	2016-17 FINAL	16-17 Budget vs. 14-15 Actuals	16-17 Budget vs. 15-16 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
0000	No Program	0	1,444	0	0	(1,444)
0114	Forestry	0	0	0	0	0
0301	Environmental Science/ETS	6,106	10,512	20,890	14,784	10,378
0399	Green Sustainable Education	0	0	9,178	9,178	9,178
0401	Biology	295,409	249,667	308,445	13,036	58,778
0501	Business	296,696	234,232	234,323	(62,373)	91
0511	Real Estate	25,575	25,820	24,856	(719)	(964)
0514	Computer Applications	99,542	101,498	0	(99,542)	(101,498)
0599	D-Wing Computer Lab	27,742	29,814	24,768	(2,974)	(5,046)
0601	General Communications	18,450	15,135	13,557	(4,893)	(1,578)
0614	Art - Digital and Media Arts	12,944	0	16,947	4,003	16,947
0701	Computer and Information Science	99,670	22,457	29,366	(70,304)	6,909
0835	Physical Education	471,389	301,107	296,342	(175,047)	(4,765)
0836	Wilderness Education	139,867	141,426	158,372	18,505	16,946
i 0837	PE - Theory	0	39,781	49,851	49,851	10,070
i 0839	PE - Athletics	0	7,144	27,115	27,115	19,971
i 0858	Fitness Education Center	0	168,602	176,758	176,758	8,156
1002	Art	369,220	374,149	392,250	23,030	18,101
1004	Music	168,438	179,131	150,691	(17,747)	(28,440)
1007	Theatre Arts	190,289	172,262	164,483	(25,806)	(7,779)
1008	Dance	15,285	9,422	0	(15,285)	(9,422)
1012	Photography and Digital Arts	31,554	37,326	63,530	31,976	26,204
1101	World Languages	3,383	3,439	3,494	111	55
1102	French	1,905	7,877	5,084	3,179	(2,793)
1103	German	0	0	0	0	0
1105	Spanish	233,584	187,919	127,254	(106,330)	(60,665)
1106	Russian	0	0	0	0	0
1107	Chinese	0	0	0	0	0
1108	Japanese	6,926	8,661	4,520	(2,406)	(4,141)
1155	Intensive Summer Spanish Institute	147,108	135,364	168,549	21,441	33,185
1191	Sign Language	13,563	15,589	14,688	1,125	(901)
1201	Health	65,352	105,610	78,178	12,826	(27,432)
1205	Phlebotomy	5,684	5,994	6,218	534	224
1208	Medical Office	17,333	10,839	16,383	(950)	5,544
1230	Nursing Assistant	5,903	0	405	(5,498)	405
1240	Dental Assistant	23,588	29,208	25,467	1,879	(3,741)
1250	Emergency Medical Technician	52,478	54,034	44,907	(7,571)	(9,127)
1290	Emergency Response	7,876	7,990	11,221	3,345	3,231
1299	Physical Therapy Aide	4,264	4,840	6,993	2,729	2,153
1305	Early Childhood Education	101,423	52,773	22,031	(79,392)	(30,742)
1306	Culinary Arts	174,173	70,510	87,163	(87,010)	16,653
1307	Hospitality	0	0	6,497	0	6,497
1317	Dual Enrollment	0	12,888	45,703	6,497	32,815
1390	Culinary Jail	4,455	11,620	11,813	7,358	193
1501	English	286,115	304,648	302,630	16,515	(2,018)
1506	Speech	26,561	38,068	41,031	14,470	2,963

		2014-15 AUDITED	2015-16	2016-17 FINAL	16-17 Budget vs. 14-15 Actuals	16-17 Budget vs. 15-16 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
1509	Philosophy	14,996	21,762	15,816	820	(5,946)
1510	Religion	9,829	10,756	9,037	(792)	(1,719)
1590	Foundational English	107,502	71,655	26,762	(80,740)	(44,893)
1599	Humanities	14,751	13,755	11,299	(3,452)	(2,456)
1701	Mathematics	577,406	328,137	558,232	(19,174)	230,095
1790	Foundational Math	0	226,616	0	0	(226,616)
1901	Physical Science	13,325	28,397	5,084	(8,241)	(23,313)
1902	Physics	128,471	115,924	135,165	6,694	19,242
1905	Chemistry	111,534	122,535	150,998	39,464	28,463
1914	Geology	70,274	68,141	65,012	(5,262)	(3,129)
2001	Psychology	200,171	212,460	172,142	(28,029)	(40,318)
2104	Counseling/Addiction Studies	25,784	26,108	30,055	4,271	3,947
2105	Criminal Justice	25,063	24,189	23,726	(1,337)	(463)
2133	Fire Science	13,413	12,622	13,412	(1)	790
2190	Fire Academy	63,410	75,484	126,420	63,010	50,936
2191	Fire Officer	5,792	0	6,551	759	6,551
2192	Fire In-Service	62,307	78,390	88,200	25,893	9,810
2193	South Bay RPSTC - JPA	850,838	808,153	943,106	92,268	134,953
2202	Anthropology	81,784	89,010	84,143	2,359	(4,867)
2203	Ethnic Studies	21,253	12,573	0	(21,253)	(12,573)
2208	Sociology	70,538	79,681	45,179	(25,359)	(34,502)
2205	History	43,927	64,147	32,763	(11,164)	(31,384)
2207	Political Science	57,568	22,555	24,856	(32,712)	2,301
2204	Economics	35,843	22,087	43,968	8,125	21,881
2206	Geography	38,511	46,442	68,240	29,729	21,798
4901	Instructional Support	17,345	70,145	76,126	58,781	5,981
4902	Cost Offsets	0	-13,995	(257,866)	(257,866)	(243,871)
4933	General Studies	16,762	18,836	30,971	14,209	12,135
ii 4934	General Instruction	0	254,110	250,000	250,000	(4,110)
4940	Incarcerated Student Program	61,787	581,552	648,047	586,260	66,495
4958	English as a Second Language (ESL)	143,715	136,982	124,568	(19,147)	(12,414)
4980	Work Experience	39,978	59,766	78,496	38,518	18,730
<b>Subtotal Instructional Programs</b>		<b>6,373,727</b>	<b>6,877,777</b>	<b>6,822,459</b>	<b>403,029</b>	<b>-55,318</b>
ii 6010	Instruction Office	472,016	496,102	519,222	47,206	23,120
6011	Dean Humanities/Social Sciences	129,140	126,474	151,526	22,386	25,052
6012	Dean Science/Business	42,389	43,617	9,304	(33,085)	(34,313)
6013	CTE Administrator	101,585	101,834	78,487	(23,098)	(23,347)
6030	Academic Senate	12,853	31,922	41,345	28,492	9,423
6110	Tutoring & Learning Center (TLC)	63,392	70,344	89,111	25,719	18,767
6115	Instructional Development	71,611	15,951	41,462	(30,149)	25,511
6116	Distance Education	0	111,323	118,945	118,945	7,622
iii 6120	Library	281,047	284,265	276,095	(4,952)	(8,170)
6130	Media Services	69,535	66,583	73,267	3,732	6,685
iv 6140	Art Gallery	26,940	18,196	19,180	(7,760)	984
6150	Academic Info. Systems and Technology	35,080	40,614	61,979	26,899	21,365
6200	Admissions and Records	496,405	536,256	527,367	30,962	(8,889)
6310	Student Services - Counseling	17,170	16,961	18,228	1,058	1,267

		2014-15 AUDITED	2015-16	2016-17 FINAL	16-17 Budget vs. 14-15 Actuals	16-17 Budget vs. 15-16 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
<u>Code</u>	<u>Program</u>					
	6330 Transfer Activities	60,413	47,153	59,769	(644)	12,616
	6340 Career Guidance	32,899	21,810	20,933	(11,966)	(877)
	6420 Disability Resource Center (DRC)	210	107	1,000	790	894
	6430 EOPS	0	15,767	0	0	(15,767)
	6440 Student Health Services	32,775	31,453	24,741	(8,034)	(6,712)
	6450 Student Services Administration	38,318	1,620	74,630	36,312	73,010
	6451 Student Recruitment	1,840	743	7,000	5,160	6,257
	6460 Student Services - Financial Aid	92,110	104,526	119,332	27,222	14,806
	6490 International Education	35,056	52,027	57,386	22,330	5,359
	6510 Maintenance Services	284,814	386,249	405,328	120,514	19,079
	6530 Custodial Services	388,653	365,551	369,516	(19,137)	3,965
	6540 College Vehicles	9,462	25,919	14,001	4,539	(11,918)
	6550 Grounds	22,640	22,200	39,114	16,474	16,914
v	6551 Snow Removal	0	25,433	27,120	27,120	1,687
	6570 Utilities	381,958	388,443	469,100	87,142	80,657
	6600 Board of Trustees	95,163	99,995	131,475	36,312	31,480
	6601 President's Office	231,845	235,749	271,005	39,160	35,256
	6602 Administrative Services	127,667	133,236	147,888	20,221	14,652
	6604 Institutional Research and Planning	51,459	106,591	219,885	168,426	113,294
	6720 Fiscal Services	366,201	433,347	433,392	67,191	45
	6730 Human Resources	217,357	246,046	243,702	26,345	(2,344)
	6750 Faculty Development	18,407	14,265	21,000	2,593	6,735
	6751 Classified Staff Development	6,636	7,853	8,500	1,864	647
	6752 Training Days	3,072	12,644	15,500	12,428	2,856
	6753 Staff Development	0	12,739	8,000	8,000	(4,739)
	6771 Purchasing	22,941	33,828	45,038	22,097	11,210
	6772 Insurance and Property Management	80,000	120,000	120,000	40,000	0
	6773 Graphics	1,604	1,240	2,250	646	1,010
	6774 Safety	19,910	28,461	24,309	4,399	(4,152)
	6775 General Services	220,704	68,247	121,983	(98,721)	53,737
vi	6776 Security	0	0	13,270	13,270	13,270
	6780 Computer Services - Info Tech.	1,013,828	1,193,569	1,079,969	66,141	(113,600)
	6783 Reprographics	138,231	136,244	147,278	9,047	11,034
	6793 Collective Bargaining	5,114	9,003	23,811	18,697	14,808
	6820 Community Services Events	61,413	62,060	68,904	7,491	6,844
	6821 Commencement	14,517	17,876	14,016	(501)	(3,860)
	6822 Convocation	0	1,874	8,483	8,483	6,609
vii	6824 Community Education	252,820	0	0	(252,820)	0
	6825 Community Education Indirect	79,912	62,337	62,050	(17,862)	(287)
	6830 Demonstration Garden	8,664	9,372	13,327	4,663	3,955
	6840 Economic Development	37,514	59,394	51,198	13,684	(8,196)
	6850 Community Use of Facilities	41,927	52,141	58,430	16,503	6,289
iv	6860 SnowGlobe	17,564	31,380	41,253	23,689	9,873
	6891 Public Information Office	208,058	213,359	267,471	59,413	54,112
viii	6895 Foundation	203,253	236,170	239,525	36,272	3,355
	6900 Ancillary Services - Other Operations	18,064	19,497	20,521	2,457	1,024
	6920 Child Development Center (CDC)	20,000	15,000	15,000	(5,000)	0
viii	6921 Tahoe Parents Nursery School (TPNS)	47,840	47,671	49,928	2,088	2,257

		2014-15 AUDITED	2015-16	2016-17 FINAL	16-17 Budget vs. 14-15 Actuals	16-17 Budget vs. 15-16 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
6922	Child Development Center (CDC) Indirect	15,190	17,460	18,193	3,003	733
6940	Food Services	540	1,788	1,900	1,360	112
6960	Student Activities	71,905	79,265	92,996	21,091	13,731
6961	Athletics	32,863	145,190	153,145	120,282	7,955
6962	Women's Soccer	52,237	29,873	37,077	(15,160)	7,204
6963	Men's Soccer	67,093	56,720	43,927	(23,166)	(12,793)
6964	Intramural Activities	0	3,813	0	0	(3,813)
6968	Cocurricular Activities	12,642	6,655	13,517	875	6,862
7101	Facilities Planning	197,846	202,406	226,244	28,398	23,838
7102	Campus and Site Improvement	226	704	1,282	1,056	578
7104	ERP Implementation	101,563	76,079	105,051	3,488	28,972
7105	Technology Infrastructure	89,242	101,426	106,611	17,369	5,185
7115	Scheduled Maintenance	0	115,000	15,000	15,000	(100,000)
7210	Long-Term Debt	14,000	14,000	14,000	0	0
<b>Subtotal Noninstructional Programs</b>		<b>7,487,343</b>	<b>8,021,007</b>	<b>8,531,792</b>	<b>1,044,449</b>	<b>510,785</b>
5901	Instructional Retiree Benefits/Incentives	23,300	558,980	93,340	70,040	(465,640)
6740	Noninstructional Retiree Benefits	55,500	326,491	110,943	55,443	(215,548)
<b>Subtotal Retirement Costs</b>		<b>78,800</b>	<b>885,471</b>	<b>204,283</b>	<b>125,483</b>	<b>(681,188)</b>
<b>Total Unrestricted Costs*</b>		<b>13,939,870</b>	<b>15,784,255</b>	<b>15,558,534</b>	<b>1,618,664</b>	<b>(225,721)</b>

This report may reflect differences between the total program costs due to program code changes and other structural changes to the budget reporting systems between FY13-14 and FY15-16.

\* Total costs may be off by \$1 due to rounding

- i Programs 0837, 0839, and 0858 were all previously (FY14-15 and before) included in 0835.
- ii Programs 4934 (\$250,000) and 6010 (\$50,000) reflect STRS on-behalf payments
- iii Library books annual replacement fund now covered by Fund 12 Instructional Equipment ~\$30,000
- iv Programs 6140 and 6860 have offsetting revenue lines.
- v Program code created mid-year FY15-16 to better track costs incurred due to snow removal
- vi Program Code added to FY16-17 budget to better track Security salary allocation and cost
- vii Program 6824 was moved to Fund 59 in FY15-16.
- viii Programs 6895 and 6921 have partial offsetting revenue lines.

# OBJECT BREAKDOWN

2016-17 OPERATING BUDGET

- Object Detail •  
(Budget to Final Budget Comparison)
- Object Detail •  
(Actuals to Final Budget Comparison)



## OBJECT DETAIL – BUDGET TO FINAL BUDGET FY16-17

Final Budget 16-17	2014-15 REVISED BUDGET			2015-16 ADOPTED BUDGET			2016-17 FINAL BUDGET			2016-17 vs. 2014-15 Budget Variance	2016-17 vs. 2015-16 Adopted Budget Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
<b>EXPENSES</b>											
<b>ACADEMIC SALARIES</b>											
1110 Full-Time Instructor	2,131,615	2,103,971	27,644	2,093,401	2,057,148	36,253	1,933,948	1,896,600	37,348	(207,371)	(160,548)
<b>Subtotal</b>	<b>2,131,615</b>	<b>2,103,971</b>	<b>27,644</b>	<b>2,093,401</b>	<b>2,057,148</b>	<b>36,253</b>	<b>1,933,948</b>	<b>1,896,600</b>	<b>37,348</b>	<b>(207,371)</b>	<b>(160,548)</b>
1210 Administrators	683,983	550,490	133,493	747,357	634,098	113,259	734,353	581,282	153,071	30,792	(52,816)
1211 Admin In-District Allowance	27,200	21,659	5,541	26,554	20,762	5,792	26,551	18,221	8,330	(3,438)	(2,541)
1212 Counselors	389,877	111,904	277,973	396,861	119,402	277,459	394,851	93,472	301,379	(18,432)	(25,930)
1213 Academic Director	31,249	0	31,249	71,158	0	71,158	55,823	0	55,823	0	0
1214 Reassigned Time	20,205	16,299	3,906	47,279	47,279	0	48,659	48,659	0	32,360	1,380
1215 Learning Disabilities Specialist	39,062	0	39,062	41,120	0	41,120	63,364	0	63,364	0	0
1216 Library/Media Services Director	90,596	90,596	0	96,420	96,420	0	99,119	99,119	0	8,523	2,699
1217 Technology Stipend	0	0	0	10,000	10,000	0	0	0	0	0	-10000
<b>Subtotal</b>	<b>1,282,172</b>	<b>790,948</b>	<b>491,224</b>	<b>1,436,749</b>	<b>927,961</b>	<b>508,788</b>	<b>1,422,720</b>	<b>840,753</b>	<b>581,967</b>	<b>49,805</b>	<b>(87,208)</b>
1310 Adjunct Faculty	1,421,630	1,408,508	13,122	1,718,223	1,714,798	3,425	1,487,173	1,487,173	0	78,665	(227,625)
1315 Fitness Education Center Adjuncts	115,890	115,890	0	119,753	119,753	0	119,753	119,753	0	3,863	0
1360 Instructional Stipends	0	0	0	17,409	17,409	0	31,795	25,960	5,835	0	0
1390 Other Instructional Salaries	121,401	98,009	23,392	173,224	150,960	22,264	203,069	162,683	40,386	64,674	11,723
1399 Instructor Substitutes	38,500	38,500	0	44,802	44,802	0	44,802	44,802	0	6,302	0
<b>Subtotal</b>	<b>1,697,421</b>	<b>1,660,907</b>	<b>36,514</b>	<b>2,073,411</b>	<b>2,047,722</b>	<b>25,689</b>	<b>1,886,592</b>	<b>1,840,371</b>	<b>46,221</b>	<b>179,464</b>	<b>(207,351)</b>
1414 Reassigned Time - Overload	9,528	9,528	0	14,382	9,882	4,500	14,382	9,882	4,500	354	0
1415 Student Activities Advisor	26,250	26,250	0	26,250	26,250	0	26,250	26,250	0	0	0
1420 Part-Time or Sub Librarian	0	0	0	0	0	0	0	0	0	0	0
1430 Part-Time or Sub Counselors	62,467	593	61,874	59,872	593	59,279	93,490	17,228	76,262	16,635	16,635
1440 Part-Time Program Director	58,997	58,997	0	58,997	58,997	0	58,997	58,997	0	0	0
1450 Athletic Director	0	0	0	20,611	20,611	0	21,173	21,173	0	21,173	562
1460 Lead Faculty Stipend	42,318	42,318	0	42,260	42,260	0	45,853	39,373	6,480	(2,945)	(2,887)
1470 CCE Facilitator	37,000	37,000	0	0	0	0	20,000	0	20,000	(37,000)	0
1480 Athletic Coaches	0	0	0	27,497	27,497	0	24,996	24,996	0	0	0
1495 Mileage Allowance	11,345	11,345	0	8,975	8,975	0	9,010	9,010	0	(2,335)	35
1499 Other Noninstructional Acad. Salaries	116,393	62,538	53,855	101,342	43,568	57,774	102,372	43,217	59,155	(19,321)	(351)
<b>Subtotal</b>	<b>364,298</b>	<b>248,569</b>	<b>115,729</b>	<b>360,186</b>	<b>238,633</b>	<b>121,553</b>	<b>416,523</b>	<b>250,126</b>	<b>166,397</b>	<b>1,557</b>	<b>11,493</b>
<b>TOTAL ACADEMIC</b>	<b>5,475,506</b>	<b>4,804,395</b>	<b>671,111</b>	<b>5,963,747</b>	<b>5,271,464</b>	<b>692,283</b>	<b>5,659,783</b>	<b>4,827,850</b>	<b>831,933</b>	<b>23,455</b>	<b>(443,614)</b>

											2016-17 vs. 2015-16 Adopted Budget Variance	2016-17 vs. 2015-16 Adopted Budget Variance
Final Budget 16-17												

