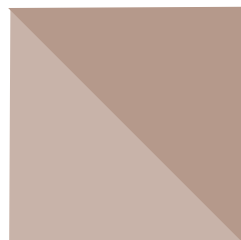


Fiscal Year

2021-22 Annual Budget



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.

LAKE TAHOE COMMUNITY COLLEGE

One College Drive
South Lake Tahoe, CA 96150



ANNUAL BUDGET

2021 – 2022

		<u>Service Dates</u>
BOARD OF TRUSTEES:	Dr. Karen Borges, President	2007-2024
	Kerry David, Clerk	1992-2022
	Jeff Cowen, Trustee	2014-2022
	Nancy Dalton, Trustee	2016-2024
	Tony Sears, Trustee	2018-2022
	Geego Ocampo, Student Trustee	2021-2022
BOARD SECRETARY:	Jeff DeFranco	
BUDGET DEVELOPMENT:	Jeff DeFranco, Superintendent / President	
	Russi Egan, Vice President of Administrative Services (VPAS)	
	Nick Barclay, Analyst	
	Maryellen Sanchez, Executive Assistant to VPAS	
	Ryan Philpott, Director of Fiscal Services	
	Kilty Devine, Accountant	

A special thanks to Fiscal Services staff and Senior Leadership Team members who assisted with the development of this budget.

Visit 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.

Lake Tahoe Community College

One College Drive • South Lake Tahoe, CA 96150 • (530) 541-4660 x219 • www.ltcc.edu

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2021 – 22 ANNUAL BUDGET

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EXECUTIVE SUMMARY

2021 – 22 ANNUAL BUDGET

- FY 21-22 Budget Executive Summary •
- Total Revenue, Appropriations & •
Unrestricted EFB Graph
- Unrestricted Appropriations Overview •

SECTION 1

EXECUTIVE SUMMARY—ANNUAL BUDGET 2021–22

This executive summary highlights the components of the proposed Fiscal Year 2021-22 (FY21-22) budget and provides an overview of the major issues, opportunities, challenges, and changes that are reflected in this document.

STATE FUNDING

The 2021-22 California state budget corrected an overestimated deficit expected at the time the 2020-21 budget was created due to the recession the state was experiencing. The recovery was quicker and more substantial than previously expected. The State budget now projects total revenues of \$203.6 billion and total reserves of \$25.2 billion for the next rainy day. This caused the State to consider the implications of exceeding the GANN Limit passed by voters in 1979. This constitutional amendment requires that 50% of the amount that exceeds the limit be returned to the voters and the remaining 50% to K-12 and community colleges.

The budget act increased the overall funding for community colleges by more than \$3.5 billion over the levels in 2020-21 through a combination of both one-time and ongoing funds. Paying off the deferrals implemented in 2020-21 was an important goal that was accomplished. This budget also makes some investments in areas such as deferred maintenance, student basic needs and support for faculty. Some of the student basic needs being supported by the budget focuses on needs revealed or exacerbated by the COVID-19 pandemic.

In February 2021, Senate Bill 85 was passed to amend the Budget Act of 2020 with an Immediate Action Package. This package included funding for emergency student financial assistance grants, outreach and application assistance to students applying for CalFresh, and efforts to bolster student retention rates and enrollment. The Budget Act of 2021 included additional funding for emergency financial assistance grants to students and to support retention efforts.

The Budget Act of 2021 included a compounded Cost of Living Allowance (COLA) of 5.07% for the Student Centered Funding Formula (SCFF) only. This COLA includes the statutory COLA from 2020-21 of 2.31% plus the COLA for 2021-22 of 1.70% as well as an additional approximately 1% increase that was provided to K-12.

The FY21-22 state funded restricted general funds will include a COLA for some of the categorical programs of 1.7%. A base adjustment of 5.0% for the Student Equity and Achievement (SEA) funding was included, as well as increases for the Strong Workforce Program, part-time faculty office hours and student mental health services.



Breaking ground for an exciting start to the official building of the Early Learning Center – June 2020

FEDERAL COVID-19 FUNDING

Since April 2020, the federal government has passed a series of Higher Education Emergency Relief Fund (HEERF) bills. The District applied for and received all three (3) grants within HEERF. These grants are intended to provide relief to colleges related to the transition of instruction and relief for coronavirus expenses. LTCC received a total of \$1,522,445 for student emergency relief grants and \$2,667,771 for institutional needs.



LTCC staff and students picking up trash along 8 different sites in the south shore – September 2020

LTCC created quarterly emergency grants for students to help with the extra expenses many students are facing due to the pandemic. The institutional portion of the funds has been used to mitigate costs related to the pandemic such as security, improvement to air exchange, risk management, and technology needs for both the students and employees in the form of laptops and WiFi hotspots.

FULL-TIME EQUIVALENT STUDENTS OUTLOOK

The COVID-19 pandemic has affected the last two years and will continue to impact full-time equivalent students (FTES) into the future. The California Community Colleges Chancellor's Office (CCCCO) issued an executive order allowing California Community Colleges to apply for emergency conditions for the Fiscal Year 2019-20 (FY19-20) and continued it into the Fiscal Year 2020-21 (FY20-21) year. The emergency conditions allowance was approved for Fiscal Year 2021-22 (FY21-22). The importance of this declaration is that it allows colleges to maintain funding based on the reports colleges submitted in January 2020.

The following chart tracks the FTES as reported to the CCCCCO on the Apportionment Attendance Report (CCFS320). The chart tracks the changes not only from year to year, but also the annual change since the start of the pandemic.

Year	Reported FTES	Change in FTES from Prior Years	% of Change	Change in FTES from Jan 2020	% of Change	Emergency Conditions
2019-20	1 751.27	-191.68	-9.8%	-191.68	-9.8%	1 942.95
2020-21	1 818.00	66.73	3.8%	-124.95	-6.4%	1 942.95

The District has historically been conservative in anticipating FTES for funding purposes while being revolutionary in its approach to serving students. The District's growth in serving students has outpaced the funded growth by the State. Due to this approach, the District has unfunded FTES. The methodology behind the accumulation of unfunded FTES is that it allows the District to be in a position to capture any available funding at the end of the year, should it become available. It also allows for fluctuations in enrollments without affecting apportionments. The cost of additional FTES that are unfunded are nominal.

The District is in a good position to weather the effects of the pandemic and changes that may occur related to the recent Caldor Fire. The District's ability to pivot at a moment's notice in the face of a pandemic or a wildfire will help students achieve their educational goals while ensuring fiscal stability. It is the intention of the District to protect the health and welfare of its students while continuing to provide high-quality education and student support in these unprecedented times.

SHIFTING STAFFING LEVELS AND EXPENDITURES

LTCC has 136.48 full time equivalent (FTE) employees in FY21-22, an increase of slightly more than 4.5 from FY20-21. Retirements and resignations were backfilled, as necessary, with an eye on the future as the economic recession will most likely impact the District beyond FY21-22.

The Budget Act of 2021 allowed the District to invest in the retention and recruitment of staff. Many of the groups settled two-year agreements with the addition of a sixth step on the salary schedule. Each range of the salary schedule is equal to 2.5%, while each step within the range is a 5.0% increase. Increases for each respective group for the FY21-22 are: Confidentials 3.52%*, Directors 5.0%*, Contracted Directors 2.13%*, Classified Employees 3.14%*, Administrators 3.24%*, Faculty 2.0%, and Adjunct Faculty 3.65%. The minimum wage will increase from \$14.00 an hour to \$15.00 an hour beginning in January 2022.

**Each of these groups have two-year agreements.*

PENSION COSTS

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 FY23-24. The Chancellor's Office estimates the impact of these increases to the system to be \$400 million.

The STRS rate increased from the FY20-21 rate of 16.15% to 16.92% for FY21-22, and the PERS rate increased from the FY20-21 rate of 20.7% to a rate of 22.91% in FY21-22. Thanks to language in the 2020-21 State budget act that allocated funds to reduce employer contribution rates in FY20-21 and FY21-22 for both STRS and PERS, these rates are lower than previously projected. The following table projects LTCC's future contributions to both funds from the unrestricted general fund.

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	\$417,077	\$399,132	\$816,142	\$74,821	\$201,431
2017-18	\$482,813	\$489,714	\$972,527	\$156,385	\$357,816
2018-19	\$532,756	\$635,058	\$1,167,814	\$195,287	\$553,103
2019-20	\$578,378	\$691,127	\$1,269,505	\$101,691	\$654,794
2020-21	\$576,290	\$754,993	\$1,331,283	\$61,778	\$761,892
2021-22	\$629,940	\$938,170	\$1,568,110	\$236,827	\$953,399
2022-23	\$648,208	\$1,101,934	\$1,750,142	\$182,032	\$1,135,431
2023-24	\$667,006	\$1,179,623	\$1,846,629	\$96,487	\$1,202,738

Table 1: Projected STRS and PERS Contributions

* LTCC contribution projections are based on budgeted FY21-22 unrestricted general fund STRS contribution, assuming the cost impact of the annual approximate 3% 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 FY21-22 unrestricted general fund PERS contribution, assuming the cost impact of the annual approximate 3% step and column increase in salary. Any changes to salary will impact LTCC's contribution. PERS on-behalf payments are not included in the table above.

The 2020-21 State budget included language to redirect funds previously designated for a long-term buydown of pension liabilities, and instead uses them to reduce local school employer pension contributions in 2020-21 and 2021-22 by about 2% in each year. Despite these investments, both STRS and PERS face significant unfunded liabilities that are likely to impact the State and the District for years to come.

GENERAL OBLIGATION BOND

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 (4) 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 replacement of the main building 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.

In March 2018, LTCC sold Series B of the bond totaling \$15 million to finance the next series of projects. Series B projects include north site improvements, University Center parking, greenway bike trail, environmental impact report completion, educational specifications, residential living planning, demonstration garden drainage and pathways, mobility hub, campus-wide wayfinding, new early learning center, and technology, safety and security projects.

In July 2021, LTCC sold Series C of the bond totaling \$14 million to finance the next series of projects. The majority of the funds from Series C will be combined with Proposition 51 State funds to modernize the majority of the classrooms on campus. An equipment storage facility will also be completed, as well as continued work on building access control.

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

The State budget allowed the District to invest in not only staffing as indicated above, but to invest in the students and the upkeep of the buildings for the future. Monitoring the economy and anticipating the next year's budget will continue to be a focus. LTCC will continue to advocate at the State and Chancellor's Office to try to influence policy surrounding the SCFF. Continuing to improve equitable access and student outcomes will be critical to long-term success under the SCFF. For more information on the SCFF, please refer to Section 4.

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.



2020 LTCC Graduates

LTCC's ending fund balance (EFB) in FY20-21 was \$2,935,218, which was 16.01% of FY20-21 appropriations. In FY21-22, the EFB is projected to increase slightly to \$2,952,218, which is 14.89% of FY21-22 appropriations. The Board of Trustees has a stated goal of a 15% reserve target to help protect programs during the next recession.

LTCC has leveraged other strong financial positions to help mitigate the impact of the current and future recessions. Increasing staffing levels, and the associated payroll costs, must be scrutinized with the potential for an expanded recession. LTCC has established a STRS and PERS reserve to help offset those costs in the future. LTCC has been making progress toward funding the Other

Postemployment Benefits (OPEB) Annual Required Contribution (ARC). In FY20-21, the reserves for OPEB were increased by \$218,550 using one-time funds.

In FY20-21, LTCC continues to be in a strong financial position due 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. Potential threats to the strong financial position include changes in FTES and rising pension costs. However, the threats are not insurmountable. Based on recent practices and conservative financial leadership, LTCC continues to be optimistic about the future.

The total unrestricted (Fund 11) and restricted (Fund 12) revenues and appropriations for the FY21-22 are as follows:

	Revenues	Appropriations
Unrestricted	\$19,847,138	\$19,830,138
Restricted	\$9,680,187	\$7,544,640
TOTAL	\$29,527,325	\$27,374,778

Table 2: FY21-22 Unrestricted and Restricted Revenues and Appropriations

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

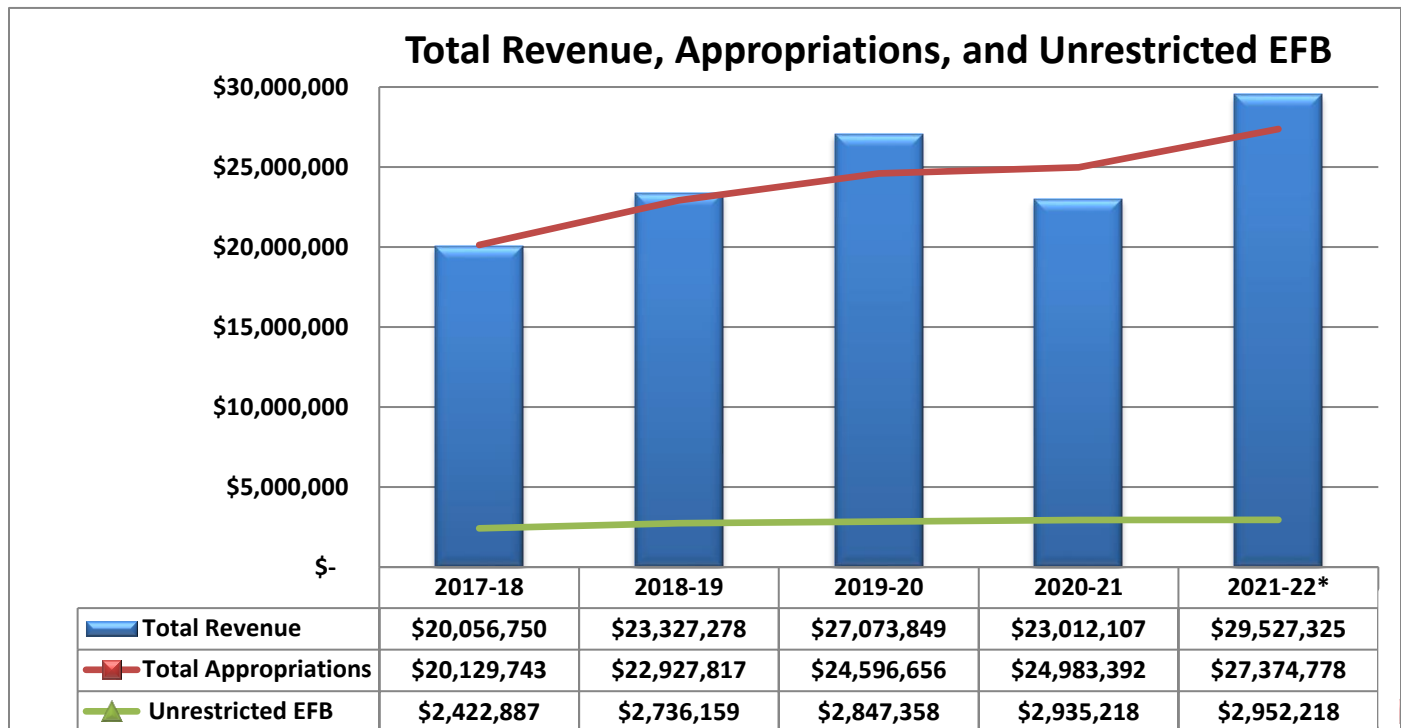
A summarized list of the final budget by fund, which includes total appropriations and budgeted reserves, is presented below:

Funds	Budgeted Appropriations + Budgeted Reserves
General Fund:	
Unrestricted (Fund 11)	\$22,782,356*
Restricted (Fund 12)	\$ 7,732,850
Bond Interest and Redemption Fund	\$ 4,050,848
Child Development Center Fund	\$ 737,994
Capital Outlay Projects Fund	\$ 6,846,710
General Obligation Bond Fund	\$ 12,2 ,
University Center Capital Fund	\$ 287,815
Community Education Fund	\$ 470,569
Community Play Consortium	\$ 350,345
Self-Insurance Fund	\$ 240,174
Retiree Benefits Fund	\$ 778,300
Student Representative Fee Trust Fund	\$ 8,400
Student Financial Aid Trust Fund	\$ 3,001,922
OPEB Trust Fund	\$ 1,675,158

Table 3: Total Appropriations and Budgeted Reserves

* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 14.89% BOT contingency, which in FY21-22 is budgeted to be \$2,952,218.

REVENUE , APPROPRIATIONS, AND UNRESTRICTED ENDING FUND BALANCE



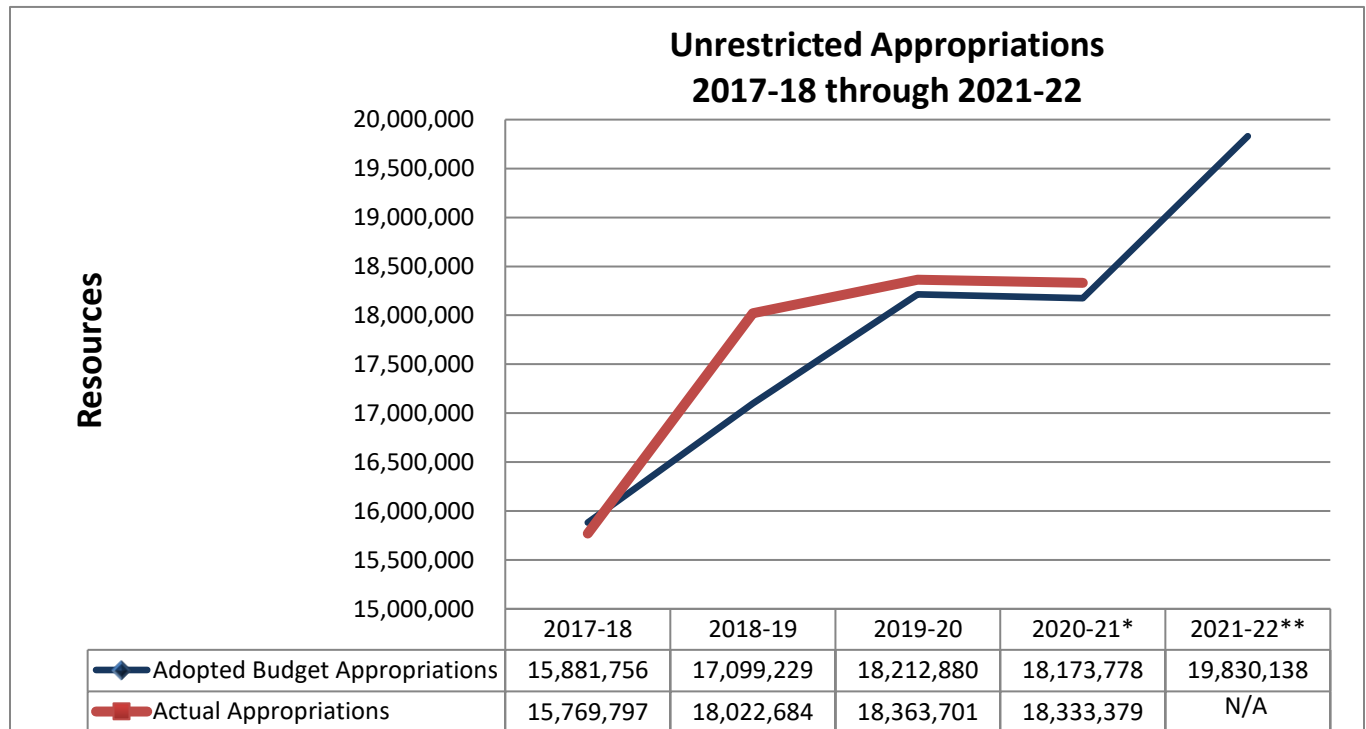
Graph 1: Total Revenue, Appropriations, and Unrestricted EFB

The graph above documents the combined unrestricted and restricted revenue and appropriations for fiscal years 2017-18 through 2021-22. The graph illustrates the changing revenue and expenditure picture and the impact on the college's unrestricted ending fund balance (EFB). The Student Centered Funding Formula (SCFF) was implemented in FY18-19. Due to inadequate funds available to fully fund the SCFF, LTCC's total computational revenue (TCR) was limited as no funds are available for growth, leaving LTCC with unfunded FTES in FY19-20, FY20-21, and FY21-22 TCR calculations.

The restricted general fund projects little overall change from FY20-21 to FY21-22, however the five-year Title III grant cycle ended, LTCC was awarded the Institutional Resilience and Expanded Postsecondary Opportunity (IREPO) grant totaling \$1.4 million over two years, and was re-awarded the TRiO Educational Talent Search grant for another five-year cycle. The FY19-20 ending fund balance of \$2.57 million was carried into FY20-21 as a beginning fund balance, as opposed to deferred revenue, resulting in more appropriations than revenue in FY20-21. In FY20-21 \$830,000 from Cal Fire and the CA Tahoe Conservancy offset the end of other one-time funds, as well as an additional \$1.5 million for COVID relief funds. FY19-20 increases include a \$500,000 one-time CTE Pathways grant and \$500,000 from the Federal CARES Act to offset costs due to COVID-19.

* FY17-18 through FY19-20 are audited actuals, FY20-21 are unaudited actuals, and FY21-22 is budget.

UNRESTRICTED APPROPRIATIONS OVERVIEW



Graph 2: Unrestricted Appropriations Overview, 2017-18 through 2021-22

The graph above is an overview of LTCC unrestricted appropriations (FY17-18 through FY21-22) and illustrates differences between the organization's budgeted appropriations versus the actual appropriations. In 2011-12 and in prior years, 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 has proved 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 FY18-19 LTCC increased appropriations by approximately \$2.2 million over FY17-18 actuals. The increase is attributed in large part to the change in funding formula. Appropriations were relatively flat from FY19-20 to FY20-21 due to changes to educational and business practices surrounding the COVID-19 pandemic. Appropriations are projected to increase significantly in FY21-22 due primarily to an increase in total computational revenue of about \$1 million stemming from a positive economic situation.

LTCC should be cautious with commitments of ongoing expenditures as revenue in future years is uncertain as economic protections put in place during the COVID-19 pandemic are phased out. 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.

* FY20-21 actuals are unaudited.

** FY21-22 is budget only.

COLLEGE OVERVIEW

2021 – 22 ANNUAL BUDGET

- District Overview •
- Community Overview •
- Organizational Chart •
- Organizational Units •
- Capital Projects •

SECTION 2

DISTRICT OVERVIEW

OVERVIEW OF LAKE TAHOE COMMUNITY COLLEGE DISTRICT

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.*



LTCC Enhanced Virtual Education – Organic Chemistry

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 developed from a small institution, housed in a converted motel on South Lake Tahoe's main thoroughfare, into a premier education destination with its own pine-tree-studded campus. During the last five 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, full-service library, 190-seat black box theatre, fine arts building with plentiful art studio and gallery space, fitness education center and gymnasium, commercial-grade culinary arts kitchen, the Haldan Art Gallery, the Child Development Center, the Demonstration Garden, and much more. LTCC currently offers 42 associate degrees, including 16 associate in arts and science transfer degrees that provide seamless matriculation to four-year institutions. Additionally, the college currently offers 38 certificates. Throughout its history, the college has 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, accreditation standards and commission policies of the ACCJC. The commission fully reaffirmed LTCC's accreditation in October 2017. LTCC opened the Lisa Maloff University Center in August 2018 with three educational partners bringing bachelor's degrees to the basin.



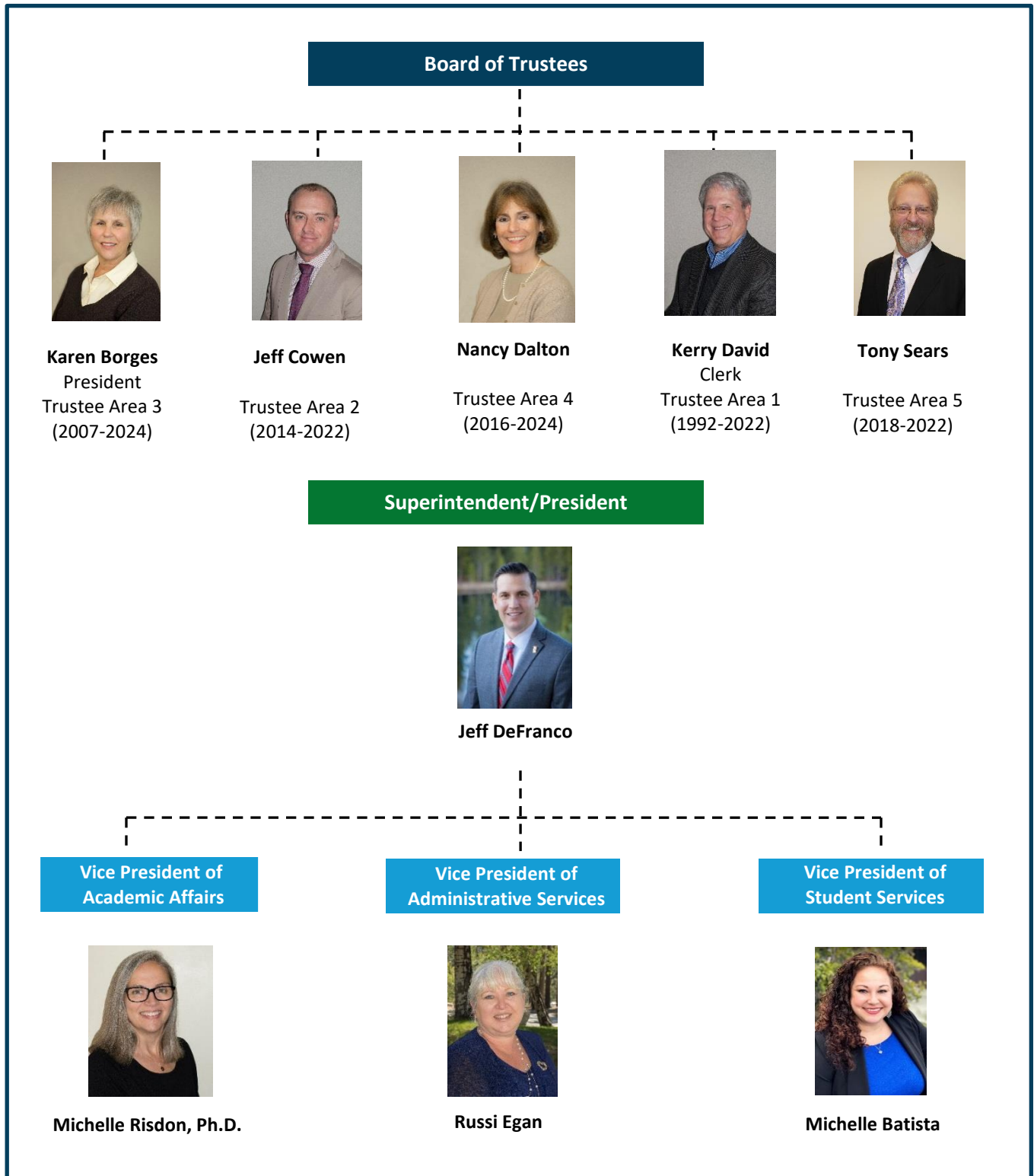
LTCC Wilderness Education – Winter Quarter

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 52.0% of first-time, full-time graduating or transferring to a four-year institution within three years (IPEDS), LTCC serves students from within the district as well as from across the Lake Tahoe basin through the highest quality of instruction. Persistence rates of first-year students decreased to 24% during the 2019-20 academic year, but returned to 50% in the following fall to spring terms. Additionally, the college provides further access to students through a diversity of distance education courses and programs.
6. **Fiscal Management:** The college's 2020-21 funded resident FTES was 1,701.34 and the nonresident FTES was 78.80. 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 an adopted unrestricted reserve policy of a minimum 10%. The board has a stated goal of a 15% reserve target to help protect programs during the next recession.
7. **Highlights:**
 - 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 will complete construction on the Early Learning Center which will house the Tahoe Parents Nursery School in Fall 2021.
 - 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.



Ice Rescue Training with LTCC's Fire Academy

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. Jeff DeFranco, the district's superintendent/president, began his tenure in January 2017, after having served as the district's vice president of administrative services for approximately five years. The organization's structure is as follows:



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: 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 328,239,523. 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.

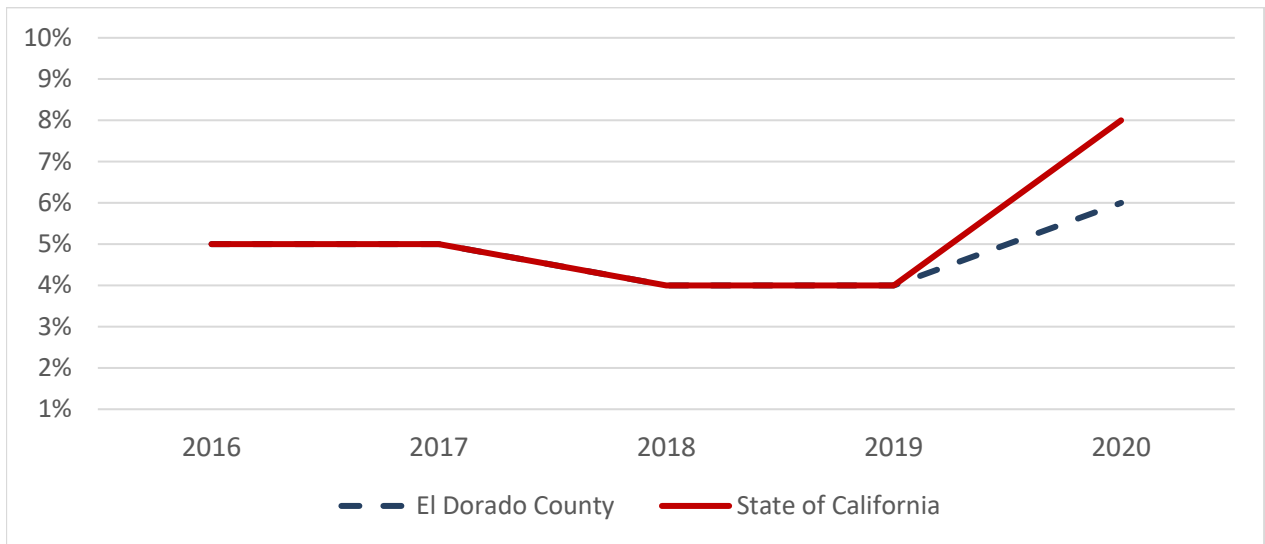
The following chart illustrates the population estimates for El Dorado County and the state of California. This information is based on the 2010 US Department of Commerce for April 1.

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%
2016	184,371	1.8%	39,189,035	0.1%
2017	185,062	0.4%	39,523,613	0.9%
2018	188,987	2.12%	39,776,830	0.6%
2019	190,678	0.89%	39,937,489	0.5%
2020	193,227	1.34%	39,781,870	-0.4%
2021	197,037	1.97%	39,613,493	-0.4%

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, paddle boarding, and mountain biking.
3. **Employment:** *El Dorado County's unemployment rate has consistently stayed below the statewide average. In 2020, the county's unemployment rate was 6.0% (see graph below) and California's unemployment rate was 8.1%. During the COVID-19 pandemic the county's unemployment rate rose as high as 15.3% in April 2020.*

Unemployment Rates



Graph 3: El Dorado County Unemployment Rates

Source: US Department of Labor

4. **History of Assessed Valuations:** The following information reflects the history of assessed valuations of Taxable Property within the District.

Fiscal Year	Local Secured	Unsecured	Total	Annual Growth Rate
2011-12	\$5,762,556,969	\$103,761,791	\$5,866,318,760	N/A
2012-13	\$5,654,508,299	\$103,522,008	\$5,758,030,307	-1.85%
2013-14	\$5,729,040,118	\$109,761,973	\$5,838,802,091	1.40%
2014-15	\$5,960,654,948	\$109,489,818	\$6,070,144,766	3.96%
2015-16	\$6,283,268,529	\$106,194,501	\$6,389,463,030	5.26%
2016-17	\$6,579,531,398	\$108,293,264	\$6,687,824,662	4.67%
2017-18	\$7,018,123,449	\$110,211,049	\$7,128,334,498	6.59%
2018-19	\$7,447,703,774	\$133,561,809	\$7,581,265,585	6.35%
2019-20	\$7,773,499,141	\$134,609,198	\$7,908,108,339	4.31%
2020-21	\$8,195,428,016	\$144,237,650	\$8,339,665,666	5.46%

Averages

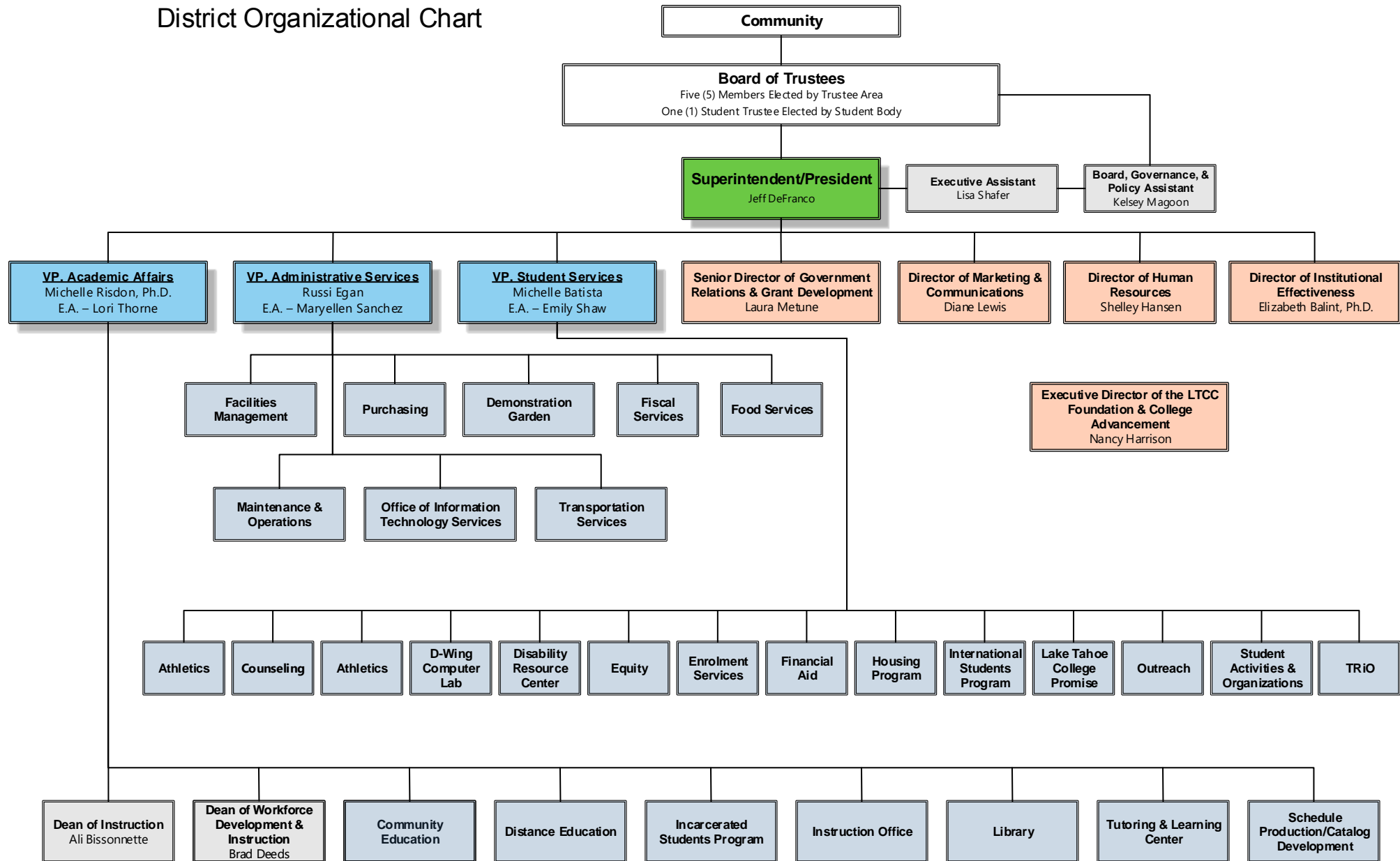
3-year Average	5.37%
5-year Average	5.48%

Table 5: History of Assessed Valuations of Taxable Property within the District

Source: California Municipal Statistics, Inc.

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. The superintendent/president also directly oversees marketing and communications, the LTCC Foundation, college advancement, institutional effectiveness, government relations, grant development 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 workforce development and instruction, the instruction office, the library and learning services, schedule production and catalog development, distance and community education, the Child Development Center, Tahoe Parents Nursery School, and the 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, transportation, and the office of information technology services.

Student Services

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 he or she needs to be successful. The vice president of student services oversees enrollment services, counseling, student outreach and equity, financial aid, TRiO, the Disability Resource Center, the International Student Program, athletics, student housing, and the D-wing computer labs.

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

Development of the LTCC Facilities Master Plan 2021-2027 is underway with Board adoption anticipated during Fall 2021. The plan identifies proposed capital projects to support institutional goals through 2027. The Facilities Master Plan is being 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

Approved by the board of trustees on March 24, 2020, the LTCC Campus Master Site Plan 2020-2030 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.

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 State Capital Outlay projects, Scheduled Maintenance and Special Repairs (SMSR) projects, and other significant capital outlay projects. Moneys in this fund come from state categorical funding, redevelopment agency fees, long-term site lease revenues, 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 expenditures related to construction of projects voted and approved by the local property owners. The 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 was created to account for the resources and expenditures related to the University Center capital outlay project. The University Center project was funded by private donation and was accounted for in a fund separate from other capital outlay projects. The fund now carries reserves for future capital equipment purchases and scheduled maintenance for the facility. Reserves in this fund come from University Center facility use fees and long-term site lease revenues.

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. A second issuance, Series B, was executed in February 2018 in the amount of \$15,000,000. A Series C issuance was executed in July 2021 in the amount of \$14,000,000.

Measure F expenditures through June 30, 2021, totaled \$31,196,517.

Series A, B and C Project Categories	FY 2021-22 Budget
Master Planning	\$ 338,031
Site improvements	\$ 259,607
Modernization/renovation of existing facilities	\$ 6,046,454
New construction planning/initial construction costs	\$ 4,360,626
Technology projects	\$ 446,139
Safety projects	\$ 267,271
Bond management and issuance	\$ 512,508
Total	\$ 12,230,636

Table 7: Capital Projects Categories and Budget

ASSUMPTIONS AND GOALS

2021 – 22 ANNUAL BUDGET

- Fiscal Resource Allocation Guiding Principles •
- FY21-22 Budget Building Assumptions •
- Budget Building Information •
- Educational Protection Account Spending Plan •

SECTION 3

FISCAL RESOURCE ALLOCATION GUIDING PRINCIPLES

1. Consider impact to students in all aspects of financial planning and budgeting.
2. Ensure resource allocation aligns with the District's prioritization of addressing issues related to anti-racism, racial equity, and marginalized populations.
3. Maintain transparency in the budget process.
4. Plan and budget for state requirements and contractual obligations.
5. Resource allocation is informed by integrated annual and comprehensive processes.
6. Make budget decisions that are sustainable for the foreseeable future.
 - a. One-time revenue used only for one-time expenses.
 - b. Consider the ongoing costs of new commitments.
7. Use a balanced approach for budget estimates.
 - a. When uncertain, use conservative estimates.
8. Maintain prudent reserves for future uncertainties.
9. Have a systematic process for funding future liabilities.
 - a. Develop a long range plan to address future liabilities.
10. Have budgeted Student Centered Funding Formula (SCFF) elements based on a confident projection with rationale provided.

February 24, 2021

Budget Council

March 2, 2021

Senior Leadership Team

April 8, 2021

Institutional Effectiveness Council

April 13, 2021

Board of Trustees

FY2021-22 BUDGET BUILDING ASSUMPTIONS

1. Use the 2021-22 Governor's proposed budget to initially develop the budget. The final budget will be updated to include additional information from the State and the California Community Colleges Chancellor's Office such as the Governor's May Revise and the approved State Budget.
2. Develop a balanced budget in FY21-22 with no use of reserves to offset operating costs. A balanced budget is defined as total appropriations equaling total revenue for FY21-22.
3. Use the new Student Centered Funding Formula (SCFF) Calculator and the latest 320 total FTES information to calculate anticipated apportionment. Consider the volatility of the formula, results and its related data set.
4. Consider use of unanticipated or one-time revenue at the end of FY20-21 for the following purposes: Remodel for Efficiency technology, equipment, & furniture funding, STRS/PERS reserve, OPEB trust, and the unrestricted reserve.
5. Use a 2% deficit factor for budget building purposes.
6. Budget for a cancellation rate based on a two year running average of the current and prior year cancelled units.

BUDGET BUILDING INFORMATION

2021-22 DISTRICT FINAL BUDGET

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. 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 FY21-22 budget is a balanced budget, as budgeted revenues equal budgeted appropriations.

The accounting policies of the District conform to generally accepted accounting principles (GAAP) 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

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 senior leadership team. 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 typically developed in April by staff, with input from the budget council, institutional effectiveness council and senior leadership team. 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 senior leadership team 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 senior leadership team, 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

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.

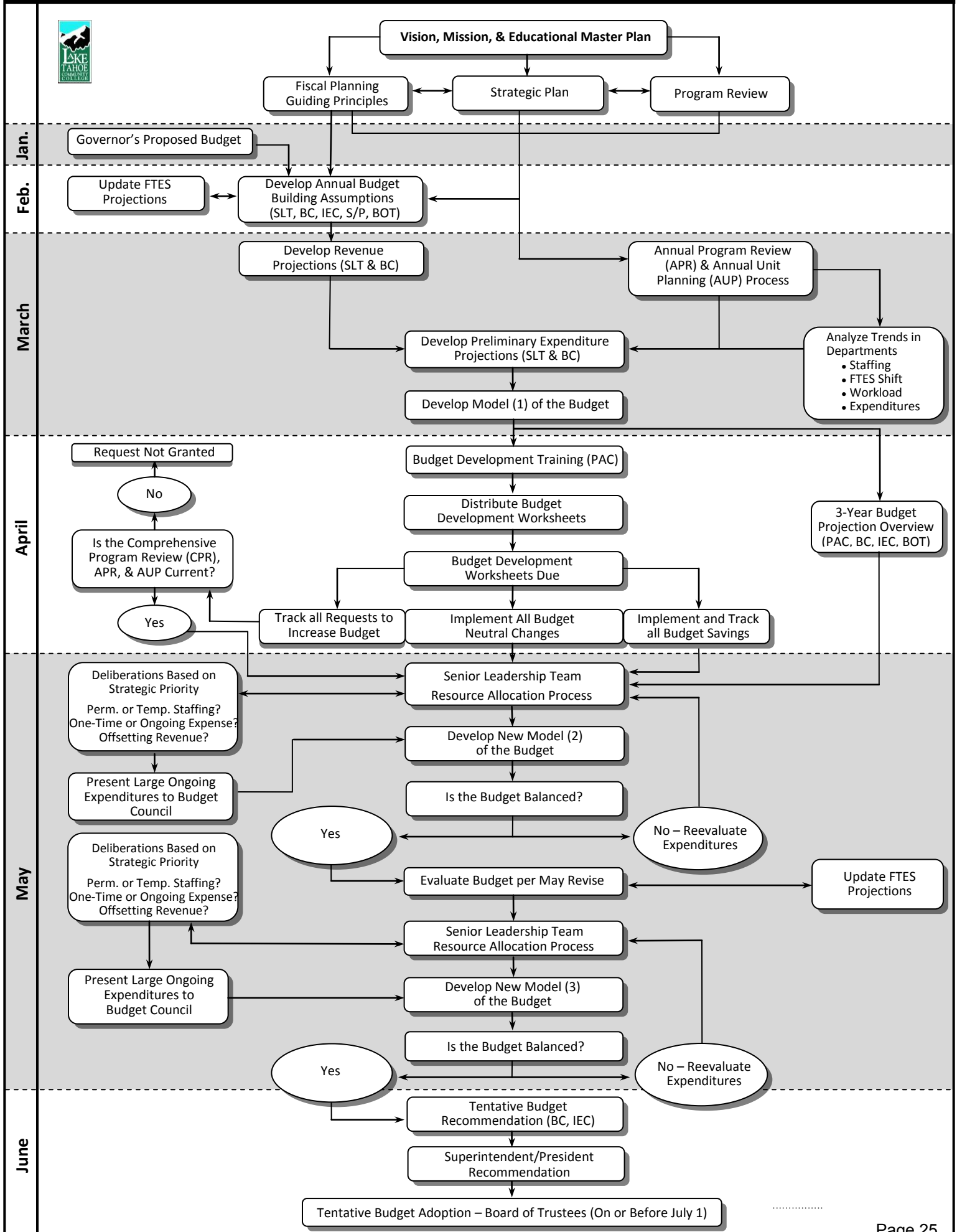


The LTCC campus – October 2020

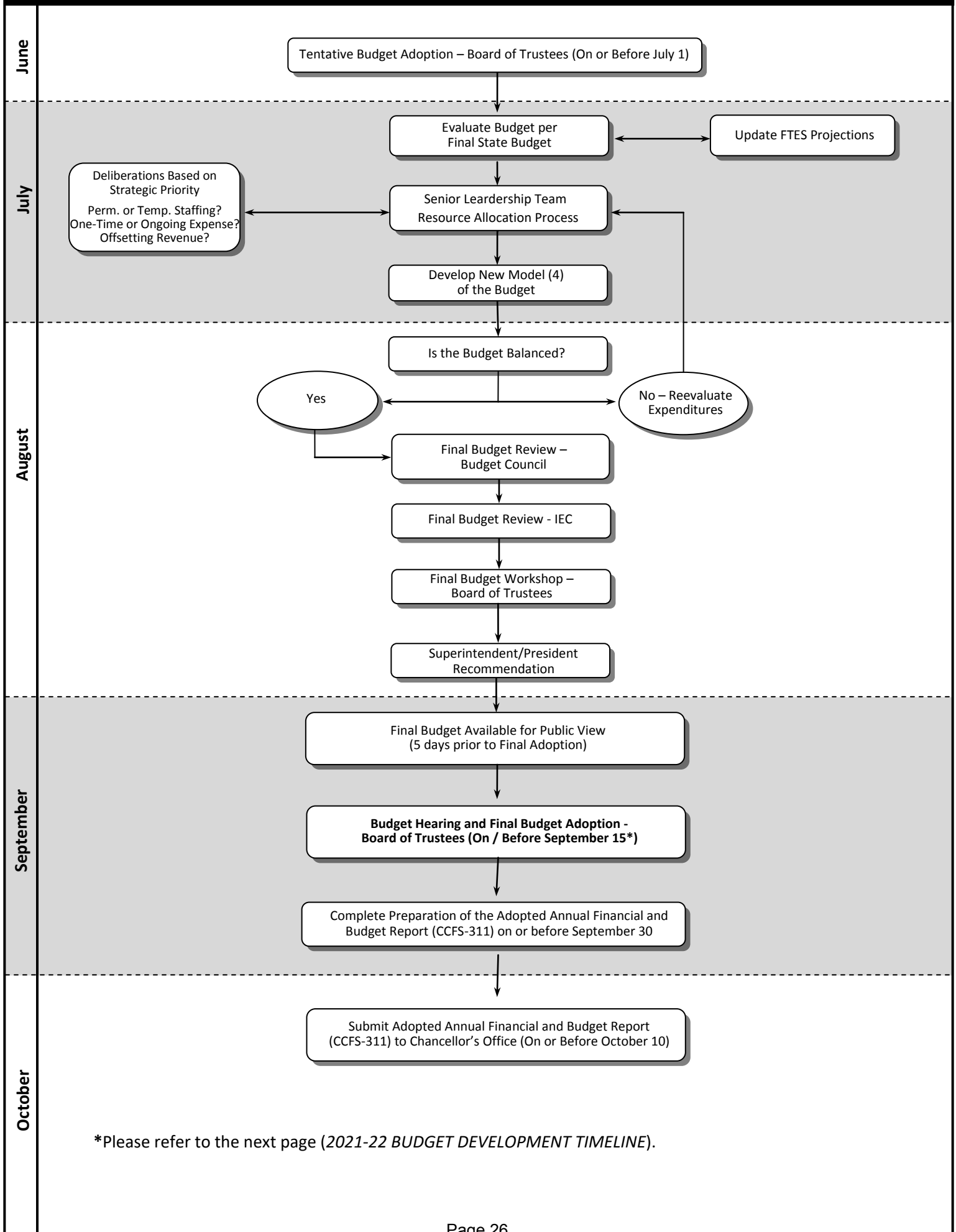


A resilient Coyote family

LTCC BUDGET DEVELOPMENT PROCESS



LTCC BUDGET DEVELOPMENT PROCESS (Continued)



2021-22 BUDGET DEVELOPMENT TIMELINE

January 8 – Governor’s proposed budget is unveiled for FY21-22

January 27 – Budget council reviews governor’s proposed budget

February 24 – Budget council recommends resource allocation guiding principles and FY21-22 budget building assumptions

February 24 – Present enrollment projections to the budget council

March 19 – Annual unit plan due to administration

April 8 – Institutional effectiveness council (IEC) recommends resource allocation guiding principles

April 13 – Board of Trustees approves resource allocation guiding principles and FY21-22 budget building assumptions

May 14 – May revision of the governor’s budget is released

May 26 – Budget building session with the budget council

June 2 and 16 – Present tentative budget to the budget council

June 3 – Present tentative budget to IEC

June 8 – Board of Trustees first reading of tentative budget

June 22 – Board of Trustees adoption of tentative budget (California Code of Regulations Title 5§58305)

July 1 – Fiscal Year 2021-22 begins

July 12 – The California State budget signed for FY21-22

August 18 – Present final budget to the budget council for recommendation

August 19 – Present final budget to the IEC for first read

August 24 – Board of trustees first reading of final budget

September 9 – Present final budget to IEC for recommendation

September 8-14 – Final budget in library for public viewing

September 14 – Public hearing of the final budget (California Code of Regulations Title 5§58301)

September 14 – Board of Trustees adoption of final budget (California Code of Regulations Title 5§58305)

Table 8: 2021-22 Budget Development Timeline

2021-22 STATE BUDGET

The Fiscal Year 2021-22 State budget (21-22 state budget) was enacted on June 28, 2021, and signed by Governor Newsom on July 12, 2021. The 21-22 state budget corrected an overestimated deficit expected at the time the 2020-21 budget was created due to the recession the State was experiencing. The recovery was quicker and more substantial than previously expected.

The 21-22 state budget increased the overall funding for community colleges by more than \$3.5 billion from 2020-21 through a combination of both one-time and ongoing funds. Paying off the deferrals implemented in 2020-21 was an important goal that was accomplished. This budget also makes some investments in areas such as deferred maintenance, student basic needs and support for faculty. Some of the student basic needs being supported by the budget focuses on needs revealed or exacerbated by the COVID-19 pandemic.

In February 2021, Senate Bill 85 was passed to amend the Budget Act of 2020 with an Immediate Action Package. This package included funding for emergency student financial assistance grants, outreach and application assistance to students applying for CalFresh, and efforts to bolster student retention rates and enrollment. The state budget included additional funding for emergency financial assistance grants to students and to support retention efforts.

The 21-22 state budget included a compounded cost of living allowance (COLA) to be applied to the Student Centered Funding Formula (SCFF) of 5.07%. The 5.07% COLA includes the statutory 2.31% COLA for 2020-21, the statutory COLA of 1.71% for 2021-22 and an additional 1.0% to match the proposed COLA for K-12. The legislature wanted to ensure community colleges were made "whole" for the 2020-21 fiscal year. This 5.07% COLA is only applied to the calculation of the SCFF which effects the district's apportionment.

The 21-22 state funded restricted general funds will include a COLA for some of the categorical programs of 1.7%. A base adjustment of 5.0% for the Student Equity and Achievement (SEA) funding was included, as well as increases for the Strong Workforce Program, part-time faculty office hours and student mental health services.



Lake Tahoe Community College Soccer

Funding for California community colleges in 2021-22 includes:

Unrestricted System-Wide	Estimated Impact to Lake Tahoe CCD
● \$1.45 billion deferrals eliminated	● \$3.69 million deferrals eliminated
● \$424.5 million increase to SCFF (includes 5.07% COLA)	● \$842,000 increase to SCFF (includes 5.07% COLA)
● \$150 million full-time faculty hiring	● \$74,571 full-time faculty hiring
● \$100 million part-time faculty office hours (\$10 M ongoing, \$90 M one-time)	● \$15,000 reimbursement estimated for part-time faculty office hours
Restricted System-Wide	Restricted Impact to LTCC
● \$511 million (one-time) deferred maintenance	● \$1 million (one-time) deferred maintenance
● \$23.8 million increase to Student Equity & Achievement (5% increase)	● \$53,320 estimated SEA, represents 5% increase
● \$42.4 million increase to Strong Workforce Program	● \$50,000 increase to Strong Workforce Program
● \$115 million (one-time) zero-textbook-cost degrees	● \$201,000 (one-time) estimated zero-textbook-cost degrees
● \$50 million (one-time) Guided Pathways implementation	● \$50,000 (one-time) Guided Pathways
● \$30 million student mental health services	● \$52,000 estimated student mental health services
● \$30 million basic needs centers	● \$52,000 estimated basic needs centers
● \$11.6 million dreamer resource liaisons	● \$60,378 dreamer resource liaisons
● \$50 million (one-time) emergency financial assistance grants (immediate action package)	● \$230,697 (one-time) emergency financial assistance grants
● \$80 million (one-time) retention and enrollment (immediate action package)	● \$43,567 (one-time) retention and enrollment
● \$100 million (one-time) basic needs for food insecurity (immediate action package)	● \$27,999 (one-time) basic needs for food insecurity

Table 9: Proposed Funding for California Community Colleges for FY21-22

The 21-22 state budget included the following significant adjustments that affect California community colleges and LTCC specifically.

REVENUE ASSUMPTIONS

1. Unrestricted Revenues

- A. **Apportionment:** The 2021-22 state budget repaid the apportionment deferrals from the 20-21 budget. A 5.07% COLA provides unrestricted funding to districts. Previously negotiated obligations such as step and column increases to salary and STRS and PERS contribution rate increases are outpacing increases to revenue.
- B. **Mandated Block Grant:** The Mandated Block Grant funding is being preserved by the governor's budget. The funding formula will be \$30.61 per FTES. The per-FTES is based on the prior year P2 notice from the chancellor's office (1,942 FTES). Based on this information, the district is expecting revenues of \$59,445.
- C. **Full-Time Faculty:** The 21-22 state budget will provide an unrestricted allocation of \$150 million of Proposition 98 general fund to increase the number of full-time faculty in each community college district. LTCC is projecting to receive \$74,571.
- D. **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 was new in FY16-17, replaced 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. LTCC generated \$71,843 in enrollment fees from approximately 16 FTES in FY20-21 and is currently projecting similar revenue in FY21-22.
- E. **Property Taxes, Enrollment Fees and Deficit Coefficient / Constrained TCR / Backfill:** Deficit factors and constrained total computational revenue (TCR) result from shortfalls in property tax, enrollment fees or other revenues at the state level that impact Proposition 98 funding. In FY18-19 the deficit factor was briefly eliminated and replaced with a constrained TCR calculation, placing the burden of any state-wide revenue shortfalls on districts that were not under the hold-harmless provision. In FY20-21 the constrained TCR calculation was removed, and the deficit factor returned, once again spreading any state-wide revenue shortfalls across all districts.
- F. **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 FY20-21 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.

- G. **Lottery:** The district will use a projected rate of \$163 per FTES unrestricted (\$150 in FY20-21, \$153 in FY19-20, \$151 in FY18-19, \$146 in FY17-18, \$143 in FY16-17, \$140 in FY15-16, and \$128 in FY14-15) and \$65 per FTES for Proposition 20 (\$49 in FY20-21, \$54 in FY19-20, \$53 in FY18-19, \$48 in FY17-18, \$45 in FY16-17, \$40 in FY15-16, and \$34 in FY14-15). In FY20-21, lottery proceeds are based on 1,919 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 \$437,532 total (\$312,797 unrestricted and \$124,735 restricted) in lottery funds for FY2 -2 .

2. Restricted Revenues

- A. **Student Equity and Achievement Program:** The 18-19 state budget included legislation that combined Basic Skills, Student Equity and Student Success and Support Program (SSSP) into the Student Equity and Achievement (SEA) program. The combining of these programs will provide LTCC with the flexibility to spend allocations as needed to serve the local student populations to help them succeed. In FY21-22 the SEA will receive 5% funding increase. This is the first funding increase for SEA, or the previous three programs, in a number of years. A requirement new in FY20-21 requires community colleges to support or establish on-campus food pantries or regular food distribution programs.
- 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 \$952,996 in revenue for adult education in FY21-22. The LTAEC consists of LTCC, Lake Tahoe Unified School District, Alpine County Unified School District, and the El Dorado County Office of Education.
- C. **Strong Workforce Program:** The 21-22 state budget includes \$290 million for the Strong Workforce Program to improve and expand efforts for workforce consistent with recommendations from the Workforce Task Force. This is an increase of \$42 million from 2020-21. LTCC is allocated \$270,697 in the base allocation for these efforts, and the "17% Incentive Fund Allocation" amounts are typically released in November, providing supplemental funds to the base allocation. LTCC is also projecting to receive \$271,287 from the regional share of these funds.
- D. **The Federal TRiO Programs (TRiO):** LTCC currently receives federal funding for two TRiO programs, Talent Search and Upward Bound. LTCC will receive \$280,353 in FY21-22 for Upward Bound. LTCC will receive \$277,375 in FY21-22 for the Talent Search program.

3. Statewide Increases

- A. **Student Centered Funding Formula (SCFF):** The 21-22 state budget includes a 5.07% COLA and 0.5% for enrollment growth. This COLA includes the statutory COLA from 20-21 of 2.31% plus the COLA for 21-22

of 1.70% as well as an additional approximately 1% increase that was provided to K-12. There was no COLA or enrollment growth funding included in the 20-21 state budget.

- B. **California College Promise:** A decrease of \$8.9 million was included in the 21-22 state budget. LTCC expects to receive approximately \$56,767 for this program in FY21-22. This is \$6,938 less than in FY20-21.
- C. **Part-Time Faculty Office Hours:** The 21-22 state budget adds \$100 million (\$10 million ongoing, \$90 million one-time) to compensate part-time faculty for providing and holding office hours. LTCC budgeted about \$35,000 (\$15,000 one-time) to provide this important support for students.
- D. **Student Success Completion Grant:** An increase of \$3.6 million is included to support the Student Success Completion Grant to provide grants of \$649 per semester to qualifying students who enroll in 12 to 14 units and \$2,000 per semester to qualifying students who enroll in 15 or more units per semester. Eligible LTCC students will receive funding on a quarterly basis.

The complete 21-22 state budget is available from the California Department of Finance website at <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

- 1. **Salary Schedule Increases:** Many groups settled two-year agreements with the addition of a sixth step on the salary schedule. Each range of the salary schedule is equal to 2.5%, while each step within the range is a 5.0% increase. Increases in FY21-22 for each respective group: Confidential 3.52%*, Directors 5.0%*, Contracted Directors 2.13%*, Classified Employees 3.14%*, Administrators 3.24%*, Faculty 2.0%, and Adjunct Faculty 3.65%. The minimum wage will increase from \$14.00 an hour to \$15.00 an hour beginning in January 2022.