Final Budget 16-17	2014-15 REVISED BUDGET			2015-16 ADOPTED BUDGET			2016-17 FINAL BUDGET			2016-17 vs. 2014-15 Budget Variance	2016-17 vs. 2015-16 Adopted Budget Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3320 Medicare Direct Instruction	62,709	60,199	2,510	66,637	64,605	2,032	62,350	59,712	2,638	(487)	(4,893)
3321 Medicare Classified/Other Nonacademic	45,094	38,088	7,006	50,970	42,384	8,586	56,034	43,163	12,871	5,075	779
3322 Medicare Other Academic Noninstructional	22,351	14,172	8,179	24,564	16,086	8,478	24,183	14,606	9,577	434	(1,480)
<b>Subtotal</b>	<b>321,690</b>	<b>280,221</b>	<b>41,469</b>	<b>351,283</b>	<b>303,231</b>	<b>48,052</b>	<b>374,193</b>	<b>305,390</b>	<b>68,803</b>	<b>25,169</b>	<b>2,159</b>
3410 H&W Direct Instruction	666,633	631,419	35,214	596,646	578,411	18,235	539,629	516,780	22,849	(114,639)	(61,631)
3411 H&W Classified/Other Nonacademic	876,836	750,894	125,942	960,109	770,145	189,964	972,476	736,256	236,220	(14,638)	(33,889)
3412 H&W Other Academic Noninstructional	315,977	217,354	98,623	345,092	249,514	95,578	335,235	235,593	99,642	18,239	(13,921)
<b>Subtotal</b>	<b>1,859,446</b>	<b>1,599,667</b>	<b>259,779</b>	<b>1,901,847</b>	<b>1,598,070</b>	<b>303,777</b>	<b>1,847,340</b>	<b>1,488,629</b>	<b>358,711</b>	<b>(111,038)</b>	<b>(109,441)</b>
3510 SUI Direct Instruction	8,174	8,085	89	2,298	2,228	70	2,151	2,060	91	(6,025)	(168)
3511 SUI Classified/Other Nonacademic	3,057	2,813	244	1,758	1,462	296	1,932	1,488	444	(1,325)	26
3512 SUI Other Academic Noninstructional	765	483	282	846	554	292	834	504	330	21	(50)
<b>Subtotal</b>	<b>11,996</b>	<b>11,381</b>	<b>615</b>	<b>4,902</b>	<b>4,244</b>	<b>658</b>	<b>4,917</b>	<b>4,052</b>	<b>865</b>	<b>(7,329)</b>	<b>(192)</b>
3610 Workers' Compensation Direct Instruction	70,190	67,381	2,809	76,581	74,241	2,340	69,814	66,860	2,954	(521)	(7,381)
3611 WC Classified/Other Nonacademic	51,788	42,612	9,176	59,774	48,844	10,930	63,951	48,374	15,577	5,762	(470)
3612 WC Other Academic Noninstructional	25,010	15,856	9,154	28,287	18,524	9,763	27,079	16,355	10,724	499	(2,169)
<b>Subtotal</b>	<b>146,988</b>	<b>125,849</b>	<b>21,139</b>	<b>164,642</b>	<b>141,609</b>	<b>23,033</b>	<b>160,844</b>	<b>131,589</b>	<b>29,255</b>	<b>5,740</b>	<b>(10,020)</b>
3710 Apple Direct Instruction	36,746	35,464	1,282	41,955	41,235	720	38,565	37,838	727	2,374	(3,397)
3711 Apple Classified/Other Nonacademic	8,881	6,188	2,693	9,759	7,256	2,503	11,043	7,375	3,668	1,187	119
3712 Apple Other Academic Noninstructional	2,557	1,479	1,078	1,861	706	1,155	1,816	633	1,183	(846)	(73)
<b>Subtotal</b>	<b>48,184</b>	<b>43,131</b>	<b>5,053</b>	<b>53,575</b>	<b>49,197</b>	<b>4,378</b>	<b>51,424</b>	<b>45,846</b>	<b>5,578</b>	<b>2,715</b>	<b>(3,351)</b>
3910 Misc. Benes. Direct Instruction	1,896	1,896	0	0	0	0	0	0	0	(1,896)	0
3911 Misc. Benes. Classified/Other Nonacademic	10,428	8,532	1,896	0	0	0	0	0	0	(8,532)	0
3912 Misc. Benes. Academic Noninstructional	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>12,324</b>	<b>10,428</b>	<b>1,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(10,428)</b>	<b>0</b>
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>3,084,726</b>	<b>2,657,327</b>	<b>427,399</b>	<b>3,329,151</b>	<b>2,824,553</b>	<b>504,598</b>	<b>3,755,226</b>	<b>3,096,383</b>	<b>658,843</b>	<b>439,056</b>	<b>271,830</b>
<b>TOTAL COMPENSATION</b>	<b>12,155,103</b>	<b>10,418,085</b>	<b>1,737,018</b>	<b>13,216,575</b>	<b>11,332,454</b>	<b>1,884,121</b>	<b>13,681,866</b>	<b>11,201,187</b>	<b>2,480,679</b>	<b>783,102</b>	<b>(131,267)</b>
<b>SUPPLIES</b>											
4310 Instructional Supplies	78,880	0	78,880	88,380	0	88,380	217,051	0	217,051	0	0
4315 Instructional Materials	88,955	88,955	0	64,910	64,910	0	66,565	66,565	0	(22,390)	1,655
4320 Media Supplies	3,650	3,650	0	3,959	3,500	459	4,500	4,500	0	850	1,000
4325 Instructor Desk Copies	1,500	1,500	0	3,000	3,000	0	3,000	3,000	0	1,500	0
<b>Subtotal</b>	<b>172,985</b>	<b>94,105</b>	<b>78,880</b>	<b>160,249</b>	<b>71,410</b>	<b>88,839</b>	<b>291,116</b>	<b>74,065</b>	<b>217,051</b>	<b>(20,040)</b>	<b>2,655</b>
4510 Books, Magazines, Periodicals	2,360	1,273	1,087	81,051	80,429	622	85,790	605	85,185	(668)	(79,824)
4550 Noninstructional Supp and Matls	287,722	177,376	110,346	377,962	184,502	193,460	574,163	227,397	346,766	50,021	42,895
<b>Subtotal</b>	<b>290,082</b>	<b>178,649</b>	<b>111,433</b>	<b>459,013</b>	<b>264,931</b>	<b>194,082</b>	<b>659,953</b>	<b>228,002</b>	<b>431,951</b>	<b>49,353</b>	<b>(36,929)</b>
<b>TOTAL SUPPLIES</b>	<b>463,067</b>	<b>272,754</b>	<b>190,313</b>	<b>619,262</b>	<b>336,341</b>	<b>282,921</b>	<b>951,069</b>	<b>302,067</b>	<b>649,002</b>	<b>29,313</b>	<b>(34,274)</b>

Final Budget 16-17		2014-15			2015-16			2016-17			2016-17 vs.	2016-17 vs.
		REVISED BUDGET			ADOPTED BUDGET			FINAL BUDGET			2014-15 Budget Variance	2015-16 Adopted Budget Variance
		TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
<b>SERVICES</b>												
5110 Personal Service Contracts		64,481	27,375	37,106	33,326	23,185	10,141	72,191	33,800	38,391	6,425	10,615
5111 Personal Service Contracts (Instructional)		25,998	3,100	22,898	18,617	5,500	13,117	9,976	4,000	5,976	900	(1,500)
5120 Contract Services		864,285	719,196	145,089	1,163,577	869,095	294,482	1,755,718	925,081	830,637	205,885	55,986
5121 Contract Services (Instructional - ISAs)		755,187	755,187	0	821,387	821,387	0	1,019,153	1,019,153	0	263,966	197,766
5140 Software License and Online Services		124,610	96,214	28,396	136,509	119,409	17,100	254,804	137,364	117,440	41,150	17,955
5170 Audit		52,350	52,350	0	53,600	53,600	0	55,100	55,100	0	2,750	1,500
5180 Legal		45,000	45,000	0	46,700	46,700	0	46,700	46,700	0	1,700	0
Subtotal		<b>1,931,911</b>	<b>1,698,422</b>	<b>233,489</b>	<b>2,273,716</b>	<b>1,938,876</b>	<b>334,840</b>	<b>3,213,642</b>	<b>2,221,198</b>	<b>992,444</b>	<b>522,776</b>	<b>282,322</b>
5210 Technology Allowance		0	0	0	0	0	0	15,500	14,500	1,000	14,500	14,500
5211 Mileage Reimbursement		11,846	10,835	1,011	21,056	17,045	4,011	26,094	22,884	3,210	12,049	5,839
5212 Field Labs		3,450	3,450	0	3,450	3,450	0	3,500	3,500	0	50	50
5213 Conference/Travel		129,530	89,251	40,279	149,717	107,950	41,767	256,559	143,303	113,256	54,052	35,353
5214 Student Field Trips		89,527	51,525	38,002	73,663	33,100	40,563	117,915	40,000	77,915	(11,525)	6,900
5216 Staff Development Activities		45,575	45,575	0	56,746	56,746	0	64,340	51,540	12,800	5,965	(5,206)
5217 Training		5,000	0	5,000	3,800	2,300	1,500	2,000	500	1,500	500	(1,800)
5218 Tuition Reimbursement		0	0	0	1,000	1,000	0	2,000	2,000	0	2,000	1,000
Subtotal		<b>284,928</b>	<b>200,636</b>	<b>84,292</b>	<b>309,432</b>	<b>221,591</b>	<b>87,841</b>	<b>487,908</b>	<b>278,227</b>	<b>209,681</b>	<b>77,591</b>	<b>56,636</b>
5310 Institutional Memberships		34,694	34,244	450	37,939	37,789	150	37,478	37,028	450	2,784	(761)
5320 Licensing Fees		13,073	13,073	0	16,137	16,137	0	19,315	19,315	0	6,242	3,178
Subtotal		<b>47,767</b>	<b>47,317</b>	<b>450</b>	<b>54,076</b>	<b>53,926</b>	<b>150</b>	<b>56,793</b>	<b>56,343</b>	<b>450</b>	<b>9,026</b>	<b>2,417</b>
5410 Property & Liability Insurance		0	0	0	0	0	0	11,735	11,735	0	11,735	11,735
5440 Student Insurance		22,280	8,300	13,980	25,889	11,000	14,889	27,340	12,451	14,889	4,151	1,451
Subtotal		<b>22,280</b>	<b>8,300</b>	<b>13,980</b>	<b>25,889</b>	<b>11,000</b>	<b>14,889</b>	<b>39,075</b>	<b>24,186</b>	<b>14,889</b>	<b>15,886</b>	<b>13,186</b>
5511 Utilities - Electricity		240,000	240,000	0	238,000	238,000	0	230,000	230,000	0	(10,000)	(8,000)
5512 Utilities - Natural Gas/Nonelectrical		125,000	125,000	0	125,000	125,000	0	125,000	125,000	0	0	0
5513 Utilities - Water and Sewer		39,500	39,500	0	39,500	39,500	0	43,700	43,700	0	4,200	4,200
5514 Utilities - Refuse		42,000	42,000	0	42,000	42,000	0	42,000	42,000	0	0	0
5516 Utilities - Telephone		17,180	17,180	0	17,180	17,180	0	15,000	15,000	0	(2,180)	(2,180)
5517 Utilities - Internet		2,820	2,820	0	4,820	4,820	0	5,000	5,000	0	2,180	180
5530 Postage and Courier Services		22,606	22,606	0	33,950	33,950	0	34,350	34,350	0	11,744	400
5550 Facilities Rents and Leases		31,288	28,288	3,000	30,250	27,250	3,000	33,390	30,390	3,000	2,102	3,140
5560 Equipment Rents and Leases		11,965	11,965	0	6,365	6,365	0	12,915	12,915	0	950	6,550
Subtotal		<b>532,359</b>	<b>529,359</b>	<b>3,000</b>	<b>537,065</b>	<b>534,065</b>	<b>3,000</b>	<b>541,355</b>	<b>538,355</b>	<b>3,000</b>	<b>8,996</b>	<b>4,290</b>
5610 Printing		60,226	54,401	5,825	54,814	47,658	7,156	50,578	44,498	6,080	(9,903)	(3,160)
5620 Outreach Activities		9,638	0	9,638	8,100	0	8,100	0	0	0	0	0
5640 Repairs and Maintenance		45,265	45,205	60	54,368	54,308	60	44,793	44,793	0	(412)	(9,515)
5642 Vehicle Maintenance and Repair		15,000	15,000	0	14,000	14,000	0	14,000	14,000	0	(1,000)	0
5680 Maintenance Agreements		209,214	180,214	29,000	196,903	196,903	0	206,435	199,435	7,000	19,221	2,532
Subtotal		<b>339,343</b>	<b>294,820</b>	<b>44,523</b>	<b>328,185</b>	<b>312,869</b>	<b>15,316</b>	<b>315,806</b>	<b>302,726</b>	<b>13,080</b>	<b>7,906</b>	<b>(10,143)</b>

Final Budget 16-17	2014-15 REVISED BUDGET			2015-16 ADOPTED BUDGET			2016-17 FINAL BUDGET			2016-17 vs. 2014-15 Budget Variance	2016-17 vs. 2015-16 Adopted Budget Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5720 Election Services	20,000	20,000	0	5,000	5,000	0	5,000	5,000	0	(15,000)	0
<b>Subtotal</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>(15,000)</b>	<b>0</b>
5810 Advertising	74,531	72,897	1,634	72,724	71,090	1,634	86,577	70,077	16,500	(2,820)	(1,013)
5812 Employment Verification	9,650	9,150	500	6,200	5,700	500	5,200	4,700	500	(4,450)	(1,000)
5816 Administrative Fees	1,056	1,056	0	7,900	7,900	0	1,900	1,900	0	844	(6,000)
5895 Merchant Discount and Bank Fees	33,600	33,600	0	25,000	25,000	0	30,000	30,000	0	(3,600)	5,000
<b>Subtotal</b>	<b>118,837</b>	<b>116,703</b>	<b>2,134</b>	<b>111,824</b>	<b>109,690</b>	<b>2,134</b>	<b>123,677</b>	<b>106,677</b>	<b>17,000</b>	<b>(10,026)</b>	<b>(3,013)</b>
5990 Other Operating Expenses	0	0	0	0	0	0	1,500	1,500	0	1,500	1,500
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL SERVICES</b>	<b>3,297,425</b>	<b>2,915,557</b>	<b>381,868</b>	<b>3,645,187</b>	<b>3,187,017</b>	<b>458,170</b>	<b>4,784,756</b>	<b>3,534,212</b>	<b>1,250,544</b>	<b>618,655</b>	<b>347,195</b>
<b>CAPITAL OUTLAY</b>											
6220 Improvements to Buildings	15,065	15,065	0	15,065	15,065	0	13,000	13,000	0	(2,065)	(2,065)
<b>Subtotal</b>	<b>15,065</b>	<b>15,065</b>	<b>0</b>	<b>15,065</b>	<b>15,065</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>(2,065)</b>	<b>(2,065)</b>
6310 Library Bks/Magazines/Prdcls/Databases	28,895	28,895	0	35,895	28,895	7,000	38,343	343	38,000	(28,552)	(28,552)
<b>Subtotal</b>	<b>28,895</b>	<b>28,895</b>	<b>0</b>	<b>35,895</b>	<b>28,895</b>	<b>7,000</b>	<b>38,343</b>	<b>343</b>	<b>38,000</b>	<b>(28,552)</b>	<b>(28,552)</b>
6410 Audio Visual Equipment, New	500	500	0	500	500	0	2,150	2,150	0	1,650	1,650
6460 Computer Software, New	1,000	1,000	0	1,000	1,000	0	49,000	1,000	48,000	0	0
6470 Computer Hardware, New	103,690	44,792	58,898	170,694	58,197	112,497	120,547	34,208	86,339	(10,584)	(23,989)
6471 Computer Hardware, Replacement	920	920	0	920	920	0	920	920	0	0	0
6480 Equipment/Furniture, New	41,783	36,814	4,969	36,774	35,774	1,000	76,317	75,080	1,237	38,266	39,306
6481 Equipment/Furniture, Replacement	2,835	2,835	0	2,650	2,650	0	2,650	2,650	0	(185)	0
6591 Capital Leases	48,509	39,129	9,380	50,584	50,584	0	2,461	2,461	0	(36,668)	(48,123)
<b>Subtotal</b>	<b>199,237</b>	<b>125,990</b>	<b>73,247</b>	<b>263,122</b>	<b>149,625</b>	<b>113,497</b>	<b>254,045</b>	<b>118,469</b>	<b>135,576</b>	<b>(7,521)</b>	<b>(31,156)</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>243,197</b>	<b>169,950</b>	<b>73,247</b>	<b>314,082</b>	<b>193,585</b>	<b>120,497</b>	<b>305,388</b>	<b>131,812</b>	<b>173,576</b>	<b>(38,138)</b>	<b>(61,773)</b>
<b>TOTAL EXPENSES</b>	<b>16,158,792</b>	<b>13,776,346</b>	<b>2,382,446</b>	<b>17,795,106</b>	<b>15,049,397</b>	<b>2,745,709</b>	<b>19,723,079</b>	<b>15,169,278</b>	<b>4,553,801</b>	<b>1,392,932</b>	<b>119,881</b>
<b>OTHER OUTGO</b>											
7201 Indirect Expense Intrafund	0	0	0	0	0	35,006	0	0	115,029	0	0
7310 Transfers to Other Funds	456,838	456,838	0	693,213	693,213	0	383,783	383,783	0	(73,055)	(309,430)
7512 Direct Payments to Students	4,000	0	4,000	6,250	0	6,250	6,968	0	6,968	0	0
7590 Federal Financial Aid Repayment	5,472	5,472	0	5,472	5,472	0	5,472	5,472	0	0	0
7612 CalWORKs Child Care	0	0	0	20,000	0	20,000	9,710	0	9,710	0	0
7620 Textbook Grants	33,000	0	33,000	33,700	0	33,700	41,388	0	41,388	0	0
7625 Student Supplies and Materials	18,975	0	18,975	4,700	0	4,700	10,265	0	10,265	0	0
7635 Student Transportation	3,300	0	3,300	5,550	0	5,550	8,283	0	8,283	0	0
<b>TOTAL OTHER OUTGO</b>	<b>521,585</b>	<b>462,310</b>	<b>59,275</b>	<b>803,891</b>	<b>698,685</b>	<b>105,206</b>	<b>580,898</b>	<b>389,255</b>	<b>191,643</b>	<b>(73,055)</b>	<b>(309,430)</b>
<b>TOTAL APPROPRIATED ***</b>	<b>16,680,376</b>	<b>14,238,655</b>	<b>2,441,721</b>	<b>18,598,996</b>	<b>15,748,081</b>	<b>2,850,915</b>	<b>20,303,976</b>	<b>15,558,532</b>	<b>4,745,444</b>	<b>1,319,877</b>	<b>(189,549)</b>

\* Objects 2410, 2411, and 2412 were combined into object 2410 in FY15-16.