**Each of these groups have two-year agreements.*
- 2. **Step and Column Increases:** The college will fund annual step and column increases. Historically, salaries increase approximately 3% year-over-year as a result.
- 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 FY21-22, the budget act included funding to the California State Teachers Retirement System (CalSTRS) and the California Public Employees Retirement System (CalPERS) on behalf of colleges. The funding results in a temporary reduction of rates to CalSTRS in 2021-22 from 17.9% to 16.92%. The funding reduces the rates for CalPERS for 2021-22 from 26.4% to 22.91%. The reflection of \$432,386 in pass-through revenue and expenditures for STRS on-behalf payments made by the state remains budgeted in FY21-22 based on recent projections.

5. **STRS On-Behalf:** FY20-21 actuals included \$452,885 in revenue and expenditures for continuing on-behalf payments.
6. **Long-Term Liabilities:** This is an area where the college has made significant progress during the last five years. A reserve sufficient to cover the annual “pay-go” amount of retiree medical benefits has been set aside in fund 69, however the district plans to pay this cost annually to keep the reserve in place. LTCC made significant progress, utilizing one-time funds, toward fully funding the irrevocable trust. 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

1. **Ending Fund Balance:** The unrestricted ending fund balance (EFB) is budgeted at \$2,925,218, which is about 14.9% of budgeted appropriations in FY21-22. The EFB includes the unrestricted contingency reserve.
2. **Unrestricted Contingency Reserve:** The board designated contingency reserve is \$2,925,218 in FY21-22. This reserve is 14.89% 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 FY21-22.
3. **PERS/STRS Rate Increase Reserve:** The PERS/STRS rate increase reserve was moved to Fund 69 (previously in Fund 11) in FY16-17 and is currently funded at \$350,000 in FY20-21.



LTCC Giving Tuesday- Fighting hunger and contributing to the success of all students!

EDUCATION PROTECTION ACCOUNT SPENDING PLAN

EDUCATION PROTECTION ACCOUNT (EPA)

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 included 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). This was replaced by the passage of Proposition 55, which extended the increase in the income tax rate for taxable incomes over \$250,000 for an additional 12 years (2019-2030). This extension will result in increased state revenues ranging from \$4 billion to \$9 billion each year from 2019 through 2030, depending on the economy and the stock market. 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.

POTENTIAL IMPACT

With the passage of Propositions 30 and 55, 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, with 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

The district is projected to receive \$2,289,219 of Education Protection Account (EPA) funds in FY21-22. 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 \$2,562,709 and object code 1310 (adjunct faculty) budgeted at \$1,813,871. There are significantly more budgeted expenses (\$4.3 million) to apply against the revenue of \$2.3 million.

REVENUE ASSUMPTIONS

2021 – 22 ANNUAL BUDGET

- Student Centered Funding Formula (SCFF) •
- 2021-22 Unrestricted Revenue Projections •
- Five-Year Revenue Trend – Fund 11 Unrestricted •
- Five-Year Revenue Trend – Fund 12 Restricted •
- Revenue Descriptions •

SECTION 4

STUDENT CENTERED FUNDING FORMULA

The Student Centered Funding Formula (SCFF) is made up of three parts: base, supplemental and success allocations. The base allocation makes up 70% of the total computational revenue (TCR) with 20% for the supplemental allocation and 10% for the student success allocation. The fiscal year 2021-22 (FY21-22) budget act approved an extension of the hold harmless provision, through 2024-25. The budget act included a COLA of 5.07% compounded COLA, matching the COLA provided to K-12. The COLA is intended to cover the unfunded statutory COLA from 2020-21 of 2.31% plus the statutory COLA for 2021-22 of 1.7% along with approximately 1% that was provided to K-12.

Base Allocation



The base allocation of the SCFF is comprised of the basic allocation and funding per full-time equivalent students (FTES). In fiscal year 2017-18 (FY17-18), community colleges received 100% of their funding based on the base allocation model. Effective July 2018, the SCFF changed how funding is calculated to support student completion and recognize the need to provide additional services to help students achieve their success. Changes to the base allocation occurred in the funding per FTES calculations with the implementation of the SCFF.

The basic allocation accounts for the size of a district, the number of centers, a rural college designation and the number of colleges within a district. Cost-of-living adjustments (COLA) are applied to these allocations when approved. While there wasn't funding for a COLA in the FY20-21 state budget, a compounded COLA was provided in the 2021-22 budget of 5.07%.

The funding for FTES has changed with the SCFF. Credit FTES are now based on a three-year average, including the current year, the prior year, and 2 years prior. The three-year average is designed to provide stability from year-to-year swings in enrollment. In FY21-22 the adjusted three-year average is funded at a rate of \$4,315 per FTES. Special population FTES are removed from this average. Funding for Non-Credit and CDCP FTES has increased, current year FTES will be funded at a rate of \$3,552 and \$5,907 per FTES respectively.

Special Population FTES include Special Admit students, primarily dual-enrollment high school students, and Incarcerated students. In FY21-22, these populations are funded at a rate of \$6,057 per current year FTES. These populations are funded at a higher rate because they are not eligible for the supplemental or student success portions of the SCFF as well as to ensure they continue to be served across the state.

Supplemental Allocation

The supplemental allocation of the SCFF provides additional funding to empower disadvantaged students with support and services. The supplemental allocation comprises 20% of the SCFF.

These populations include students receiving the Pell Grant, students eligible under AB540, and students qualified for the California College Promise Grant (formerly the BOGW). Headcounts based on prior year data are used for the supplemental allocation as opposed to FTES. The district is funded at a rate of \$996 for each qualifying student.

Student Success Allocation

The student success allocation of the SCFF provides additional funding for various student progress and outcome metrics achieved. Not all outcomes are weighted equally, but a student may be counted for multiple successful outcomes or progress milestones achieved.

Success and progress outcomes include: earning an associate degree for transfer (ADT – 4 points); earning an associate degree (AA – 3 points); earning a credit certificate of 16 or more units (Certificates – 2 points); completion of transfer level math and English in their first year (Math/English – 2 points); transfer to a 4-year university (Transfer – 1.5 points); completion of 9 or more career or technical education units (CTE – 1 point); and attainment of the regional living wage (Living Wage – 1 point). In FY21-22, the district will be funded at \$587 per point.

The district will receive an additional funding amount for students who receive the Pell Grant or the California College Promise Grant and complete any of the success outcomes. The additional points are funded at \$148 per point. The district will receive points for every category in which a student qualifies. For example, if a student received the Pell Grant, had their fees waived by the California College Promise Grant, and graduated with an associate degree for transfer, that student would count for 14 points funded at the rates listed above.

Similarly, to the supplemental allocation, the student success allocation will be based on prior year data. However, that data is not available until after the final budget is adopted each year. Consequently, for budget development purposes, prior-prior year data is used.



The LTCC Food Pantry: Students Helping Students through a Pandemic.

Total Computational Revenue

2021-22 Revenue	
Student Centered Funding Formula (SCFF)	
Base Allocation	\$5,602,565
FTES Allocation	\$7,923,720
Supplemental Allocation	\$2,836,789
Student Success Allocation	\$1,516,225
Total Computational Revenue/SCFF	\$17,879,299

Hold Harmless Formula	
Computational Revenue/2017-18 P2	\$14,312,659
2018-19 + 2019-20 + 2020-21 + 2021-22 COLAs Compounded (2.71% + 3.26% + 0.0%+5.07%)	\$1,626,724
2020-21 Hold Harmless Total Computational Revenue	\$15,949,383

Table 10: Student Centered Funding Formula Summary

The funding formula has certain guarantees built in to provide stability for districts as the state works toward the changes brought about by the new funding formula. One of the guarantees is the hold harmless provision, which created a baseline for all community colleges with the numbers and apportionment calculations at the end of FY17-18. The hold harmless provision will help with the phase-in of the funding formula by providing COLA during this time.

The above tables present a summary of the total computational revenue (TCR) projections for two possible scenarios in FY21-22. The first part of the table presents projected funding resulting from the SCFF. Based on the best information available at the time of budget development, the TCR calculation for LTCC is \$17,879,299 per the SCFF in FY21-22.

The second part of the table represents the calculation under the hold harmless provision. This calculation includes the TCR for FY17-18 with the addition of the compounded COLA for FY18-19, FY19-20, FY 20-21 and FY21-22. Based on FY17-18 information, the hold harmless provision calculation indicates LTCC would receive a minimum of \$15,949,383 in FY21-22.

The funding formula states that each district will receive the higher of the SCFF or the hold harmless calculation. LTCC does not expect to be funded at the hold harmless rate in FY21-22.

Fund 11

UNRESTRICTED BUDGETED REVENUES

2021-22 Final Budget

Account	Description	FY20-21 Unaudited Actuals	FY21-22 Final Budget	Assumptions
8110	Forest Reserve Fund	31,476	30,000	Based on "H.R. 2" or "Doc Fix" passed on 4/16/15 per RCRC
8123	Higher Education Act - FWS	-	1,700	Historical trends; 5% of work-study salaries
8151	Higher Education Act - Pell	2,035	2,300	Historical trends; based on USDE administrative cost allowance funding notice
8152	Higher Education Act - SEOG	2,675	1,700	Historical trends; 5% of SEOG student grants
8160	Veterans Education	192	195	Historical trends, \$15 per VA certified student (13 students in 19-20)
8199	Misc. Federal Revenue	918	-	2020 Q4 OASDI ER refund COVID
8611	State General Apportionment	7,851,402	9,136,562	*TCR: Per 20-21 P1 appt. Compounded 5.07% COLA in 21-22 (2.3% for 20-21 & 1.7% for 21-22, plus 1% added to K-12). Includes 2% deficit factor
8611-901	General Apportionment, Prior Year	226,010	-	Prior year corrections from the state.
8614	CA College Promise Grant Admin.	23,002	22,166	Per CCCCC Memo 2021-07-30. Formerly BOG Fee Waivers Admin.
8616	Part-time Faculty Compensation	90,767	91,863	Based on 2021-22 adv apportionment
8617	Part-time Faculty Office Hours	4,732	4,072	Based on LTCC's partial reimbursement submission and 2020 May Revise projections
8618	Full-Time Faculty Hiring	74,571	74,571	Based on 2021-22 adv apportionment
8630	Education Protection Account (EPA) Funds	2,741,520	2,289,219	TCR: Per 2021-22 adv apportionment
8630-901	EPA Prior Year	(560,586)	-	Corrections to prior year EPA funding.
8671	Homeowners Property Tax Relief	41,146	40,000	TCR: Historical Average
8672	Timber Yield Tax	230	200	TCR: Historical Average
8681	Lottery Revenue	344,620	312,797	\$163 x 1,919 FTES (1818 Resident & 101 Non-Resident 20-21 @P2)
8682	State Mandated Costs	51,249	59,445	\$30.61 x 20-21 P-2 enrollment (1,942 FTES per COVID emergency conditions allowance)
8699	Misc. State Revenues	452,885	432,386	Reflects STRS & PERS on-behalf payments by the State (has an equal offset expense line)
8811	Tax Allocation, Secured Roll	4,865,702	5,181,299	TCR: Per 2021-22 advance apportionment
8812	Tax Allocation, Supplemental	131,227	131,227	TCR: Historical Average
8813	Tax Allocation, Unsecured Roll	91,378	91,378	TCR: Historical Average
8816	Tax Allocation, Prior Years	7,975	-	TCR: Historical Trends
8841	Ticket Sales	-	3,000	Projecting Spring performance only per Theatre PVA. Anticipated reductions due to COVID-19
8842	Copy & Printing Sales	41	250	Library CoinOp historical trends. Anticipated reductions due to COVID-19
8850	Rentals and Leases	7,148	40,000	Historical trends and known rentals. Anticipated reductions due to COVID-19
8860	Interest	20,576	60,000	2020-21 projection accounts for state deferrals and lower interest rates
8871	Child Development Services (TPNS)	17,952	33,250	FY20-21 operated with reductions due to COVID-19, operating at reduced capacity. FY 21-22 assumes a return to full capacity
8874	Student Enrollment Fees	834,263	782,858	TCR: Per 2021-22 advance apportionment
8875	Facilities Fees	935	1,000	Anticipated reductions due to COVID-19
8877	Student Material Fees	285,307	70,000	2020-21 amount due to additional one-time Fire Science courses and fee increases; unclear this will continue in the future.
8879	Transcript Fees	13,088	15,000	Historical trends. Anticipated reductions due to COVID-19
8880	Non-Resident Tuition	483,746	604,000	\$205/unit in 2021-22, \$193/unit in 2020-21 (2,949 units in 2020-21)
8881	Good Neighbor Policy Fee	-	-	Phase out due to deauthorization of fee and creation of Interstate Attendance Agreement
8882	California Nevada Interstate Agreement (CNIA)	71,843	73,000	Per FY20-21 amount (\$93 per unit) and approximately 16 FTES.
8885	Course Fees	4,738	6,000	Miscellaneous student fees; historical trends.
8886	Housing Fee Aspen	91,368	195,200	Fee for student housing, assuming 90% capacity in 2021-22
8894	Library Fines	8	500	Historical trends. Anticipated reductions due to COVID-19
8899	Miscellaneous Income	61,856	40,000	Historical trends. Anticipated reductions due to COVID-19
8981	Transfers-In Interfund	59,896	20,000	Reimbursement from Community Ed for District Costs based on 10% of C.E. expenses
TOTAL		\$18,427,890	\$19,847,138	

	FY20-21 Unaudited	FY21-22 Final
Total Computational Revenue (TCR*)	16,618,564	17,708,626
Total Computational Revenue - One-Time **	-	-
Federal Revenue	37,296	35,895
State Revenue ***	609,440	564,914
Local Revenue ***	1,004,885	1,085,317
Other Financing Sources	59,896	20,000
One-Time Revenues & PY Adjustments ***	(334,576)	-
State On Behalf Payments (Pass Through)	432,386	432,386
TOTAL REVENUE	18,427,890	19,847,138

*** Excludes TCR Components

* TCR = Total Computational Revenue Based on Student Centered Funding Formula.

** TCR One-time includes stabilization revenue and any other one-time allocations counted in TCR.

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Audited	Audited	Audited	Unaudited	Final
		Actuals	Actuals	Actuals	Actuals	Budget
Total Computational Revenue - State Sources						
8611	State General Apportionment	6,658,701	8,092,051	9,736,983	7,851,402	9,136,562
8630	Education Protection Account (EPA) Funds	2,010,770	1,788,271	872,047	2,741,520	2,289,219
8671	Homeowners Property Tax Relief	41,283	41,762	41,547	41,146	40,000
8672	Timber Yield Tax	229	386	276	230	200
Total Computational Revenue - Local Sources						
8811	Tax Allocation, Secured Roll	4,169,327	4,415,524	4,595,434	4,865,702	5,181,299
8812	Tax Allocation, Supplemental	104,313	46,860	144,497	131,227	131,227
8813	Tax Allocation, Unsecured Roll	73,510	78,279	85,355	91,378	91,378
8816	Tax Allocation, Prior Years	3,004	3,598	2,997	7,975	-
8874	Student Enrollment Fees (98% TCR)	820,848	951,014	716,693	817,578	767,201
8881	Good Neighbor Policy Fee (98% TCR)	410	(342)	1,185	-	-
8882	California Nevada Interstate Agreement (CNIA) (98% TCR)	37,892	58,876	68,017	70,406	71,540
Subtotal Computational Revenue (TCR)		13,920,286	15,476,278	16,265,030	16,618,564	17,708,626
Federal Sources						
8110	Forest Reserve Fund	35,496	32,596	36,528	31,476	30,000
8123	Higher Education Act - FWS	1,514	1,610	-	-	1,700
8151	Higher Education Act - Pell	2,090	2,995	3,045	2,035	2,300
8152	Higher Education Act - SEOG	2,366	-	-	2,675	1,700
8160	Veterans Education	140	255	195	192	195
8199	Misc. Federal Revenue	-	-	-	918	-
Subtotal Federal Revenue		41,606	37,456	39,768	37,296	35,895
State Sources (Non-TCR)						
8614	BOG Fee Waiver Admin.	22,593	21,348	23,271	23,002	22,166
8616	Part-Time Faculty Compensation	86,249	84,224	91,253	90,767	91,863
8617	Part-Time Faculty Office Hours	7,209	12,511	4,072	4,732	4,072
8618	Full-Time Faculty Hiring	-	74,571	74,571	74,571	74,571
8681	Lottery Revenue	271,403	291,432	340,421	344,620	312,797
8682	State Mandated Costs	49,501	51,055	39,103	51,249	59,445

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

	2017-2018 Audited Actuals	2018-2019 Audited Actuals	2019-2020 Audited Actuals	2020-2021 Unaudited Actuals	2021-2022 Final Budget
Subtotal State Revenue (Non-TCR)	436,955	535,141	572,691	588,940	564,914
Local Sources (Non-TCR)					
8830 Contracted Services	-	-	-	-	-
8832 Contracted Services - Bookstore	1,227	-	-	-	-
8841 Ticket Sales	5,554	5,890	915	-	3,000
8842 Copy and Printing Sales	3,927	3,156	1,572	41	250
8850 Rentals and Leases	22,706	53,663	40,720	7,148	40,000
8851* Rentals and Leases - Forest Service Building	-	-	-	-	-
8860 Interest	47,157	107,856	63,679	20,576	60,000
8871 Child Development Services (TPNS)	27,920	33,265	26,000	17,952	33,250
8874 Student Enrollment Fees (Non-TCR, 2%)	16,752	19,408	14,626	16,685	15,657
8875 Facilities Fees	1,829	1,467	1,075	935	1,000
8877 Student Material Fees	55,118	80,133	138,056	285,307	70,000
8879 Transcript Fees	16,030	19,923	20,994	13,088	15,000
8880 Nonresident Tuition	513,740	470,002	481,658	483,746	604,000
8881 Good Neighbor Policy Fee (Non-TCR, 2%)	8	(7)	24	-	-
8882 California Nevada Interstate Agreement (CNIA) (Non-TCR, 2%)	773	1,202	1,388	1,437	1,460
8885 Course Fees	7,945	7,878	7,630	4,738	6,000
8894 Library Fines	596	701	117	8	500
8886 Housing Fee Aspen	-	-	95,055	91,368	195,200
8899 Miscellaneous Income	18,190	62,396	60,933	61,856	40,000
8912 Sale of Equipment and Supplies	786	-	-	-	-
Subtotal Local Sources (Non-TCR)	740,259	866,932	954,442	1,004,885	1,085,317
Other Financing Sources					
8981 Transfers-In Interfund	61,735	39,996	57,964	59,896	20,000
8983** Transfers-In, Other	60,234	3,354	-	-	-
Subtotal Other Financing Sources	121,969	43,350	57,964	59,896	20,000

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

	2017-2018 Audited Actuals	2018-2019 Audited Actuals	2019-2020 Audited Actuals	2020-2021 Unaudited Actuals	2021-2022 Final Budget
One-Time Revenues and Prior-Year Adjustments					
8611-901 General Apportionment, Prior Year	162,045	433,450	45,236	226,010	-
8630-901 EPA, Prior Year	(10,751)	(41,078)	26,521	(560,586)	-
8681-901 Lottery, Prior Year	16,458	6,473	-	-	-
8683 State Mandated Costs (One-Time)	48,613	-	-	-	-
Subtotal One-Time Revenues and Prior-Year Adjustments	216,365	398,845	71,757	(334,576)	-
State on Behalf Payments (Pass Through)					
8699 Miscellaneous State Revenue	342,357	918,952	513,248	452,885	432,386
Subtotal State on Behalf Payments (Pass Through)	342,357	918,952	513,248	452,885	432,386
Total Unrestricted Revenue Sources	15,819,796	18,276,954	18,474,900	18,427,890	19,847,138

	2017-2018 Audited Actuals	2018-2019 Audited Actuals	2019-2020 Audited Actuals	2020-2021 Unaudited Actuals	2021-2022 Final Budget
Revenue Summary Table					
Total Computational Revenue	13,920,286	15,476,278	16,265,030	16,618,564	17,708,626
Total Computational Revenue - One-Time	-	-	-	-	-
Federal Revenue	41,606	37,456	39,768	37,296	35,895
State Revenue***	436,955	535,141	572,691	588,940	564,914
Local Revenue***	739,471	866,932	954,442	1,004,885	1,085,317
Other Financing Sources	122,754	43,350	57,964	59,896	20,000
One-Time Revenues and PY Adjustments	216,366	398,845	71,757	(334,576)	-
State on Behalf Payments (Pass Through)	342,357	918,952	513,248	452,885	432,386
TOTAL UNRESTRICTED REVENUE	15,819,796	18,276,954	18,474,900	18,427,890	19,847,138
<p>* United States Forest Service Lease income moved to F41 in 17-18</p> <p>** Beginning 18-19 the District will not receive a transfer in from the Lake Tahoe Foundation</p> <p>*** Excludes TCR components</p>					

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

		2017-2018 Audited Actuals	2018-2019 Audited Actuals	2019-2020 Audited Actuals *	2020-21 Unaudited Actuals *	2021-22 Final Budget *
Federal Sources						
8121	Title III Grant	178,569	172,809	350,617	374,254	352,354
8123	Higher Education Act - CWSP	23,140	32,203	62,679	45,727	38,185
8124	TRiO ETS Grant	170,405	244,616	285,433	268,277	311,062
8125	TRiO UB Grant	184,655	283,224	232,720	325,257	360,500
8140	TANF (Federal Share)	28,168	28,032	27,215	25,658	27,320
8154	CARES Act	-	-	143,014	717,624	108,236
8171	Perkins Title 1-C	82,773	71,228	80,391	82,750	71,570
8175	CTE Transitions	41,577	41,378	46,195	-	-
8191	IREPO Grant	-	-	-	-	718,475
8197	Child Development Training Consort.	-	-	-		
Subtotal Federal Sources		709,288	873,490	1,228,265	1,839,546	1,987,702

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

		2017-2018 Audited Actuals	2018-2019 Audited Actuals	2019-2020 Audited Actuals *	2020-21 Unaudited Actuals *	2021-22 Final Budget *
State Sources						
8612	Basic Skills **	114,117	101,687	-	-	-
8615	CA Promise	-	-	100,601	45,567	74,905
8621	Extended Opportunities Prog. and Serv.	198,332	207,849	230,161	168,960	356,995
8622	Coop Agencies Resources for Ed	18,713	22,535	23,367	18,335	47,651
8623	Disabled Student Prog. and Serv.	201,565	240,686	247,526	162,293	307,546
8624	Instructional Equipment	35,790	-	154,988	(52,785)	37,250
8625	CalWORKS	71,264	110,051	144,640	76,326	168,294
8627	Board Financial Assist. Prog.	127,697	124,004	123,482	124,577	133,155
8628	Student Success and Support **	753,854	637,355	12,807	-	-
8629	Student Success and Support (Non-Credit) **	19,600	16,293	-	-	-
8631	Faculty/Staff Diversity	50,000	43,690	56,310	39,278	60,722
8635	Foster Care Education	121,122	131,851	128,221	110,437	109,656
8641	Student Equity and Achievement **	251,199	256,890	1,133,359	901,559	1,111,261
8642	Strong Workforce (CTE)	207,568	497,372	1,220,411	217,903	1,450,867
8643	Veteran Resource Center	-	-	23,136	11,753	37,944
8644	Guided Pathways	75	26,621	373,304	(300,191)	400,191
8645	Federal Aid Technology	-	28,136	170,004	(25,644)	112,387
8648	Dreamer Resource Liaisons	-	-	-	-	90,829
8656	AB86 Adult Education	687,329	798,195	1,264,118	791,829	1,369,068
8657	WIOA Title 1 (Formerly SB1070 Grant)	-	66,990	6,810	-	68,000
8659	Miscellaneous State Grants	10,207	133,427	921,127	(28,674)	1,043,205
8681	Lottery Revenue	67,925	107,696	237,660	-	273,430
8691	Pre-Apprenticeship & OJT	30,442	236,463	233,095	-	-
8692	Regional Director - RHT	-	78,553	284,750	153,457	96,543
8699	Miscellaneous State Revenues	168,292	94,555	45,230	214,976	5,250
Subtotal State Sources		3,135,092	3,960,900	7,135,107	2,629,956	7,355,149

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

		2017-2018 Audited Actuals	2018-2019 Audited Actuals	2019-2020 Audited Actuals *	2020-21 Unaudited Actuals *	2021-22 Final Budget *
Local Sources						
8820	Contributions, Gifts, Grants, Endowments	990	563	2,447	10,000	-
8876	Health Fees \$3 per quarter per student	12,242	12,987	12,587	10,205	17,678
8885	Course/Exam Fees	224	-	810	-	-
8889	Misc. Local Grants	6,942	12,283	26,464	18,000	79,620
8899	Miscellaneous Income	627	(11)	143,791	1,056	57,735
Subtotal Local Sources		21,024	25,822	186,099	39,262	155,033
Other Financing Sources						
8970	Fiscal Agent Pass Through	320,000	-	-	-	-
8981	Transfers-In Interfund	-	-	-	-	9,375
8982	Indirect Funding Intrafund	51,552	131,105	49,477	75,453	172,928
Subtotal Other Financing Sources		371,552	131,105	49,477	75,453	182,303
TOTAL REVENUE RESTRICTED SOURCES		4,236,956	4,991,317	8,598,947	4,584,217	9,680,187
Beginning Fund Balance		221,799	125,806	211,986	2,577,979	512,183
TOTAL REVENUE AND BEGINNING FUND BALANCE		4,458,755	5,117,123	8,810,933	7,162,196	10,192,370

* Within the educational industry institutions are often funded up front for grants. In circumstances such as these the institution can only recognize the revenue that is equivalent to the expenses incurred. The difference between the funding and the expenses incurred is considered deferred revenue and will be accounted for as a liability on the balance sheet until it is earned income. The surplus revenue was not deferred from FY19-20 to FY20-21, instead it was reflected in the beginning fund balance for FY20-21. Any surplus revenue remaining at the end of FY20-21 will be deferred to FY21-22.

** As part of the 2018-19 state budget, Basic Skills, Student Success and Support Program (SSSP), and Student Equity were combined as the Student Equity and Achievement (SEA) Program. Revenues and Expenditures were kept separate for reporting purposes in FY18-19, and combined in 2019-20.

REVENUE DESCRIPTIONS

FEDERAL REVENUE

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.

Perkins Title 1-C: Provides funds for supervising and operating primarily new and/or improved occupational programs with special emphasis on targeted student populations.

CTE Transitions: Federally funded program designed to provide linkages between high school and community college vocational programs.

Workforce Innovation and Opportunity Act (WIOA): Jointly administered by the US Departments of Labor and Education. Designed to strengthen and improve our nation's public workforce system and help place Americans, including youth and those with significant barriers to employment, into high-quality jobs and careers and help employers hire and retain skilled workers.

Title III: Federally funded program designed to improving Institutional Effectiveness and Student Retention through increased engagement and data-informed decision-making.

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.*

Higher Education Emergency Relief Fund (HEERF): Three authorizations were issued:

- **Coronavirus Aid Relief, and Economic Recovery Security Act (CARES) (HEERF I)**: Funds to provide fast and direct aid to the American people negatively impacted by the COVID-19 pandemic.
- **Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) (HEERF II)**: Funds to support education and to supplement HEERF I
- **American Rescue Plan (ARP) (HEERFIII)**: Funds to support institutions of higher education to serve students and ensure learning continues during the COVID-19 pandemic.

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

Revenue descriptions in the following State and Local Revenue sections that are highlighted in yellow comprise Total Computational Revenue (TCR). Beginning in 2018-19, TCR is derived from the Student Centered Funding Formula (SCFF). The previous funding formula used Full-Time Equivalent Students (FTES) to establish TCR.

STATE REVENUE

General Apportionment *: Funding from the state that supplements local funding sources in order to meet the minimum funding obligation as determined by the new Student Centered Funding Formula (SCFF). 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.

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.

Enrollment Fee Waiver Administration: Represents approximately 2% of the value of California College Promise Grant (formerly the Board of Governor's) waivers, the amount that would have been retained by the district if the fees had not been waived.

California College Promise: Funds distributed to accomplish specified policy goals and waive fees for one academic year for first-time students who are enrolled in 12 or more units at the college and complete and submit either a Free Application for Federal Student Aid or a California Dream Act application. These are one-time funds in 2018-19, pending action by the legislature to make them ongoing.

Guided Pathways: Funding provided to help implement Guided Pathways and align with the CCCC Vision for Success

Student Equity and Access Program: Beginning in 2018-19, Basic Skills, Student Success and Support Program, and Student Equity have been combined into one program.

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

Student Success and Support (formerly Matriculation): Targets the core matriculation services of orientation, assessment, counseling and advising, development of education plans, and providing follow-up services to at-risk students.

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

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.

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

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.

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

The Student Success Completion Grant (SSCG): Supplemental financial aid program for Cal Grant B and C recipients. Funding to support student persistence, retention and success by providing students additional assistance to attend full-time and complete their programs. (Formerly FTSSG)

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.

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.

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.

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

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

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).

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

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

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

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.

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

OEI/CVC Grant: One year grant in support of expanding and improving online Career Technical Education. The funds are intended to improve online instructional development and support and enhance online services for the students.

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.

Pre- Apprenticeship and OJT: Funds provided to implement pre-apprenticeship opportunities and enhanced on the job training with community partners.

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

LOCAL REVENUE

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.
- *Non-district 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).