\*\* Objects 3110 (\$250,000) and 3112 (\$50,000) include STRS on-behalf beginning in the FY16-17 unrestricted budget

\*\*\* Totals may be off slightly due to rounding

# OBJECT DETAIL – ACTUALS TO FINAL BUDGET FY16-17

Final Budget 16-17	2014-15 ACTUALS			2015-16 ACTUALS			2016-17 FINAL BUDGET			2016-17 Budget vs. 2014-15 Actual Variance	2016-17 Budget vs. 2015-16 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
<b>EXPENSES</b>											
<b>ACADEMIC SALARIES</b>											
1110 Full-Time Instructor	2,157,073	2,125,237	31,836	2,065,033	2,043,872	21,162	1,933,948	1,896,600	37,348	(228,637)	(147,272)
<b>Subtotal</b>	<b>2,157,073</b>	<b>2,125,237</b>	<b>31,836</b>	<b>2,065,033</b>	<b>2,043,872</b>	<b>21,162</b>	<b>1,933,948</b>	<b>1,896,600</b>	<b>37,348</b>	<b>(228,637)</b>	<b>(147,272)</b>
1210 Administrators	658,123	506,947	151,176	761,830	605,428	156,401	734,353	581,282	153,071	74,335	(24,146)
1211 Admin In-District Allowance	25,178	19,080	6,098	28,534	20,289	8,246	26,551	18,221	8,330	(859)	(2,068)
1212 Counselors	406,272	111,861	294,411	391,379	121,435	269,944	394,851	93,472	301,379	(18,389)	(27,963)
1213 Academic Director	33,374	0	33,374	81,315.18	5215.9	76,099	55,823	0	55,823	0	(5,216)
1214 Reassigned Time	81,927	78,177	3,750	86,559	80,657	5,902	48,659	48,659	0	(29,518)	(31,998)
1215 Learning Disabilities Specialist	39,843	0	39,843	41,120	0	41,120	63,364	0	63,364	0	0
1216 Library/Media Services Director	91,639	91,639	0	74,693	74,693	0	99,119	99,119	0	7,480	24,426
1217 Technology Stipend	0	2,000	0	0	0	0	0	0	0	(2,000)	0
1299 Other F/T Noninstr Academic	3,976	1,707	2,269	0	0	0	0	0	0	(1,707)	0
<b>Subtotal</b>	<b>1,342,332</b>	<b>811,411</b>	<b>530,921</b>	<b>1,465,430</b>	<b>907,718</b>	<b>557,712</b>	<b>1,422,720</b>	<b>840,753</b>	<b>581,967</b>	<b>29,342</b>	<b>(66,965)</b>
1310 Adjunct Faculty	1,396,754	1,386,691	10,063	1,529,004	1,527,283	1,721	1,487,173	1,487,173	0	100,482	(40,110)
1315 Fitness Education Center Adjuncts	125,341	125,341	0	114,923	114,923	0	119,753	119,753	0	(5,588)	4,830
1360 Instructional Stipend	0	0	0	19,165	16,839	2,326.08	31,795	25,960	5,835	25,960	9,121
1390 Other Instructional Salaries	136,844	103,897	32,947	166,132	124,300	41,831.72	203,069	162,683	40,386	58,786	38,383
1399 Instructor Substitutes	36,337	36,337	0	40,834	40,834	0	44,802	44,802	0	8,465	3,968
<b>Subtotal</b>	<b>1,695,276</b>	<b>1,652,266</b>	<b>43,010</b>	<b>1,870,058</b>	<b>1,824,180</b>	<b>45,879</b>	<b>1,886,592</b>	<b>1,840,371</b>	<b>46,221</b>	<b>188,105</b>	<b>16,191</b>
1414 Reassigned Time - Overload	2,196	0	2,196	14,960	11,666	3,294	14,382	9,882	4,500	9,882	(1,784)
1415 Student Activities Advisor	30,950	30,350	600	26,400	26,400	0	26,250	26,250	0	(4,100)	(150)
1420 Part-Time or Sub Librarian	0	0	0	0	0	0	0	0	0	0	0
1430 Part-Time or Sub Counselors	53,618	0	53,618	84,574	429	84,145	93,490	17,228	76,262	17,228	16,799
1440 Part-Time Program Director	59,110	59,110	0	59,180	57,482	1,698	58,997	58,997	0	(113)	1,515
1450 Athletic Director	0	0	0	20,968	20,968	0	21,173	21,173	0	21,173	205
1460 Lead Faculty Stipend	38,280	32,136	6,144	53,247	52,097	1,150	45,853	39,373	6,480	7,237	(12,724)
1470 CCE Facilitator	71,357	71,357	0	0	0	0	20,000	0	20,000	(71,357)	0
1480 Athletic Coaches	0	0	0	27,887	27,887	0	24,996	24,996	0	24,996	(2,891)
1490 Sabbatical Replacement, Nonins	0	0	0	0	0	0	0	0	0	0	0
1495 Mileage Allowance	5,790	5,790	0	3,410	3,410	0	9,010	9,010	0	3,220	5,600
1499 Other Noninstr. Acad. Salaries	118,899	54,089	64,810	115,350	33,699	81,651	102,372	43,217	59,155	(10,872)	9,518
<b>Subtotal</b>	<b>380,200</b>	<b>252,832</b>	<b>127,368</b>	<b>405,975</b>	<b>234,038</b>	<b>171,937</b>	<b>416,523</b>	<b>250,126</b>	<b>166,397</b>	<b>(2,706)</b>	<b>16,088</b>
<b>TOTAL ACADEMIC</b>	<b>5,574,881</b>	<b>4,841,746</b>	<b>733,135</b>	<b>5,806,497</b>	<b>5,009,807</b>	<b>796,690</b>	<b>5,659,783</b>	<b>4,827,850</b>	<b>831,933</b>	<b>(13,896)</b>	<b>(181,957)</b>
<b>CLASSIFIED SALARIES</b>											
2110 Full-Time Regular Classified	1,391,075	1,150,320	240,755	1,483,276	1,193,387	289,889	1,672,915	1,233,430	439,485	83,110	40,043
2111 Confidentials	290,160	261,561	28,599	306,779	301,314	5,465	260,931	258,728	2,203	(2,833)	(42,586)
2120 Part-Time Regular Classified	251,924	194,678	57,246	276,456	232,031	44,425	396,964	307,511	89,453	112,833	75,480
2150 Classified Supervisor	708,669	651,151	57,518	848,746	731,875	116,870	949,391	779,465	169,926	128,314	47,590
2190 Classified In-Dist Allow, Reg.	1,040	1,040	0	0	0	0	0	0	0	(1,040)	0
<b>Subtotal</b>	<b>2,642,868</b>	<b>2,258,750</b>	<b>384,118</b>	<b>2,915,256</b>	<b>2,458,607</b>	<b>456,649</b>	<b>3,280,201</b>	<b>2,579,134</b>	<b>701,067</b>	<b>320,384</b>	<b>120,527</b>
2210 F-T/Reg. Classified Instructional	189,317	153,626	35,691	120,382	113,196	7,186	108,279	108,279	0	(45,347)	(4,917)
<b>Subtotal</b>	<b>189,317</b>	<b>153,626</b>	<b>35,691</b>	<b>120,382</b>	<b>113,196</b>	<b>7,186</b>	<b>108,279</b>	<b>108,279</b>	<b>0</b>	<b>(45,347)</b>	<b>(4,917)</b>

Final Budget 16-17	2014-15 ACTUALS			2015-16 ACTUALS			2016-17 FINAL BUDGET			2016-17 Budget vs. 2014-15 Actual Variance	2016-17 Budget vs. 2015-16 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
2310 Classified Overtime	59,983	51,901	8,082	50,339	50,339	0	66,903	63,703	3,200	11,802	13,364
2340 Part-Time/Temp. Class. Noninstr	307,726	228,369	79,357	338,044	229,748	108,297	422,372	276,378	145,994	48,009	46,630
2341 Part-Time/Temporary Technician	56,285	32,935	23,350	46,461	22,604	23,857	76,729	44,729	32,000	11,794	22,125
2350 Student Workers	56,388	531	55,857	75,761	606	75,155	74,429	2,706	71,723	2,175	2,100
2399 Other Noninstr. Class. Salaries	17,188	16,638	550	13,861	10,861	3,000	18,190	12,790	5,400	(3,848)	1,929
<b>Subtotal</b>	<b>497,570</b>	<b>330,374</b>	<b>167,196</b>	<b>524,465</b>	<b>314,157</b>	<b>210,308</b>	<b>658,623</b>	<b>400,306</b>	<b>258,317</b>	<b>69,932</b>	<b>86,149</b>
* 2410 Instructional Aide Hourly	5,668	4,986	682	91,593	91,593	0	121,887	121,887	0	116,901	30,294
* 2411 Instructional Aide II, Hourly	35,282	27,598	7,684	1,607	1,607	0	0	0	0	(27,598)	(1,607)
* 2412 Instructional Aide III, Hourly	53,831	53,831	0	0	0	0	0	0	0	(53,831)	0
2414 Instructional Aide - AIARE	4,865	4,865	0	5,575	5,575	0	6,720	6,720	0	1,855	1,145
2415 Tutor	91,206	54,035	37,171	87,766	55,252	32,514	79,977	49,458	30,519	(4,577)	(5,794)
2417 Interpreter	0	0	0	0	0	0	0	0	0	0	0
2418 Artist Model I	238	238	0	124	124	0	2,328	2,328	0	2,090	2,204
2419 Artist Model II	4,335	4,335	0	3,891	3,891	0	5,124	5,124	0	789	1,233
2421 Accompanist	3,230	3,230	0	3,325	3,325	0	3,018	3,018	0	(212)	(307)
2442 TPNS Substitute Teacher	284	284	0	446	446	0	700	700	0	416	254
2490 Classified Overtime, Instr.	0	0	0	0	0	0	0	0	0	0	0
2499 Part-Time Class. Instr. Sal. Other	2,175	0	2,175	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>201,114</b>	<b>153,402</b>	<b>47,712</b>	<b>194,328</b>	<b>161,814</b>	<b>32,514</b>	<b>219,754</b>	<b>189,235</b>	<b>30,519</b>	<b>35,833</b>	<b>27,421</b>
<b>TOTAL CLASSIFIED</b>	<b>3,530,869</b>	<b>2,896,152</b>	<b>634,717</b>	<b>3,754,431</b>	<b>3,047,775</b>	<b>706,657</b>	<b>4,266,857</b>	<b>3,276,954</b>	<b>989,903</b>	<b>380,802</b>	<b>229,179</b>
<b>EMPLOYEE BENEFITS</b>											
** 3110 STRS Direct Instruction	274,437	265,858	8,579	591,290	581,892	9,398	595,741	577,425	18,316	311,567	(4,467)
3111 STRS Nonacademic Admin. and Supervisors	7,489	5,164	2,325	7,102	4,861	2,241	5,928	5,928	0	764	1,067
** 3112 STRS Nonacademic Other	106,514	61,629	44,885	171,956	114,718	57,238	205,212	125,453	79,759	63,824	10,735
<b>Subtotal</b>	<b>388,440</b>	<b>332,651</b>	<b>55,789</b>	<b>770,348</b>	<b>701,470</b>	<b>68,878</b>	<b>806,881</b>	<b>708,806</b>	<b>98,075</b>	<b>376,155</b>	<b>7,336</b>
3210 PERS Direct Instruction	37,007	31,082	5,925	22,388	22,330	58	15,038	15,038	0	(16,044)	(7,292)
3211 PERS Classified/Other Nonacademic	296,380	254,416	41,964	334,069	281,036	53,033	444,243	346,804	97,439	92,388	65,768
3212 PERS Other Academic Noninstructional	26,443	25,741	702	36,121	35,766	355	50,346	50,229	117	24,488	14,463
<b>Subtotal</b>	<b>359,830</b>	<b>311,239</b>	<b>48,591</b>	<b>392,578</b>	<b>339,132</b>	<b>53,446</b>	<b>509,627</b>	<b>412,071</b>	<b>97,556</b>	<b>100,832</b>	<b>72,939</b>
3310 Soc. Sec. Direct Instruction	20,780	17,617	3,163	15,553	15,486	67	6,713	6,713	0	(10,904)	(8,773)
3311 Soc. Sec. Classified/Other Nonacademic	161,314	138,514	22,800	178,354	148,234	30,120	202,438	158,773	43,665	20,259	10,539
3312 Soc. Sec. Other Academic Noninstructional	14,334	13,775	559	19,057	18,871	186	22,475	22,423	52	8,648	3,552
3320 Medicare Direct Instruction	62,876	59,966	2,910	63,304	61,135	2,169	62,350	59,712	2,638	(254)	(1,423)
3321 Medicare Classified/Other Nonacademic	43,199	36,356	6,843	47,523	39,143	8,380	56,034	43,163	12,871	6,807	4,020
3322 Medicare Other Academic Noninstructional	22,831	14,081	8,750	24,476	14,631	9,845	24,183	14,606	9,577	525	(25)
<b>Subtotal</b>	<b>325,334</b>	<b>280,309</b>	<b>45,025</b>	<b>348,267</b>	<b>297,500</b>	<b>50,768</b>	<b>374,193</b>	<b>305,390</b>	<b>68,803</b>	<b>25,081</b>	<b>7,890</b>
3410 Health and Welfare Direct Instruction	637,028	601,816	35,212	579,663	566,122	13,542	539,629	516,780	22,849	(85,036)	(49,342)
3411 H&W Classified/Other Nonacademic	815,573	681,245	134,328	871,971	705,678	166,294	972,476	736,256	236,220	55,011	30,578
3412 H and W Other Academic Noninstructional	339,975	243,405	96,570	316,493	224,512	91,981	335,235	235,593	99,642	(7,812)	11,081
<b>Subtotal</b>	<b>1,792,576</b>	<b>1,526,466</b>	<b>266,110</b>	<b>1,768,128</b>	<b>1,496,311</b>	<b>271,817</b>	<b>1,847,340</b>	<b>1,488,629</b>	<b>358,711</b>	<b>(37,837)</b>	<b>(7,682)</b>
3510 SUI Direct Instruction	10,877	10,776	101	3,919	3,844	75	2,151	2,060	91	(8,716)	(1,784)
3511 SUI Classified/Other Nonacademic	1,532	1,291	241	1,671	1,381	290	1,932	1,488	444	197	107
3512 SUI Other Academic Noninstructional	791	487	304	908	512	396	834	504	330	17	(8)
<b>Subtotal</b>	<b>13,200</b>	<b>12,554</b>	<b>646</b>	<b>6,498</b>	<b>5,738</b>	<b>760</b>	<b>4,917</b>	<b>4,052</b>	<b>865</b>	<b>(8,502)</b>	<b>(1,686)</b>

Final Budget 16-17	2014-15			2015-16			2016-17			2016-17	2016-17
	ACTUALS			ACTUALS			FINAL BUDGET			Budget vs. 2014-15 Actual Variance	Budget vs. 2015-16 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3610 Workers' Compensation Direct Instruction	71,173	67,863	3,310	73,698	71,196	2,502	69,814	66,860	2,954	(1,003)	(4,336)
3611 WC Classified/Other Nonacademic	51,023	42,075	8,948	57,563	46,305	11,258	63,951	48,374	15,577	6,299	2,069
3612 WC Other Academic Non-Instructional	25,804	15,916	9,888	28,402	17,029	11,373	27,079	16,355	10,724	439	(674)
Subtotal	148,000	125,854	22,146	159,663	134,530	25,133	160,844	131,589	29,255	5,735	(2,941)
3710 Apple Direct Instruction	20,437	19,389	1,048	20,845	19,643	1,202	38,565	37,838	727	18,449	18,195
3711 Apple Classified/Other Nonacademic	6,058	4,560	1,498	7,256	5,517	1,739	11,043	7,375	3,668	2,815	1,858
3712 Apple Other Academic Noninstructional	1,942	388	1,554	2,848	459	2,390	1,816	633	1,183	245	174
Subtotal	28,437	24,337	4,100	30,949	25,619	5,330	51,424	45,846	5,578	21,509	20,227
3910 Misc. Benes. Direct Instruction	16,656	16,656	0	12,706	12,676	30	0	0	0	(16,656)	(12,676)
3911 Misc. Benes. Classified/Other Nonacademic	45,751	32,185	13,566	37,761	29,142	8,618	0	0	0	(32,185)	(29,142)
3912 Misc. Benes. Academic Noninstructional	7,581	4,175	3,406	3,680	1,456	2,224	0	0	0	(4,175)	(1,456)
Subtotal	69,988	53,016	16,972	54,146	43,274	10,872	0	0	0	(53,016)	(43,274)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>3,125,805</b>	<b>2,666,426</b>	<b>459,379</b>	<b>3,530,578</b>	<b>3,043,573</b>	<b>487,005</b>	<b>3,755,226</b>	<b>3,096,383</b>	<b>658,843</b>	<b>429,957</b>	<b>52,810</b>
<b>TOTAL COMPENSATION</b>	<b>12,231,555</b>	<b>10,404,324</b>	<b>1,827,231</b>	<b>13,091,506</b>	<b>11,101,154</b>	<b>1,990,352</b>	<b>13,681,866</b>	<b>11,201,187</b>	<b>2,480,679</b>	<b>796,863</b>	<b>100,033</b>
<b>SUPPLIES</b>											
4310 Instructional Supplies	99,299	8,013	91,286	93,428	50,551	42,877	217,051	0	217,051	(8,013)	(50,551)
4315 Instructional Materials	69,038	69,038	0	146,570	141,386	5,184	66,565	66,565	0	(2,473)	(74,821)
4320 Media Supplies	2,960	2,711	249	3,715	3,715	0	4,500	4,500	0	1,789	785
4325 Instructor Desk Copies	2,045	2,045	0	780	780	0	3,000	3,000	0	955	2,220
Subtotal	173,342	81,807	91,535	244,494	196,433	48,061	291,116	74,065	217,051	(7,742)	(122,368)
4510 Non-Librar Books/Mags/Periodicals	25,345	123	25,222	59,310	55,943	3,368	85,790	605	85,185	482	(55,338)
4550 Noninstructional Supp and Matls	215,822	168,360	47,462	279,435	202,838	76,597	574,163	227,397	346,766	59,037	24,559
Subtotal	241,167	168,483	72,684	338,746	258,781	79,965	659,953	228,002	431,951	59,519	(30,779)
<b>TOTAL SUPPLIES</b>	<b>414,509</b>	<b>250,290</b>	<b>164,219</b>	<b>583,239</b>	<b>455,214</b>	<b>128,025</b>	<b>951,069</b>	<b>302,067</b>	<b>649,002</b>	<b>51,777</b>	<b>(153,147)</b>
<b>SERVICES</b>											
5110 Personal Service Contracts	58,099	20,993	37,106	46,050	21,865	24,185	72,191	33,800	38,391	12,807	11,935
5111 Personal Service Contracts (Instructional)	841	210	631	1,300	107	1,194	9,976	4,000	5,976	3,790	3,894
5120 Contract Services	871,399	734,972	136,427	1,092,722	734,111	358,611	1,755,718	925,081	830,637	190,109	190,970
5121 Contract Services (Instructional - ISAs)	905,995	905,995	0	794,827	794,827	0	1,019,153	1,019,153	0	113,158	224,326
5140 Software License and Online Services	110,366	73,450	36,916	145,536	101,328	44,208	254,804	137,364	117,440	63,914	36,036
5170 Audit	57,460	57,460	0	53,450	53,450	0	55,100	55,100	0	(2,360)	1,650
5180 Legal	33,819	33,819	0	18,665	18,665	0	46,700	46,700	0	12,881	28,035
Subtotal	2,037,979	1,826,899	211,080	2,152,550	1,724,352	428,198	3,213,642	2,221,198	992,444	394,299	496,846
5210 Technology Allowance	0	0	0	50,665	13,540	37,125	15,500	14,500	1,000	14,500	960
5211 Mileage Reimbursement	11,873	10,007	1,866	13,431	12,020	1,411	26,094	22,884	3,210	12,877	10,864
5212 Field Labs	2,540	2,540	0	2,373	2,373	0	3,500	3,500	0	960	1,127
5213 Conference/Travel	115,772	74,748	41,024	168,668	110,631	58,037	256,559	143,303	113,256	68,555	32,672
5214 Student Field Trips	105,091	62,130	42,961	62,047	37,925	24,122	117,915	40,000	77,915	(22,130)	2,075
5216 Staff Development Activities	39,103	39,103	0	34,034	30,039	3,995	64,340	51,540	12,800	12,437	21,501
5217 Training	3,197	774	2,423	0	0	0	2,000	500	1,500	(274)	500
5218 Tuition Reimbursement	0	0	0	1,181	1,181	0	2,000	2,000	0	2,000	819
Subtotal	277,576	189,302	88,274	332,399	207,708	124,691	487,908	278,227	209,681	88,925	70,519



Final Budget 16-17	2014-15 ACTUALS			2015-16 ACTUALS			2016-17 FINAL BUDGET			2016-17 Budget vs. 2014-15 Actual Variance	2016-17 Budget vs. 2015-16 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5310 Institutional Memberships	28,060	27,610	450	32,791	32,341	450	37,478	37,028	450	9,418	4,687
5320 Licensing Fees	12,482	12,482	0	13,155	13,155	0	19,315	19,315	0	6,833	6,160
<b>Subtotal</b>	<b>40,542</b>	<b>40,092</b>	<b>450</b>	<b>45,946</b>	<b>45,496</b>	<b>450</b>	<b>56,793</b>	<b>56,343</b>	<b>450</b>	<b>16,251</b>	<b>10,847</b>
5410 Property & Liability Insurance	0	0	0	0	0	0	11,735	11,735	0	11,735	11,735
5440 Student Insurance	19,772	11,391	8,381	21,825	13,992	7,833	27,340	12,451	14,889	1,060	(1,541)
<b>Subtotal</b>	<b>19,772</b>	<b>11,391</b>	<b>8,381</b>	<b>21,825</b>	<b>13,992</b>	<b>7,833</b>	<b>39,075</b>	<b>24,186</b>	<b>14,889</b>	<b>12,795</b>	<b>10,194</b>
5511 Utilities - Electricity	187,542	187,542	0	204,712	204,712	0	230,000	230,000	0	42,458	25,288
5512 Utilities - Natural Gas/Nonelectrical	100,874	100,874	0	94,916	94,916	0	125,000	125,000	0	24,126	30,084
5513 Utilities - Water and Sewer	39,356	39,356	0	37,147	37,147	0	43,700	43,700	0	4,344	6,553
5514 Utilities - Refuse	37,945	37,945	0	33,069	33,069	0	42,000	42,000	0	4,055	8,931
5516 Utilities - Telephone	11,518	11,518	0	13,684	13,684	0	15,000	15,000	0	3,482	1,316
5517 Utilities - Internet	4,722	4,722	0	4,915	4,915	0	5,000	5,000	0	278	85
5530 Postage and Courier Services	18,363	18,363	0	31,553	31,553	0	34,350	34,350	0	15,987	2,797
5550 Facilities Rents and Leases	16,239	13,239	3,000	20,975	17,975	3,000	33,390	30,390	3,000	17,151	12,415
5560 Equipment Rents and Leases	6,284	6,284	0	12,194	12,194	0	12,915	12,915	0	6,631	721
<b>Subtotal</b>	<b>422,843</b>	<b>419,843</b>	<b>3,000</b>	<b>453,165</b>	<b>450,165</b>	<b>3,000</b>	<b>541,355</b>	<b>538,355</b>	<b>3,000</b>	<b>118,512</b>	<b>88,190</b>
5610 Printing	34,063	33,629	434	27,856	26,772	1,084	50,578	44,498	6,080	10,869	17,726
5620 Outreach Activities	0	0	0	0	0	0	0	0	0	0	0
5640 Repairs and Maintenance	44,735	44,286	449	56,931	56,931	0	44,793	44,793	0	507	(12,138)
5642 Vehicle Maintenance and Repair	9,462	9,462	0	10,430	10,430	0	14,000	14,000	0	4,538	3,570
5680 Maintenance Agreements	168,388	142,384	26,004	182,071	168,778	13,293	206,435	199,435	7,000	57,051	30,657
<b>Subtotal</b>	<b>256,648</b>	<b>229,761</b>	<b>26,887</b>	<b>277,288</b>	<b>262,911</b>	<b>14,377</b>	<b>315,806</b>	<b>302,726</b>	<b>13,080</b>	<b>72,965</b>	<b>39,815</b>
5720 Election Services	3,176	3,176	0	0	0	0	5,000	5,000	0	1,824	5,000
<b>Subtotal</b>	<b>3,176</b>	<b>3,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>1,824</b>	<b>5,000</b>
5810 Advertising	69,177	61,090	8,087	58,273	54,761	3,512	86,577	70,077	16,500	8,987	15,316
5812 Employment Verification	3,679	3,679	0	5,562	5,503	59	5,200	4,700	500	1,021	(803)
5816 Administrative Fees	2,503	2,503	0	1,642	1,642	0	1,900	1,900	0	(603)	258
5895 Merchant Discount and Bank Fees	37,693	37,693	0	28,834	28,822	12	30,000	30,000	0	(7,693)	1,178
5950 Bad Debt Expense	0	0	0	3,086	3,086	0	0	0	0	0	(3,086)
<b>Subtotal</b>	<b>113,052</b>	<b>104,965</b>	<b>8,087</b>	<b>97,398</b>	<b>93,815</b>	<b>3,583</b>	<b>123,677</b>	<b>106,677</b>	<b>17,000</b>	<b>1,712</b>	<b>12,862</b>
5990 Other Operating Expenses	0	0	0	-137	-137	0	1,500	1,500	0	1,500	1,637
<b>TOTAL SERVICES</b>	<b>3,171,588</b>	<b>2,825,429</b>	<b>346,159</b>	<b>3,380,433</b>	<b>2,798,302</b>	<b>582,131</b>	<b>4,784,756</b>	<b>3,534,212</b>	<b>1,250,544</b>	<b>708,783</b>	<b>735,910</b>
<b>CAPITAL OUTLAY</b>											
6220 Improvements to Buildings	1,737	1,737	0	5,369	5,369	0	13,000	13,000	0	11,263	7,631
<b>Subtotal</b>	<b>1,737</b>	<b>1,737</b>	<b>0</b>	<b>5,369</b>	<b>5,369</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>11,263</b>	<b>7,631</b>
6310 Library Bks/Magazines/Prdcls/Databases	31,463	29,727	1,736	52,945	27,840	25,105	38,343	343	38,000	(29,384)	(27,497)
<b>Subtotal</b>	<b>31,463</b>	<b>29,727</b>	<b>1,736</b>	<b>52,945</b>	<b>27,840</b>	<b>25,105</b>	<b>38,343</b>	<b>343</b>	<b>38,000</b>	<b>(29,384)</b>	<b>(27,497)</b>

Final Budget 16-17	2014-15			2015-16			2016-17			2016-17	2016-17
	ACTUALS			ACTUALS			FINAL BUDGET			Budget vs. 2014-15 Actual Variance	Budget vs. 2015-16 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
6410 Audio Visual Equipment, New	4,818	1,306	3,512	19,663	4,708	14,955	2,150	2,150	0	844	(2,558)
6460 Computer Software, New	4,104	579	3,525	50,275	36,000	14,275	49,000	1,000	48,000	421	(35,000)
6470 Computer Hardware, New	122,207	34,405	87,802	96,350	79,792	16,558	120,547	34,208	86,339	(197)	(45,584)
6471 Computer Hardware, Replacement	0	0	0	0	0	0	2,157	920	1,237	920	920
6480 Equipment/Furniture, New	46,148	19,981	26,167	115,067	51,469	63,598	75,080	75,080	0	55,099	23,611
6481 Equipment/Furniture, Replacement	0	0	0	9,365	832	8,533	2,650	2,650	0	2,650	1,818
6591 Capital Leases	29,057	19,761	9,296	31,022	31,022	0	2,461	2,461	0	(17,300)	(28,561)
<b>Subtotal</b>	<b>206,334</b>	<b>76,032</b>	<b>130,302</b>	<b>321,742</b>	<b>203,823</b>	<b>117,919</b>	<b>254,045</b>	<b>118,469</b>	<b>135,576</b>	<b>42,437</b>	<b>(85,354)</b>
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b>239,534</b>	<b>107,496</b>	<b>132,038</b>	<b>380,056</b>	<b>237,032</b>	<b>143,024</b>	<b>305,388</b>	<b>131,812</b>	<b>173,576</b>	<b>24,316</b>	<b>(105,220)</b>
<b><u>TOTAL EXPENSES</u></b>	<b>16,057,186</b>	<b>13,587,539</b>	<b>2,469,647</b>	<b>17,435,234</b>	<b>14,591,702</b>	<b>2,843,532</b>	<b>19,723,079</b>	<b>15,169,278</b>	<b>4,553,801</b>	<b>1,581,739</b>	<b>577,576</b>
<b><u>OTHER OUTGO</u></b>											
7201 Indirect Expense Intrafund	0	0	125,027	0	0	-28,835	0	0	115,029	0	0
7310 Transfers to Other Funds	347,797	347,797	0	1,189,815	1,189,815	0	383,783	383,783	0	35,986	(806,032)
7512 Direct Payments to Students	7,118	0	7,118	6,403	0	6,403	6,968	0	6,968	0	0
7590 Federal Financial Aid Repayment	4,529	4,529	0	2,738	2,738	0	5,472	5,472	0	943	2,734
7612 CalWORKs Child Care	0	0	6,036	0	0	1,094	0	0	9,710	0	0
7620 Textbook Grants	34,305	0	34,305	58,135	0	58,135	41,388	0	41,388	0	0
7625 Student Supplies and Materials	9,770	0	9,770	13,021	0	13,021	10,265	0	10,265	0	0
7635 Student Transportation	5,359	0	5,359	7,900	0	7,900	8,283	0	8,283	0	0
<b><u>TOTAL OTHER OUTGO</u></b>	<b>539,941</b>	<b>352,326</b>	<b>187,615</b>	<b>1,250,271</b>	<b>1,192,553</b>	<b>57,718</b>	<b>580,898</b>	<b>389,255</b>	<b>191,643</b>	<b>36,929</b>	<b>(803,298)</b>
<b><u>TOTAL APPROPRIATED ***</u></b>	<b>16,597,127</b>	<b>13,939,865</b>	<b>2,657,262</b>	<b>18,685,505</b>	<b>15,784,256</b>	<b>2,901,250</b>	<b>20,303,977</b>	<b>15,558,533</b>	<b>4,745,444</b>	<b>1,618,668</b>	<b>(225,723)</b>

\* Objects 2410, 2411, and 2412 were combined into object 2410 in FY15-16.

\*\* Objects 3110 (\$250,000) and 3112 (\$50,000) include STRS on-behalf beginning in FY15-16 unrestricted actuals

\*\*\* Totals may be off slightly due to rounding

# AUXILIARY FUNDS

2016-17 OPERATING BUDGET

- Description of All Funds •
- LTCC Fund Summary Sheet •
- Individual Fund Detail •

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## SECTION 9

## DESCRIPTION OF ALL FUNDS

### GOVERNMENTAL FUND ACCOUNTING

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The primary purpose of fund accounting is to segregate financial information. This is accomplished by accounting for financial transactions related to specific activities or objectives within separate funds.

A fund is defined as a “fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equity or fund balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions and/or limitations.” (GASB Codification Section 1300, NCGA-1.)

### LAKE TAHOE COMMUNITY COLLEGE FUNDS

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#### **Fund 11: General Fund – Unrestricted**

The Unrestricted General Fund is used to account for resources available for the general purposes of the district’s operations and support of its educational program. This fund is budgeted according to the designations imposed by the board of trustees.

#### **Fund 12: General Fund – Restricted**

The Restricted General Fund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted monies are generally from an external source that requires the monies be used for specific purposes, such as grants and state categorical funding.

#### **Fund 21: Bond Interest and Redemption Fund**

The Bond Interest and Redemption Fund is referred to in Education Code as the interest and sinking fund. This fund is only used to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of principal and interest on outstanding bonds of the district. The district currently uses this fund for the debt service payments on the Measure F General Obligation Bond, passed in November 2014. Revenues for this fund come from premiums paid on the bond sale and property tax levied specifically for the debt service payments.

#### **Fund 22: Revenue Bond Interest and Redemption Fund**

The Revenue Bond Interest and Redemption Fund is used to account for the accumulation of resources and the payment of general long-term debt principal and interest. Although Fund 21 and Fund 22 are both used for debt service payment, they differ in that the resources for Fund 22 are derived from interfund transfers. The district currently uses this fund for the debt service payment on the lease revenue bonds issued in 2006 for the construction of the Learning Resource Center.

**Fund 33: Child Development Center Fund**

The Child Development Center Fund is used to account for all revenues for, or from the operation of, the Child Development Center (CDC). This includes student fees for child development services. Costs incurred in the operation and maintenance of the CDC are paid from this fund.

**Fund 41: Capital Outlay Projects Fund**

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of monies for the construction of Scheduled Maintenance and Special Repairs (SMSR) projects, California Clean Energy Jobs Act of 2012 (Proposition 39) projects, and other significant capital outlay projects. Monies in this fund come from state categorical funding, redevelopment agency fees, utility rebates, parking fines, and interfund transfers, and can only be used for capital outlay expenses.

**Fund 43: General Obligation Bond Fund**

The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under the Strict Accountability in Local School Construction Bonds Act of 2000 (Proposition 39), and the related expenditures related to construction of projects voted and approved by the local property owners. This district uses this fund to account for the Measure F bond revenue and expenditures.

**Fund 44: University Center Capital Fund**

The University Center Capital Fund is used to account for the resources and expenditures related to the University Center capital outlay project. This project has been funded by private donation and is accounted for in a fund separate from other capital outlay projects.

**Fund 59: Community Education Fund**

The Community Education Fund is an enterprise fund used to account for the operation of the Community Education program. This allows the Community Education program to account for its total operating costs separately from the general fund. Enterprise funds allow for better budget tracking and more transparency of revenue and expenditures. It also allows the program to build a separate reserve.

**Fund 61: Self-Insurance Fund**

The Self-Insurance Fund is used to account for the income and expenditures of the district's self-insurance program. This fund provides for payment on deductible types and insurance policies, losses or payment arising from self-insurance programs, and losses or payments due to noninsured perils.

**Fund 69: Retiree Benefits Fund**

The Retiree Benefits Fund is used to account for "pay as you go" retiree benefits. This includes health benefits for current retirees as well as retiree incentives.

**Fund 72: Student Representative Fee Trust Fund**

The Student Representative Fee Trust Fund is a trust fund used to account for assets held on behalf of the student body. The district has some discretionary authority for decision making or responsibility for approving expenditures from this fund. The fund is used to account for monies collected as student representation fees. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments, and before offices and agencies of the state government.

**Fund 74: Student Financial Aid Trust Fund**

The Student Financial Aid Trust Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans.

**Fund 79: Other Postemployment Benefits (OPEB) Trust Fund**

The OPEB Trust Fund is a trust fund used to account for the long-term liability of retiree benefits, more commonly known as Other Postemployment Benefits. This liability is funded via investments made by the district that are held in the Community College League of California's (CCLC) Retiree Health Benefit Joint Powers Authority irrevocable trust. A local retirement board has been established to oversee the investments of these funds.



*Denim Day 2016*

# LTCC AUXILIARY FUNDS SUMMARY SHEET – FY16-17 FINAL BUDGET

	FY13-14 Actuals	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Fund 21 - Bond Redemption</b>					
BFB			-	-	1,867,082
Revenues			2,157,970	2,281,120	2,183,463
Expenses			340,039	414,038	(2,183,463)
Reserves			1,817,931	1,867,082	1,867,082
EFB			1,817,931	1,867,082	1,867,082
<b>Fund 22 - Revenue Bond Interest and Redemption</b>					
BFB	1,609	21	-	-	1,158,797
Revenues	141,503	139,669	-	1,274,385	-
Expenses	(143,090)	(139,690)	-	(115,588)	(1,158,797)
Reserves	-	-	-	-	-
EFB	21	-	-	1,158,797	-
<b>Fund 33 - Child Development Center</b>					
BFB	24,675	56,998	35,507	35,507	23,581
Revenues	495,113	445,715	461,203	458,250	483,700
Expenses	(462,791)	(467,206)	(449,821)	(470,176)	(483,832)
Reserves	-	-	20,000	20,000	20,000
EFB	56,998	35,507	46,889	23,581	23,449
<b>Fund 41 - Capital Outlay Projects</b>					
BFB	327,709	296,946	349,195	349,195	443,429
Revenues	348,060	259,723	328,347	246,486	769,599
Expenses	(378,823)	(207,474)	(293,402)	(152,252)	(864,188)
Reserves	-	150,000	150,000	150,000	164,000
EFB	296,946	349,195	384,140	443,429	348,840
<b>Fund 43 - General Obligation Bond</b>					
BFB		-	(645,359)	(645,359)	13,082,151
Revenues			17,610,615	17,144,195	46,250
Expenses		(645,359)	(5,274,800)	(3,416,685)	(9,497,866)
Reserves		-	-	-	-
EFB		(645,359)	11,690,456	13,082,151	3,630,535
<b>Fund 44 - University Center Capital</b>					
BFB		-	-	-	100,000
Revenues		6,750	295,000	409,539	1,363,695
Expenses		(6,750)	(295,000)	(309,539)	(1,263,695)
Reserves		-	-	100,000	200,000
EFB		-	-	100,000	200,000
<b>Fund 59 - Community Education*</b>					
* Community Education was separated from the Unrestricted General Fund beginning Fiscal Year 2015-16.					
*FY14-15 and earlier were also represented in Fund 11 financials.					
BFB	-	-	-	-	(19,028)
Revenues	199,913	245,714	247,500	255,124	270,000
Expenses	(199,180)	(252,821)	(246,223)	(274,152)	(268,961)
Reserves	-	-	-	-	-
EFB	733	(7,107)	1,277	(19,028)	(17,989)

BFB = beginning fund balance

EFB\*\* = ending fund balance

\*\* The EFB includes reserve amounts

# LTCC FUND SUMMARY SHEET - FY16-17 FINAL BUDGET

	FY 13-14 Actuals	FY 14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Fund 61 - Self-Insurance</b>					
BFB	52,567	81,675	100,448	100,448	116,248
Revenues	167,955	117,719	147,700	147,991	120,000
Expenses	(138,847)	(98,946)	(156,373)	(132,191)	(128,673)
Reserves	-	60,000	80,000	80,000	80,000
EFB	81,675	100,448	91,775	116,248	107,575
<b>Fund 69 - Retiree Benefits</b>					
BFB	439,614	146,781	50,638	50,638	278,164
Revenues	57,970	79,236	310,516	708,791	204,283
Expenses	(350,804)	(175,378)	(278,686)	(481,266)	(204,283)
Reserves	-	-	50,000	50,000	250,000
EFB	146,781	50,638	82,469	278,164	278,164
<b>Fund 72 - Student Representative Fee Trust</b>					
BFB	451	1,433	-	-	7,533
Revenues	7,394	5,838	10,600	11,727	11,000
Expenses	(6,412)	(7,271)	(10,600)	(4,194)	(11,000)
Reserves	-	-	-	-	-
EFB	1,433	-	-	7,533	7,533
<b>Fund 74 - Student Financial Aid Trust</b>					
BFB	5,323	5,324	5,035	5,035	5,035
Revenues	2,465,396	2,209,840	2,695,206	2,033,791	2,277,279
Expenses	(2,465,396)	(2,210,129)	(2,695,206)	(2,033,791)	(2,277,279)
Reserves	-	-	-	-	-
EFB	5,324	5,035	5,035	5,035	5,035
<b>Fund 79 - OPEB Trust</b>					
BFB	-	184,243	339,739	339,739	513,669
Revenues	184,243	155,496	188,070	174,306	8,323
Expenses	-	-	-	(376)	(500)
Reserves	-	184,238	336,627	336,627	521,492
EFB	184,243	339,739	527,809	513,669	521,492

BFB = beginning fund balance

EFB\*\* = ending fund balance

\*\* The EFB includes reserve amounts



## FUND #21: BOND REDEMPTION – FY16-17 FINAL BUDGET

	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Beginning Balance</b>	-	-	-	1,867,082
<b>Revenue</b>				
8617 - Homeowners Property Tax Relief		-	6,906	-
8860 - Interest and Premiums		657,546	738,180	5,000
8810 - Property Taxes		1,500,424	1,536,034	2,178,463
<b>Total Revenues</b>	-	2,157,970	2,281,120	2,183,463
<b>Expenditures</b>				
5xxx - Operating Expense		2,000	76,000	2,000
71xx - Long Term Debt		338,039	338,038	2,181,463
<b>Total Expenditures</b>	-	340,039	414,038	2,183,463
79xx - Reserves	-	1,817,931	1,867,082	1,867,082
<b>Subtotal Increase/(Decrease)</b>	-	1,817,931	1,867,082	-
<b>Ending Fund Balance (Including Reserves)</b>	-	<b>1,817,931</b>	<b>1,867,082</b>	<b>1,867,082</b>

## FUND #22: REVENUE BOND INTEREST AND REDEMPTION – FY16-17 FINAL BUDGET

	FY12-13 Actuals	FY13-14 Actuals	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 FINAL Budget
<b>Beginning Balance</b>	1,568	1,609	21	-	-	1,158,797
8860 - Interest and Premiums	41	22	-	-	-	-
<b>Total Revenues</b>	41	22	-	-	-	-
8940 - Proceeds from Sales of Bond	-	-	-	-	1,274,385	-
8981 - Transfers-In	139,475	141,481	139,669	-	-	-
<b>Total Revenues and Transfers-In</b>	139,516	141,503	139,669	-	1,274,385	-
<b>Expenditures</b>						
5xxx - Operating Expenses	-	1,815	1,815	-	-	-
71xx - Long Term Debt	139,475	141,275	137,875	-	115,588	1,158,797
<b>Total Expenditures</b>	139,475	143,090	139,690	-	115,588	1,158,797
<b>Subtotal Increase/(Decrease)</b>	41	(1,587)	(21)	-	1,158,797	(1,158,797)
<b>Ending Fund Balance (Including Reserves)</b>	<b>1,609</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>1,158,797</b>	<b>-</b>