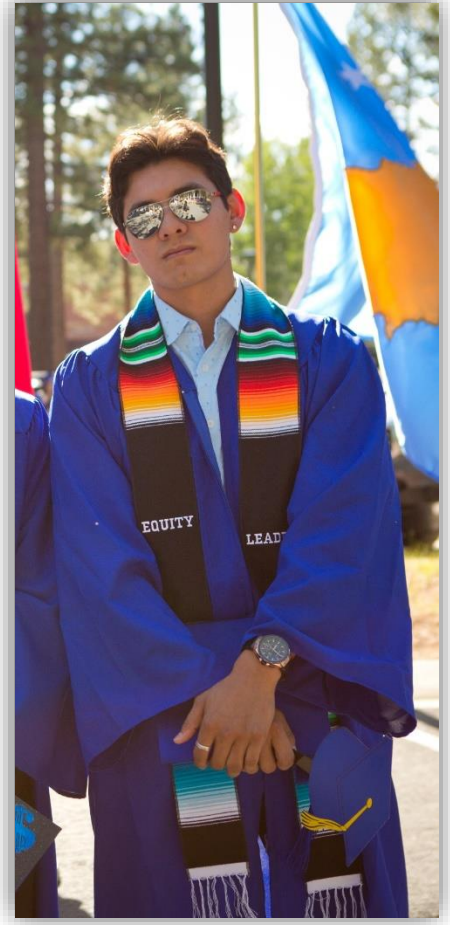
Transfers-In, Interfund: Transfer from other ancillary funds to offset certain administrative and operating expenses incurred by the general fund.

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

Non-designated 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.



LTCC Launching Graduates into a Bright Future.

UNRESTRICTED BUDGET

2021 – 22 ANNUAL BUDGET

- Three – Year Unrestricted Budget Summary •
- FY 21-22 Object Summary – Unrestricted •
(Adopted vs. Final Budget)
- FY 21-22 Object Summary – Unrestricted •
(Actuals vs. Final Budget)
- Revenue and Appropriations – Unrestricted •

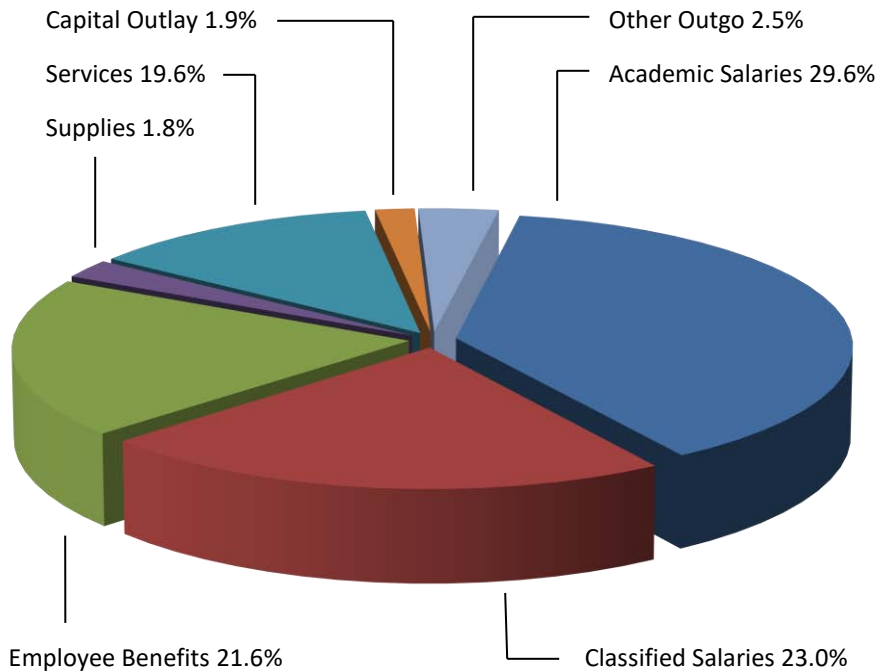
SECTION 5

THREE-YEAR UNRESTRICTED BUDGET SUMMARY - FY21-22 FINAL BUDGET

	2019-20 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2019-20 AUDITED ACTUALS GENERAL FUND UNRESTRICTED	2020-21 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2020-21 UNAUDITED ACTUALS GENERAL FUND UNRESTRICTED	2021-22 FINAL BUDGET GENERAL FUND UNRESTRICTED
BEGINNING BALANCE	2,729,508	2,729,508	2,840,707	2,840,707	2,935,218 *
* The 2021-22 beginning balance is based on the 2020-21 unaudited ending balance					
REVENUE					
Total Computational Revenue	15,980,804	16,265,030	16,387,706 **	16,618,564	17,708,626 **
Total Computational Revenue - One-Time	0	0	0	0	0
Federal Revenue	30,988	39,768	35,895	37,296	35,895
State Revenue ***	552,785	572,691	527,273	609,440	564,914
Local Revenue ***	1,226,782	954,442	849,034	1,004,885	1,085,317
Other Financing Sources	67,651	57,964	20,000	59,896	20,000
One-Time Revenues, PY Adjustments	0	71,757	0	(334,576)	0
State "On Behalf" STRS Payments (Pass Through)	353,870	513,248	353,870	432,386	432,386
** FY20-21 and FY21-22 budgets reflect a 2% deficit factor					
*** Excludes Total Computational Revenue components					
TOTAL REVENUE	18,212,880	18,474,900	18,173,778	18,427,890	19,847,138
TOTAL RESOURCES	20,942,388	21,204,408	21,014,485	21,268,597	22,782,356
EXPENSES					
Total Academic	5,216,976	4,994,389	5,377,503	5,141,071	5,587,518
Total Classified	4,167,933	3,792,749	4,178,673	3,738,999	4,503,765
TOTAL SALARIES	9,384,909	8,787,138	9,556,176	8,880,069	10,091,283
Total Employee Benefits	3,969,700	3,860,361	3,930,766	3,847,122	4,268,791
TOTAL COMPENSATION	13,354,609	12,647,499	13,486,942	12,727,192	14,360,074
Total Supplies	331,575	296,901	335,642	151,963	321,352
Total Services	3,565,270	3,955,567	3,556,982	3,487,398	4,080,421
Total Capital Outlay	373,752	282,247	345,048	298,057	331,823
TOTAL NON-LABOR EXPENSES	4,270,597	4,534,715	4,237,672	3,937,418	4,733,596
TOTAL EXPENSES	17,625,206	17,182,214	17,724,614	16,664,610	19,093,670
Total Other Outgo	587,674	1,181,487	449,164	1,668,769	736,468
TOTAL APPROPRIATED	18,212,880	18,363,701	18,173,778	18,333,379	19,830,138
Reserves					
BOT Contingency Reserve	2,729,508	2,840,707	2,840,707	2,935,218	2,952,218
ENDING FUND BALANCE (TOTAL RESERVES)	2,729,508	2,840,707	2,840,707	2,935,218	2,952,218
UNRESTRICTED FUND SUMMARY					
Reserves/Ending Balance					
As Percent of: Revenue	14.99%	15.38%	15.63%	15.93%	14.87%
Appropriations	14.99%	15.47%	15.63%	16.01%	14.89%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	18,212,880	18,474,900	18,173,778	18,427,890	19,847,138
Total Appropriated	18,212,880	18,363,701	18,173,778	18,333,379	19,830,138
REVENUE LESS APPROPRIATED ****	0	111,199	0	94,511	17,000
**** Balance of revenues greater than appropriations are added to the BOT Contingency Reserve to be in line with the BOT goal of maintaining a 15% reserve balance					

OBJECT SUMMARY – UNRESTRICTED (FY20-21 Adopted vs. FY21-22 Final Budget)

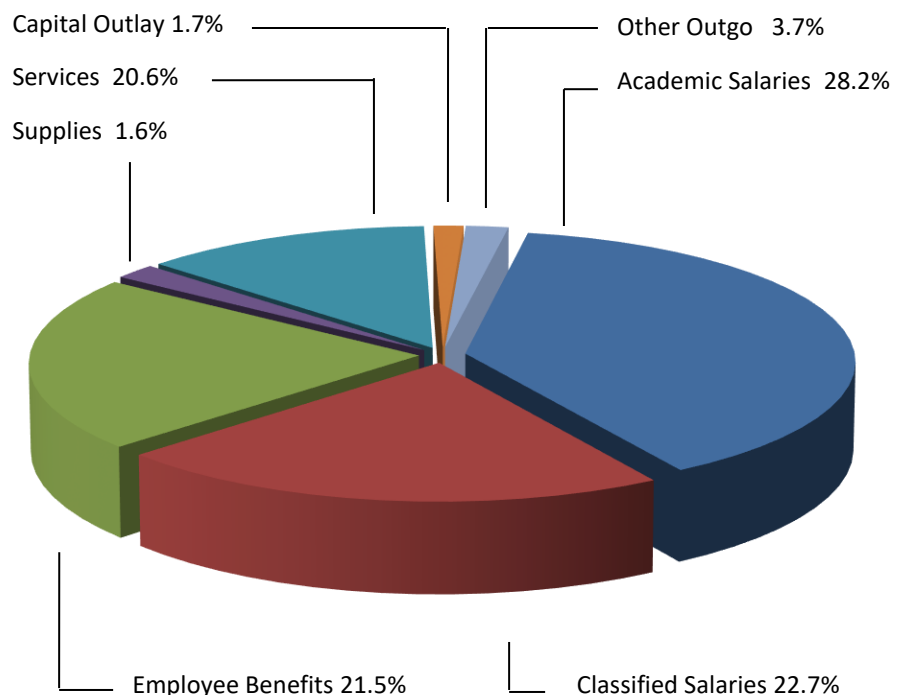
Fiscal Year 2020-2021 Adopted Budget



Major Object Summary for the Fiscal Year 2020-21 Adopted Budget:

Academic Salaries	\$ 5,377,503
Classified Salaries	\$ 4,178,673
Employee Benefits	\$ 3,930,766
Supplies	\$ 335,642
Services	\$ 3,556,982
Capital Outlay	\$ 345,048
Other Outgo	\$ 449,164

Fiscal Year 2021-2022 Final Budget

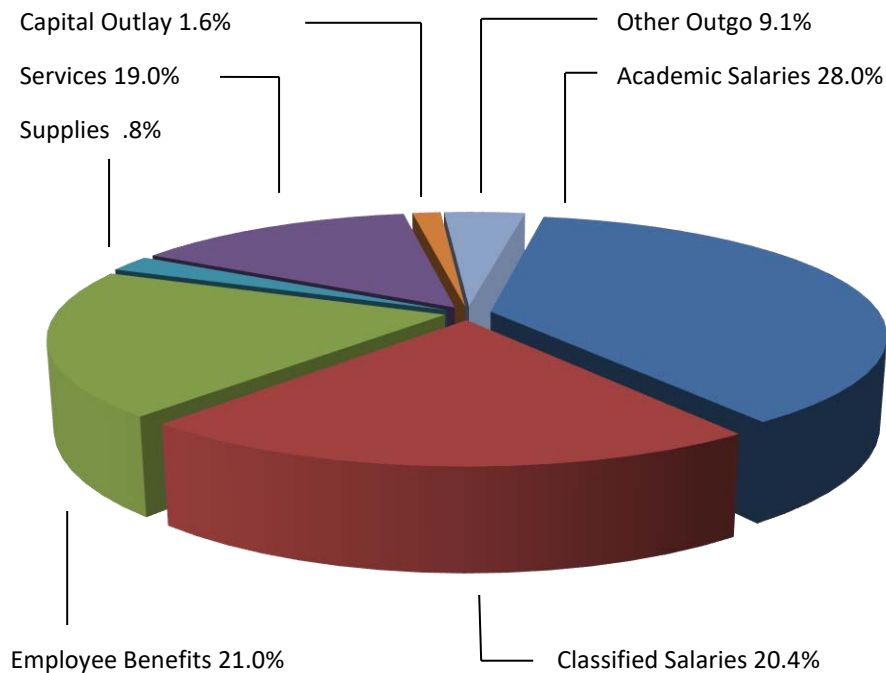


Major Object Summary for the Fiscal Year 2021-22 Final Budget:

Academic Salaries	\$ 5,587,518
Classified Salaries	\$ 4,503,765
Employee Benefits	\$ 4,268,791
Supplies	\$ 321,352
Services	\$ 4,080,421
Capital Outlay	\$ 331,823
Other Outgo	\$ 736,468

OBJECT SUMMARY – UNRESTRICTED (FY20-21 Actuals vs. FY21-22 Final Budget)

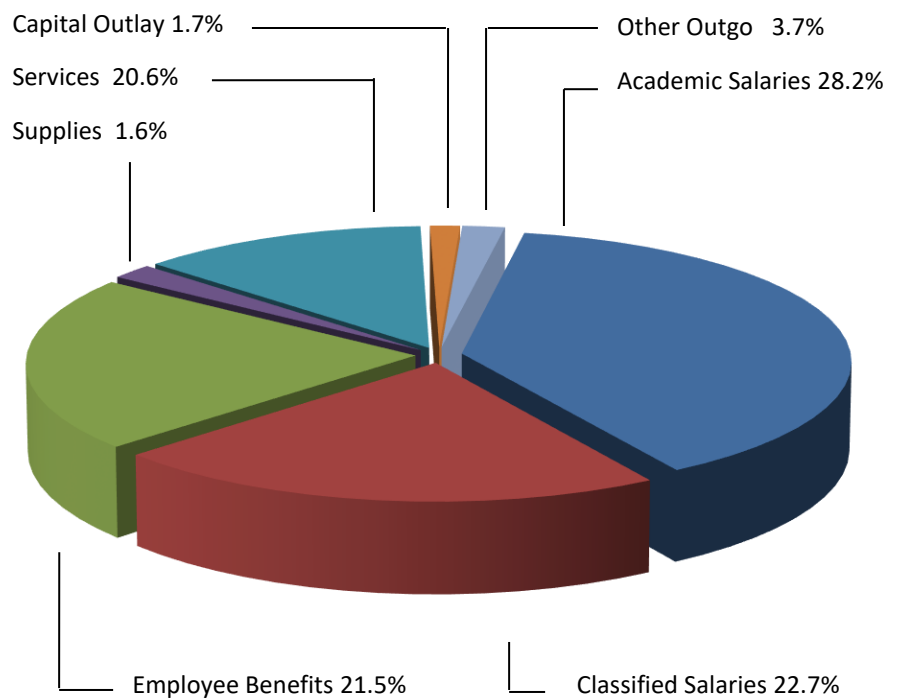
Fiscal Year 2020-2021 Actuals



Major Object Summary for the Fiscal Year 2020-21 Actuals:

Academic Salaries	\$ 5,141,071
Classified Salaries	\$ 3,738,999
Employee Benefits	\$ 3,847,122
Supplies	\$ 151,963
Services	\$ 3,487,398
Capital Outlay	\$ 298,057
Other Outgo	\$ 1,668,769

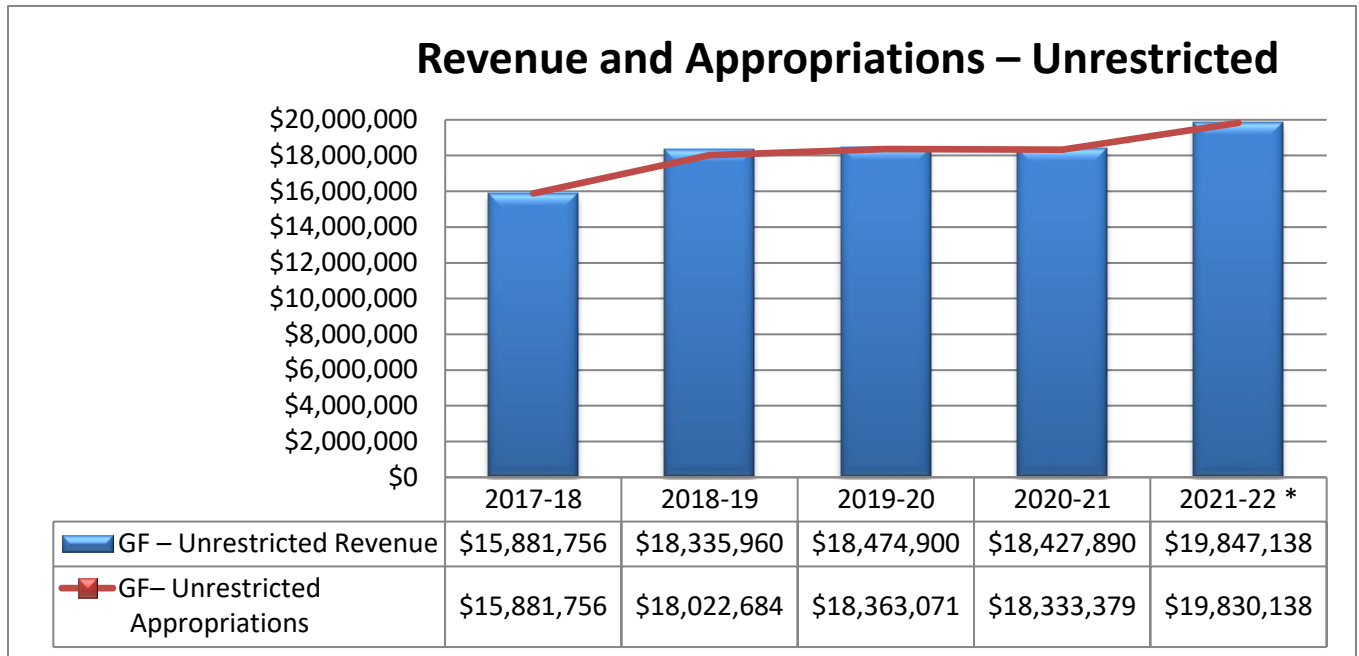
Fiscal Year 2021-2022 Final Budget



Major Object Summary for the Fiscal Year 2021-22 Final Budget:

Academic Salaries	\$ 5,587,518
Classified Salaries	\$ 4,503,765
Employee Benefits	\$ 4,268,791
Supplies	\$ 321,352
Services	\$ 4,080,421
Capital Outlay	\$ 331,823
Other Outgo	\$ 736,468

REVENUE AND APPROPRIATIONS – UNRESTRICTED



Graph 6: Revenue and Appropriations – Unrestricted

In FY18-19 LTCC received less apportionment from the State than expected under the SCFF due to the constrained total computational revenue (TCR) calculation put in place at that time. Emergency conditions allowance for FTES are in place for FY19-20, FY20-21, and FY21-22 due to COVID-19; however, due to limited funds at the state level, LTCC has unfunded FTES in each of those years. The significant revenue increase from FY20-21 to FY21-22 is primarily due to a better-than-expected economic situation at the state level, including a 5.07% cost of living adjustment (COLA) to TCR.

*FY17-18 through FY19-20 are audited actuals. FY20-21 are unaudited actuals, and FY21-22 is budgeted.

RESTRICTED BUDGET

2021 – 22 ANNUAL BUDGET

- Three – Year Restricted Budget Summary •
- FY 21-22 Object Summary – Restricted •
(Adopted vs. Final Budget)
- FY 21-22 Object Summary – Restricted •
(Actuals vs. Final Budget)
- Revenue and Appropriations – Restricted •

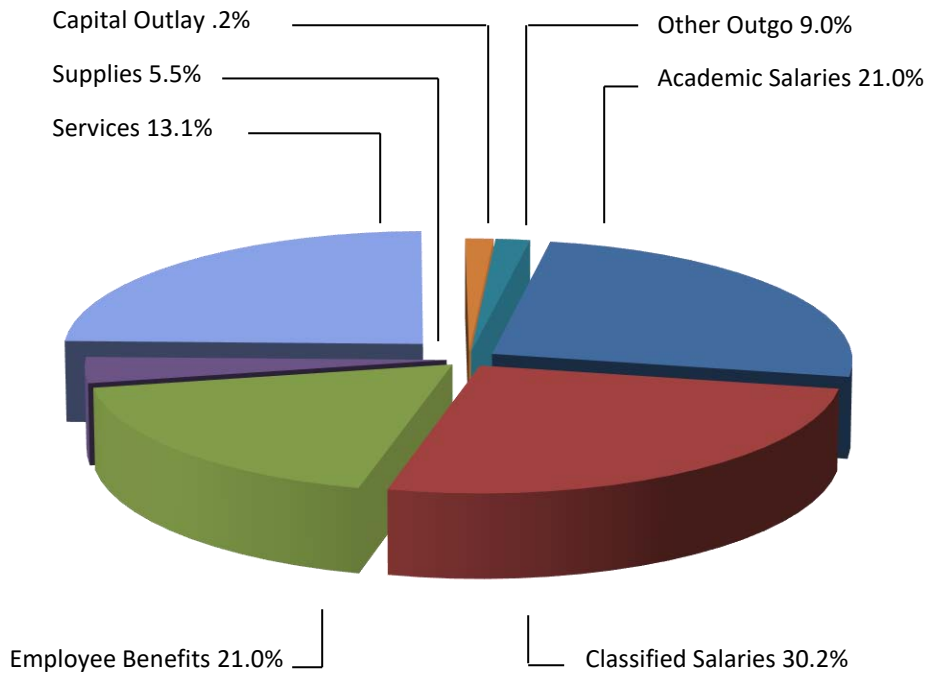
SECTION 6

THREE-YEAR RESTRICTED BUDGET SUMMARY – FY21-22 FINAL BUDGET

	2019-20 ADOPTED BUDGET GENERAL FUND RESTRICTED	2019-20 AUDITED ACTUALS GENERAL FUND RESTRICTED	2020-21 ADOPTED BUDGET GENERAL FUND RESTRICTED	2020-21 UNAUDITED ACTUALS GENERAL FUND RESTRICTED	2021-22 FINAL BUDGET GENERAL FUND RESTRICTED
BEGINNING BALANCE	209,331	211,986	678,089	2,577,979	512,183 *
<i>* FY21-22 beginning balance is based on FY20-21 unaudited ending balance</i>					
REVENUE					
Federal Revenue	967,047	957,775	993,986	1,839,546	1,987,702
State Revenue	4,502,173	5,181,507	4,238,504	2,629,955	4,864,934
Local Revenue	45,888	106,917	38,195	39,262	91,533
Other Financing Sources	113,207	49,477	69,439	75,453	182,303
TOTAL REVENUE	5,628,315	6,295,677	5,340,124	4,584,217	7,126,472
PRIOR YEAR DEFERRED REVENUE					
Deferred Revenue	2,401,461	2,303,272	1,771,968	0 **	2,553,715
<i>** FY20-21 deferred revenue is reflected in the beginning fund balance</i>					
TOTAL RESOURCES	8,239,107	8,810,934	7,790,181	7,162,196	10,192,370
EXPENSES					
Total Academic	1,187,601	1,216,285	1,142,913	1,253,925	1,188,082
Total Classified	1,808,346	1,619,229	1,642,216	1,734,670	1,994,919
TOTAL SALARIES	2,995,947	2,835,514	2,785,129	2,988,596	3,183,001
Total Employee Benefits	1,238,828	1,125,927	1,139,284	1,165,687	1,347,589
TOTAL COMPENSATION	4,234,775	3,961,441	3,924,413	4,154,283	4,530,590
Total Supplies	591,894	468,324	296,912	519,908	622,023
Total Services	1,990,427	1,166,037	711,371	899,363	1,751,459
Total Capital Outlay	476,934	445,365	12,507	693,364	90,228
TOTAL NONLABOR EXPENSES	3,059,255	2,079,726	1,020,790	2,112,635	2,463,710
TOTAL EXPENSES	7,294,030	6,041,167	4,945,203	6,266,918	6,994,300
Total Other Outgo	266,988	191,788	488,532	383,094	550,340
TOTAL APPROPRIATED	7,561,018	6,232,955	5,433,735 ***	6,650,013	7,544,640 ***
<i>*** FY20-21 adopted & FY21-22 final budgeted appropriations do not account for deferred revenue</i>					
Reserves					
Reserves	254,901		254,901		188,210
ENDING FUND BALANCE	678,089	2,577,979	2,356,446	512,183	2,647,730
RESTRICTED FUND SUMMARY					
Ending Fund Balance					
As Percent of: Revenue	12.05%	40.95%	44.13%	11.17%	37.15%
Appropriations	8.97%	41.36%	43.37%	7.70%	35.09%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	8,029,776	8,598,948	7,112,092	4,584,217	9,680,187
Total Appropriated	7,561,018	6,232,955	5,433,735	6,650,013	7,544,640
REVENUE LESS APPROPRIATED	468,758	2,365,993	1,678,357	(2,065,796)	2,135,547

OBJECT SUMMARY – RESTRICTED (FY20-21 Adopted vs. FY21-22 Final Budget)

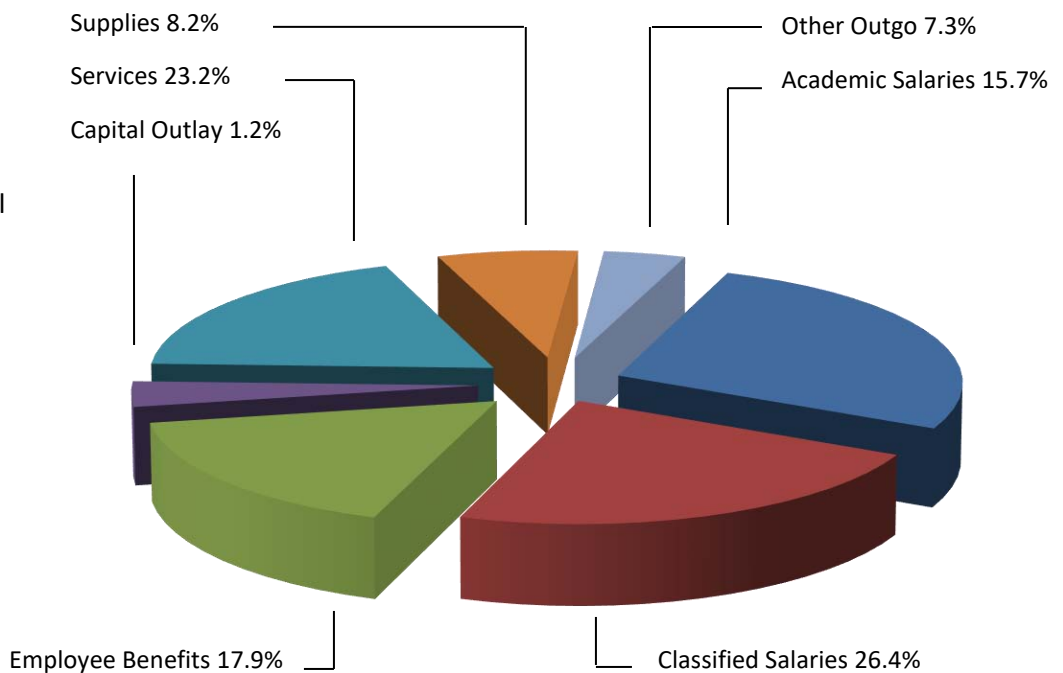
Fiscal Year 2020-2021 Adopted Budget



Major Object Summary for the Fiscal Year 2020-21 Adopted Budget:

Academic Salaries	\$ 1,142,913
Classified Salaries	\$ 1,642,216
Employee Benefits	\$ 1,139,284
Supplies	\$ 296,912
Services	\$ 711,371
Capital Outlay	\$ 12,507
Other Outgo	\$ 488,532

Fiscal Year 2021-2022 Final Budget

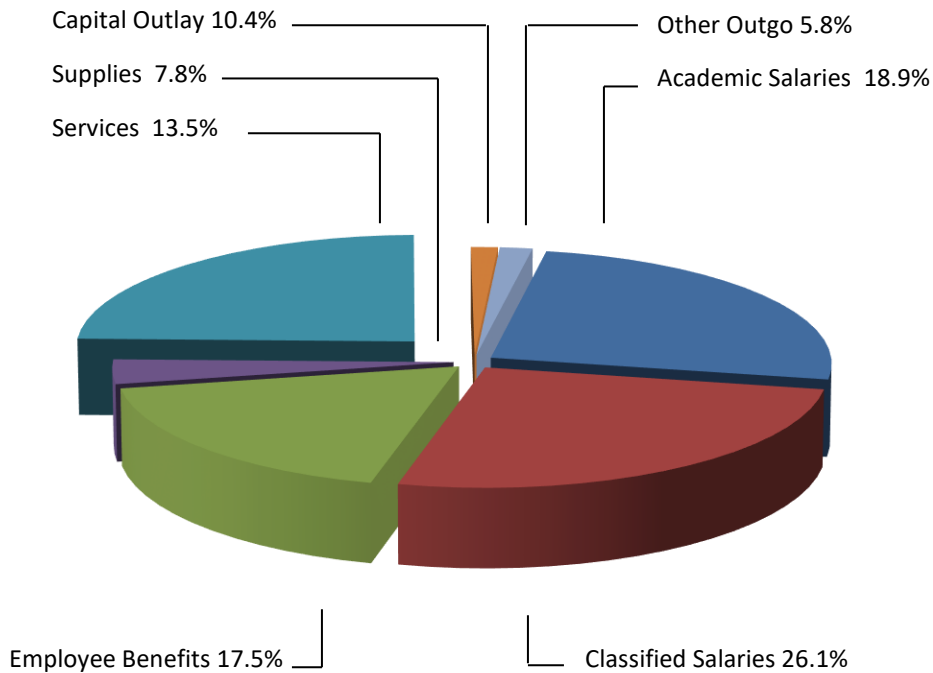


Major Object Summary for the Fiscal Year 2021-22 Final Budget:

Academic Salaries	\$ 1,188,082
Classified Salaries	\$ 1,994,919
Employee Benefits	\$ 1,347,589
Supplies	\$ 622,023
Services	\$ 1,751,459
Capital Outlay	\$ 90,228
Other Outgo	\$ 550,340

OBJECT SUMMARY – RESTRICTED (FY20-21 Actuals vs. FY21-22 Final Budget)

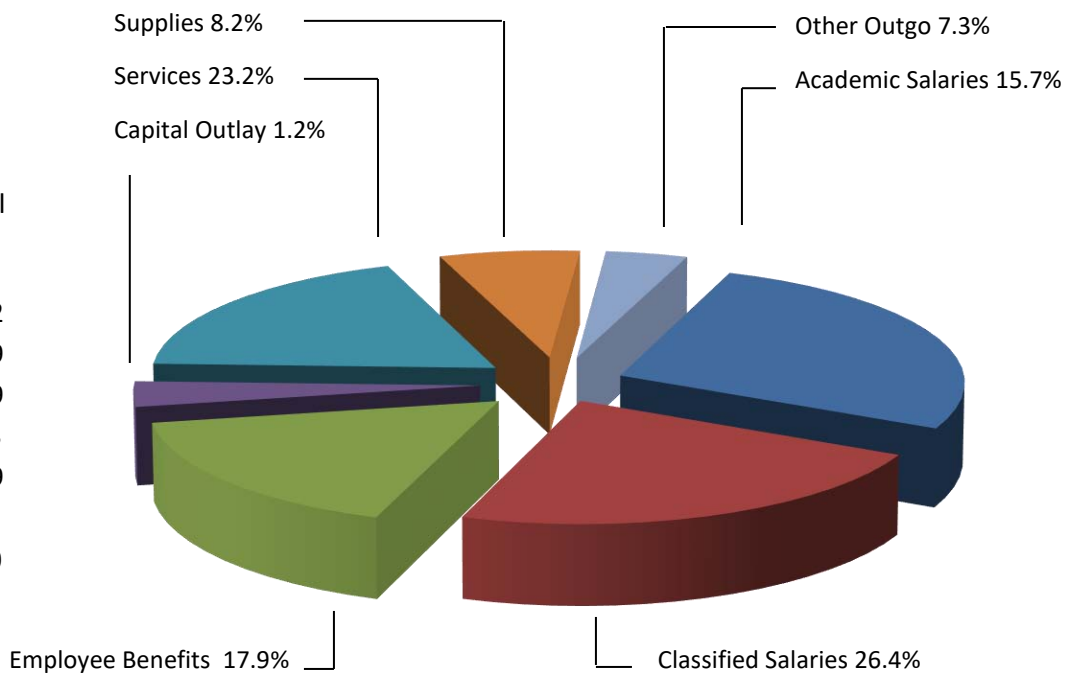
Fiscal Year 2020-2021 Actuals



Major Object Summary for the Fiscal Year 2020-21 Actuals:

Academic Salaries	\$ 1,253,925
Classified Salaries	\$ 1,734,670
Employee Benefits	\$ 1,165,687
Supplies	\$ 519,908
Services	\$ 899,363
Capital Outlay	\$ 693,364
Other Outgo	\$ 383,094

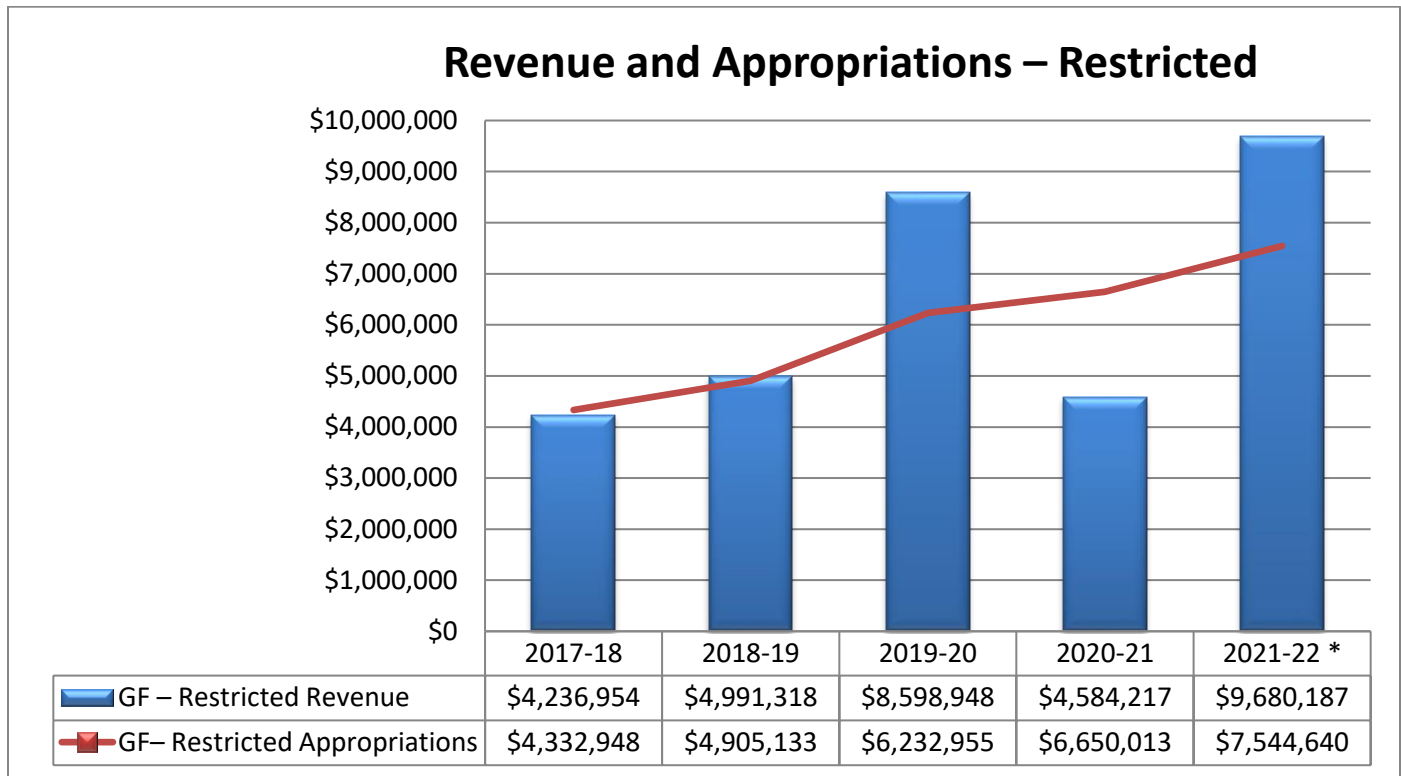
Fiscal Year 2021-22 Final Budget



Major Object Summary for the Fiscal Year 2021-22 Final Budget:

Academic Salaries	\$ 1,188,082
Classified Salaries	\$ 1,994,919
Employee Benefits	\$ 1,347,589
Supplies	\$ 622,023
Services	\$ 1,751,459
Capital Outlay	\$ 90,228
Other Outgo	\$ 550,340

REVENUE AND APPROPRIATIONS – RESTRICTED



Graph 9: Revenue and Appropriations – Restricted

The above graph reflects annual restricted general fund revenue and restricted appropriations.

In FY19-20 LTCC received a \$500,000 one-time CTE Pathways grant and \$500,000 from the Federal CARES Act to offset costs due to COVID-19. In FY20-21 LTCC was awarded \$830,000 from Cal Fire and the CA Tahoe Conservancy in joint support to build and expand forest health education, as well as an additional \$1.5 million for COVID relief funds. In FY21-22 LTCC was awarded the Institutional Resilience and Expanded Postsecondary Opportunity (IREPO) grant totaling \$1.4 million over two years and was re-awarded the TRiO Educational Talent Search grant for another five-year cycle.

The FY19-20 ending fund balance of \$2.57 million was carried into FY20-21 as a beginning fund balance, as opposed to deferred revenue, resulting in more appropriations than revenue in FY20-21.

*FY17-18 through FY19-20 are audited actuals. FY20-21 are unaudited actuals, and FY21-22 is budgeted.

OBJECT BREAKDOWN

2021 – 22 ANNUAL BUDGET

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

SECTION 7

OBJECT DETAIL – BUDGET TO FINAL BUDGET FY21-22

Final Budget 2021-22	2019-20 ADOPTED BUDGET			2020-21 ADOPTED BUDGET			2021-22 FINAL BUDGET			2021-22 Variance	2021-22 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	2,441,717	2,359,332	82,385	2,491,031	2,478,972	12,059	2,558,996	2,527,252	31,744	167,920	48,280
Subtotal	2,441,717	2,359,332	82,385	2,491,031	2,478,972	12,059	2,558,996	2,527,252	31,744	167,920	48,280
1210 Administrators	854,212	624,410	229,802	1,064,141	753,536	310,605	1,100,874	816,928	283,946	192,518	63,392
1211 Admin In-District Allowance	32,174	22,591	9,583	37,741	26,880	10,861	33,517	27,205	6,312	4,614	325
1212 Counselors	485,211	81,739	403,472	433,575	73,541	360,034	512,011	76,382	435,629	(5,357)	2,841
1213 Academic Director	76,148	-	76,148	50,351	-	50,351	53,127	-	53,127	-	-
1214 Reassigned Time	26,214	26,214	-	36,635	-	36,635	-	-	-	(26,214)	-
1215 Learning Disabilities Specialist	72,475	-	72,475	82,519	-	82,519	86,528	-	86,528	-	-
1216 Library/Media Services Director	45,077	45,077	-	47,151	47,151	-	53,799	53,799	-	8,722	6,648
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1250 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,591,511	800,031	791,480	1,752,113	901,108	851,005	1,839,856	974,314	865,542	174,283	73,206
1310 Adjunct Faculty	1,501,496	1,440,496	61,000	1,458,266	1,440,496	17,770	1,529,666	1,511,896	17,770	71,400	71,400
1311 Adjunct Office Hours	15,000	10,000	5,000	24,000	14,000	10,000	35,000	30,000	5,000	20,000	16,000
1315 Fitness Education Center Adjuncts	122,264	122,264	-	62,966	62,966	-	62,966	62,966	-	(59,298)	-
1360 Instructional Stipends	87,807	60,215	27,592	72,635	53,215	19,420	55,715	53,215	2,500	(7,000)	-
1390 Other Instructional Salaries	127,072	101,056	26,016	121,391	101,056	20,335	123,806	101,056	22,750	-	-
1399 Instructor Substitutes	40,500	40,500	-	40,500	40,500	-	40,500	40,500	-	-	-
Subtotal	1,894,139	1,774,531	119,608	1,779,758	1,712,233	67,525	1,847,653	1,799,633	48,020	25,102	87,400
1414 Reassigned Time - Overload	9,150	9,150	-	9,150	9,150	-	9,150	9,150	-	-	-
1415 Student Activities Advisor	27,000	27,000	-	27,000	27,000	-	27,000	27,000	-	-	-
1420 Part-Time or Sub Librarian	44,020	44,020	-	44,020	44,020	-	44,020	44,020	-	-	-
1425 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1430 Part-Time or Sub Counselors	65,221	593	64,628	102,737	593	102,144	114,499	593	113,906	-	-
1440 Part-Time Program Director	60,292	60,292	-	60,292	60,292	-	60,292	60,292	-	-	-
1450 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1460 Lead Faculty Stipend	47,114	40,114	7,000	57,114	40,114	17,000	94,614	40,114	54,500	-	-
1470 CCE Facilitator	64,726	-	64,726	29,726	-	29,726	16,596	-	16,596	-	-
1480 Athletic Coaches	35,001	35,001	-	35,001	35,001	-	35,001	35,001	-	-	-
1495 Mileage Allowance	8,750	8,750	-	8,750	8,750	-	8,750	8,750	-	-	-
1499 Other Noninstructional Acad. Salaries	115,936	58,162	57,774	118,044	60,270	57,774	119,173	61,399	57,774	3,237	1,129
Subtotal	477,210	283,082	194,128	491,834	285,190	206,644	529,095	286,319	242,776	3,237	1,129
TOTAL ACADEMIC	6,404,577	5,216,976	1,187,601	6,514,736	5,377,503	1,137,233	6,775,600	5,587,518	1,188,082	370,542	210,015

Final Budget 2021-22		2019-20 ADOPTED BUDGET			2020-21 ADOPTED BUDGET			2021-22 FINAL BUDGET			2021-22 Variance	2021-22 Variance
		TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
CLASSIFIED SALARIES												
2110 Full-Time Regular Classified		2,340,663	1,541,281	799,382	2,467,771	1,652,380	815,391	2,661,260	1,772,935	888,325	231,654	120,555
2111 Confidentials		371,927	319,801	52,126	348,328	287,571	60,757	356,397	294,260	62,137	(25,541)	6,689
2120 Part-Time Regular Classified		397,619	335,448	62,171	391,939	336,718	55,221	447,533	390,950	56,583	55,502	54,232
2150 Classified Supervisor		1,389,373	987,418	401,955	1,485,095	1,012,025	473,070	1,676,503	1,131,815	544,688	144,397	119,790
Subtotal		4,499,582	3,183,948	1,315,634	4,693,133	3,288,694	1,404,439	5,141,693	3,589,960	1,551,733	406,012	301,266
2210 F-T/Reg. Classified Instructional		99,481	99,481	-	52,710	52,710	-	14,198	14,198	-	(85,283)	(38,512)
Subtotal		99,481	99,481	-	52,710	52,710	-	14,198	14,198	-	(85,283)	(38,512)
2310 Classified Overtime		63,475	60,475	3,000	56,227	54,427	1,800	55,327	54,427	900	(6,048)	-
2340 Part-Time/Temp. Class. Noninstr		654,289	379,960	274,329	501,845	342,148	159,697	608,830	350,232	258,598	(29,728)	8,084
2341 Part-Time/Temporary Technician		69,132	40,842	28,290	51,285	20,359	30,926	49,226	20,359	28,867	(20,483)	-
2350 Student Workers		204,189	88,524	115,665	129,420	79,672	49,748	142,547	92,256	50,291	3,732	12,584
2360 Classified Stipend		13,000	10,000	3,000	25,000	25,000	-	25,000	25,000	-	15,000	-
2399 Other Noninstr. Class. Salaries		16,911	16,911	-	15,219	15,219	-	15,219	15,219	-	(1,692)	-
Subtotal		1,020,996	596,712	424,284	778,996	536,825	242,171	896,149	557,493	338,656	(39,219)	20,668
2410 Instructional Aide Hourly		213,373	190,123	23,250	235,791	212,541	23,250	277,461	254,211	23,250	64,088	41,670
2414 Instructional Aide - AIARE		12,400	12,400	-	11,160	11,160	-	11,160	11,160	-	(1,240)	-
2415 Tutor		121,803	76,625	45,178	99,018	37,463	61,555	74,543	37,463	37,080	(39,162)	-
2418 Artist Model I		2,813	2,813	-	2,532	2,532	-	2,532	2,532	-	(281)	-
2419 Artist Model II		5,160	5,160	-	4,644	4,644	-	4,644	4,644	-	(516)	-
2421 Accompanist		-	-	-	-	-	-	-	-	-	-	-
2442 TPNS Substitute Teacher		671	671	-	604	604	-	604	604	-	(67)	-
2450 Student Tutors		-	-	-	60,700	31,500	29,200	75,700	31,500	44,200	31,500	-
Subtotal		356,220	287,792	68,428	414,449	300,444	114,005	446,644	342,114	104,530	54,322	41,670
TOTAL CLASSIFIED		5,976,279	4,167,933	1,808,346	5,939,288	4,178,673	1,760,615	6,498,684	4,503,765	1,994,919	335,832	325,092
TOTAL SALARIES		12,380,856	9,384,909	2,995,947	12,454,024	9,556,176	2,897,848	13,274,284	10,091,283	3,183,001	706,374	535,107
EMPLOYEE BENEFITS												
i 3110 STRS Direct Instruction		845,271	813,416	31,855	813,279	788,804	24,475	902,914	879,053	23,861	65,637	90,249
3111 STRS Nonacademic Admin. and Supervisors		1,088	952	136	-	-	-	-	-	-	(952)	-
i 3112 STRS Nonacademic Other		299,624	145,898	153,726	300,004	169,579	130,425	326,315	183,273	143,042	37,375	13,694
Subtotal		1,145,983	960,266	185,717	1,113,283	958,383	154,900	1,229,229	1,062,326	166,903	102,060	103,943
3210 PERS Direct Instruction		340,650	51,574	289,076	41,342	41,342	-	39,754	39,754	-	(11,820)	(1,588)
3211 PERS Classified/Other Nonacademic		653,669	653,669	-	1,009,233	684,133	325,100	1,200,553	845,224	355,329	191,555	161,091
3212 PERS Other Academic Noninstructional		82,295	82,295	-	46,615	46,615	-	56,994	53,192	3,802	(29,103)	6,577
Subtotal		1,076,614	787,538	289,076	1,097,190	772,090	325,100	1,297,301	938,170	359,131	150,632	166,080
3310 Soc. Sec. Direct Instruction		15,375	15,375	-	12,382	12,382	-	10,758	10,758	-	(4,617)	(1,624)
3311 Soc. Sec. Classified/Other Nonacademic		281,093	200,779	80,314	295,433	208,289	87,144	323,398	227,180	96,218	26,401	18,891
3312 Soc. Sec. Other Academic Noninstructional		24,528	24,528	-	13,959	13,959	-	15,423	14,394	1,029	(10,134)	435
3320 Medicare Direct Instruction		71,564	66,592	4,972	70,064	65,951	4,113	71,256	67,969	3,287	1,377	2,018
3321 Medicare Classified/Other Nonacademic		76,823	53,638	23,185	77,393	54,245	23,148	85,399	58,727	26,672	5,089	4,482
3322 Medicare Other Academic Noninstructional		27,925	14,683	13,242	29,732	16,279	13,453	32,096	17,368	14,728	2,685	1,089
Subtotal		497,308	375,595	121,713	498,963	371,105	127,858	538,330	396,396	141,934	20,801	25,291

Final Budget 2021-22	2019-20 ADOPTED BUDGET			2020-21 ADOPTED BUDGET			2021-22 FINAL BUDGET			2021-22 Variance	2021-22 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3410 H&W Direct Instruction	606,281	566,600	39,681	558,295	533,632	24,663	535,225	512,155	23,070	(54,445)	(21,477)
3411 H&W Classified/Other Nonacademic	1,265,366	869,131	396,235	1,275,099	876,188	398,911	1,382,292	924,752	457,540	55,621	48,564
3412 H&W Other Academic Noninstructional	349,701	203,521	146,180	346,954	210,190	136,764	347,019	213,048	133,971	9,527	2,858
Subtotal	2,221,348	1,639,252	582,096	2,180,348	1,620,010	560,338	2,264,536	1,649,955	614,581	10,703	29,945
3510 SUI Direct Instruction	2,483	2,310	173	2,434	2,292	142	2,470	2,356	114	46	64
3511 SUI Classified/Other Nonacademic	2,652	1,851	801	2,672	1,875	797	2,943	2,026	917	175	151
3512 SUI Other Academic Noninstructional	965	505	460	900	501	399	1,108	597	511	92	96
Subtotal	6,100	4,666	1,434	6,006	4,668	1,338	6,521	4,979	1,542	313	311
3610 Workers' Compensation Direct Instruction	80,660	75,129	5,531	80,727	75,990	4,737	82,528	78,722	3,806	3,593	2,732
3611 WC Classified/Other Nonacademic	89,750	61,844	27,906	91,339	63,836	27,503	101,312	69,575	31,737	7,731	5,739
3612 WC Other Academic Noninstructional	31,431	16,524	14,907	34,269	18,768	15,501	37,181	20,121	17,060	3,597	1,353
Subtotal	201,841	153,497	48,344	206,335	158,594	47,741	221,021	168,418	52,603	14,921	9,824
3710 Apple Direct Instruction	42,174	38,934	3,240	40,087	37,447	2,640	41,698	39,985	1,713	1,051	2,538
3711 Apple Classified/Other Nonacademic	15,162	9,109	6,053	11,438	7,626	3,812	13,469	7,719	5,750	(1,390)	93
3712 Apple Other Academic Noninstructional	1,998	843	1,155	2,593	843	1,750	4,275	843	3,432	-	-
Subtotal	59,334	48,886	10,448	54,118	45,916	8,202	59,442	48,547	10,895	(339)	2,631
3910 Misc. Benes. Direct Instruction	-	-	-	-	-	-	-	-	-	-	-
3911 Misc. Benes. Classified/Other Nonacademic	-	-	-	441	-	441	-	-	-	-	-
3912 Misc. Benes. Academic Noninstructional	-	-	-	340	-	340	-	-	-	-	-
Subtotal	-	-	-	781	-	781	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS	5,208,528	3,969,700	1,238,828	5,157,024	3,930,766	1,226,258	5,616,380	4,268,791	1,347,589	299,091	338,025
TOTAL COMPENSATION	17,589,384	13,354,609	4,234,775	17,611,048	13,486,942	4,124,106	18,890,664	14,360,074	4,530,590	1,005,465	873,132
SUPPLIES											
4310 Instructional Supplies	385,428	-	385,428	217,017	37,219	179,798	227,871	23,719	204,152	23,719	(13,500)
4311 Instructional Supplies 2D	3,000	3,000	-	2,700	2,700	-	2,700	2,700	-	-	-
4312 Instructional Supplies 3D	4,000	4,000	-	3,600	3,600	-	3,600	3,600	-	-	-
4315 Instructional Materials	71,548	71,548	-	64,395	64,395	-	96,995	64,395	32,600	(7,153)	-
4320 Media Supplies	1,711	1,711	-	1,540	1,540	-	1,540	1,540	-	(171)	-
4325 Instructor Desk Copies	3,000	3,000	-	2,700	2,700	-	2,700	2,700	-	(300)	-
Subtotal	468,687	83,259	385,428	291,952	112,154	179,798	335,406	98,654	236,752	15,395	(13,500)
4510 Books, Magazines, Periodicals	12,096	2,712	9,384	7,881	2,441	5,440	10,933	2,441	8,492	(271)	-
4550 Noninstructional Supp and Matls	442,686	245,604	197,082	486,401	221,047	265,354	597,036	220,257	376,779	(25,347)	(790)
Subtotal	454,782	248,316	206,466	494,282	223,488	270,794	607,969	222,698	385,271	(25,618)	(790)
TOTAL SUPPLIES	923,469	331,575	591,894	786,234	335,642	450,592	943,375	321,352	622,023	(10,223)	(14,290)

Final Budget 2021-22	2019-20 ADOPTED BUDGET			2020-21 ADOPTED BUDGET			2021-22 FINAL BUDGET			2021-22 Variance	2021-22 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
SERVICES											
5110 Personal Service Contracts	98,118	65,750	32,368	252,657	59,175	193,482	137,320	111,240	26,080	45,490	52,065
5111 Personal Service Contracts (Instructional)	26,610	6,244	20,366	40,359	5,620	34,739	48,763	6,251	42,512	7	631
5120 Contract Services	1,961,771	891,215	1,070,556	1,271,508	935,382	336,126	2,084,371	1,156,274	928,097	265,059	220,892
5121 Contract Services (Instructional - ISAs)	930,570	930,570	-	837,513	837,513	-	1,062,868	1,062,868	-	132,298	225,355
5140 Software License and Online Services	339,618	170,105	169,513	319,334	147,695	171,639	420,682	158,815	261,867	(11,290)	11,120
5170 Audit	57,600	55,100	2,500	43,425	41,175	2,250	41,175	41,175	-	(13,925)	-
5180 Legal	69,432	69,432	-	86,989	86,989	-	106,989	86,989	20,000	17,557	-
Subtotal	3,483,719	2,188,416	1,295,303	2,851,785	2,113,549	738,236	3,902,168	2,623,612	1,278,556	435,196	510,063
5210 Technology Allowance	16,250	15,250	1,000	14,675	13,725	950	14,226	13,726	500	(1,524)	1
5211 Mileage Reimbursement	36,096	30,393	5,703	18,423	15,200	3,223	18,050	15,200	2,850	(15,193)	-
5212 Field Labs	3,500	3,500	-	1,750	1,750	-	1,750	1,750	-	(1,750)	-
5213 Conference/Travel	581,995	155,614	426,381	159,697	77,809	81,888	229,280	84,114	145,166	(71,500)	6,305
5214 Student Field Trips	84,237	36,600	47,637	42,205	18,300	23,905	58,621	18,300	40,321	(18,300)	-
5216 Staff Development Activities	67,493	57,714	9,779	28,857	28,857	-	33,857	28,857	5,000	(28,857)	-
5217 Training	-	-	-	-	-	-	2,000	-	2,000	-	-
5218 Tuition Reimbursement	1,500	1,500	-	1,350	1,350	-	1,350	1,350	-	(150)	-
Subtotal	791,071	300,571	490,500	266,957	156,991	109,966	359,134	163,297	195,837	(137,274)	6,306
5310 Institutional Memberships	66,466	54,516	11,950	52,775	49,070	3,705	64,230	50,525	13,705	(3,991)	1,455
5320 Licensing Fees	19,729	18,729	1,000	16,857	16,857	-	16,857	16,857	-	(1,872)	-
5330 Course/Exam Fees	-	-	-	-	-	-	-	-	-	-	-
Subtotal	86,195	73,245	12,950	69,632	65,927	3,705	81,087	67,382	13,705	(5,863)	1,455
5410 Property & Liability Insurance	7,127	7,127	-	6,415	6,415	-	6,415	6,415	-	(712)	-
5440 Student Insurance	32,117	13,509	18,608	28,905	12,158	16,747	28,905	12,158	16,747	(1,351)	-
Subtotal	39,244	20,636	18,608	35,320	18,573	16,747	35,320	18,573	16,747	(2,063)	-
5511 Utilities - Electricity	241,787	241,787	-	243,291	243,291	-	243,291	243,291	-	1,504	-
5512 Utilities - Natural Gas/Nonelectrical	181,836	181,836	-	249,336	249,336	-	249,336	249,336	-	67,500	-
5513 Utilities - Water and Sewer	52,350	52,350	-	58,450	58,450	-	58,450	58,450	-	6,100	-
5514 Utilities - Refuse	42,000	42,000	-	43,300	43,300	-	43,300	43,300	-	1,300	-
5516 Utilities - Telephone	15,000	15,000	-	20,000	20,000	-	20,000	20,000	-	5,000	-
5517 Utilities - Internet	8,600	8,600	-	10,600	10,600	-	12,600	10,600	2,000	2,000	-
5530 Postage and Courier Services	38,100	38,100	-	61,005	61,005	-	61,005	61,005	-	22,905	-
5550 Facilities Rents and Leases	25,545	22,545	3,000	49,751	20,291	29,460	59,751	20,291	39,460	(2,254)	-
5560 Equipment Rents and Leases	31,595	29,595	2,000	26,638	26,637	1	26,637	26,637	-	(2,958)	-
Subtotal	636,813	631,813	5,000	762,371	732,910	29,461	774,370	732,910	41,460	101,097	-
5610 Printing	48,329	46,568	1,761	43,496	41,911	1,585	43,196	41,911	1,285	(4,657)	-
5620 Outreach Activities	15,697	12,000	3,697	10,800	10,800	-	10,800	10,800	-	(1,200)	-
5640 Repairs and Maintenance	50,842	47,842	3,000	49,058	43,058	6,000	61,508	42,939	18,569	(4,903)	(119)
5642 Vehicle Maintenance and Repair	20,500	17,500	3,000	20,750	20,750	-	20,750	20,750	-	3,250	-
5680 Maintenance Agreements	268,370	257,370	11,000	239,085	231,635	7,450	247,085	241,635	5,450	(15,735)	10,000
Subtotal	403,738	381,280	22,458	363,189	348,154	15,035	383,339	358,035	25,304	(23,245)	9,881
5720 Election Services	5,000	5,000	-	4,500	4,500	-	4,500	4,500	-	(500)	-
Subtotal	5,000	5,000	-	4,500	4,500	-	4,500	4,500	-	(500)	-

Final Budget 2021-22	2019-20 ADOPTED BUDGET			2020-21 ADOPTED BUDGET			2021-22 FINAL BUDGET			2021-22 Variance	2021-22 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5810 Advertising	235,842	90,709	145,133	206,994	81,638	125,356	256,786	77,372	179,414	(13,337)	(4,266)
5812 Employment Verification	5,175	4,700	475	4,643	4,230	413	4,666	4,230	436	(470)	-
5816 Administrative Fees	2,900	2,900	-	2,610	2,610	-	2,610	2,610	-	(290)	-
5895 Merchant Discount and Bank Fees	30,000	30,000	-	27,000	27,000	-	27,000	27,000	-	(3,000)	-
Subtotal	273,917	128,309	145,608	241,247	115,478	125,769	291,062	111,212	179,850	(17,097)	(4,266)
5950 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
5990 Other Operating Expenses	1,000	1,000	-	900	900	-	900	900	-	(100)	-
Subtotal	1,000	1,000	-	900	900	-	900	900	-	(100)	-
TOTAL SERVICES	5,720,697	3,730,270	1,990,427	4,595,901	3,556,982	1,038,919	5,831,880	4,080,421	1,751,459	350,151	523,439
CAPITAL OUTLAY											
6220 Improvements to Buildings	13,000	13,000	-	11,700	11,700	-	11,700	11,700	-	(1,300)	-
Subtotal	13,000	13,000	-	11,700	11,700	-	11,700	11,700	-	(1,300)	-
6310 Library Bks/Magazines/Prdcls/Databases	90,843	50,843	40,000	51,259	45,759	5,500	56,260	45,759	10,501	(5,084)	-
Subtotal	90,843	50,843	40,000	51,259	45,759	5,500	56,260	45,759	10,501	(5,084)	-
6410 Audio Visual Equipment, New	1,650	1,650	-	1,485	1,485	-	1,485	1,485	-	(165)	-
6460 Computer Software, New	-	-	-	-	-	-	-	-	-	-	-
6470 Computer Hardware, New	82,769	50,735	32,034	56,711	40,172	16,539	50,769	42,672	8,097	(8,063)	2,500
6471 Computer Hardware, Replacement	1,012	1,012	-	911	911	-	911	911	-	(101)	-
6480 Equipment/Furniture, New	475,460	70,560	404,900	134,157	63,504	70,653	137,634	66,004	71,630	(4,556)	2,500
6481 Equipment/Furniture, Replacement	2,650	2,650	-	2,385	2,385	-	2,385	2,385	-	(265)	-
6591 Capital Leases	183,302	183,302	-	179,132	179,132	-	160,907	160,907	-	(22,395)	(18,225)
Subtotal	746,843	309,909	436,934	374,781	287,589	87,192	354,091	274,364	79,727	(35,545)	(13,225)
TOTAL CAPITAL OUTLAY	850,686	373,752	476,934	437,740	345,048	92,692	422,051	331,823	90,228	(41,929)	(13,225)
TOTAL EXPENSES	25,084,236	17,790,206	7,294,030	23,430,923	17,724,614	5,706,309	26,087,970	19,093,670	6,994,300	1,303,464	1,369,056
OTHER OUTGO											
7201 Indirect Expense Intrafund	-	-	56,527	111,696	-	111,696	172,928	-	172,928	-	-
7310 Transfers to Other Funds	70,037	-	70,037	24,018	-	24,018	765,963	731,468	34,495	731,468	731,468
7400 Other Transfers	-	-	-	281,037	-	281,037	220,375	-	220,375	-	-
7512 Direct Payments to Students	471,035	417,674	53,361	458,164	444,164	14,000	23,150	-	23,150	(417,674)	(444,164)
7590 Federal Financial Aid Repayment	11,900	-	11,900	-	-	-	5,000	5,000	-	5,000	5,000
7612 CalWORKs Child Care	8,982	5,000	3,982	50,974	5,000	45,974	24,095	-	24,095	(5,000)	(5,000)
7620 Textbook Grants	50,671	-	50,671	55,593	-	55,593	55,767	-	55,767	-	-
7625 Student Supplies and Materials	10,590	-	10,590	10,000	-	10,000	10,000	-	10,000	-	-
7635 Student Transportation	9,920	-	9,920	9,330	-	9,330	9,530	-	9,530	-	-
TOTAL OTHER OUTGO	689,662	422,674	266,988	1,000,812	449,164	551,648	1,286,808	736,468	550,340	313,794	287,304
TOTAL APPROPRIATED *	25,773,898	18,212,880	7,561,018	24,431,735	18,173,778	6,257,957	27,374,778	19,830,138	7,544,640	1,617,258	1,656,360
7906 Categorical Carryover	-	-	-	2,620,822	-	2,620,822	1,965,691	-	1,965,691	-	-
TOTAL APPROPRIATED & UNAPPROPRIATED *	25,773,898	18,212,880	7,561,018	27,052,557	18,173,778	8,878,779	29,340,469	19,830,138	9,510,331	1,617,258	1,656,360