## FUND #33: CHILD DEVELOPMENT CENTER – FY16-17 FINAL BUDGET

	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Beginning Balance</b>	56,998	35,507	35,507	23,581
81xx - Federal Revenue	17,080	13,500	13,319	13,500
86xx - State Revenue	65,010	102,703	71,681	85,200
88xx - Local Revenue	343,615	330,000	358,250	370,000
8899 - Miscellaneous Revenue	10	-	-	-
<b>Total Revenues</b>	425,715	446,203	443,250	468,700
89xx - Transfers-In	20,000	15,000	15,000	15,000
<b>Total Revenues and Transfers-In</b>	445,715	461,203	458,250	483,700
<b>Expenditures</b>				
1xxx - Academic Salaries	45,904	-	2,196	-
2xxx - Classified Salaries	279,722	306,082	324,629	321,923
3xxx - Employee Benefits	94,428	84,356	87,324	99,436
4xxx - Supplies	18,607	23,927	25,214	25,475
5xxx - Operating Expense	27,474	33,856	30,172	35,398
6xxx - Capital Outlay	1,071	1,600	641	1,600
<b>Total Expenditures</b>	467,206	449,821	470,176	483,832
7xxx - Other Outgo	-	-	-	-
<b>Total Appropriations</b>	467,206	449,821	470,176	483,832
79xx - Reserves	-	20,000	20,000	20,000
<b>Subtotal Increase/(Decrease)</b>	(21,491)	11,382	(11,926)	(132)
<b>Ending Fund Balance (Including Reserves)</b>	35,507	46,889	23,581	23,449

## FUND #41: CAPITAL OUTLAY PROJECTS – FY16-17 FINAL BUDGET

	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Beginning Balance</b>	296,946	349,195	349,195	443,429
86xx - State Revenue	101,376	220,496	138,638	358,675
88xx - Local Revenue	90,089	78,851	78,848	381,924
<b>Total Revenues</b>	191,465	299,347	217,486	740,599
89xx - Transfers-In	68,258	29,000	29,000	29,000
<b>Total Revenues and Transfers-In</b>	259,723	328,347	246,486	769,599
<b>Expenditures</b>				
2xxx - Classified Salaries	-	-	-	-
3xxx - Employee Benefits	-	-	-	-
4xxx - Supplies	802	-	-	-
5xxx - Operating Expense	35,622	42,500	21,737	62,992
6xxx - Capital Outlay	171,050	250,902	130,515	701,196
<b>Total Expenditures</b>	207,474	293,402	152,252	764,188
7xxx - Other Outgo	-	-	-	100,000
<b>Total Appropriations</b>	207,474	293,402	152,252	864,188
79xx - Reserves	150,000	150,000	150,000	164,000
<b>Subtotal Increase/(Decrease)</b>	52,249	34,945	94,234	(94,589)
<b>Ending Fund Balance (Including Reserves)</b>	<b>349,195</b>	<b>384,140</b>	<b>443,429</b>	<b>348,840</b>

## FUND #43: GENERAL OBLIGATION BOND – FY16-17 FINAL BUDGET

	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Beginning Balance</b>	-	(645,359)	(645,359)	13,082,151
<b>Revenue</b>				
8860 - Interest Income	-	50,000	58,567	35,000
8898 - Energy Rebates	-	-	5,372	11,250
8940 - Sale of Bonds	-	17,560,615	17,080,256	-
<b>Total Revenues</b>	-	17,610,615	17,144,195	46,250
Transfers-In from Other Funds	-	-	-	-
<b>Total Revenues and Transfers-In</b>	-	17,610,615	17,144,195	46,250
<b>Expenditures</b>				
2xxx - Classified Salaries	14,706	63,764	92,441	185,861
3xxx - Employee Benefits	3,102	19,066	27,951	84,711
4xxx - Supplies	-	-	1,691	3,000
5xxx - Operating Expense	188,075	704,570	605,873	606,035
6xxx - Capital Outlay	233,161	4,487,400	2,688,729	8,618,259
<b>Total Expenditures</b>	439,044	5,274,800	3,416,685	9,497,866
7xxx - Other Outgo	206,315	-	-	-
<b>Total Appropriations</b>	645,359	5,274,800	3,416,685	9,497,866
79xx - Reserves	-	-	-	-
<b>Subtotal Increase/(Decrease)</b>	(645,359)	12,335,815	13,727,510	(9,451,616)
<b>Ending Fund Balance (Including Reserves)</b>	<b>(645,359)</b>	<b>11,690,456</b>	<b>13,082,151</b>	<b>3,630,535</b>

## FUND #44: UNIVERSITY CENTER – FY16-17 FINAL BUDGET

	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Beginning Balance</b>	-	-	-	100,000
<b>Revenue</b>				
88xx - Local Revenue	6,750	295,000	309,539	1,263,695
<b>Total Revenues</b>	6,750	295,000	309,539	1,263,695
89xx - Transfers-In	-	-	100,000	100,000
<b>Total Revenues and Transfers-In</b>	6,750	295,000	409,539	1,363,695
<b>Expenditures</b>				
5xxx - Operating Expense	-	-	-	5,000
6xxx - Capital Outlay	6,750	295,000	309,539	1,258,695
<b>Total Expenditures</b>	6,750	295,000		1,263,695
<b>Total Appropriations</b>	6,750	295,000	309,539	1,263,695
7915 - Maintenance Reserves	-	-	100,000	200,000
<b>Subtotal Increase/(Decrease)</b>	-	-	-	100,000
<b>Ending Fund Balance (Including Reserves)</b>	-	-	<b>100,000</b>	<b>200,000</b>

## FUND #59: COMMUNITY EDUCATION FUND – FY16-17 FINAL BUDGET

	FY14-15*	FY15-16	FY15-16	FY16-17
	Actuals	Adopted Budget	Projected Actuals	Final Budget
*Community Education was separated from the Unrestricted General Fund beginning Fiscal Year 2015-16.				
*FY14-15 and earlier were also represented in Fund 11 financials.				
<b>Beginning Balance</b>	-	-	-	(19,028)
8870 - Community Ed Fees	192,310	198,000	212,760	225,000
8872 - Local Revenue	40,762	35,000	29,720	30,000
<b>Total Revenues</b>	233,072	233,000	242,480	255,000
89xx - Transfers-In (Services)	12,642	14,500	12,644	15,000
<b>Total Revenues and Transfers-In</b>	245,714	247,500	255,124	270,000
<b>Expenditures</b>				
1xxx - Academic Salaries	71,357	65,000	71,770	65,000
2xxx - Classified Salaries	80,161	79,193	90,904	98,218
3xxx - Employee Benefits	36,527	31,046	38,292	41,692
4xxx - Supplies	7,783	8,000	7,394	7,500
5xxx - Operating Expense	56,993	40,600	40,869	32,100
6xxx - Improvements	-	-	-	-
<b>Total Expenditures</b>	252,821	223,839	249,229	244,510
7xxx - Other Outgo (10% of Expenses)	-	22,384	24,923	24,451
<b>Total Appropriations</b>	252,821	246,223	274,152	268,961
<b>Subtotal Increase/(Decrease)</b>	(7,107)	1,277	(19,028)	1,039
<b>Ending Fund Balance (Including Reserves)</b>	(7,107)	1,277	(19,028)	(17,989)

## FUND #61: SELF-INSURANCE – FY16-17 FINAL BUDGET

	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Beginning Balance</b>	81,675	100,448	100,448	116,248
8860 - Interest Revenue	184	-	291	-
8899 - Miscellaneous Revenues	19,223	-	-	-
<b>Total Revenues</b>	19,407	-	291	-
8910 - Reimb. from Loss Claims	18,312	-	-	-
89xx - Transfers-In	80,000	147,700	147,700	120,000
<b>Total Revenues and Transfers-In</b>	117,719	147,700	147,991	120,000
<b>Expenditures</b>				
5xxx - Operating Expenses	98,946	156,373	132,191	128,673
<b>Total Appropriations</b>	98,946	156,373	132,191	128,673
79xx - Reserves	60,000	80,000	80,000	80,000
<b>Subtotal Increase/(Decrease)</b>	18,773	(8,673)	15,800	(8,673)
<b>Ending Fund Balance (Including Reserves)</b>	<b>100,448</b>	<b>91,775</b>	<b>116,248</b>	<b>107,575</b>



## FUND #69: RETIREE BENEFITS – FY16-17 FINAL BUDGET

	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Beginning Balance</b>	146,781	50,638	50,638	278,164
8860 - Interest Revenue	436	-	317	-
<b>Total Revenues</b>	436	-	317	-
89xx - Transfers-In	78,800	310,516	708,474	204,283
<b>Total Revenues and Transfers-In</b>	79,236	310,516	708,791	204,283
<b>Expenditures</b>				
3xxx - Employee Benefits	168,578	275,686	478,266 *	201,283
5xxx - Operating Expenses	6,800	3,000	3,000	3,000
<b>Total Appropriations</b>	175,378	278,686	481,266	204,283
<b>Reserves</b>				
79xx - Reserves	-	50,000	50,000	250,000
<b>Subtotal Increase/(Decrease)</b>	(96,142)	31,830	227,525	-
<b>Ending Fund Balance (Including Reserves)</b>	<b>50,638</b>	<b>82,469</b>	<b>278,164</b>	<b>278,164</b>

\* FY14-15 and FY15-16 approved Golden Handshakes are both expensed in FY15-16

## FUND #72: STUDENT REPRESENTATIVE FEE TRUST – FY16-17 FINAL BUDGET

	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Beginning Balance</b>	1,433	-	-	7,533
88xx - Local Revenue	5,838	10,600	11,727	11,000
89xx - Transfers-In	-	-	-	-
<b>Total Revenues and Transfers-In</b>	5,838	10,600	11,727	11,000
<b>Expenditures</b>				
4xxx - Supplies	1,031	500	105	500
5xxx - Operating Expenses	6,240	9,729	4,089	10,115
<b>Total Expenditures</b>	7,271	10,229	4,194	10,615
7xxx - Other Outgo	-	371	-	385
<b>Total Appropriations</b>	7,271	10,600	4,194	11,000
<b>Subtotal Increase/(Decrease)</b>	(1,433)	-	7,533	-
<b>Ending Fund Balance (Including Reserves)</b>	-	-	<b>7,533</b>	<b>7,533</b>

## FUND #74: STUDENT FINANCIAL AID TRUST– FY16-17 FINAL BUDGET

	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Beginning Balance</b>	5,324	5,035	5,035	5,035
81xx - Federal Revenue	2,115,836	2,581,395	1,874,130	2,117,566
86xx - State Revenue	94,004	113,811	156,923	154,713
88xx - Local Revenue	-	-	2,738	5,000
8860 - Interest	-	-	-	-
<b>Total Revenues</b>	2,209,840	2,695,206	2,033,791	2,277,279
89xx - Transfers-In	-	-	-	-
<b>Total Revenues and Transfers-In</b>	2,209,840	2,695,206	2,033,791	2,277,279
<b>Expenditures</b>				
5xxx - Operating Expenses	-	-	-	-
7512 - Direct Payments to Students	2,208,039	2,690,206	2,031,053	2,272,279
7590 - Financial Aid Repayment	2,090	5,000	2,738	5,000
7612 - CalWORKS Child Care	-	-	-	-
<b>Total Appropriations</b>	2,210,129	2,695,206	2,033,791	2,277,279
<b>Subtotal Increase/(Decrease)</b>	(289)	-	-	-
<b>Ending Fund Balance (Including Reserves)</b>	5,035	5,035	5,035	5,035

## FUND #79: OTHER POSTEMPLOYMENT BENEFITS TRUST – FY16-17 FINAL BUDGET

	FY14-15 Actuals	FY15-16 Adopted Budget	FY15-16 Projected Actuals	FY16-17 Final Budget
<b>Beginning Trust Balance</b>	184,243	339,739	339,739	513,669
8662 - Net Change to Investment	-	-	(3,201)	-
8860 - Interest	499	11,073	510	8,323
89xx - Transfers-In	154,997	176,997	176,997	-
<b>Total Revenues &amp; Transfers-In</b>	155,496	188,070	174,306	8,323
<b>Expenditures</b>				
3xxx - Employee Benefits	-	-	-	-
5xxx - Operating Expenses	-	-	376	500
<b>Total Appropriations</b>	-	-	376	500
7902 - Restricted Reserve	155,496	191,182	177,042	-
7925 - OPEB Irrevocable Trust	184,238	336,627	336,627	521,492
<b>Increase/(Decrease) of Trust Balance</b>	155,496	188,070	173,930	7,823
<b>Ending Trust Fund Balance (Including Reserves)</b>	339,739	527,809	513,669	521,492

# STAFFING LEVELS

2016-17 OPERATING BUDGET

- Full Time Equivalent Employees •
- Historical Staffing Tables •
- Compensation Trends by Group •
- Total Compensation Trends •
- Nonacademic Salary Allocations •

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**SECTION 10**

## FULL-TIME EQUIVALENT EMPLOYEES

FTE, full-time equivalent, is a unit that indicates the workload of an employed person in a way that makes workloads comparable across various contexts. FTE is defined as the total number of hours worked divided by the maximum number of hours in a full-time workload. For example, the total working hours in a week for a full-time workload are 40 hours. If an individual is employed for 28 hours a week, they are represented as a 0.70 FTE ( $28/40 = 0.70$ ). Two employees working a total of 56 hours the same week would represent 1.40 FTE ( $56/40 = 1.40$ ).

The following table is LTCC's FTE as it relates to each employee group:

FTE*	FY14-15	FY15-16	FY16-17
<b>Total FTE</b>	<b>106.08</b>	<b>109.06</b>	<b>112.80</b>
<b>Administration</b>	06.00	06.00	06.00
<b>Faculty</b>	36.33	34.63	31.23
<b>Classified</b>	48.93	49.61	55.05
<b>Confidential</b>	06.00	06.00	05.00
<b>Director</b>	08.82	12.82	15.52

*Table 13: LTCC's FTE by Employee Groups*

The majority of growth in FTE is budgeted in the restricted and auxiliary funds between FY15-16 and FY16-17. FTE in the restricted and auxiliary funds increased by almost 10 from FY15-16 to FY16-17, while FTE in the unrestricted general fund decreased. Notable additions of FTE between FY15-16 to FY16-17 include Adult Education (3.7 FTE, director and classified) and the general obligation bond (2.67 FTE, director and classified). In past years, funds received for the student success and support program (SSSP) and the student equity program have been responsible for FTE increases in the restricted general fund.

The following table is LTCC's FTE as it relates to restricted and auxiliary funds:

<b>FTE*</b>	<b>FY14-15</b>	<b>FY15-16</b>	<b>FY16-17</b>
<b>Restricted/Aux FTE</b>	<b>21.10</b>	<b>22.88</b>	<b>32.40</b>
<b>Administration</b>	01.27	01.21	02.01
<b>Faculty</b>	05.53	05.00	05.33
<b>Classified</b>	13.14	13.53	18.95
<b>Confidential</b>	00.76	00.05	00.05
<b>Director</b>	00.40	03.09	06.06

Table 14: FTE Related to Restricted and Auxiliary Funds Table

The following table is LTCC's FTE as it relates to funding:

<b>Fund</b>	<b>11 Unrestricted</b>	<b>12 Restricted/ Categorical</b>	<b>33 Child Development Center</b>	<b>43 General Obligation Bond</b>	<b>59 Community Education</b>	<b>Total</b>
<b>FTE* 2016-17</b>	80.40	22.20	6.01	2.67	1.52	<b>112.80</b>
<b>FTE* 2015-16</b>	86.18	16.29	5.77	0.00	0.82	<b>109.06</b>
<b>FTE* 2014-15</b>	84.99	14.99	6.10	0.00	0.00	<b>106.08</b>

Table 15: FTE Related to Funding Table

## HISTORICAL STAFFING TABLES

The following table is a recent history analysis of **administrative** staffing level changes:

Table 16: Historical Staffing Tables

Headcount	FY09-10	FY10-11	FY11-12	FY12-13
Administration	7	6.5	8	7
Notes	<ul style="list-style-type: none"> <li>Includes 1 president, 2 VPs, 3 deans, &amp; 1 CTE director.</li> </ul>	<ul style="list-style-type: none"> <li>0.5 <i>interim</i> director of student services replaces previous 1 dean of student services.</li> </ul>	<ul style="list-style-type: none"> <li><i>Interim</i> VP of admin. services replaces VP of business services position</li> <li><i>Interim</i> administrator position, exec.dir. of T&amp;ES (+1).</li> <li>Shift includes full time <i>interim</i> dean of SASS, previously <i>interim</i> dir. of student services (+0.5)</li> </ul>	<ul style="list-style-type: none"> <li>VP of admin. services replaces <i>interim</i> VP of admin. Services position.</li> <li>Reflects dean of instruction retirement. CTE director moves to dean position (-1)</li> </ul>
Variance	Baseline	(-0.5)	(+1.5)	(-1)

Headcount	FY13-14	FY14-15	FY15-16	FY16-17
Administration	6	5	6	6
Notes	<ul style="list-style-type: none"> <li>Reflects elimination of <i>interim</i> executive director of technology &amp; educational services position, moves to director of enrollment services.</li> </ul>	<ul style="list-style-type: none"> <li>Reflects VP of academic affairs &amp; student services resignation (-1).</li> <li>Dean of instruction retirement. English instructor moves to <i>interim</i> dean position.</li> <li>Deans move to <i>interim</i> executive dean level to manage absence of VP of AA &amp; SS.</li> </ul>	<ul style="list-style-type: none"> <li><i>Interim</i> dean of instruction moves to <i>interim</i> VP of academic affairs.</li> <li><i>Interim</i> executive dean of student &amp; academic support services moves to executive dean of student success.</li> <li><i>Interim</i> executive dean of CTE &amp; instruction moves to dean of CTE &amp; instruction.</li> <li>Early childhood education instructor moves to dean position (+1).</li> </ul>	<ul style="list-style-type: none"> <li>Reflects dean of CTE &amp; instruction retirement (-1).</li> <li>Reflects hiring dean of workforce development and instruction (+1)</li> </ul>
Variance	(-1)	(-1)	(+1)	(0)



The following table is a recent history analysis of full-time **faculty** staffing level changes:

Headcount	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
<b>Full-Time Faculty</b>	39	39.5	40	38	36	34
<b>Notes</b>	<ul style="list-style-type: none"> <li>Includes 31.5 instructors, 4.5 counselors, 1 LDS specialist, &amp; 2 academic directors.</li> </ul>	<ul style="list-style-type: none"> <li>•Addition of math instructor (+1).</li> <li>•History/political science instructor retires (-1).</li> <li>•0.5 counselor moves to <i>interim</i> dean of SASS (-0.5)</li> <li>•Interim counselor added (+1).</li> </ul>	<ul style="list-style-type: none"> <li>•Replacement of history/political science instructor (+1).</li> <li>•<i>Interim</i> dean of SASS moves back to counselor (+1).</li> <li>•Chemistry instructor resignation (-1).</li> <li>•<i>Interim</i> counselor retires (-1).</li> <li>•0.5 early childhood education instructor moves from director to faculty (+0.5).</li> </ul>	<ul style="list-style-type: none"> <li>•Physical education instructor retires (-1).</li> <li>•English instructor moves to <i>interim</i> dean of instruction (-1).</li> </ul>	<ul style="list-style-type: none"> <li>•Addition of chemistry instructor (+1).</li> <li>•Biology and culinary instructors retire(-2).</li> <li>•Early childhood education instructor moves to <i>interim</i> dean of instruction (-1).</li> </ul>	<ul style="list-style-type: none"> <li>•Computer applications, English, and Spanish instructors retire (-3).</li> <li>•Reflects history/political science instructor resignation (-1).</li> <li>•Addition of biology and fire science instructors (+2).</li> </ul>
<b>Variance</b>	Baseline	(+0.5)	(+0.5)	(-2)	(-2)	(-2)

The following table is a recent history analysis of **confidential** employee staffing level changes:

Headcount	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
<b>Confidential Employees</b>	7	6	6	6	5
<b>Notes</b>	<ul style="list-style-type: none"> <li>Includes 1 administrative assist to the president, 2 administrative assistants to the VP, 3 administrative assistants to the dean, &amp; 1 HR technician.</li> </ul>	<ul style="list-style-type: none"> <li>•Administrative assistant to the dean retires, not replaced.</li> </ul>	<ul style="list-style-type: none"> <li>•Includes 1 <i>interim</i> exec. assist. to the president, 2 admin. assistants to the VP, 1 admin. assistant to the dean, 1 <i>interim</i> admin. assistant to the dean, &amp; 1 HR technician.</li> </ul>	<ul style="list-style-type: none"> <li>•<i>Interim</i> exec. assist. to the president moves to permanent exec. assist. to the president.</li> <li>•<i>Interim</i> admin. assistant to the dean is replaced with student success coordinator to the exec. dean.</li> <li>•Human resources technician is replaced with human resources specialist.</li> </ul>	<ul style="list-style-type: none"> <li>•Student success coordinator to the exec. dean moves to student life coordinator, classified position (-1).</li> </ul>
<b>Variance</b>	Baseline	(-1)	(0)	(0)	(-1)

The following table is a recent history analysis of **classified director** staffing level changes:

Headcount	FY12-13	FY13-14	FY14-15
<b>Classified Directors</b>	9.2	9	9
<b>Notes</b>	<ul style="list-style-type: none"> <li>Includes 5 full-time directors, 2 <i>interim</i> directors, 1 Foundation executive director, 0.7 PIO, &amp; 0.5 CDC director.</li> </ul>	<ul style="list-style-type: none"> <li>Community education coordinator changes to director of community education (+1).</li> <li>Director of facilities replaces <i>interim</i> director of facilities &amp; maintenance.</li> <li>PIO and Foundation executive director merged into director of CACE (-0.7).</li> <li>0.5 CDC director moves to faculty position (-0.5).</li> </ul>	<ul style="list-style-type: none"> <li>Addition of <i>interim</i> marketing &amp; communications officer (+1).</li> <li><i>Interim</i> manager of human resources replaces director of human resources.</li> <li><i>Interim</i> assist. dir. of Foundation &amp; college advancement replaces director of CACE.</li> <li>Director of enrollment services resignation (-1).</li> <li><i>Interim</i> director of admissions &amp; records replaces director of enrollment services (+1).</li> <li>Director of institutional research &amp; planning resignation (-1).</li> </ul>
<b>Variance</b>	Baseline	(-0.2)	(0)

Headcount	FY15-16	FY16-17
<b>Classified Directors</b>	13	16
<b>Notes</b>	<ul style="list-style-type: none"> <li><i>Interim</i> marketing &amp; communications officer moves to director of marketing &amp; communications.</li> <li><i>Interim</i> manager of human resources moves to director of human resources.</li> <li><i>Interim</i> assist. dir. of Foundation is reorganized to student success coordinator to the exec. dean (-1).</li> <li>Addition of student outreach &amp; equity director (+1).</li> <li>Addition of director of Incarcerated Students Program (+1).</li> <li><i>Interim</i> director of admissions &amp; records retirement (-1).</li> <li>Addition of director of enrollment services (+1).</li> <li>Addition of exec. director of LTCC Foundation &amp; college advancement (+1).</li> <li>Addition of director of institutional effectiveness (+1).</li> <li>Addition of <i>interim</i> director of Child Development Center (+1).</li> </ul>	<ul style="list-style-type: none"> <li>Addition of capital projects finance manager (+1).</li> <li>Director of student outreach &amp; equity resignation (-1).</li> <li>Addition of director of student equity (+1).</li> <li>Addition of director of adult education (+1).</li> <li>Addition of bond program director (+1).</li> <li>Director of enrollment services resignation (-1).</li> <li>Addition of <i>interim</i> director of enrollment services (+1).</li> </ul>
<b>Variance</b>	(+4)	(+3)

The following table is a recent history analysis of **classified** staffing level changes:

Headcount	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
<b>Classified Staff (CEU)</b>	64	62	59	59	67
• <b>Full-Time (FT)</b>	46	43	39	36	40
• <b>Part-Time (PT)</b>	18	19	20	23	27
<b>Variance</b>	Baseline	(-2)	(-3)	(0)	(+8)

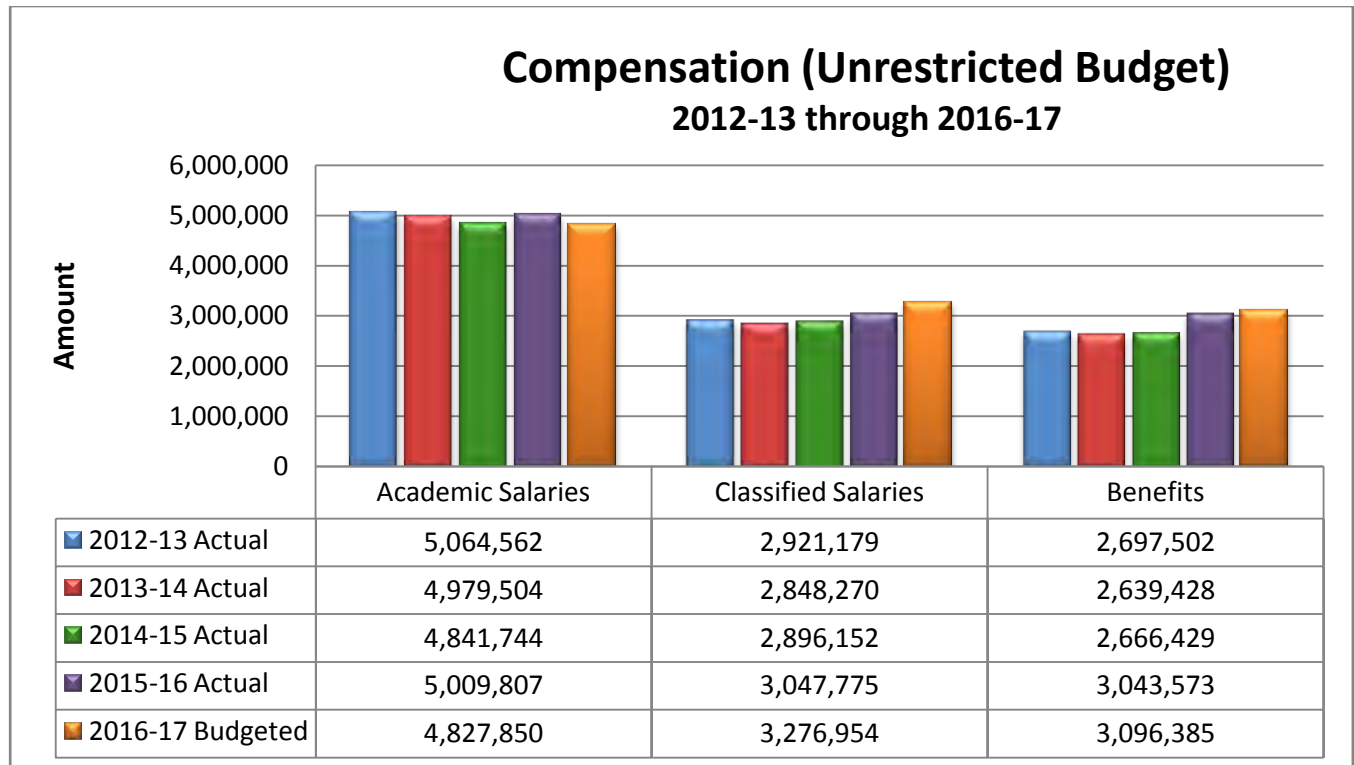
2016-17 Notes:

**New Positions (Increase to Headcount):**

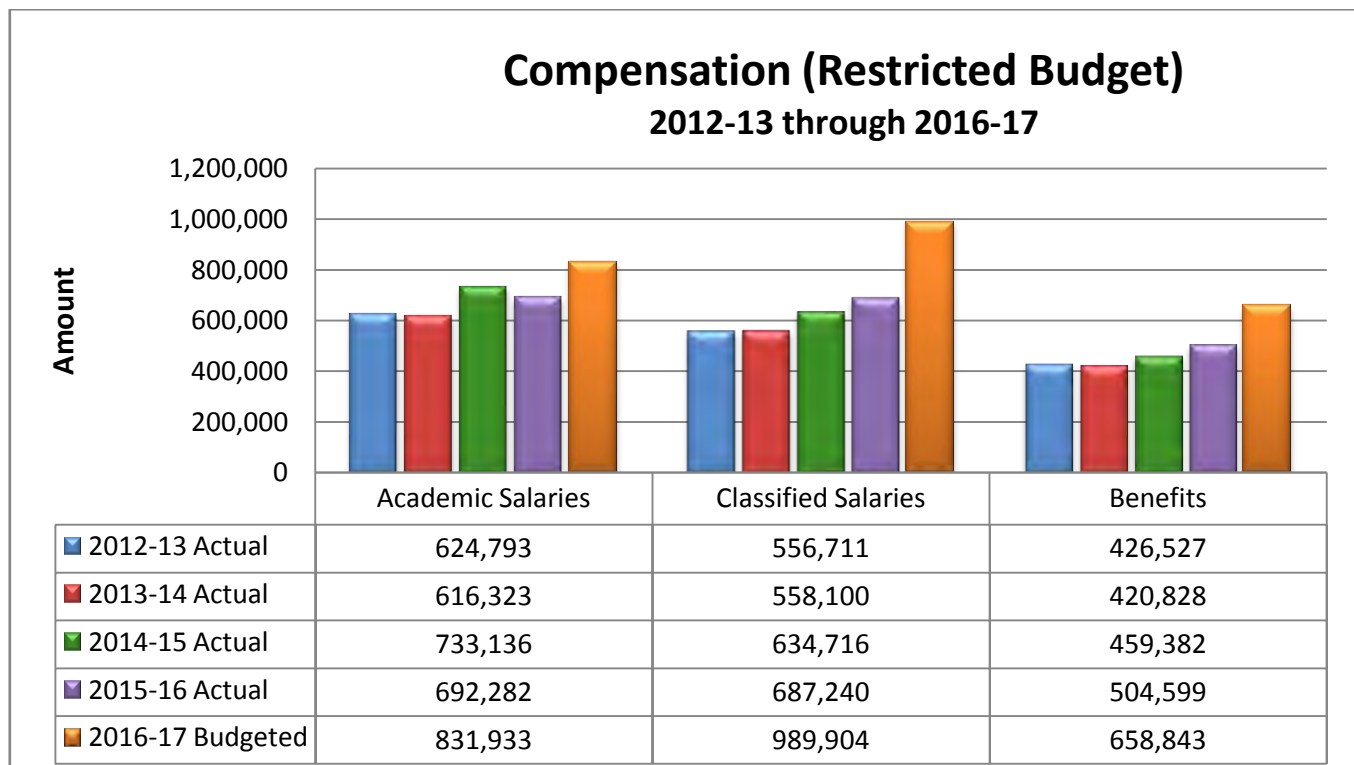
**Deleted Positions (Decrease to Headcount):**

Analyst (FT) <----->	Accountant (vacant) (FT)
Program Assistant, OITS/Bond (FT) <----->	Program Assistant, OITS/Bond (reorg. To Technology & Media Support Tech) (FT)
Technology & Media Support Technician (FT) <----->	Computer/Network Technician (FT)
Purchasing Technician (FT) – (previously PT) <----->	Purchasing Technician (PT)
Accounting Assistant (previously filled by temp employee) (FT)	Office Clerk, Fiscal Services (PT)
AEBG HTRR/Work Experience Coordinator (FT)	Program Assistant, ETS TRiO (PT)
AEBG Transition Coordinator (FT)	Program Technician, PE (FT)
CDC Teacher (vacant) (PT)	
TPNS Lead Teacher (replaced previously deleted TPNS Coord) (PT)	
Office Assistant, Instruction (vacant) (PT)	
Program Assistant, AEBG (PT)	
Program Assistant, Bond (vacant) (PT)	
Program Assistant, Student Equity (PT)	
Program Specialist, Community Ed (PT)	
Student Life Coordinator (FT)	

## COMPENSATION TRENDS BY GROUP

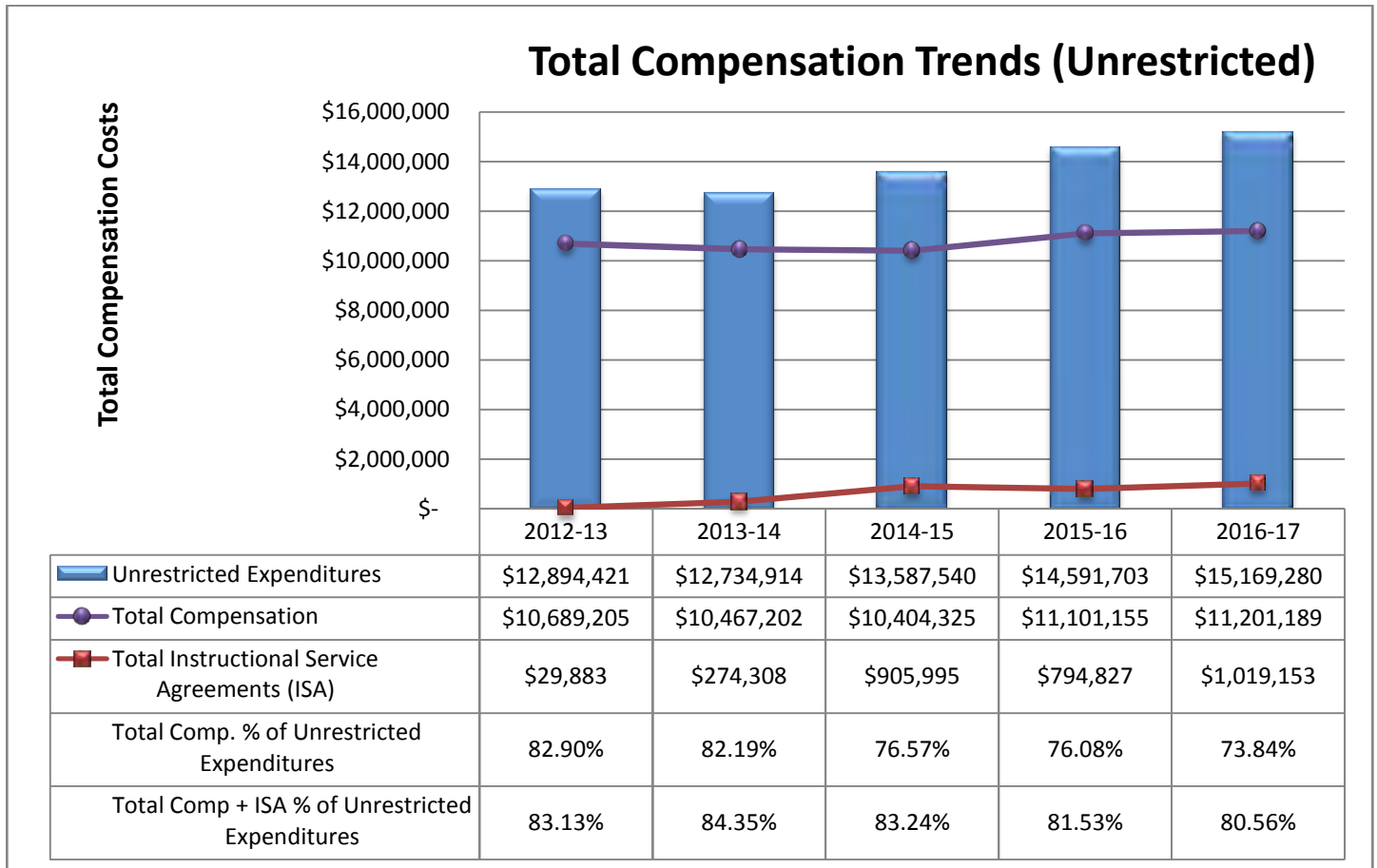


Graph 10: Compensation Trends by Group – Unrestricted



Graph 11: Compensation Trends by Group – Restricted

## TOTAL COMPENSATION TRENDS



Graph 12: Total Compensation Trends – Unrestricted

The graph above shows the percentage of unrestricted expenditures compared to total compensation.

Note: Lake Tahoe Community College's *Strategic Resource Plan* (adopted in 2012) stipulates that total salary and benefit costs should not exceed 82% of the district's total expenditures.

## 2016-17 — NONACADEMIC SALARY ALLOCATIONS

These nonacademic salary allocations have been determined to achieve budget alignment with the reporting requirements of the California Community Colleges Chancellor's Office. The salaries have been allocated in accordance with the work performed so that all associated expenses are budgeted and expensed appropriately. Employees and/or supervisors were interviewed to ensure the accuracy of the allocations. With the implementation of the salary allocations within the budget, there will no longer be the need for numerous manual salary allocations at fiscal year-end (the previous practice through FY12-13). The allocations are listed on the following pages by department (in alphabetical order).