OBJECT DETAIL – ACTUALS TO FINAL BUDGET FY21-22

Final Budget 2021-22	2019-20 AUDITED ACTUALS			2020-21 UNAUDITED ACTUALS			2021-22 FINAL BUDGET			2019-20 Actuals vs. 2021-22 Final Variance	2020-21 Projected vs. 2021-22 Final Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	2,354,039	2,315,715	38,324	2,464,776	2,464,776	-	2,558,996	2,527,252	31,744	211,537	62,476
Subtotal	2,354,039	2,315,715	38,324	2,464,776	2,464,776	-	2,558,996	2,527,252	31,744	211,537	62,476
1210 Administrators	844,086	629,755	214,330	1,050,980	752,161	298,819	1,100,874	816,928	283,946	187,173	64,767
1211 Admin In-District Allowance	33,253	24,294	8,959	36,540	26,460	10,080	33,517	27,205	6,312	2,911	745
1212 Counselors	485,211	81,740	403,471	411,161	70,256	340,905	512,011	76,382	435,629	(5,358)	6,126
1213 Academic Director	72,220	-	72,220	61,604	-	61,604	53,127	-	53,127	-	-
1214 Reassigned Time	35,263	-	35,263	21,905	3,342	18,563	-	-	-	-	(3,342)
1215 Learning Disabilities Specialist	77,099	-	77,099	82,518	-	82,518	86,528	-	86,528	-	-
1216 Library/Media Services Director	45,076	45,076	-	47,151	47,151	-	53,799	53,799	-	8,723	6,648
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1250 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	-	-	-	-	-	-	-	-	-	-	-
Subtotal	1,592,207	780,865	811,342	1,711,859	899,369	812,490	1,839,856	974,314	865,542	193,449	74,945
1310 Adjunct Faculty	1,428,542	1,412,042	16,500	1,366,540	1,357,346	9,194	1,529,666	1,511,896	17,770	99,854	154,550
1311 Adjunct Office Hours	16,663	11,336	5,327	21,935	16,777	5,158	35,000	30,000	5,000	18,664	13,223
1315 Fitness Education Center Adjuncts	106,166	106,166	-	21,032	19,605	1,427	62,966	62,966	-	(43,200)	43,361
1360 Instructional Stipend	45,341	12,010	33,331	76,933	26,440	50,493	55,715	53,215	2,500	41,205	26,775
1390 Other Instructional Salaries	150,491	72,898	77,593	165,852	56,954	108,898	123,806	101,056	22,750	28,158	44,102
1399 Instructor Substitutes	19,337	19,337	-	1,954	1,954	-	40,500	40,500	-	21,163	38,546
Subtotal	1,766,539	1,633,789	132,750	1,654,245	1,479,075	175,170	1,847,653	1,799,633	48,020	165,844	320,558
1414 Reassigned Time - Overload	-	-	-	(994)	(994)	-	9,150	9,150	-	9,150	10,144
1415 Student Activities Advisor	30,100	30,100	-	12,000	12,000	-	27,000	27,000	-	(3,100)	15,000
1420 Part-Time or Sub Librarian	45,941	45,941	-	57,629	57,629	-	44,020	44,020	-	(1,921)	(13,609)
1425 Department Workload	-	-	-	20,156	20,156	-	-	-	-	-	(20,156)
1430 Part-Time or Sub Counselors	94,175	-	94,175	146,768	-	146,768	114,499	593	113,906	593	593
1440 Part-Time Program Director	66,290	56,225	10,065	68,451	64,632	3,818	60,292	60,292	-	4,067	(4,340)
1450 Athletic Director	15,000	15,000	-	13,500	13,500	-	-	-	-	(15,000)	(13,500)
1460 Lead Faculty Stipend	41,178	15,443	25,735	28,906	18,016	10,889	94,614	40,114	54,500	24,671	22,098
1470 CCE Facilitator	52,371	-	52,371	51,943	-	51,943	16,596	-	16,596	-	-
1480 Athletic Coaches	58,400	58,400	-	55,600	55,600	-	35,001	35,001	-	(23,399)	(20,599)
1495 Mileage Allowance	8,952	8,952	-	400	400	-	8,750	8,750	-	(202)	8,350
1499 Other Noninstr. Acad. Salaries	85,479	33,956	51,523	109,757	56,910	52,847	119,173	61,399	57,774	27,443	4,489
Subtotal	497,885	264,017	233,868	564,115	297,849	266,265	529,095	286,319	242,776	22,302	(11,530)
TOTAL ACADEMIC	6,210,670	4,994,387	1,216,283	6,394,996	5,141,071	1,253,925	6,775,600	5,587,518	1,188,082	593,131	446,447
CLASSIFIED SALARIES											
2110 Full-Time Regular Classified	2,166,980	1,482,149	684,830	2,324,446	1,586,930	737,517	2,661,260	1,772,935	888,325	290,786	186,005
2111 Confidentials	262,543	251,206	11,337	255,926	215,208	40,717	356,397	294,260	62,137	43,054	79,052
2120 Part-Time Regular Classified	262,946	226,819	36,127	303,425	233,945	69,481	447,533	390,950	56,583	164,131	157,005
2150 Classified Supervisor	1,253,337	902,311	351,025	1,351,749	950,710	401,039	1,676,503	1,131,815	544,688	229,504	181,105
Subtotal	3,945,806	2,862,486	1,083,320	4,235,546	2,986,792	1,248,754	5,141,693	3,589,960	1,551,733	727,474	603,168
2210 F-T/Reg. Classified Instructional	99,481	99,481	-	52,522	52,522	-	14,198	14,198	-	(85,283)	(38,324)
Subtotal	99,481	99,481	-	52,522	52,522	-	14,198	14,198	-	(85,283)	(38,324)

Final Budget 2021-22	2019-20 AUDITED ACTUALS			2020-21 UNAUDITED ACTUALS			2021-22 FINAL BUDGET			2019-20 Actuals vs. 2021-22 Final Variance	2020-21 Projected vs. 2021-22 Final Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
2310 Classified Overtime	78,762	78,582	180	45,237	42,015	3,221	55,327	54,427	900	(24,155)	12,412
2340 Part-Time/Temp. Class. Noninstr	618,167	343,348	274,819	602,381	331,169	271,211	608,830	350,232	258,598	6,884	19,063
2341 Part-Time/Temporary Technician	10,133	10,133	-	24,115	16,914	7,201	49,226	20,359	28,867	10,226	3,445
2350 Student Workers	332,333	107,429	224,904	209,764	29,719	180,045	142,547	92,256	50,291	(15,173)	62,537
2360 Classified Stipend	16,650	16,050	600	32,200	31,000	1,200	25,000	25,000	-	8,950	(6,000)
2399 Other Noninstr. Class. Salaries	11,831	11,831	-	640	640	-	15,219	15,219	-	3,388	14,579
Subtotal	1,067,876	567,372	500,503	882,136	451,458	462,878	871,149	557,493	338,656	(9,879)	106,035
2410 Instructional Aide Hourly	154,755	154,755	-	127,216	127,216	-	277,461	254,211	23,250	99,456	126,995
2414 Instructional Aide - AIARE	-	-	-	-	-	-	11,160	11,160	-	11,160	11,160
2415 Tutor	90,192	58,467	31,725	122,232	99,466	22,766	74,543	37,463	37,080	(21,004)	(62,003)
2418 Artist Model I	-	-	-	-	-	-	2,532	2,532	-	2,532	2,532
2419 Artist Model II	2,122	2,122	-	-	-	-	4,644	4,644	-	2,522	4,644
2421 Accompanist	-	-	-	-	-	-	-	-	-	-	-
2441 CDC Part-Time Teacher	-	-	-	3,891	3,891	-	-	-	-	-	(3,891)
2442 TPNS Substitute Teacher	705	705	-	11,920	11,920	-	604	604	-	(101)	(11,316)
2450 Student Tutor	51,042	47,363	3,679	6,006	5,734	272	75,700	31,500	44,200	(15,863)	25,766
2499 Other PT Class.Instr.Salaries	-	-	-	-	-	-	-	-	-	-	-
Subtotal	298,817	263,412	35,404	265,259	248,227	23,039	370,944	342,114	104,530	78,702	93,887
TOTAL CLASSIFIED	5,411,979	3,792,752	1,619,227	5,435,463	3,738,999	1,734,670	6,397,984	4,503,765	1,994,919	711,013	764,766
EMPLOYEE BENEFITS										-	-
i 3110 STRS Direct Instruction	993,175	962,901	30,274	913,369	889,539	23,831	902,914	879,053	23,861	(83,848)	(10,486)
3111 STRS Nonacademic Admin. and Supervisors	-	-	-	1,857	1,857	-	-	-	-	-	(1,857)
i 3112 STRS Nonacademic Other	286,475	128,725	157,750	247,102	120,728	126,374	326,315	183,273	143,042	54,548	62,545
Subtotal	1,279,650	1,091,626	188,024	1,162,328	1,012,123	150,205	1,229,229	1,062,326	166,903	(29,300)	50,203
3210 PERS Direct Instruction	53,141	53,141	-	42,902	38,203	4,698	39,754	39,754	-	(13,387)	1,551
3211 PERS Classified/Other Nonacademic	790,563	562,367	228,196	886,536	616,885	269,651	1,200,553	845,224	355,329	282,858	745,319
3212 PERS Other Academic Noninstructional	83,030	76,813	6,217	121,093	99,905	21,188	56,994	53,192	3,802	(23,621)	(46,713)
Subtotal	926,734	692,321	234,413	1,050,530	754,993	295,537	1,297,301	938,170	359,131	245,849	183,177
3310 Soc. Sec. Direct Instruction	18,156	17,708	448	13,140	11,812	1,329	10,758	10,758	-	(6,950)	(1,054)
3311 Soc. Sec. Classified/Other Nonacademic	254,372	181,252	73,119	269,630	188,580	81,049	323,398	227,180	96,218	45,928	38,600
3312 Soc. Sec. Other Academic Noninstructional	23,314	21,334	1,980	32,671	26,388	6,283	15,423	14,394	1,029	(6,940)	(11,994)
3320 Medicare Direct Instruction	66,424	61,977	4,447	66,303	61,966	4,338	71,256	67,969	3,287	5,992	6,003
3321 Medicare Classified/Other Nonacademic	69,437	48,039	21,397	72,784	48,857	23,927	85,399	58,727	26,672	10,688	9,870
3322 Medicare Other Academic Noninstructional	28,446	15,013	13,433	30,258	16,191	14,067	32,096	17,368	14,728	2,355	1,177
Subtotal	460,148	345,323	114,825	484,786	353,794	130,992	538,330	396,396	141,934	51,073	42,602
3410 Health and Welfare Direct Instruction	554,089	527,218	26,871	520,865	503,762	17,104	535,225	512,155	23,070	(15,063)	8,393
3411 H&W Classified/Other Nonacademic	1,112,428	769,197	343,231	1,151,707	789,364	362,342	1,382,292	924,752	457,540	155,555	135,388
3412 H and W Other Academic Noninstructional	324,676	198,278	126,397	312,147	198,195	113,952	347,019	213,048	133,971	14,770	14,853
Subtotal	1,991,193	1,494,693	496,500	1,984,719	1,491,321	493,398	2,264,536	1,649,955	614,581	155,262	158,634
3510 SUI Direct Instruction	10,030	9,875	155	3,399	3,072	328	2,470	2,356	114	(7,519)	(716)
3511 SUI Classified/Other Nonacademic	2,416	1,670	746	2,865	1,880	985	2,943	2,026	917	356	(1,046)
3512 SUI Other Academic Noninstructional	985	513	471	1,290	688	602	1,108	597	511	84	(91)
Subtotal	13,431	12,059	1,373	7,554	5,640	1,915	6,521	4,979	1,542	(7,080)	(661)

Final Budget 2021-22	2019-20 AUDITED ACTUALS			2020-21 UNAUDITED ACTUALS			2021-22 FINAL BUDGET			2019-20 Actuals vs. 2021-22 Final Variance	2020-21 Projected vs. 2021-22 Final Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3610 Workers' Compensation Direct Instruction	74,483	69,499	4,985	77,205	72,201	5,004	82,528	78,722	3,806	9,223	6,521
3611 WC Classified/Other Nonacademic	80,375	54,664	25,710	85,550	57,014	28,536	101,312	69,575	31,737	14,911	12,561
3612 WC Other Academic Non-Instructional	31,741	16,610	15,131	35,040	18,702	16,338	37,181	20,121	17,060	3,511	1,419
Subtotal	186,600	140,773	45,826	197,795	147,917	49,879	221,021	168,418	52,603	27,645	20,501
3710 Apple Direct Instruction	23,827	21,299	2,528	21,835	19,668	2,167	41,698	39,985	1,713	18,686	20,317
3711 Apple Classified/Other Nonacademic	14,118	7,830	6,288	12,080	5,600	6,480	13,469	7,719	5,750	(111)	2,119
3712 Apple Other Academic Noninstructional	1,590	1,392	199	2,363	1,393	970	4,275	843	3,432	(549)	(550)
Subtotal	39,534	30,521	9,014	36,279	26,662	9,617	59,442	48,547	10,895	18,026	21,885
3910 Misc. Benes. Direct Instruction	14,850	12,362	2,488	15,074	12,444	2,630	-	-	-	(12,362)	(12,444)
3911 Misc. Benes. Classified/Other Nonacademic	54,839	36,233	18,606	50,222	32,750	17,472	-	-	-	(36,233)	(32,750)
3912 Misc. Benes. Academic Noninstructional	19,309	4,450	14,859	23,522	9,479	14,043	-	-	-	(4,450)	(9,479)
Subtotal	88,998	53,046	35,953	88,818	54,673	34,145	-	-	-	(53,046)	(54,673)
TOTAL EMPLOYEE BENEFITS	4,986,288	3,860,361	1,125,927	5,012,810	3,847,122	1,165,687	5,616,380	4,268,791	1,347,589	408,430	421,669
TOTAL COMPENSATION	16,608,938	12,647,500	3,961,438	16,881,475	12,727,192	4,154,283	18,890,664	14,360,074	4,530,590	1,712,574	1,632,882
SUPPLIES											
4310 Instructional Supplies	69,128	8,051	61,077	103,858	-	103,858	227,871	23,719	204,152	15,668	23,719
4311 Instructional Supplies 2D	-	-	-	-	-	-	2,700	2,700	-	2,700	2,700
4312 Instructional Supplies 3D	-	-	-	-	-	-	3,600	3,600	-	3,600	3,600
4315 Instructional Materials	60,631	(938)	61,570	33,654	-	33,654	96,995	64,395	32,600	65,333	64,395
4320 Media Supplies	1,462	1,462	-	-	-	-	1,540	1,540	-	78	1,540
4325 Instructor Desk Copies	1,201	1,201	-	68	-	68	2,700	2,700	-	1,499	2,700
Subtotal	132,423	9,776	122,647	137,580	-	137,580	335,406	98,654	236,752	88,878	98,654
4510 Non-Librar Books/Mags/Periodicals	4,214	414	3,801	7,299	140	7,159	10,933	2,441	8,492	2,027	2,301
4550 Noninstructional Supp and Matls	628,403	286,526	341,878	526,934	151,765	375,169	597,036	220,257	376,779	(66,269)	68,492
4610 Food Supplies (CDC)	185	185	-	58	58	-	-	-	-	(185)	(58)
Subtotal	632,802	287,124	345,678	534,290	151,963	382,328	607,969	222,698	385,271	(64,426)	70,735
TOTAL SUPPLIES	765,225	296,900	468,325	671,870	151,963	519,908	943,375	321,352	622,023	24,452	169,389
SERVICES											
5110 Personal Service Contracts	136,607	67,595	69,012	127,491	41,921	85,570	137,320	111,240	26,080	43,645	69,319
5111 Personal Service Contracts (Instructional)	30,671	6,816	23,854	10,036	784	9,252	48,763	6,251	42,512	(565)	5,467
5120 Contract Services	1,622,258	1,153,629	468,629	1,418,206	1,043,154	375,052	2,084,371	1,156,274	928,097	2,645	113,120
5121 Contract Services (Instructional - ISAs)	752,058	736,184	15,874	840,959	839,577	1,382	1,062,868	1,062,868	-	326,684	223,291
5140 Software License and Online Services	317,501	135,128	182,372	378,781	125,179	253,603	420,682	158,815	261,867	23,687	33,636
5170 Audit	40,280	40,280	-	41,324	41,324	-	41,175	41,175	-	895	(149)
5180 Legal	280,591	280,591	-	80,281	80,281	-	106,989	86,989	20,000	(193,602)	6,708
Subtotal	3,179,965	2,420,224	759,741	2,897,079	2,172,220	724,859	3,902,168	2,623,612	1,278,556	203,388	451,392
5209 Transition Allowance	18,975	-	18,975	-	-	-	-	-	-	-	-
5210 Technology Allowance	22,310	21,165	1,145	19,750	19,250	500	14,226	13,726	500	(7,439)	(5,524)
5211 Mileage Reimbursement	13,891	11,149	2,742	3,828	3,722	106	18,050	15,200	2,850	4,051	11,478
5212 Field Labs	1,013	1,013	-	602	602	-	1,750	1,750	-	737	1,148
5213 Conference/Travel	164,834	76,025	88,808	35,799	25,228	10,571	229,280	84,114	145,166	8,089	58,886
5214 Student Field Trips	67,039	47,102	19,937	10,573	1,580	8,993	58,621	18,300	40,321	(28,802)	16,720
5216 Staff Development Activities	33,868	20,135	13,734	31,994	3,881	28,113	33,857	28,857	5,000	8,722	24,976
5217 Training	11,187	10,610	577	4,834	3,950	884	2,000	-	2,000	(10,610)	(3,950)
5218 Tuition Reimbursement	-	-	-	309	309	-	1,350	1,350	-	1,350	1,041
Subtotal	333,117	187,199	145,918	107,689	58,522	49,167	359,134	163,297	195,837	(23,902)	104,775

Final Budget 2021-22	2019-20 AUDITED ACTUALS			2020-21 UNAUDITED ACTUALS			2021-22 FINAL BUDGET			2019-20 Actuals vs. 2021-22 Final Variance	2020-21 Projected vs. 2021-22 Final Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
										-	-
5310 Institutional Memberships	87,382	45,579	41,803	74,545	52,927	21,618	64,230	50,525	13,705	4,946	(2,402)
5320 Licensing Fees	15,997	13,952	2,045	15,696	14,567	1,129	16,857	16,857	-	2,905	2,290
5330 Course/Exam Fees	(62)		(62)	-	-		-	-	-	-	-
Subtotal	103,317	59,532	43,786	90,241	67,493	22,747	81,087	67,382	13,705	7,850	(111)
5410 Property & Liability Insurance	9,462	9,462	-	12,843	12,843	-	6,415	6,415	-	(3,047)	(6,428)
5440 Student Insurance	28,398	13,509	14,889	30,644	12,156	18,488	28,905	12,158	16,747	(1,351)	2
Subtotal	37,860	22,971	14,889	43,487	24,999	18,488	35,320	18,573	16,747	(4,398)	(6,426)
5511 Utilities - Electricity	227,325	227,325	-	214,768	214,768	-	243,291	243,291	-	15,966	28,523
5512 Utilities - Natural Gas/Nonelectrical	240,783	240,783	-	218,047	218,047	-	249,336	249,336	-	8,553	31,289
5513 Utilities - Water and Sewer	51,071	51,071	-	62,487	62,487	-	58,450	58,450	-	7,379	(4,037)
5514 Utilities - Refuse	42,798	42,798	-	54,408	54,408	-	43,300	43,300	-	502	(11,108)
5516 Utilities - Telephone	18,879	18,879	-	23,669	23,669	-	20,000	20,000	-	1,121	(3,669)
5517 Utilities - Internet	7,743	7,621	122	8,514	7,049	1,466	12,600	10,600	2,000	2,979	3,551
5530 Postage and Courier Services	47,683	47,616	67	58,955	58,955	-	61,005	61,005	-	13,389	2,050
5550 Facilities Rents and Leases	179,396	162,805	16,592	48,751	32,160	16,591	59,751	20,291	39,460	(142,514)	(11,869)
5560 Equipment Rents and Leases	9,912	9,704	208	22,738	22,738	-	26,637	26,637	-	16,933	3,899
Subtotal	825,590	808,601	16,989	712,338	694,281	18,057	774,370	732,910	41,460	(75,691)	38,629
5610 Printing	35,898	35,898	-	29,627	27,490	2,136	43,196	41,911	1,285	6,013	14,421
5620 Outreach Activities	12,108	12,108	-	2,699	709	1,990	10,800	10,800	-	(1,308)	10,091
5640 Repairs and Maintenance	40,199	34,505	5,694	84,390	82,535	1,855	61,508	42,939	18,569	8,434	(39,596)
5642 Vehicle Maintenance and Repair	15,650	15,300	349	11,741	10,502	1,240	20,750	20,750	-	5,450	10,248
5680 Maintenance Agreements	227,815	227,725	89	234,470	226,028	8,442	247,085	241,635	5,450	13,910	15,607
Subtotal	331,670	325,536	6,133	362,927	347,264	15,663	383,339	358,035	25,304	32,499	10,771
5720 Election Services	-	-	-	-	-	-	4,500	4,500	-	4,500	4,500
Subtotal	-	-	-	-	-	-	4,500	4,500	-	4,500	4,500
5810 Advertising	265,263	86,748	178,515	126,163	75,780	50,383	256,786	77,372	179,414	(9,376)	1,592
5812 Employment Verification	4,928	4,862	66	2,680	2,680	-	4,666	4,230	436	(632)	1,550
5816 Administrative Fees	2,720	2,720	-	3,321	3,321	-	2,610	2,610	-	(110)	(711)
5895 Merchant Discount and Bank Fees	31,822	31,822	-	35,330	35,330	-	27,000	27,000	-	(4,822)	(8,330)
Subtotal	304,733	126,152	178,581	167,494	117,112	50,383	291,062	111,212	179,850	(14,940)	(5,900)
5950 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
5980 Relocation Costs	-	-	-	-	-	-	-	-	-	-	-
5990 Other Operating Expenses	1,096	1,096	-	5,507	5,507	-	900	900	-	(196)	(4,607)
Subtotal	1,096	1,096	-	5,507	5,507	-	900	900	-	(196)	(4,607)
TOTAL SERVICES	5,117,347	3,951,311	1,166,036	4,386,762	3,487,398	899,363	5,831,880	4,080,421	1,751,459	129,110	593,023
CAPITAL OUTLAY										-	-
6110 Land Improvements	-	-	-	-	-	-	11,700	11,700	-	11,700	11,700
Subtotal	-	-	-	-	-	-	11,700	11,700	-	11,700	11,700
6210 A/E Services	-	-	-	-	-	-	-	-	-	-	-
6219 Other Planning	-	-	-	50,000	50,000	-	-	-	-	-	(50,000)
6220 Improvements to Buidlings	44,483	9,818	34,665	9,074	9,074	-	-	-	-	(9,818)	(9,074)
6240 Moving/Temp Storage	-	-	-	7,963	7,963	-	-	-	-	-	(7,963)
6270 Project Management	-	-	-	-	-	-	-	-	-	-	-
Subtotal	44,483	9,818	34,665	67,037	67,037	-	-	-	-	(9,818)	(67,037)
6310 Library Bks/Magazines/Prdcls/Databases	70,087	40,174	29,912	57,050	9,514	47,535	56,260	45,759	10,501	5,585	36,245
Subtotal	70,087	40,174	29,912	57,050	9,514	47,535	56,260	45,759	10,501	5,585	36,245

Final Budget 2021-22	2019-20 AUDITED ACTUALS			2020-21 UNAUDITED ACTUALS			2021-22 FINAL BUDGET			2019-20 Actuals vs. 2021-22 Final Variance	2020-21 Projected vs. 2021-22 Final Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
6410 Audio Visual Equipment, New	5,119	4,259	861	1,730	-	1,730	1,485	1,485	-	(2,774)	1,485
6420 Low Voltage/Tech Equipment	-	-	-	267,480	-	267,480	-	-	-	-	-
6460 Computer Software, New	-	-	-	-	-	-	-	-	-	-	-
6470 Computer Hardware, New	232,705	33,764	198,941	100,835	6,550	94,285	50,769	42,672	8,097	8,908	36,122
6471 Computer Hardware, Replacement	-	-	-	-	-	-	911	911	-	911	911
6480 Equipment/Furniture, New	356,840	188,771	168,068	341,611	59,277	282,334	137,634	66,004	71,630	(122,767)	6,727
6481 Equipment/Furniture, Replacement	12,919	-	12,919	-	-	-	2,385	2,385	-	2,385	2,385
6591 Capital Leases	9,720	9,720	-	155,679	155,679	-	160,907	160,907	-	151,187	5,228
Subtotal	617,303	236,514	380,789	867,335	221,506	645,829	354,091	274,364	79,727	37,850	52,858
<u>TOTAL CAPITAL OUTLAY</u>	731,872	286,506	445,367	991,421	298,057	693,364	422,051	331,823	90,228	45,317	33,766
<u>TOTAL EXPENSES</u>	23,223,383	17,182,217	6,041,166	22,931,528	16,664,610	6,266,918	26,087,970	19,093,670	6,994,300	1,911,453	2,429,060
<u>OTHER OUTGO</u>											
7201 Indirect Expense Intrafund	49,477	-	49,477	75,453	-	75,453	-	-	-	-	-
7310 Transfers to Other Funds	1,102,518	1,088,324	14,194	1,611,793	1,611,793	-	904,396	731,468	172,928	(356,856)	(880,325)
7400 Other Transfers	60,000	-	60,000	211,000	-	211,000	34,495	-	34,495	-	-
7512 Direct Payments to Students	691	-	691	9,643	-	9,643	220,375	-	220,375	-	-
7590 Federal Financial Aid Repayment	93,163	93,163	-	56,976	56,976	-	28,150	5,000	23,150	(88,163)	(51,976)
7612 CalWORKs Child Care	-	-	-	-	-	-	-	-	-	-	-
7620 Textbook Grants	50,314	-	50,314	51,000	-	51,000	24,095	-	24,095	-	-
7625 Student Supplies and Materials	11,113	-	11,113	28,498	-	28,498	55,767	-	55,767	-	-
7635 Student Transportation	6,000	-	6,000	7,500	-	7,500	10,000	-	10,000	-	-
<u>TOTAL OTHER OUTGO</u>	1,373,275	1,181,487	191,788	2,051,864	1,668,769	383,094	1,286,808	736,468	550,340	(445,019)	(932,301)
<u>TOTAL APPROPRIATED *</u>	24,596,658	18,363,703	6,232,955	24,983,392	18,333,379	6,650,013	27,374,778	19,830,138	7,544,640	1,466,435	1,496,759
7906 Categorical Carryover	-	-	-	-	-	-	1,965,691	-	1,965,691	-	-
<u>TOTAL APPROPRIATED & UNAPPROPRIATED *</u>	24,596,658	18,363,703	6,232,955	24,983,392	18,333,379	6,650,013	29,340,469	19,830,138	9,510,331	1,466,435	1,496,759

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

i Objects 3110 (\$308,695) and 3112 (\$45,175) include budget for STRS on Behalf Payments

PROGRAM BREAKDOWN

2021 – 22 ANNUAL BUDGET

- Unrestricted Program Detail •
(Budget to Final Budget Comparison)
- Unrestricted Program Detail •
(Actuals to Final Budget Comparison)