Table 17: 2016-17 Nonacademic Salary Allocations

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	16-17 Allocation
Administrative Services	VP of Administrative Services	11	6602	Administrative Services	000	N/A	34.00 %
		11	7101	Facilities Planning	000	N/A	25.00 %
		11	6895	Foundation	000	N/A	10.00 %
		11	7105	Technology Infrastructure	000	N/A	10.00 %
		11	6820	Community Services Events	000	N/A	5.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		11	6850	Community Use of Facilities	000	N/A	5.00 %
		11	6900	Ancillary Srv	000	N/A	5.00 %
		11	6825	Community Ed Indirect	000	N/A	1.00 %
	Administrative Assistant to the VP of Administrative Services	11	6602	Administrative Services	000	N/A	50.00 %
		11	7101	Facilities Planning	000	N/A	25.00 %
		11	7105	Technology Infrastructure	000	N/A	10.00 %
		11	6830	Demonstration Garden	000	N/A	5.00 %
		11	6850	Community Use of Facilities	000	N/A	5.00 %
		11	6900	Ancillary Srv	000	N/A	5.00 %
	Purchasing Technician	11	6771	Purchasing	000	N/A	51.00 %
		43	6771	Purchasing	101	Bond Issue #1	30.00 %
		11	6720	Fiscal Services	000	N/A	15.00 %
		11	6825	Community Ed Indirect	000	N/A	2.00 %
		11	6922	CDC Indirect	000	N/A	2.00 %
Adult Education Block Grant	Director of Adult Education	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100.00 %
	HTRR-WE Coordinator	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100.00 %
	Transition Coordinator	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100.00 %
	Program Assistant, AEBG	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100.00 %
Art	Art Studio Technician, 3-D	11	1002	Art	000	N/A	100.00 %
Bond	Bond Program Director	43	7101	Facilities Planning	101	Bond Issue #1	97.00 %
		11	6776	Security	000	N/A	3.00 %
	Capital Projects Finance Manager	43	7101	Facilities Planning	101	Bond Issue #1	100.00 %
	Program Assistant, Bond (VACANT)	43	7101	Facilities Planning	101	Bond Issue #1	100.00 %

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	16-17 Allocation
Career and Technical Education	Program Specialist-CTE	12	6013	CTE Admin	110	Voc. Technology Educ. Act	58.00 %
		11	6013	CTE Admin	000	N/A	42.00 %
	Program Technician-CTE	11	6013	CTE Admin	000	N/A	100.00 %
Child Development Center	Director of CDC	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Operations Assistant	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Teacher (VACANT)	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Cook	33	6920	Child Development Center	000	N/A	100.00 %
College Advancement and Community Engagement	Director of Marketing & Communications	11	6891	Public Information Office	000	N/A	100.00 %
	Executive Director, LTCC Foundation & College Advancement	11	6895	Foundation	000	N/A	50.00 %
		11	6895	Foundation	900	Foundation - Transfers From	50.00 %
Community Education	Director of Community Education	59	6824	Community Education	000	N/A	100.00 %
	Program Specialist, Community Education	59	6824	Community Education	000	N/A	100.00 %
Enrollment and Student Success	Executive Dean, Student Success	12	6310	Student Services - Counseling	500	Student Success	45.00 %
		12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	20.00 %
		12	6393	Student Services - TRIO UB	290	TRIO UB	20.00 %
		11	6960	Student Activities	000	N/A	14.27 %
		12	6310	Student Services - Counseling	560	Student Equity	0.73 %
	Director of Financial Aid	11	6460	Student Services - Financial A	000	N/A	78.00 %
		12	6460	Student Services - Financial A	280	CalWORKS	8.00 %
		12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	5.00 %
		12	6460	Student Services - Financial A	270	TANF	4.00 %
		12	6430	Extend. Opp. Prog. & Serv	200	Coop. Agen. Resources for Ed.	3.00 %
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	2.00 %
	Interim Director of Enrollment Services	11	6200	Admissions & Records	000	N/A	100.00 %
	Director of Equity	12	6310	Student Services - Counseling	560	Student Equity	100.00 %
	Student Life Coordinator	11	6450	Student Services Admin.	000	N/A	69.00 %
		11	1317	Dual Enrollment	000	N/A	11.00 %
		11	6821	Commencement	000	N/A	5.00 %
		11	6960	Student Activities	000	N/A	5.00 %
		12	6460	Student Services - Financial A	280	CalWORKS	5.00 %
		12	6200	Admissions & Records	560	Student Equity	5.00 %
		12	6310	Student Services - Counseling	560	Student Equity	40.00 %
	Analyst	12	6721	Grants Accounting	670	Grants Accounting	30.00 %
		12	6310	Student Services - Counseling	500	Student Success	25.00 %
		11	6720	Fiscal Services	000	N/A	5.00 %
	Enrollment & Student Support Coordinator	11	6200	Admissions & Records	000	N/A	100.00 %

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	16-17 Allocation
	Enrollment & Student Support Coordinator	11	6200	Admissions & Records	000	N/A	59.59 %
		12	6310	Student Services - Counseling	500	Student Success	27.91 %
		11	1317	Dual Enrollment	000	N/A	5.50 %
		11	6960	Student Activities	000	N/A	5.00 %
		12	6310	Student Services - Counseling	510	Student Success - Non-Credit	2.00 %
	Financial Aid Technician	12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	90.00 %
		12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	8.00 %
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	2.00 %
	Student Records Technician	11	6200	Admissions & Records	000	N/A	100.00 %
	Student Support Technician II	11	6200	Admissions & Records	000	N/A	100.00 %
	Program Assistant, Financial Aid	12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	60.00 %
		12	6310	Student Services - Counseling	500	Student Success	35.00 %
		12	6470	Workforce Preparation Serv.	270	TANF	5.00 %
	International Student Program Coordinator	11	6490	International Ed	000	N/A	100.00 %
	Program Technician, D-Wing	12	6320	Matriculation & Assessment	500	Student Success	60.00 %
		11	0599	D-Wing Computer Lab	000	N/A	25.00 %
		12	6320	Matriculation & Assessment	250	Basic Skills	15.00 %
	Program Assistant, Student Equity	12	6310	Student Services - Counseling	560	Student Equity	100.00 %
	Special Programs Assistant	12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	45.00 %
		12	6460	Student Services - Financial A	280	CalWORKS	25.00 %
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	15.00 %
		12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	10.00 %
		12	6430	Extend. Opp. Prog. & Serv	200	Coop. Agen. Resources for Ed.	5.00 %
	Student Support Technician	11	6200	Admissions & Records	000	N/A	100.00 %
	Student Support Technician (VACANT)	11	6200	Admissions & Records	000	N/A	100.00 %
	HS Program Coordinator, UB	12	6393	Student Services - TRIO UB	290	TRIO UB	100.00 %
	Instruct Prog Specialist, UB	12	6393	Student Services - TRIO UB	290	TRIO UB	100.00 %
	HS Acad Supprt Specialist, ETS	12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	100.00 %
	MS Student Specialist, ETS	12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	100.00 %
Fiscal Services	Director of Fiscal Services	11	6720	Fiscal Services	000	N/A	70.00 %
		12	6721	Grants Accounting	670	Grants Accounting	10.00 %
		11	6825	Community Ed Indirect	000	N/A	5.00 %
		11	6895	Foundation	000	N/A	5.00 %
		11	6900	Ancillary Srv	000	N/A	5.00 %
		11	6922	CDC Indirect	000	N/A	5.00 %
	Accountant	11	6720	Fiscal Services	000	N/A	90.00 %
		11	6922	CDC Indirect	000	N/A	10.00 %
	Payroll Specialist	11	6720	Fiscal Services	000	N/A	96.00 %
		11	6825	Community Ed Indirect	000	N/A	2.00 %
		11	6922	CDC Indirect	000	N/A	2.00 %
	Fiscal Services/Payroll Technician	11	6720	Fiscal Services	000	N/A	50.00 %
		11	6895	Foundation	000	N/A	40.00 %



Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	16-17 Allocation
	Accounting Assistant	11	6960	Student Activities	000	N/A	10.00 %
		11	6720	Fiscal Services	000	N/A	72.00 %
		11	6460	Student Services - Financial A	000	N/A	20.00 %
		11	6825	Community Ed Indirect	000	N/A	2.00 %
		11	6922	CDC Indirect	000	N/A	2.00 %
		11	7102	Campus & Site Improvement	000	N/A	2.00 %
		11	7105	Technology Infrastructure	000	N/A	2.00 %
Human Resources	Director of Human Resources	11	6730	Human Resources	000	N/A	90.00 %
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	10.00 %
	Human Resources Specialist	11	6730	Human Resources	000	N/A	95.00 %
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	5.00 %
	Human Resources Assistant (VACANT)	11	6730	Human Resources	000	N/A	100.00 %
Incarcerated Students Program	Director of Incarcerated Students Program	11	4940	Incarcerated Student Program	000	N/A	100.00 %
	Office Assistant, ISP	11	4940	Incarcerated Student Program	000	N/A	100.00 %
Institutional Effectiveness	Director of Institutional Effectiveness	11	6604	Institutional Research/Plannin	000	N/A	70.00 %
		12	6013	CTE Admin	765	Adult Ed Data Grant	15.00 %
		11	7104	ERP Implementation	000	N/A	10.00 %
		11	6840	Economic Development	000	N/A	5.00 %
	Systems Programmer-MIS Analyst	11	6604	Institutional Research/Plannin	000	N/A	75.00 %
		12	6310	Student Services - Counseling	500	Student Success	25.00 %
Instruction Office	Interim VP of Academic Affairs	11	6010	Instruction Office	000	N/A	55.00 %
		12	6013	CTE Admin	760	Adult Ed Block Grant AB86	15.00 %
		11	6120	Library	000	N/A	5.00 %
		11	6820	Community Services Events	000	N/A	5.00 %
		11	6825	Community Ed Indirect	000	N/A	5.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		11	6850	Community Use of Facilities	000	N/A	5.00 %
		11	7101	Facilities Planning	000	N/A	3.00 %
		11	6822	Convocation	000	N/A	2.00 %
	Dean of Instruction	11	6011	Dean - Humanities/Soc. Sci.	000	N/A	89.30 %
		11	6820	Community Services Events	000	N/A	5.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		12	6450	Student Services Admin.	400	Foster & Kinship Care Educ.	0.70 %
	Dean of Workforce Development & Instruction	12	6013	CTE Admin	170	CTE Transitions	25.88 %
		12	6013	CTE Admin	465	Strong Workforce (CTE)	24.12 %
		12	6013	CTE Admin	760	Adult Ed Block Grant AB86	20.00 %
		11	6012	Dean - Science/Business	000	N/A	12.50 %
		11	6013	CTE Admin	000	N/A	12.50 %
		11	6840	Economic Development	000	N/A	5.00 %
	Administrative Assistant to the VP of Academic Affairs	11	6010	Instruction Office	000	N/A	85.00 %
		11	6825	Community Ed Indirect	000	N/A	6.00 %
		11	7104	ERP Implementation	000	N/A	5.00 %

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	16-17 Allocation
		11	6821	Commencement	000	N/A	2.00 %
		11	6822	Convocation	000	N/A	2.00 %
	Administrative Assistant to the Dean(s)	11	6010	Instruction Office	000	N/A	100.00 %
	Program Technician, Curriculum & Instruction	11	6010	Instruction Office	000	N/A	100.00 %
	Office Assistant, Instruction (VACANT)	11	6010	Instruction Office	000	N/A	100.00 %
Library	Library Systems Technician	11	6120	Library	000	N/A	100.00 %
Maintenance and Operations	Director of Facilities	11	7101	Facilities Planning	000	N/A	60.00 %
		11	6510	Maintenance Services	000	N/A	35.00 %
		11	6774	Safety	000	N/A	3.00 %
		11	6860	Snow Globe	000	N/A	2.00 %
	Facilities & Maintenance Technician	11	6510	Maintenance Services	000	N/A	100.00 %
	Facilities & Maintenance Technician	11	6510	Maintenance Services	000	N/A	100.00 %
	Program Assistant, M&O	11	6510	Maintenance Services	000	N/A	100.00 %
	Lead Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100.00 %
	Lead Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100.00 %
		11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
Office of Information Technology Services	Director of Information Technology Services	11	7105	Technology Infrastructure	000	N/A	50.00 %
		11	6780	Computer Srv - IT	000	N/A	30.00 %
		11	6150	Academic Info. Systems & Tech	000	N/A	10.00 %
		11	7104	ERP Implementation	000	N/A	10.00 %
	Programmer/Web Applications Developer	11	6780	Computer Srv - IT	000	N/A	90.00 %
		11	7104	ERP Implementation	000	N/A	10.00 %
	Systems Administrator-Enterprise Applications	11	6780	Computer Srv - IT	000	N/A	75.00 %
		11	7104	ERP Implementation	000	N/A	25.00 %
	Computer/Network Technician	11	6780	Computer Srv - IT	000	N/A	90.00 %
		11	7105	Technology Infrastructure	000	N/A	10.00 %
	Technology & Media Support Technician	11	6780	Computer Srv - IT	000	N/A	100.00 %
	Media Specialist	11	6130	Media Services	000	N/A	90.00 %
		11	6820	Community Services Events	000	N/A	10.00 %
	Reprographics Technician	11	6783	Reprographics	000	N/A	100.00 %
Schedule Production & Catalog Dev.	Schedule Production Specialist	11	6010	Instruction Office	000	N/A	70.00 %
		11	6850	Community Use of Facilities	000	N/A	20.00 %
		11	6825	Community Ed Indirect	000	N/A	10.00 %

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	16-17 Allocation
	Schedule Production /Catalog Development, Program Technician	11	6010	Instruction Office	000	N/A	60.00 %
		11	6825	Community Ed Indirect	000	N/A	20.00 %
		11	6850	Community Use of Facilities	000	N/A	20.00 %
Science	Science Laboratory & Instructional Safety Specialist	11	0401	Biology	000	N/A	80.00 %
		11	0301	Environmental Science/ETS	000	N/A	20.00 %
	Laboratory Specialist-Science	11	1905	Chemistry	000	N/A	82.14 %
		11	1902	Physics	000	N/A	17.86 %
Superintendent/ President	Superintendent/President	11	6601	President's Office	000	N/A	35.00 %
		11	7101	Facilities Planning	000	N/A	20.00 %
		11	6895	Foundation	000	N/A	15.00 %
		11	6891	Public Information Office	000	N/A	10.00 %
		11	6825	Community Ed Indirect	000	N/A	5.00 %
		11	6960	Student Activities	000	N/A	5.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		11	6820	Community Services Events	000	N/A	5.00 %
	Executive Assistant to the Superintendent/President	11	6601	President's Office	000	N/A	93.00 %
		11	6960	Student Activities	000	N/A	5.00 %
		11	6821	Commencement	000	N/A	2.00 %
Tahoe Parents Nursery School	TPNS Coordinator	11	6921	Tahoe Parents Nursery School	000	N/A	100.00 %
	TPNS Lead Teacher	11	6921	Tahoe Parents Nursery School	000	N/A	100.00 %
Theatre	Theatre Production Technician	11	1007	Theatre Arts	000	N/A	75.00 %
		11	6820	Community Services Events	000	N/A	25.00 %

# GRAPHS AND ANALYSES

2016-17 OPERATING BUDGET

- Full-Time Equivalent Students •
- Full-Time Equivalent Students Comparison •
- Nonresident FTES Trends •
- Grant Funds •
- Deficit Factor Trends •
- 50% Law Trends •

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## SECTION 11

## RESIDENT FULL-TIME EQUIVALENT STUDENTS (FTES)

Fiscal Year	Funded FTES	Actual FTES	Funded Credit FTES	Funded Noncredit FTES	Funded Noncredit CDCP FTES	+/- from Prior Year	% Credit Increase/ Decrease	% Noncredit Increase/ Decrease	% Noncredit CDCP Increase/ Decrease
07-08	1,735	1,735	1,645.75	36.97	52.71	-	-	-	-
08-09	1,935	1,935	1,810.29	58.74	65.95	200	10.00%	58.89%	25.12%
09-10*	1,839	2,021	1,730.20	54.03	54.41	86	-4.42%	-8.02%	-17.50%
10-11	1,890	1,890	1,807.37	53.76	29.32	-131	4.46%	-0.50%	-46.11%
11-12**	1,890	1,884	1,812.08	48.75	23.43	-6	0.26%	-9.32%	-20.09%
12-13**	1,884	1,465	1,383.57	49.64	31.35	-419	-23.65%	1.83%	33.80%
13-14	1,669	1,669	1,574.02	61.67	32.98	204	13.77%	24.23%	5.20%
14-15	1,761	1,761	1,677.82	59.98	23.52	92	6.59%	-2.74%	-28.68%
15-16**	1,761	1,695	1,636.51	34.11	23.14	-66	-2.46%	-43.13%	-1.62%
16-17***	1,761	1,761	1,698	40	23	66	3.76%	17.27%	-0.61%

Table 18: Full-Time Equivalent Students (FTES)

\* In FY09-10 the district had 182 unfunded FTES

\*\* The district received stabilization funding in FY11-12, FY12-13, and FY15-16

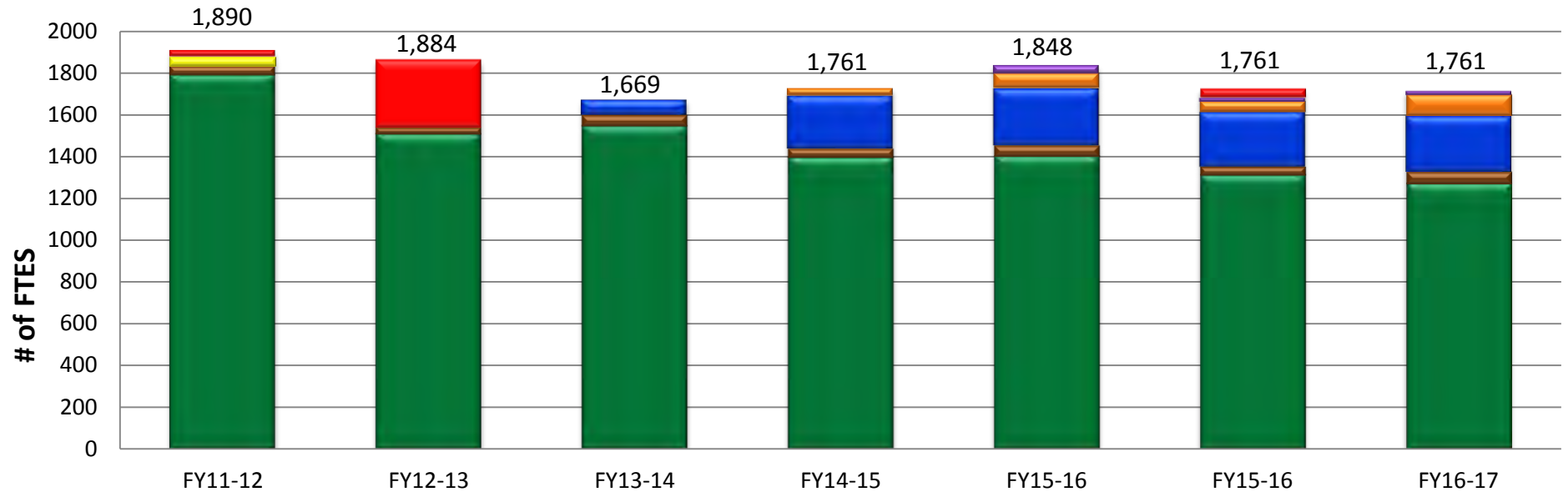
\*\*\* FY16-17 numbers are projected

# FTES Comparison – Funded FTES

Graph 13: FTES Comparison

FY2011-12 Funded Through FY2016-17 Budgeted – Resident FTES Only

September 1, 2016



	FY11-12 (Actual)	FY12-13 (Actual)	FY13-14 (Actual)	FY14-15 (Actual)	FY15-16 (Budgeted)	FY15-16 (Actual)	FY16-17 (Budgeted)	Variance
<b>Campus-Generated FTES</b>	<b>1,759</b>	<b>1,440</b>	<b>1,531</b>	<b>1,372</b>	<b>1,333</b>	<b>1,238</b>	<b>1,225</b>	<b>-13</b>
College F2F <sup>1</sup>	1,304	1,042	1,002	844	809	732	675	
Distance Education	340	281	402	398	390	381	385	
Interstate Attendance Agreement	0	0	0	0	0	0	30	
Intensive Spanish Summer Institute (ISSI)	35	31	28	33	33	33	32	
Work Experience/Internship	8	5	4	13	15	35	40	
Noncredit CDCP	23	31	33	21	29	23	23	
Noncredit	49	50	62	60	57	34	40	
<b>Incarcerated Students Program (ISP)<sup>2</sup></b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>17</b>	<b>175</b>	<b>116</b>	<b>140</b>	<b>+24</b>
<b>Instructional Service Agreements (ISA)</b>	<b>48</b>	<b>17</b>	<b>56</b>	<b>43</b>	<b>50</b>	<b>61</b>	<b>65</b>	<b>+4</b>
Fire Science	45	15	45	40	40	39	40	
Culinary Jail	3	2	11	3	5	9	9	
CAL FIRE	0	0	0	0	5	13	16	
<b>SBRPSTC Joint Powers Agreement (JPA)<sup>3</sup></b>	<b>--</b>	<b>--</b>	<b>72</b>	<b>314</b>	<b>250</b>	<b>240</b>	<b>280</b>	<b>+40</b>
<b>Dual-Enrollment (HS and College)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>25</b>	<b>24</b>	<b>35</b>	<b>+11</b>
<b>Summer Swing<sup>4</sup></b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>+0</b>
<b>Stabilization<sup>5</sup></b>	<b>6</b>	<b>420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66</b>	<b>0</b>	<b>-66</b>
<b>Factored FTES</b>	<b>12</b>	<b>7</b>	<b>10</b>	<b>16</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>+0</b>
<b>TOTAL (May be less than 1 FTES off due to rounding )</b>	<b>1,890</b>	<b>1,884</b>	<b>1,669</b>	<b>1,761</b>	<b>1,848</b>	<b>1,761</b>	<b>1,761</b>	<b>+0</b>

<sup>1</sup> Includes all remaining courses, outside those counted in the other categories

<sup>2</sup> ISP courses are taught by LTCC faculty

<sup>3</sup> South Bay Regional Public Safety Training Consortium Joint Powers Agreement

<sup>4</sup> Summer Swing shifts FTES generated in Summer Quarter to the prior Fiscal Year

<sup>5</sup> Stabilization provides one-time funding based on prior year FTES

<sup>6</sup> Factor amount is computed due to flex days

## NONRESIDENT FTES TRENDS

Nonresident full-time equivalent students (FTES) have been increasing since FY12-13 and are projected to continue to grow through FY16-17 and beyond. FY15-16 featured a large spike in international FTES due to a club soccer program that is not anticipated in FY16-17 and beyond. The soccer program at LTCC is credited for significant growth of nonresident FTES starting in spring 2014. International recruiting efforts are helping to ensure that nonresident FTES continue to grow at a sustainable rate. Nonresident students are having success at LTCC, with many of them transferring to four-year universities. The FY16-17 nonresident FTES and corresponding revenue assumptions are documented in the table below.

LTCC Nonresident FTES					
	FY12-13	FY13-14	FY14-15	FY15-16*	FY16-17**
<b>Tuition Revenue</b>	\$263,688	\$287,000	\$435,858	\$603,591	\$480,000
<b>Total Nonresident FTES</b>	46.12	51.25	82.53	158.61	90
<b>International FTES</b>	2.46	12.53	28.98	74.43	30
<b>Out of State FTES</b>	43.66	38.73	53.55	84.18	60

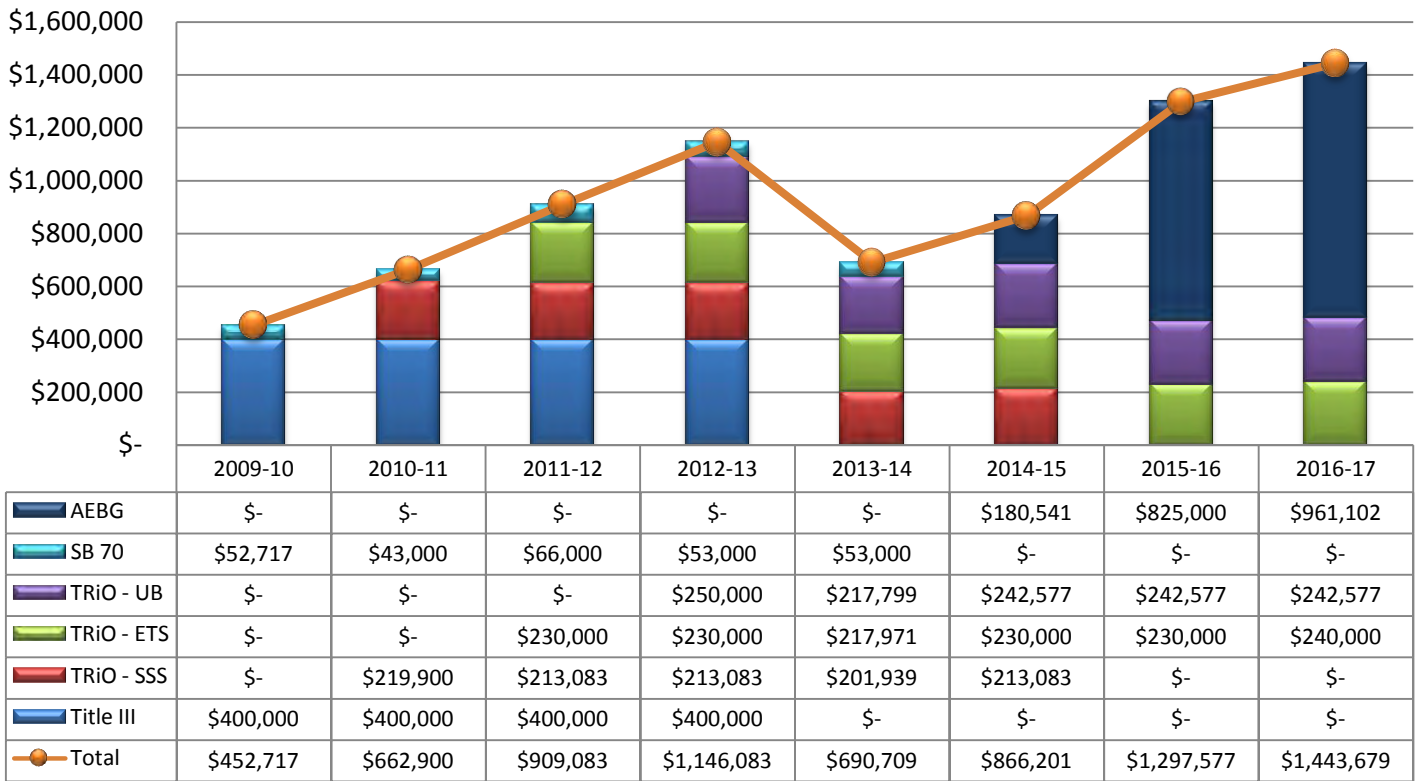
Table 19: LTCC Nonresident FTES

\* Based on FY15-16 320 report and subject to change.

\*\* Projected is based on current assumptions.

## GRANT FUNDS

### Grant Funding Trends



Graph 14: Grant Funding Trends

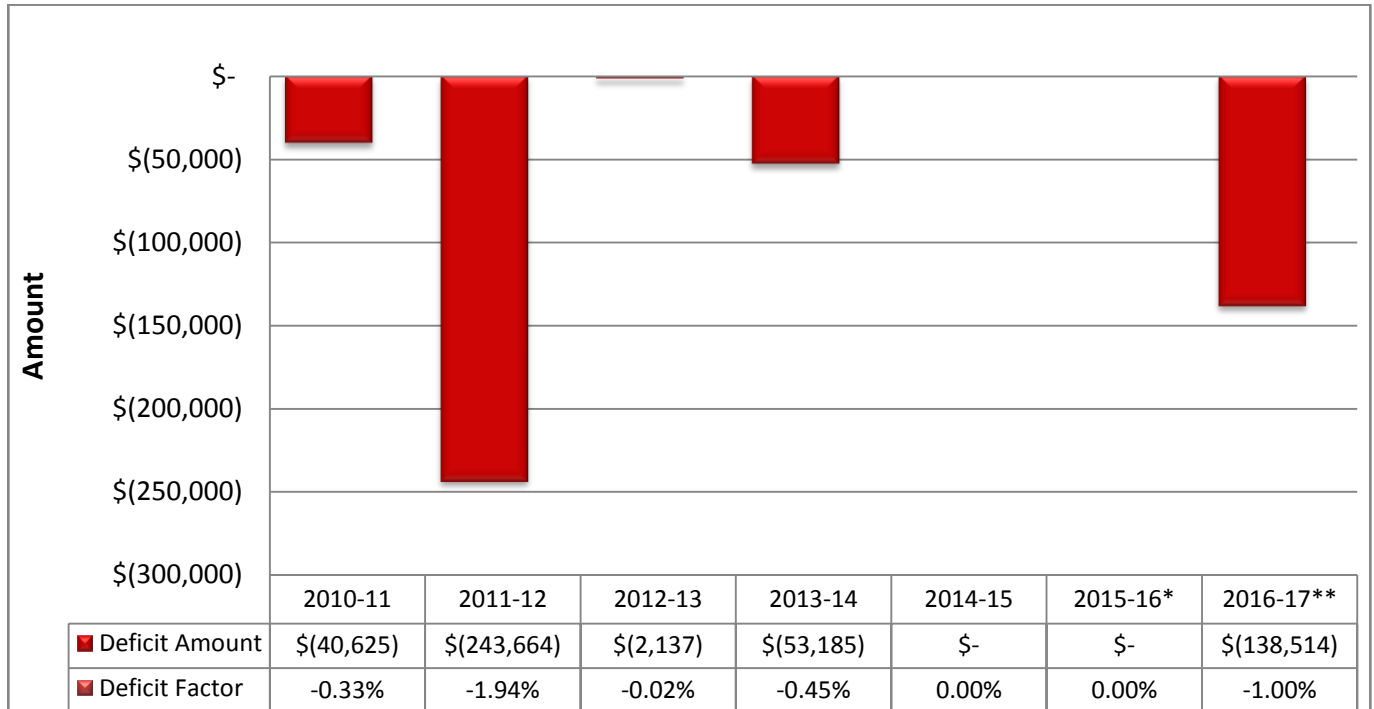
The graph above illustrates the amount of funds that Lake Tahoe Community College has brought in through grant sources since 2009-10. This graph demonstrates the organization's efforts in leveraging resources and moving from a state-funded model to a state-supported model. LTCC's total grant funds dipped in 2013-14 due to the end of the Title III grant in September 2013. Grant funds spiked in 2014-15 due to the AEBG grant which continue to grow in FY16-17. LTCC was recertified for the TRiO ETS grant for five more years beginning in FY16-17. LTCC will re-apply for the TRiO UB grant in FY16-17.

See "Revenue Descriptions" in Section 4 for more details on each grant.



## DEFICIT FACTOR TRENDS

### R1 – Deficit Factor Trends



Graph 15: R1–Deficit Factor Trends

\*The FY15-16 deficit projected is based on the 2015-16 Second Principal Apportionment (P2)

\*\*FY16-17 deficit projected is based on LTCC budget assumptions.

Deficit factors result from shortfalls in property tax, enrollment fees, or other revenues at the state level that impact Proposition 98 funding. The final deficit factor for the district will be included in the recalculation apportionment (R1) that is typically released in February in the calendar year following the end of the previous fiscal year (or 18 months *after* the start of the previous fiscal year). The projected deficit factor for FY15-16 is based on the 2015-16 Second Principal Apportionment issued on June 23, 2016 by the California Community College Chancellor's Office. The projected deficit factor for FY16-17 is based on LTCC budget assumptions.

## FIFTY PERCENT (50%) LAW TRENDS

	<b>FY11-12 Actuals</b>	<b>FY12-13 Actuals</b>	<b>FY13-14 Actuals</b>	<b>FY14-15 Actuals</b>	<b>FY15-16 Actuals*</b>
Total Instructional Costs	\$5,496,136	\$5,251,456	\$5,385,119	\$5,843,162	\$6,141,922
Total Current Expense of Education (CEE)	\$11,253,477	\$10,380,165	\$10,527,325	\$11,175,353	\$12,057,139
Percent of CEE	48.84%	50.59%	51.15%	52.29%	50.94%

Table 20: 50% Law Trends

*\*FY15-16 actuals are pending final CCFS-311 certification*

The contracted district audit manual contains the following definitions:

1. Education Code Section 84362, commonly known as the 50 percent law (50% Law), requires that a minimum of 50 percent of the district's current expense of education (CEE) be expended during each fiscal year for "salaries of classroom instructors."
2. Salaries of classroom instructors, as prescribed in California Code of Regulations (CCR), Title 5, Section 59204, means (1) "that portion of salaries paid for purposes of instruction of students by full-time and part-time instructors employed by a district; and (2) all salaries paid to classified district employees who are (a) assigned the basic title of "Instructional Aide" or other appropriate title designated by the governing board that denotes that the employees' duties include instructional tasks, and (b) employed to assist instructors in the performance of their duties, in the supervision of students, and in the performance of instructional tasks."

In FY11-12 the LTCC did not meet the requirements of the 50% law, with a deficiency of \$131,012. However, LTCC was able to qualify for a supplemental exemption for serious hardship. The exemption applied because LTCC used unrestricted general fund resources, \$170,273, to maintain core levels of support for categorical programs whose funding was reduced following the 2008-09 economic downturn. Following FY11-12 actions were taken to ensure future compliance with the 50% law. In FY12-13, ten non-faculty retirements happened due to the offering of retirement incentives. In addition, there was a three-year phased agreement to increase the adjunct salary schedule beginning in 2013.

In recent years, LTCC has remained compliant with the 50% law. This is in part due to a consistent consideration of the 50% law during budgeting practices, expense allocation, and before making ongoing resource commitments. The FY16-17 budget is projected to maintain compliance with the 50% law.

# GLOSSARY OF TERMS

2016-17 OPERATING BUDGET

Glossary •

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**SECTION 12**

## GLOSSARY OF TERMS

The following glossary is provided as a reference to certain words, terms, or phrases that appear throughout the annual budget. The glossary is not all-inclusive but labels those terms or phrases that appear most frequently.

**Accrual basis:** The method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows.

**Administrator:** For the purpose of Education Code Section 84362, “administrator” means any employee in a position having significant responsibilities for formulating district policies or administering district programs.

**Allocation:** Division or distribution of resources according to a predetermined plan.

**Apportionment:** Allocation of state or federal aid, district taxes, or other monies to community college districts or other governmental units.

**Appropriation:** A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

**Appropriation for contingencies:** That portion of a current fiscal year’s budget not appropriated for any specific purpose and held subject to intrabudget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year.

**Audit:** An official examination and verification of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audit procedures may also include examination and verification of compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

**Balanced budget:** A budget in which receipts are equal to or greater than outlays in a fiscal period.

**Basis of accounting:** A term used to refer to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**Beginning fund balance (BFB):** Unencumbered resources available in a fund from the prior year after payment of the prior-year expenses.

**Bond:** Most often a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**Bond Interest and Redemption Fund:** The fund designated to account for receipt and expenditure of property tax revenue specified for payment of the principal and interest on outstanding bonds of the district.

**Bond premium:** The excess of the purchase or sale price of a bond, exclusive of accrued interest, over its face value.

**Bonded debt:** The portion of district indebtedness represented by outstanding bonds.

**Bonds authorized and unissued:** Legally authorized bonds that have not been sold.

**BOT:** Board of Trustees.

**Budget document:** The instrument used by the budget-making authority to present a comprehensive financial program to the governing authority (form CCFS-311 for California community colleges). Included is a balanced statement of revenues and expenditures (both actual and budgeted) as well as other exhibits.

**Budgeting:** The process of allocating available resources among potential activities to achieve the objectives of an organization.

**CalPERS (PERS):** California Public Employees' Retirement System.

**CalSTRS (STRS):** California State Teachers' Retirement System.

**Capital outlay:** The acquisition of or additions to fixed assets, including land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

**Categorical funding:** Allocations that are required to be spent in a particular way or for a designated program.

**Chart of accounts:** A systematic list of accounts applicable to a specific entity.

**Classified employee:** A district employee who is not required to meet minimum academic standards as a condition of employment.

**COLA:** Cost-of-living adjustment.

**College:** Shall mean Lake Tahoe Community College (LTCC).

**Contracted services:** Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

**Debt limit:** The maximum amount of bonded debt for which an entity may legally obligate itself.

**Debt service:** Expenditures for the retirement of principal and interest on long-term debt.

**Deferred revenue:** Revenue received prior to being earned, such as bonds sold at a premium, advances received on federal or state program grants, or enrollment fees received for a subsequent period.

**Deficit factor:** Applied to apportionment revenue based on available funding from the California Community Colleges Chancellor's Office.

**District:** Shall mean, unless otherwise referred to in a generic sense, the Lake Tahoe Community College District.

**Educational administrator:** Education Code Section 87002 and California Code of Regulations Section 53402(c) defines "educational administrator" as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college or district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory or management employees designated by the governing board as educational administrators.

**Employee benefits:** Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of OASDI (Social Security) taxes, and workers' compensation payments. These amounts are not included in the gross salary but are over and above. While not paid directly to employees, they are a part of the total cost of employees.

**Ending fund balance (EFB):** Unencumbered resources available in a fund from the current year after payment of the current-year expenses.

**Enterprise funds:** A subgroup of the proprietary funds group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Estimated revenue:** Expected receipt or accruals of monies from revenue or nonrevenue sources during a given period.

**Expenditures:** Payment of cash or cash equivalent for payroll, goods or services, or a charge against available funds in settlement of an obligation.

**Expense of education:** This includes all general fund expenditures, restricted and unrestricted, for all objects of expenditure from 1000 through 5000, and all expenditures of activity from 0100 through 6700. (See also 50% Law.)

**Fifty Percent (50%) Law:** Education Code Section 84362, commonly known as the 50% Law, requires that a minimum of 50 percent of the district's Current Expense of Education (CEE) be expended during each fiscal year for "Salaries of Classroom Instructors."

**Fiscal year:** A 12-month period to which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations. For governmental entities in the state of California, the period begins on July 1 and ends on June 30.

**FTEF:** Shall mean "full-time equivalent faculty." FTEF is expressed as the percentage of hours per week considered to be a full-time assignment.

**FTES:** Shall mean “full-time equivalent students.” The units of resident FTES are the primary basis of revenue to the college. A single unit of FTES represents 525 instructional contact hours. Annually, the state sets a level of funding for each college, expressed in units of FTES, that constitutes the vast majority of income to the institution.

**Full-time equivalent (FTE) employees:** Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 40 hours per week. If several classified employees worked 380 hours in one week, the FTE conversion would be  $380/40$  or 9.5 FTE.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**Fund balance:** The difference between fund assets and fund liabilities of governmental and similar trust funds.

**General fund:** The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**General reserve:** An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

**GFOA:** Government Finance Officers Association.

**Governmental Accounting Standards Board (GASB):** The authoritative accounting and financial reporting standard-setting body for governmental entities.

**Governmental funds:** Grouping of funds used to account for activities directly related to an institution’s educational objectives. These funds include the General Fund, Debt Service Funds, Special Revenue Funds, and Capital Project Funds.

**Grants:** Contributions or gifts of cash, or other assets, from another government or private organization to be used or expended for a specified purpose, activity, or facility.

**Indirect expenses or costs:** Those elements of cost necessary in the production of a good or service, which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, and supervision.

**Instructional service agreement (ISA):** An agreement with a third party to provide instruction that is open to all students and is eligible for apportionment, if specific criteria are met.

**Interfund transfers:** Money that is taken from one fund and added to another fund without an expectation of repayment.

**Intrabudget transfers:** Amounts transferred from one appropriation account to another within the same fund.

**Intrafund transfer:** The transfer of monies within a fund of the district.

**JPA:** Joint powers agreement.

**Lake Tahoe Community College:** Shall be abbreviated LTCC.

**Liabilities:** Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date

**Load:** Shall mean the number of hours assigned to a full-time or full-time equivalent faculty member.

**Long-term debt:** A borrowing that extends for more than one year from the beginning of the fiscal year.

**Modified accrual basis (modified cash basis):** The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond-issue proceeds) are recognized when they become susceptible to accrual, that is, when they become both “measurable” and “available” to finance expenditures of the current period. “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

**Object code:** Revenue or expenditure classification within the system-wide chart of accounts.

**Operating expenses:** Expenses related directly to the entity’s primary activities. Generally used in proprietary funds and the full-accrual entity-wide financial statements.

**Operating income:** Revenues received directly related to the entity’s primary activity. Generally used in proprietary funds and the full-accrual entity-wide financial statements.

**Other Postemployment Benefits (OPEB):** Postemployment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Other postemployment benefits that a retiree can be compensated for are life-insurance premiums, healthcare premiums, and deferred-compensation arrangements.

**P1:** First principal apportionment.

**P2:** Second principal apportionment.

**Par value:** The nominal or face value of a security.

**Program:** Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

**Program accounting:** A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

**Program costs:** Costs incurred and allocated by program rather than by organization or by fund.



**Proprietary Funds Group:** A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

**Reimbursement:** (1) Repayments of amounts remitted on behalf of another party; and (2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that properly apply to another fund (e.g., an expenditure properly chargeable to a special revenue fund is initially made from the general fund and is subsequently reimbursed). These transactions are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund reimbursed.

**Reserve:** An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

**Restricted accounts:** Cash or other assets that are limited as to use or disposition by their source. Their identity is therefore maintained, and their expenditure or use is also recorded separately.

**Revenue:** Increase in net assets from other than expense or expenditure refunds or other financing sources (e.g., long-term debt proceeds, residual equity, operating transfers, and capital contributions).

**Salaries of Classroom Instructors:** Salaries of classroom instructors, as prescribed in California Code of Regulations (CCR), Title 5, Section 59204, means (1) "that portion of salaries paid for purposes of instruction of students by full-time and part-time instructors employed by a district; and (2) all salaries paid to classified district employees who are (a) assigned the basic title of "Instructional Aide" or other appropriate title designated by the governing board that denotes that the employees' duties include instructional tasks, and (b) employed to assist instructors in the performance of their duties, in the supervision of students, and in the performance of instructional tasks."

**SBRPSTC:** South Bay Regional Public Safety Training Consortium.

**Schedules:** Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

**Self-Insurance Fund:** An internal service fund designated to account for income and expenditures of self-insurance programs.

**Summary:** Consolidation of like items for accounting purposes.

**Total computational revenue (TCR):** Describes the calculation of a district's total entitlement based on full-time equivalent students (FTES), infrastructure factors, and the number of colleges and centers a district operates. The TCR provides the basis for general apportionment funding to be distributed throughout the community college system. It is from this number that the California Community Colleges Chancellor's Office distributes apportionment as per the allocation process described in Title 5 Section 58770.

# “California’s Premier Destination Community College”



## Lake Tahoe Community College

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