SECTION 8

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY21-22

		2019-20 ADOPTED BUDGET <i>Unrestricted GF</i>	2020-21 ADOPTED BUDGET <i>Unrestricted GF</i>	2021-22 FINAL BUDGET <i>Unrestricted GF</i>	19-20 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE	20-21 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
0301	Environmental Science/ETS	28,325	25,684	20,993	(7,332)	(4,691)
0399	Green Sustainable Education	9,327	9,329	9,330	3	1
0401	Biology	375,931	382,022	411,850	35,919	29,828
0501	Business	278,331	188,206	262,823	(15,508)	74,617
0511	Real Estate	25,260	25,267	25,270	10	3
0599	D-Wing Computer Lab	22,946	20,664	-	(22,946)	(20,664)
0601	General Communications	9,092	9,095	9,096	4	1
0614	Art - Digital and Media Arts	17,222	17,227	17,228	6	1
0701	Computer and Information Science	43,620	43,633	43,636	16	3
0835	Physical Education	330,842	328,590	334,023	3,181	5,433
0836	Wilderness Education	248,173	246,065	250,509	2,336	4,444
0837	PE - Theory	50,932	76,049	77,799	26,867	1,750
0839	PE - Athletics	27,556	27,564	27,566	10	2
0858	Fitness Education Center	176,221	120,717	121,617	(54,604)	900
1002	Art	442,075	444,657	401,328	(40,747)	(43,329)
1004	Music	172,216	176,450	181,174	8,958	4,724
1007	Theatre Arts	32,246	31,347	32,953	707	1,606
1012	Photography and Digital Arts	64,277	62,112	62,119	(2,158)	7
1101	World Languages	2,971	2,948	2,968	(3)	20
1102	French	5,741	5,742	5,743	2	1
1104	Italian	-	-	-	-	-
1105	Spanish	280,757	295,444	307,396	26,639	11,952
1108	Japanese	8,612	8,614	8,615	3	1
1155	Intensive Summer Spanish Institute	177,110	151,374	182,402	5,292	31,028
1191	Sign Language	17,222	17,227	17,228	6	1
1201	Health	107,245	110,995	115,643	8,398	4,648
1205	Phlebotomy	6,332	6,329	6,334	2	5
1208	Medical Office	16,649	16,654	16,655	6	1
1230	Nursing Assistant	-	-	-	-	-
1240	Dental Assistant	26,157	25,098	25,100	(1,057)	2
1250	Emergency Medical Technician	67,167	61,970	61,981	(5,186)	11
1290	Emergency Response	11,356	11,055	11,057	(299)	2
1299	Physical Therapy Aide	-	-	-	-	-
1305	Early Childhood Education	24,971	24,978	24,980	9	2
1306	Culinary Arts	113,639	101,266	106,377	(7,262)	5,111

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY21-22

		2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FINAL BUDGET	19-20 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE	20-21 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
1307	Hospitality	39,617	32,220	37,327	(2,290)	5,107
1317	Dual Enrollment	93,551	88,833	89,124	(4,427)	291
1390	Culinary Jail	9,188	8,269	8,269	(919)	-
1501	English	281,256	195,894	184,528	(96,728)	(11,366)
1506	Speech	18,352	18,357	18,359	7	2
1509	Philosophy	13,778	13,782	13,783	5	1
1510	Religion	9,175	9,178	9,179	4	1
1590	Foundational English	62,249	63,572	65,987	3,738	2,415
1599	Humanities	9,092	9,095	9,096	4	1
1701	Mathematics	678,625	702,016	606,678	(71,947)	(95,338)
1901	Physical Science	5,566	5,167	5,168	(398)	1
1902	Physics	142,873	149,938	157,407	14,534	7,469
1905	Chemistry	171,963	169,658	232,009	60,046	62,351
1914	Geology	73,382	82,213	85,245	11,863	3,032
2001	Psychology	196,092	202,822	210,011	13,919	7,189
2104	Counseling/Addiction Studies	31,658	31,436	31,438	(220)	2
2105	Criminal Justice	55,112	55,128	55,132	20	4
2133	Fire Science	13,624	13,601	13,602	(22)	1
2190	Fire Academy	104,771	100,207	100,419	(4,352)	212
2191	Fire Officer	3,732	3,733	3,734	2	1
2192	Fire In-Service	100,800	90,720	90,720	(10,080)	-
2193	South Bay RPSTC - JPA	820,921	737,155	962,510	141,589	225,355
2202	Anthropology	24,599	24,099	24,107	(492)	8
2204	Economics	26,426	4,592	4,592	(21,834)	-
2205	History	70,089	71,398	74,206	4,117	2,808
2206	Geography	79,467	88,899	91,930	12,463	3,031
2207	Political Science	67,804	69,112	71,920	4,116	2,808
2208	Sociology	15,268	125,130	125,684	110,416	554
4901	Instructional Support	193,672	163,323	182,212	(11,460)	18,889
4933	General Studies	20,666	3,865	3,866	(16,800)	1
i 4934	General Instruction	308,695	308,695	390,920	82,225	82,225
4940	Incarcerated Student Program	783,138	705,770	747,737	(35,401)	41,967
4958	English as a Second Language (ESL)	73,759	67,218	67,240	(6,519)	22
4980	Work Experience	57,274	57,508	58,551	1,277	1,043
4998	Cost Offsets	(255,626)	(180,564)	(134,642)	120,984	45,922
4999	Lottery Prop 20 Instructional Materials	(72,065)	(24,064)	(37,564)	34,501	(13,500)
		7,549,064	7,342,347	7,842,277	293,213	499,930

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY21-22

		2019-20 ADOPTED BUDGET <i>Unrestricted GF</i>	2020-21 ADOPTED BUDGET <i>Unrestricted GF</i>	2021-22 FINAL BUDGET <i>Unrestricted GF</i>	19-20 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE	20-21 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
i	6010 Instruction Office	573,097	617,754	643,506	70,409	25,752
	6011 Dean Humanities/Social Sciences	138,095	147,742	155,142	17,047	7,400
	6012 Dean Science/Business	8,480	8,920	9,360	880	440
	6013 CTE Administrator	84,448	84,517	89,637	5,189	5,120
	6030 Academic Senate	18,129	16,543	16,550	(1,579)	7
	6090 Accreditation	22,308	18,877	20,510	(1,798)	1,633
	6110 Tutoring & Learning Center (TLC)	197,032	223,532	235,615	38,583	12,083
	6115 Instructional Development	140,147	148,698	105,006	(35,141)	(43,692)
	6116 Distance Education	168,175	112,739	162,877	(5,298)	50,138
	6120 Library	211,749	206,450	219,064	7,315	12,614
	6130 Media Services	74,542	76,846	80,511	5,969	3,665
iii	6140 Art Gallery	20,534	18,250	18,250	(2,284)	-
	6150 Academic Info. Systems and Technology	70,332	62,355	94,617	24,285	32,262
	6200 Admissions and Records	631,373	634,365	663,077	31,704	28,712
	6310 Student Services - Counseling	20,032	12,546	50,823	30,791	38,277
	6330 Transfer Activities	9,609	5,548	37,808	28,199	32,260
	6340 Career Guidance	48,436	42,336	44,195	(4,241)	1,859
	6420 Disability Resource Center (DRC)	3,244	2,920	3,551	307	631
	6440 Student Health Services	15,377	11,021	9,723	(5,654)	(1,298)
	6450 Student Services Administration	69,133	66,581	69,913	780	3,332
	6451 Student Recruitment	3,000	2,700	2,700	(300)	-
	6460 Student Services - Financial Aid	122,601	128,878	135,463	12,862	6,585
	6490 International Education	103,422	99,756	103,801	379	4,045
	6499 Promise	94,829	144,855	164,877	70,048	20,022
	6510 Maintenance Services	431,228	416,410	472,096	40,868	55,686
	6530 Custodial Services	406,652	486,385	540,909	134,257	54,524
	6540 College Vehicles	17,500	20,750	20,750	3,250	-
	6550 Grounds	32,813	29,535	29,535	(3,278)	-
	6551 Snow Removal	37,784	33,918	33,961	(3,823)	43
	6570 Utilities	535,400	617,964	617,964	82,564	-
	6600 Board of Trustees	131,822	123,070	123,070	(8,752)	-
	6601 President's Office	360,551	358,908	369,511	8,960	10,603
	6602 Administrative Services	158,209	156,397	158,851	642	2,454
	6604 Institutional Research and Planning	213,833	214,440	216,807	2,974	2,367

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY21-22

		2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FINAL BUDGET	19-20 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE	20-21 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
	6720 Fiscal Services	470,463	443,361	450,417	(20,046)	7,056
	6730 Human Resources	286,699	254,034	262,992	(23,707)	8,958
	6750 Faculty Development	20,500	10,450	10,450	(10,050)	-
	6751 Classified Staff Development	10,500	5,650	5,650	(4,850)	-
	6752 Training Days	42,000	42,000	42,000	-	-
	6753 Staff Development	25,000	18,900	34,267	9,267	15,367
	6771 Purchasing	52,612	53,620	56,151	3,539	2,531
	6772 Insurance and Property Management	100,000	132,000	132,000	32,000	-
	6773 Graphics	-	-	-	-	-
	6774 Safety	28,282	21,294	21,499	(6,783)	205
	6775 General Services	199,554	172,578	405,939	206,385	233,361
	6776 Security	85,252	107,175	113,453	28,201	6,278
	6780 Computer Services - Info Tech.	1,056,533	1,115,537	1,308,339	251,806	192,802
	6783 Reprographics	170,638	188,254	182,547	11,909	(5,707)
	6793 Collective Bargaining	20,000	18,000	35,000	15,000	17,000
	6820 Community Services Events	150,006	153,508	163,057	13,051	9,549
	6821 Commencement	46,155	41,603	53,000	6,845	11,397
	6822 Convocation	33,605	31,145	31,473	(2,132)	328
	6825 Community Education Indirect	46,081	47,066	49,486	3,405	2,420
	6830 Demonstration Garden	13,977	13,157	12,924	(1,053)	(233)
	6840 Economic Development	102,317	115,588	120,883	18,566	5,295
	6850 Community Use of Facilities	49,031	50,002	52,024	2,993	2,022
ii	6860 SnowGlobe	2,215	2,372	2,509	294	137
	6891 Public Information Office	453,655	436,329	453,957	302	17,628
	6894 Government Relations	36,790	126,913	213,763	176,973	86,850
	6895 Foundation	308,332	278,626	296,968	(11,364)	18,342
	6898 University Center	94,557	78,221	93,295	(1,262)	15,074
	6900 Ancillary Services - Other Operations	22,296	23,184	24,052	1,756	868
	6920 Child Development Center (CDC)	80,000	80,000	113,000	33,000	33,000
iii	6921 Tahoe Parents Nursery School (TPNS)	107,992	101,836	107,767	(225)	5,931
	6922 Child Development Center (CDC) Indirect	28,393	27,648	29,172	779	1,524
	6940 Food Services	1,900	1,710	1,710	(190)	-
	6960 Student Activities	185,936	187,327	194,876	8,940	7,549
	6961 Athletics	78,717	55,385	55,975	(22,742)	590
	6962 Women's Soccer	64,744	46,649	46,650	(18,094)	1
	6963 Men's Soccer	71,660	50,673	50,674	(20,986)	1
	6968 Cocurricular Activities	4,441	3,741	3,741	(700)	-

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY21-22

		2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET	2021-22 FINAL BUDGET	19-20 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE	20-21 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
6970	Student Housing	217,053	223,886	224,731	7,678	845
7101	Facilities Planning	330,888	336,195	353,846	22,958	17,651
7102	Campus and Site Improvement	52,814	51,610	53,594	780	1,984
7104	ERP Implementation	74,469	80,957	82,477	8,008	1,520
7105	Technology Infrastructure	127,429	117,177	120,365	(7,064)	3,188
7115	Scheduled/Deferred Maintenance	15,000	12,150	12,150	(2,850)	-
Subtotal Noninstructional Programs		10,542,402	10,710,017	11,798,853	1,256,451	1,088,836
5901	Instructional Retiree Benefits/Incentives	83,940	83,940	107,736	23,796	23,796
6740	Non-Instructional Retiree Benefits	37,474	37,474	81,272	43,798	43,798
Subtotal Retirement Costs		121,414	121,414	189,008	67,594	67,594
Total Unrestricted Costs*		18,212,880	18,173,778	19,830,138	1,617,258	1,656,360

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

- i Programs 4934 (\$308,695) and 6010 (\$45,175) reflect budgeted STRS on-behalf payments, pass through with offsetting revenue
- ii Snowglobe expenses are a pass through. These are no longer reflected in budget. Residual amount relates to small allocation of labor.
- iii Programs 6140 and 6921 have offsetting revenue lines

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY21-22

		2019-20 AUDITED ACTUALS Unrestricted GF	2020--21 UNAUDITED ACTUALS Unrestricted GF	2021-22 FINAL BUDGET Unrestricted GF	19-20 Audited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE	20-21 Unaudited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE
Code	Program					
0301	Environmental Science/ETS	27,396	12,950	20,993	(6,403)	8,043
0399	Green Sustainable Education	-	-	9,330	9,330	9,330
0401	Biology	359,254	333,113	411,850	52,596	78,737
0501	Business	263,417	223,804	262,823	(594)	39,019
0511	Real Estate	25,287	31,461	25,270	(17)	(6,191)
0599	D-Wing Computer Lab	25,602	-	-	(25,602)	-
0601	General Communications	6,316	6,461	9,096	2,780	2,635
0614	Art - Digital and Media Arts	-	-	17,228	17,228	17,228
0701	Computer and Information Science	13,411	21,796	43,636	30,225	21,840
0801	Education General	13,986	-	-	(13,986)	(233,449)
0835	Physical Education	306,480	233,449	334,023	27,543	35,683
0836	Wilderness Education	254,446	298,340	250,509	(3,937)	(47,831)
0837	PE - Theory	37,094	75,101	77,799	40,706	2,698
0839	PE - Athletics	-	-	27,566	27,566	27,566
0858	Fitness Education Center	163,800	62,295	121,617	(42,183)	59,322
1002	Art	380,776	351,203	401,328	20,552	50,125
1004	Music	132,877	148,312	181,174	48,297	32,862
1007	Theatre Arts	32,454	30,078	32,953	499	2,875
1012	Photography and Digital Arts	15,817	19,716	62,119	46,302	42,403
1101	World Languages	-	1,221	2,968	2,968	1,747
1102	French	-	-	5,743	5,743	5,743
1105	Spanish	358,254	330,867	307,396	(50,858)	(23,471)
1108	Japanese	10,671	11,029	8,615	(2,056)	(2,414)
1155	Intensive Summer Spanish Institute	127,846	76,016	182,402	54,556	106,386
1191	Sign Language	12,868	17,474	17,228	4,360	(246)
1201	Health	103,698	110,895	115,643	11,945	4,748
1205	Phlebotomy	-	-	6,334	6,334	6,334
1208	Medical Office	18,716	20,700	16,655	(2,061)	(4,045)
1240	Dental Assistant	32,061	21,924	25,100	(6,961)	3,176
1250	Emergency Medical Technician	54,985	55,649	61,981	6,996	6,332
1290	Emergency Response	6,804	11,198	11,057	4,253	(141)
1299	Physical Therapy Aide	-	-	-	-	-
1305	Early Childhood Education	24,568	20,595	24,980	413	4,385
1306	Culinary Arts	50,429	67,652	106,377	55,948	38,725
1307	Hospitality	12,890	6,289	37,327	24,437	31,038
1317	Dual Enrollment	21,909	33,227	89,124	67,215	55,897
1390	Culinary Jail	5,626	2,056	8,269	2,644	6,214
1501	English	213,520	209,831	184,528	(28,992)	(25,303)
1506	Speech	40,040	36,929	18,359	(21,681)	(18,570)
1509	Philosophy	19,716	14,679	13,783	(5,933)	(896)
1510	Religion	11,126	2,936	9,179	(1,947)	6,243
1590	Foundational English	42,926	47,619	65,987	23,061	18,368
1599	Humanities	6,701	14,690	9,096	2,395	(5,594)
1701	Mathematics	555,053	560,779	606,678	51,626	45,899
1901	Physical Science	-	-	5,168	5,168	5,168
1902	Physics	136,790	156,989	157,407	20,617	418

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY21-22

		2019-20 AUDITED ACTUALS Unrestricted GF	2020--21 UNAUDITED ACTUALS Unrestricted GF	2021-22 FINAL BUDGET Unrestricted GF	19-20 Audited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE	20-21 Unaudited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE
Code	Program					
1905	Chemistry	129,041	137,858	232,009	102,968	94,152
1914	Geology	83,261	85,521	85,245	1,984	(276)
2001	Psychology	198,582	231,022	210,011	11,429	(21,011)
2104	Counseling/Addiction Studies	26,205	31,744	31,438	5,233	(306)
2105	Criminal Justice	31,960	35,601	55,132	23,172	19,531
2133	Fire Science	9,993	12,672	13,602	3,609	930
2190	Fire Academy	73,729	84,345	100,419	26,690	16,074
2191	Fire Officer	-	-	3,734	3,734	3,734
2192	Fire In-Service	139,362	61,495	90,720	(48,642)	29,225
2193	South Bay RPSTC - JPA	588,733	776,026	962,510	373,777	186,484
2202	Anthropology	41,201	39,468	24,107	(17,094)	(15,361)
2204	Economics	38,071	23,061	4,592	(33,479)	(18,469)
2205	History	79,006	82,984	74,206	(4,800)	(8,778)
2206	Geography	72,449	76,818	91,930	19,481	15,112
2207	Political Science	65,725	64,744	71,920	6,195	7,176
2208	Sociology	28,453	117,031	125,684	97,231	8,653
4901	Instructional Support	115,579	136,202	182,212	66,633	46,010
4933	General Studies	150	-	3,866	3,716	3,866
i 4934	General Instruction	463,957	390,920	390,920	(73,037)	(0)
4940	Incarcerated Student Program	746,190	686,226	747,737	1,548	61,511
4958	English as a Second Language (ESL)	107,369	97,915	67,240	(40,129)	(30,675)
4980	Work Experience	71,182	57,704	58,551	(12,631)	847
4988	Cost Offsets	-	(89,072)	(134,642)	(134,642)	(45,570)
4999	Lottery Prop 20 Instructional Materials	-	-	(37,564)	(37,564)	(37,564)
Subtotal Instructional Programs		7,035,809	6,819,605	7,842,277	806,468	724,332
ii 6010	Instruction Office	564,367	607,550	643,506	79,139	35,956
6011	Dean Humanities/Social Sciences	139,469	146,812	155,142	15,673	8,330
6012	Dean Science/Business	8,375	8,855	9,360	985	505
6013	CTE Administrator	87,116	84,560	89,637	2,521	5,077
6030	Academic Senate	3,841	15,961	16,550	12,709	589
6090	Accreditation	18,065	18,065	20,510	2,445	2,445
6110	Tutoring & Learning Center (TLC)	251,971	241,506	235,615	(16,356)	(5,891)
6115	Instructional Development	98,048	132,426	105,006	6,958	(27,420)
6116	Distance Education	107,957	111,350	162,877	54,920	51,527
6120	Library	162,232	184,984	219,064	56,832	34,080
6130	Media Services	69,166	70,348	80,511	11,345	10,163
iii 6140	Art Gallery	12,058	1,389	18,250	6,192	16,861
6150	Academic Info. Systems and Technology	60,020	43,523	94,617	34,597	51,094
6200	Admissions and Records	604,751	601,183	663,077	58,326	61,894
6310	Student Services - Counseling	17,489	15,509	50,823	33,334	35,314
6330	Transfer Activities	9,457	5,550	37,808	28,351	32,258
6340	Career Guidance	47,178	41,595	44,195	(2,983)	2,600
6392	TRIO ETS	160	-	-	(160)	-
6420	Disability Resource Center (DRC)	4,086	784	3,551	(535)	2,767

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY21-22

		2019-20 AUDITED ACTUALS Unrestricted GF	2020--21 UNAUDITED ACTUALS Unrestricted GF	2021-22 FINAL BUDGET Unrestricted GF	19-20 Audited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE	20-21 Unaudited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE
Code	Program					
6440	Student Health Services	19,596	3,918	9,723	(9,873)	5,805
6450	Student Services Administration	59,176	67,716	69,913	10,737	2,197
6451	Student Recruitment	-	900	2,700	2,700	1,800
6460	Student Services - Financial Aid	187,485	187,611	135,463	(52,022)	(52,148)
6480	Veteran Services	-	-	-	-	-
6490	International Education	95,235	86,283	103,801	8,566	17,518
6499	Promise	82,942	144,578	164,877	81,935	20,299
6510	Maintenance Services	403,186	427,541	472,096	68,910	44,555
6530	Custodial Services	418,430	408,940	540,909	122,479	131,969
6540	College Vehicles	138,372	9,341	20,750	(117,622)	11,409
6550	Grounds	34,706	49,557	29,535	(5,171)	(20,022)
6551	Snow Removal	16,451	23,303	33,961	17,510	10,658
6570	Utilities	524,653	339,871	617,964	93,311	278,093
6600	Board of Trustees	119,463	96,462	123,070	3,607	26,608
6601	President's Office	530,883	355,781	369,511	(161,372)	13,730
6602	Administrative Services	145,932	140,498	158,851	12,919	18,353
6604	Institutional Research and Planning	218,627	208,877	216,807	(1,820)	7,930
6720	Fiscal Services	406,976	438,843	450,417	43,441	11,574
6730	Human Resources	397,712	255,535	262,992	(134,720)	7,457
6750	Faculty Development	8,602	2,152	10,450	1,848	8,298
6751	Classified Staff Development	8,239	-	5,650	(2,589)	5,650
6752	Training Days	57,941	20,147	42,000	(15,941)	21,853
6753	Staff Development	3,804	4,335	34,267	30,463	29,932
6760	Faculty/Staff Diversity	-	-	-	-	-
6771	Purchasing	60,010	59,999	56,151	(3,859)	(3,848)
6772	Insurance and Property Management	290,000	200,000	132,000	(158,000)	(68,000)
6773	Graphics	-	-	-	-	-
6774	Safety	82,385	(508)	21,499	(60,886)	22,007
6775	General Services	244,925	296,120	405,939	161,014	109,819
6776	Security	49,782	24,155	113,453	63,671	89,298
6780	Computer Services - Info Tech.	1,078,264	1,058,953	1,308,339	230,076	249,386
6783	Reprographics	153,135	161,923	182,547	29,412	20,624
6793	Collective Bargaining	55,389	28,933	35,000	(20,389)	6,067
6820	Community Services Events	105,332	112,094	163,057	57,725	50,963
6821	Commencement	27,052	59,254	53,000	25,948	(6,254)
6822	Convocation	33,956	26,459	31,473	(2,483)	5,014
6824	Community ED	-	42,000	-	-	(42,000)
6825	Community Education Indirect	45,462	50,104	49,486	4,024	(618)
6830	Demonstration Garden	5,798	8,221	12,924	7,126	4,703
6840	Economic Development	90,567	110,581	120,883	30,316	10,302
6850	Community Use of Facilities	57,043	46,149	52,024	(5,019)	5,875
ii 6860	SnowGlobe	2,156	-	2,509	353	2,509
6891	Public Information Office	413,436	400,222	453,957	40,521	53,735
6894	Government Relations	41,843	136,102	213,763	171,920	77,661
6895	Foundation	269,264	261,612	296,968	27,704	35,356
6898	University Center	77,145	55,067	93,295	16,150	38,228

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY21-22

		2019-20 AUDITED ACTUALS Unrestricted GF	2020--21 UNAUDITED ACTUALS Unrestricted GF	2021-22 FINAL BUDGET Unrestricted GF	19-20 Audited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE	20-21 Unaudited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE
Code	Program					
	6900 Ancillary Services - Other Operations	18,573	20,188	24,052	5,479	3,864
	6920 Child Development Center (CDC)	80,000	108,540	113,000	33,000	4,460
iii	6921 Tahoe Parents Nursery School (TPNS)	109,419	95,941	107,767	(1,652)	11,826
	6922 Child Development Center (CDC) Indirect	17,745	25,641	29,172	11,427	3,531
	6940 Food Services	-	-	1,710	1,710	1,710
	6960 Student Activities	182,695	171,284	194,876	12,181	23,592
	6961 Athletics	117,200	46,346	55,975	(61,225)	9,629
	6962 Women's Soccer	95,969	45,100	46,650	(49,319)	1,550
	6963 Men's Soccer	46,694	48,723	50,674	3,980	1,951
	6968 Cocurricular Activities	1,057	-	3,741	2,684	3,741
	6970 Student Housing	293,447	446,838	224,731	(68,716)	(222,107)
	6991 Student Transportation	7,422	792	-	(7,422)	(792)
	7092 Community Play Consortium	1,425	59,445	-	(1,425)	(59,445)
	7101 Facilities Planning	314,601	378,822	353,846	39,245	(24,976)
	7102 Campus and Site Improvement	364,258	862,765	53,594	(310,664)	(809,171)
	7104 ERP Implementation	75,063	105,998	82,477	7,414	(23,521)
	7105 Technology Infrastructure	125,827	60,016	120,365	(5,462)	60,350
	7108 Parking Projects	-	-	-	-	-
	7115 Scheduled Maintenance	15,000	122,957	12,150	(2,850)	(110,807)
	7210 Long-Term Debt	14,000	-	-	(14,000)	-
	Subtotal Noninstructional Programs	11,207,554	11,340,975	11,798,853	591,299	457,878
	5901 Instructional Retiree Benefits/Incentives	84,090	123,342	107,736	23,646	(15,606)
	6740 Noninstructional Retiree Benefits	36,250	49,457	81,272	45,022	31,815
	Subtotal Retirement Costs	120,340	172,799	189,008	68,668	16,209
	Total Unrestricted Costs*	18,363,703	18,333,379	19,830,138	1,466,435	1,198,419

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

- i Programs 4934 (\$446,526) and 6010 (\$66,722) reflect budgeted STRS on-behalf payments, pass through with offsetting revenue
- ii Snowglobe expenses are a pass through. These are no longer reflected in budget. Residual amount relates to small allocation of labor.
- iii Programs 6140 and 6921 have offsetting revenue lines.

AUXILIARY FUNDS

2021 – 22 ANNUAL BUDGET

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

SECTION 9

DESCRIPTION OF ALL FUNDS

GOVERNMENTAL FUND ACCOUNTING

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

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 approved 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 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 Projects Fund is used to account for the accumulation and expenditure of moneys for the construction of State Capital Outlay projects, Scheduled Maintenance and Special Repairs (SMSR) projects, and other significant capital outlay projects. Moneys in this fund come from state categorical funding, redevelopment agency fees, long-term site lease revenues, 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 expenditures related to construction of projects voted and approved by the local property owners. The 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 was created to account for the resources and expenditures related to the University Center capital outlay project. The University Center project was funded by private donation and was accounted for in a fund separate from other capital outlay projects. The fund now carries reserves for future capital equipment purchases and scheduled maintenance for the facility. Reserves in this fund come from University Center facility use fees and long-term site lease revenues.

Fund 59: Enterprise Fund

An enterprise fund is used to account for an operation when it is the intent of the governing board to operate as a business and to account for its total operating costs and revenue separately from the general fund. It also allows the program to build a separate reserve. LTCC utilizes this fund for both Community Education and Community Play Consortium Joint Powers Authority (a partnership between City of South Lake Tahoe and Lake Tahoe Community College District) each with a unique program and area code identifier.

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. Items found in this fund include payments 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 Post-employment 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 Post-employment 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.



2020-21 LTCC Graduation!

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Fund 21 - Bond Redemption					
BFB	1,291,070	1,291,071	1,270,292	1,270,292	1,452,599
Revenues	1,877,244	1,857,166	2,192,419	1,999,375	2,598,250
Appropriations	1,877,244	1,877,944	2,192,419	1,817,069	3,248,250
Reserves	1,291,070	-	1,270,292	-	802,598
EFB	1,291,070	1,270,293	1,270,292	1,452,599	802,599
Fund 33 - Child Development Center					
BFB	468	468	3,477	3,477	5,488
Revenues	696,296	608,980	668,000	604,854	735,548
Appropriations	688,311	605,972	668,000	602,843	729,663
Reserves	8,331	-	8,331	-	8,331
EFB	8,453	3,477	3,477	5,488	11,373
Fund 41 - Capital Outlay Projects					
BFB	736,682	736,682	1,154,967	1,154,967	2,155,718
Revenues	195,043	1,171,609	980,475	1,631,027	5,777,226
Appropriations	129,760	753,324	943,042	630,276	6,100,600
Reserves	726,191	-	772,575	-	746,110
EFB	801,965	1,154,967	1,192,400	2,155,718	1,832,344
Fund 43 - General Obligation Bond					
BFB	12,067,386	12,067,385	9,722,888	9,722,888	3,863,365
Revenues	405,088	534,208	14,070,010	117,237	14,080,000
Appropriations	5,790,405	2,878,705	8,425,097	5,976,759	12, ,
Reserves	-	-	-	-	-
EFB	6,682,069	9,722,888	15,367,801	3,863,365	5,7 ,
Fund 44 - University Center Capital					
BFB	234,118	234,118	242,661	242,661	357,134
Revenues	5,840	8,543	7,500	114,473	5,840
Appropriations	-	-	-	-	44,000
Reserves	241,840	-	249,340	-	243,815
EFB	239,958	242,661	250,161	357,134	318,974
Fund 59 - Community Education					
BFB	(66,661)	(66,661)	(85,708)	(85,708)	(128,452)
Revenues	330,965	371,311	347,000	246,818	564,684
Appropriations	373,677	390,358	347,000	289,562	470,569
Reserves	-	-	-	-	-
EFB	(109,373)	(85,708)	(85,708)	(128,452)	(34,337)
Fund 59 - Community Play Consortium					
BFB	173,996	173,996	195,265	195,265	242,812
Revenues	217,704	176,474	97,469	112,435	175,345
Appropriations	129,773	155,205	97,469	64,887	87,845
Reserves	87,500	-	-	-	87,500
EFB	261,927	195,265	195,265	242,812	330,312

BFB = beginning fund balance

EFB = ending fund balance

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY21-22 TENTATIVE BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Fund 61 - Self-Insurance					
BFB	(51,792)	(51,792)	81,921	81,921	107,859
Revenues	100,000	282,977	132,000	198,330	175,000
Appropriations	160,452	149,264	132,000	172,393	160,174
Reserves	80,000	-	80,000	80,000	80,000
EFB	(112,244)	81,921	81,921	107,859	122,685
Fund 69 - Retiree Benefits					
BFB	635,915	635,915	646,955	646,955	649,463
Revenues	121,414	131,380	129,300	175,307	183,300
Appropriations	101,742	120,340	118,300	172,799	178,300
Reserves	600,000	-	600,000	-	600,000
EFB	655,587	646,955	657,955	649,463	654,463
Fund 72 - Student Representative Fee Trust					
BFB	9,278	9,278	9,278	9,278	15,482
Revenues	8,250	11,005	8,250	11,005	11,000
Appropriations	8,250	10,303	8,250	4,800	8,400
Reserves	-	-	-	-	-
EFB	9,278	9,980	9,278	15,483	18,082
Fund 74 - Student Financial Aid Trust					
BFB	6,715	6,715	4,582	4,582	4,582
Revenues	1,778,442	2,451,526	2,529,132	2,319,125	3,001,922
Appropriations	1,778,442	2,453,659	2,529,132	2,319,125	3,001,922
Reserves	-	-	-	-	-
EFB	6,715	4,582	4,582	4,582	4,582
Fund 79 - OPEB Trust					
BFB	1,395,856	1,395,856	1,627,486	1,627,486	2,139,078
Revenues	30,000	233,955	220,874	514,109	263,550
Appropriations	1,250	2,325	2,000	2,517	2,500
Reserves	1,394,983	-	1,672,658	-	1,672,658
EFB	1,424,606	1,627,486	1,846,360	2,139,078	2,400,128

BFB = beginning fund balance

EFB = ending fund balance

FUND #21: BOND REDEMPTION – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	1,291,070	1,291,071	1,270,292	1,270,292	1,452,599
Revenue					
8671 - Homeowners Property Tax Relief	5,000	6,856	6,000	6,984	3,492
8860 - Interest and Premiums	2,500	10,285	438,000	3,005	1,075,734
8810 - Property Taxes	1,869,744	1,840,026	1,748,419	1,989,387	1,519,024
Total Revenues	1,877,244	1,857,166	2,192,419	1,999,375	2,598,250
Expenditures					
5xxx - Operating Expense	350	1,050	61,050	700	56,461
71xx - Long Term Debt	1,876,894	1,876,894	2,131,369	1,816,369	3,191,789
Total Appropriations	1,877,244	1,877,944	2,192,419	1,817,069	3,248,250
79xx - Reserves	1,291,070		1,270,292		802,598
Subtotal Increase/(Decrease)	-	(20,777)	-	182,306	(650,000)
Ending Fund Balance	1,291,070	1,270,293	1,270,292	1,452,599	802,599

FUND #33: CHILD DEVELOPMENT CENTER – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	468	468	3,477	3,477	5,488
81xx - Federal Revenue	50,800	41,710	48,000	113,957	64,323
86xx - State Revenue	136,642	178,797	175,000	108,132	175,000
88xx - Local Revenue	428,854	308,473	365,000	302,766	383,225
8899 - Miscellaneous Revenue	-	-	-	-	-
Total Revenues	616,296	528,980	588,000	524,854	622,548
89xx - Transfers-In	80,000	80,000	80,000	80,000	113,000
Total Revenues and Transfers-In	696,296	608,980	668,000	604,854	735,548
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	468,538	404,746	460,000	417,701	495,169
3xxx - Employee Benefits	150,900	144,330	155,000	150,090	181,492
4xxx - Supplies	31,346	24,992	20,000	27,979	20,001
5xxx - Operating Expense	35,927	30,230	33,000	7,073	33,001
6xxx - Capital Outlay	1,600	1,674	-	-	-
Total Expenditures	688,311	605,972	668,000	602,843	729,663
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	688,311	605,972	668,000	602,843	729,663
79xx - Reserves	8,331		8,331		8,331
Subtotal Increase/(Decrease)	7,985	3,008	-	2,010	5,885
Ending Fund Balance	8,453	3,477	3,477	5,488	11,373

FUND #41: CAPITAL OUTLAY PROJECTS – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	736,682	736,682	1,154,967	1,154,967	2,155,718
86xx - State Revenue	-	632,643	776,777	665,869	5,549,040
88xx - Local Revenue	166,043	179,966	174,698	198,110	199,186
Total Revenues	166,043	812,609	951,475	863,979	5,748,226
89xx - Transfers-In	29,000	359,000	29,000	767,048	29,000
Total Revenues and Transfers-In	195,043	1,171,609	980,475	1,631,027	5,777,226
Expenditures					
2xxx - Classified Salaries	-	21,137	65,482	26,325	65,482
3xxx - Employee Benefits	-	8,960	33,246	17,080	24,518
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	30,000	-	30,000	22,275	30,000
6xxx - Capital Outlay	99,760	723,227	814,314	564,596	5,980,600
Total Expenditures	129,760	753,324	943,042	630,276	6,100,600
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	129,760	753,324	943,042	630,276	6,100,600
79xx - Reserves	726,191		772,575		746,110
Subtotal Increase/(Decrease)	65,283	418,285	37,433	1,000,751	(323,374)
Ending Fund Balance	801,965	1,154,967	1,192,400	2,155,718	1,832,344

FUND #43: GENERAL OBLIGATION BOND – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	12,067,386	12,067,385	9,722,888	9,722,888	3,863,365
Revenue					
8860 - Interest Income	55,010	213,838	70,010	35,657	80,000
88XX - Energy Rebates, Contributions	350,078	320,370	-	81,580	-
8940 - Sale of Bonds	-	-	14,000,000	-	14,000,000
Total Revenues	405,088	534,208	14,070,010	117,237	14,080,000
Transfers-In from Other Funds	-	-	-	-	-
Total Revenues and Transfers-In	405,088	534,208	14,070,010	117,237	14,080,000
Expenditures					
2xxx - Classified Salaries	182,646	192,219	223,804	168,791	,
3xxx - Employee Benefits	77,319	86,278	111,592	85,439	1 ,
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	347,161	182,565	427,199	189,785	530,476
6xxx - Capital Outlay	5,183,279	2,417,643	7,662,502	5,532,744	11,385,097
Total Expenditures	5,790,405	2,878,705	8,425,097	5,976,759	12,2
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	5,790,405	2,878,705	8,425,097	5,976,759	12, ,
79xx - Reserves	-	-	-	-	-
Subtotal Increase/(Decrease)	(5,385,317)	(2,344,497)	5,644,913	(5,859,523)	1,8 ,
Ending Fund Balance	6,682,069	9,722,888	15,367,801	3,863,365	5,712,729

FUND #44: UNIVERSITY CENTER – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	234,118	234,118	242,661	242,661	357,134
Revenue					
88xx - Local Revenue	1,000	3,374	2,500	1,176	1,000
Total Revenues	1,000	3,374	2,500	1,176	1,000
89xx - Transfers-In	4,840	5,169	5,000	113,297	4,840
Total Revenues and Transfers-In	5,840	8,543	7,500	114,473	5,840
Expenditures					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	-	-	-	-	-
6xxx - Capital Outlay	-	-	-	-	44,000
Total Expenditures	-	-	-	-	44,000
79xx - Reserves	241,840	-	249,340	-	243,815
Subtotal Increase/(Decrease)	5,840	8,543	7,500	114,473	(38,160)
Ending Fund Balance	239,958	242,661	250,161	357,134	318,974

FUND #59: COMMUNITY EDUCATION FUND – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	(66,661)	(66,661)	(85,708)	(85,708)	(128,452)
8850 - Rentals & Leases	-				
8860 - Interest	-	(2,418)	-	(1,024)	-
8870 - Community Ed Fees	283,965	315,510	305,000	227,694	522,684
8872 - Local Revenue	5,000	278	-		-
Total Revenues	288,965	313,370	305,000	226,670	522,684
89xx - Transfers-In (Services)	42,000	57,941	42,000	20,147	42,000
Total Revenues and Transfers-In	330,965	371,311	347,000	246,818	564,684
Expenditures					
1xxx - Academic Salaries	60,000	93,823	75,000	88,458	207,935
2xxx - Classified Salaries	135,545	109,710	106,000	83,852	87,119
3xxx - Employee Benefits	52,603	50,110	50,500	35,728	61,046
4xxx - Supplies	10,000	11,584	9,000	13,342	22,494
5xxx - Operating Expense	83,078	91,439	75,000	45,267	76,225
6xxx - Improvements	-	447	-	-	
Total Expenditures	341,226	357,113	315,500	266,646	454,819
7xxx - Other Outgo (5% of Expenses)	32,451	33,245	31,500	22,916	15,750
Total Appropriations	373,677	390,358	347,000	289,562	470,569
Subtotal Increase/(Decrease)	(42,712)	(19,047)	-	(42,744)	94,115
Ending Fund Balance	(109,373)	(85,708)	(85,708)	(128,452)	(34,337)

FUND #59: COMMUNITY PLAY CONSORTIUM * – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	173,996	173,996	195,265	195,265	242,812
8820 - Contrib., Gifts, Grants, Endow	90,352	99,063	77,469	50,000	155,345
8850 - Rentals & Leases	87,000	77,411	20,000	22,483	20,000
Total Revenues	177,352	176,474	97,469	72,483	175,345
89xx - Transfers-In (Services)	40,352	-	-	39,952	-
Total Revenues and Transfers-In	217,704	176,474	97,469	112,435	175,345
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	21,187	21,187	22,000	10,667	22,000
3xxx - Employee Benefits	6,386	6,150	7,224	2,844	6,600
4xxx - Supplies	27,000	52,089	27,000	22,175	27,000
5xxx - Operating Expense	30,000	29,609	15,000	13,530	15,000
6xxx - Improvements	10,000	21,451	10,000	1,608	1,000
Total Expenditures	94,573	130,485	81,224	50,824	71,600
7xxx - Other Outgo	35,200	24,720	16,245	14,063	16,245
Total Appropriations	129,773	155,205	97,469	64,887	87,845
79xx - Reserves	87,500		-		87,500
Subtotal Increase/(Decrease)	87,931	21,269	-	47,548	87,500
Ending Fund Balance	261,927	195,265	195,265	242,812	330,312

**Community Play Consortium was separately identified through a program beginning Fiscal Year 2016-17.*

FUND #61: SELF-INSURANCE – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	(51,792)	(51,792)	81,921	81,921	107,859
8860 - Interest Revenue	-	(7,023)	-	(1,670)	-
8899 - Miscellaneous Revenues	-	-	-	-	-
Total Revenues	-	(7,023)	-	(1,670)	-
8910 - Reimb. from Loss Claims	-	-	-	-	-
89xx - Transfers-In	100,000	290,000	132,000	200,000	175,000
Total Revenues and Transfers-In	100,000	282,977	132,000	198,330	175,000
Expenditures					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expenses	160,452	149,264	132,000	172,393	160,174
Total Expenditures	160,452	149,264	132,000	172,393	160,174
79xx - Reserves	80,000	-	80,000	80,000	80,000
Subtotal Increase/(Decrease)	(60,452)	133,713	-	25,937	14,826
Ending Fund Balance	(112,244)	81,921	81,921	107,859	122,685

FUND #69: RETIREE BENEFITS – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	635,915	635,915	646,955	646,955	649,463
886x - Interest	0	11,040	11,000	2,508	5,000
89xx - Transfers-In	121,414	120,340	118,300	172,799	178,300
Total Revenues and Transfers-In	121,414	131,380	129,300	175,307	183,300
Expenditures					
3xxx - Employee Benefits	98,742	117,040	115,000	169,499	175,000
5xxx - Operating Expenses	3,000	3,300	3,300	3,300	3,300
Total Expenditures	101,742	120,340	118,300	172,799	178,300
Reserves					
7905 - STRS/PERS Rate Increase Reserve	350,000		350,000		350,000
7922 - Retirement Reserves	250,000		250,000		250,000
Total Reserves	600,000	-	600,000	-	600,000
Subtotal Increase/(Decrease)	19,672	11,040	11,000	2,508	5,000
Ending Fund Balance	655,587	646,955	657,955	649,463	654,463

FUND #72: STUDENT REPRESENTATIVE FEE TRUST – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	9,278	9,278	15,482	15,482	20,554
88xx - Local Revenue	8,250	11,005	11,000	8,781	11,000
89xx - Transfers-In	-	-	-	-	-
Total Revenues and Transfers-In	8,250	11,005	11,000	8,781	11,000
Expenditures					
4xxx - Supplies	500	-	500	100	500
5xxx - Operating Expenses	7,750	4,800	7,900	3,609	8,000
Total Expenditures	8,250	4,800	8,400	3,709	8,500
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	8,250	4,800	8,400	3,709	8,500
Subtotal Increase/(Decrease)	-	6,205	2,600	5,072	2,500
Ending Fund Balance	9,278	15,483	18,082	20,554	23,054

FUND #74: STUDENT FINANCIAL AID TRUST– FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	6,715	6,715	4,582	4,582	4,582
81xx - Federal Revenue	1,544,250	1,970,858	2,292,000	1,753,047	2,696,701
86xx - State Revenue	214,192	432,452	217,132	504,766	285,221
88xx - Local Revenue	20,000	48,216	20,000	61,312	20,000
Total Revenues	1,778,442	2,451,526	2,529,132	2,319,125	3,001,922
89xx - Transfers-In	-	-	-	-	-
Total Revenues and Transfers-In	1,778,442	2,451,526	2,529,132	2,319,125	3,001,922
Expenditures					
5xxx - Operating Expenses	-	-	-	-	-
7512 - Direct Payments to Students	1,758,442	2,413,240	2,487,000	2,231,611	2,951,922
7590 - Financial Aid Repayment	20,000	40,419	42,132	87,514	50,000
7612 - CalWORKS Child Care	-	-	-	-	-
Total Expenditures	1,778,442	2,453,659	2,529,132	2,319,125	3,001,922
Subtotal Increase/(Decrease)	-	(2,133)	-	-	-
Ending Fund Balance	6,715	4,582	4,582	4,582	4,582

FUND #79: OTHER POSTEMPLOYMENT BENEFITS TRUST – FY21-22 FINAL BUDGET

	FY19-20 Adopted Budget	FY19-20 Audited Actuals	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Final Budget
Beginning Fund Balance	1,395,856	1,395,856	1,627,486	1,627,486	2,139,078
8662 - Net Change to Investment	30,000	60,252	45,000	295,624	45,000
8860 - Interest	-	(2,171)	-	(65)	-
Total Revenues	30,000	58,081	45,000	295,559	45,000
89xx - Transfers-In	-	175,874	175,874	218,550	218,550
Total Revenues & Transfers-In	30,000	233,955	220,874	514,109	263,550
Expenditures					
3xxx - Employee Benefits	-	-	-	-	-
5xxx - Operating Expenses	1,250	2,325	2,000	2,517	2,500
Total Expenditures	1,250	2,325	2,000	2,517	2,500
7902 - Restricted Reserve	-	-	-	-	-
7925 - OPEB Irrevocable Trust	1,394,983		1,672,658		1,672,658
Subtotal Increase/(Decrease)	28,750	231,630	218,874	511,592	261,050
Ending Fund Balance	1,424,606	1,627,486	1,846,360	2,139,078	2,400,128

STAFFING LEVELS

2021 – 22 ANNUAL BUDGET

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

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*	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Total FTE	115.12	122.41	132.52	131.92	136.48
Administration	06.00	06.00	06.00	07.00	07.00
Faculty	32.75	33.60	35.89	33.89	34.77
Classified	55.55	62.98	65.63	66.03	68.71
Confidential	05.00	04.00	06.00	06.00	06.00
Director	15.82	13.82	13.00	11.00	11.00
Contracted Directors**	N/A	02.00	06.00	08.00	09.00

Table 11: LTCC's FTE by Employee Groups



LTCC Women's soccer team is off to their first scrimmage of the year, rockin' one of the brand new buses!

FTE in the restricted and auxiliary funds had an overall increase by over 13 from FY17-18 to FY18-19 with prominent FTE additions to ADVANCE, and workforce development.

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

FTE*	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Restricted/Aux FTE	26.93	40.66	41.21	42.38	44.00
Administration	02.43	02.58	01.72	02.22	02.16
Faculty	05.42	06.54	06.49	06.19	06.25
Classified	13.84	25.43	24.49	24.78	25.93
Confidential	00.05	00.05	01.05	01.05	01.20
Director	05.19	05.81	04.89	04.89	05.89
Contracted Director**	N/A	00.25	02.57	02.57	02.57

Table 12: FTE Related to Restricted and Auxiliary Funds Table

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

FTE*	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Total FTE	115.12	122.41	132.52	131.92	136.48
11 Unrestricted	80.48	81.75	91.31	90.21	92.48
12 Restricted/Categorical	23.42	28.30	28.85	29.05	30.70
33 Child Development Center	06.70	07.37	07.57	07.57	08.95
43 General Obligation Bond	03.00	03.00	02.10	03.10	02.38
59 Community Education	01.52	01.99	02.69	01.99	01.97

Table 13: FTE Related to Funding Table

*Budgeted FTE (per position control)

**This category includes the Regional Director (formally Deputy Sector Navigator) Industry Engagement, Retail/Hospitality/Tourism, 1.0 FTE position and is controlled and funded by the California Community Colleges Chancellor's Office to which LTCC is the fiscal agent. Another 1.0 FTE in this category includes the Forestry Grant Manager, which is a temporary, grant-funded position which ends January 31, 2023.

Table 14: Historical Staffing Tables

HISTORICAL STAFFING TABLES

Administrator

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

Headcount	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Administration	6	6	6	7	7
Notes	<ul style="list-style-type: none"> • Reflects President resignation. (-1) • VP of Administrative Services moves to President position. • Reflects hiring VP of Admin Services. (+1) • Reflects Executive Dean of Student Success resignation. (-1) • Counselor moves to <i>Interim</i> Executive Dean of Student Success position. (+1) 	<ul style="list-style-type: none"> • <i>Interim</i> Executive Dean of Student Success moves to counselor position. (-1) • Reflects hiring VP of Student Services. (+1) 	<ul style="list-style-type: none"> • Reflects Dean of Instruction retirement. (-1) • Reflects hiring Dean of Instruction. (+1) 	<ul style="list-style-type: none"> • Reflects hiring Senior Director of Government Relations & Grant Development. (+1) 	<ul style="list-style-type: none"> • Reflects VP of Student Services retirement. (-1) • Reflects hiring VP of Student Services. (+1)
Variance	(0)	(0)	(0)	(+1)	(0)

Historical **administrator** staffing beyond five years.

FY 16-17, headcount = 6, variance = +1

- Reflects Dean of CTE & Instruction retirement. (-1)
- Reflects hiring Dean of Workforce Development and Instruction. (+1)

FY 15-16, headcount = 6, variance = +1

- *Interim* Dean of Instruction moves to *Interim* VP of Academic Affairs.
- *Interim* Executive Dean of Student & Academic Support Services moves to Executive Dean of Student Success.
- *Interim* Executive Dean of CTE & Instruction moves to Dean of CTE & Instruction.
- Early Childhood Education Instructor moves to Dean position. (+1)

FY 14-15, headcount = 5, variance = -1

- Reflects VP of Academic Affairs & Student Services resignation. (-1)
- Dean of Instruction retirement. English instructor moves to *Interim* Dean position.

- Deans move to *Interim* Executive Dean level to manage absence of VP of AA & SS.

FY 13-14, headcount = 6, variance = -1

- Reflects elimination of *Interim* Executive Director of Technology & Educational Services position, moves to Director of Enrollment Services.

FY 12-13, headcount = 7, variance = -1

- VP of Administrative Services replaces *interim* VP of Administrative Services position.
- Reflects Dean of Instruction retirement. CTE Director moves to Dean position. (-1)

Historical **administrator** staffing beyond five years. (continued)

FY 11-12, headcount = 8, variance = +1.05

- *Interim* VP of Administrative Services replaces VP of Business Services position
- *Interim* administrator position, Executive Director of Technology & Educational Services. (+1)
- Shift includes full-time *interim* Dean of SASS, previously *interim* Director of Student Services. (+0.5)

FY 10-11, headcount = 6.5, variance = -.05

- 0.5 *Interim* Director of Student Services replaces previous Dean of Student Services. (-0.5)

FY 09-10, headcount = 7, Baseline

- Includes 1 Superintendent/President, 2 VPs, 3 Deans, & 1 CTE Director.

Faculty, full-time

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

Headcount	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Full-Time Faculty	34	35	37	35	34
Notes	<ul style="list-style-type: none"> •Reflects Fire Science instructor resignation. (-1) •Reflects Librarian resignation. (-1) •Addition of a non-tenure track counselor. (+1) •Addition of an English instructor. (+1) •Addition of a Director of Library & Learning Serv. (+1) •Counselor moves to <i>Interim</i> Executive Dean of Student Success position. (-1) 	<ul style="list-style-type: none"> •<i>Interim</i> Executive Dean of Student Success moves to counselor position. (+1) •Reflects Theatre & English instructor resignations. (-2) •Addition of a Wilderness Education & History/Political Science instructors. (+2) 	<ul style="list-style-type: none"> •Elimination of a non-tenure track counselor. (-1) •Addition of a tenure track counselor. (+1) •Reflects Director of DRC retirement. (-1) •Addition of a Culinary/Hospitality Management & World Languages (Spanish) instructors. (+2) •Addition of a Director of DRC. (+1) 	<ul style="list-style-type: none"> •Addition of a Sociology instructor. (+1) •Reflects Business instructor retirement. (-1) •Reflects two counselor retirements. (-2) •Addition of a counselor. (+1) •Reflects Culinary/Hospitality Management vacancy. (-1) 	<ul style="list-style-type: none"> •Reflects English instructor retirement. (-1) •Reflects Math instructor retirement. (-1) •Reflects Art instructor retirement. (-1) •Reflects a counselor retirement. (-1) •Addition of an English instructor. (+1) •Addition of a BIO/CHEM instructor. (+1) •Addition of a counselor. (+1)
Variance	(0)	(+1)	(+2)	(-2)	(-1)

Historical full-time **faculty** staffing beyond five years.

FY 16-17, headcount = 34, variance = -2

- Computer Applications, English, and Spanish instructors retire. (-3)
- Reflects History/Political science instructor resignation. (-1)
- Addition of Biology and Fire Science instructors. (+2)

Historical full-time **faculty** staffing beyond five years. (continued)

FY 15-16, headcount = 36, variance = -2

- Addition of Chemistry instructor. (+1)
- Biology and Culinary instructors retire. (-2)

FY 14-15, headcount = 38, variance = -2

- Physical Education instructor retires. (-1)
- English instructor moves to *Interim* Dean of Instruction. (-1)

FY 13-14, headcount = 40, variance = +.05

- Replacement of History/Political Science instructor. (+1)
- *Interim* Dean of SASS moves back to counselor. (+1)
- Chemistry instructor resignation. (-1)
- *Interim* counselor retires. (-1)
- 0.5 early Childhood Education Instructor moves from director to faculty. (+0.5)

- Early Childhood Education instructor moves to *Interim* Dean of Instruction. (-1)

FY 12-13, headcount = 39.5, variance = +.05

- Addition of Math instructor. (+1)
- History/Political Science instructor retires. (-1)
- 0.5 counselor moves to *Interim* Dean of SASS. (-0.5)
- *Interim* counselor added. (+1)

FY 11-12, headcount = 39, Baseline

- Includes 31.5 instructors, 4.5 counselors, 1 LDS specialist, & 2 academic directors.

Contract Employment

Many California Community College Districts (CCCD) hire classified managers on contracts due to the nature of their role as institution-wide impact management positions. Recently, Lake Tahoe Community College District (LTCCD) has taken steps to align with CCCDs by approving employment contracts beginning in FY18-19. The following table is a recent history analysis of **contract** staffing level changes:

Headcount	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Contract Employees	N/A	3	6	8	7
Notes		<ul style="list-style-type: none"> •Director of Institutional Effectiveness & Director of HR moved to employment contracts. (+2) •Addition of DSN, a contracted position. (+1) 	<ul style="list-style-type: none"> •Addition of Director of Financial Aid. (+1) •Addition of <i>Interim</i> Director of M&O. (+1) •DSN is reorganized to Regional Director, a contracted position. •Exec. Assist to the VP moves to Online CTE Pathways Grant Lead, a contracted position to end June 30, '20. (+1) 	<ul style="list-style-type: none"> •Addition of Director of LTCP & Director of Fiscal Services. (+2) •<i>Interim</i> Director of M&O moved to permanent employment contract. •Online CTE Pathways Grant Lead, a contracted position is extended to Dec 31, '20. 	<ul style="list-style-type: none"> •Online CTE Pathways Grant Lead, a contracted position is moves back to confidential employee. (-1) •Addition of Forestry Grant Manager. (+1) • Director of LTCP resignation. (-1)
Variance	(0)	(+3)	(+3)	(+2)	(-1)

Classified Director

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

Headcount	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Classified Directors	16	12	11	10	11
Notes	<ul style="list-style-type: none"> •Interim Director of Enrollment Services resignation. (-1). •Addition of Director of Enrollment Services. (+1) 	<ul style="list-style-type: none"> •Interim Director of CDC moves to classified position. (-1) •Reflects hiring Director of CDP. (+1) •Director of Facilities resignation. (-1) •Bond Program Director moves to Interim Director of Facilities & Capital Construction. •Director of Financial Aid retirement. (-1) •Financial Aid Technician moves to Interim Director of Financial Aid. (+1) •Interim Director of Financial Aid moves to Financial Aid Technician. (-1) •Director of Institutional Effectiveness & Director of HR moved to employment contracts. (-2) 	<ul style="list-style-type: none"> •Director of Fiscal Services resignation. (-1) •Interim Director of Facilities & Capital Construction moves to Director Facilities Planning & Capital Construction. 	<ul style="list-style-type: none"> •Director of IT is reorganized to classified position (-1). 	<ul style="list-style-type: none"> •Addition of Interim Risk Manager from confidential position. (+1)
Variance	(0)	(-4)	(-1)	(-1)	(+1)

Historical **classified director** staffing beyond five years.

FY 16-17, headcount = 16, variance = +2

- Addition of Capital Projects Finance Manager. (+1)
- Director of Student Outreach & Equity resignation. (-1)
- Addition of Director of Student Equity. (+1)
- Addition of Director of Adult Education. (+1)
- Addition of Bond Program Director. (+1)
- Director of Enrollment Services resignation. (-1)
- Addition of Interim Director of Enrollment Services. (+1)

FY 15-16, headcount = 13, variance = +4

- Interim Marketing & Communications Officer moves to Director of Marketing & Communications.
- Interim Manager of HR moves to Director of HR.
- Interim Assist. Dir. of Foundation is reorganized to confidential position. (-1)

- Addition of Student Outreach & Equity Director. (+1)
- Addition of Director of Incarcerated Students Program. (+1)
- Interim Director of Admissions & Records retirement. (-1)
- Addition of Director of Enrollment Services. (+1)
- Addition of Exec. Director of LTCC Foundation & College Advancement. (+1)
- Addition of Director of Institutional Effectiveness. (+1)
- Addition of Interim Director of CDC. (+1)

FY 14-15, headcount = 9, variance = 0

- Addition of Interim Marketing & Communications Officer. (+1)
- Interim Manager of HR replaces Director of HR.
- Interim Assist. Dir. of Foundation & College Advancement replaces Director of CACE.
- Director of Enrollment Services resignation. (-1)

Historical **classified director** staffing beyond five years. (continued)

- *Interim* Director of Admissions & Records replaces Director of Enrollment Services. (+1)
- Director of Institutional Research & Planning resignation. (-1)

FY 13-14, headcount = 9, variance = -0.2

- Community Education Coordinator changes to Director of Community Education. (+1)
- Director of Facilities replaces *Interim* Director of Facilities & Maintenance.

- PIO and Foundation Executive Director merged into Director of CACE. (-0.7)
- 0.5 CDC Director moves to faculty position. (-0.5)

FY 12-13, headcount = 9.2, Baseline

- Includes 5 full-time directors, 2 *interim* directors, 1 Foundation executive director, 0.7 PIO, & 0.5 CDC director.

Confidential Staff

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

Headcount	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Confidential Employees	5	4	5	4	4
Notes	<ul style="list-style-type: none"> •Includes 1 Exec. Assistant to the President, 2 Admin. Assistants to the VP, 1 Admin Assistant to the Dean, & 1 HR Specialist. 	<ul style="list-style-type: none"> •Admin Assistant to the dean position is reclassified as a classified position. (-1) •Admin. Assistants to the VP are reclassified to Exec. Assist to the VP. 	<ul style="list-style-type: none"> •Reflects hiring Exec. Assist to the VP of SS. (+1) •Reflects hiring Board, Governance, & Policy Assistant. (+1) •Exec. Assist to the VP moves to Online CTE Pathways Grant Lead a contracted position to end June 30, '20. (-1)* 	<ul style="list-style-type: none"> •Board, Governance, & Policy Assistant Resignation. (-1)* •Online CTE Pathways Grant Lead a contracted position is extended to Dec 31, '20. 	<ul style="list-style-type: none"> •Online CTE Pathways Grant Lead moves back to Exec. Assist to the VP. (+1) •Reflects hiring Board, Governance, & Policy Assistant. (+1) • Exec. Assist to the VP resignation. (-1) •Exec. Assist to the VP moves to Interim Risk Manager to end Dec 31, '21. (-1)*
Variance	(0)	(-1)	(+1)	(-1)	(0)

*Position filled on a temporary basis.

Historical **confidential** staffing beyond five years.

FY 16-17, headcount = 5, variance = -1

- Student Success Coordinator to the Exec. Dean moves to Student Life Coordinator, classified position. (-1)

FY 15-16, headcount = 6, variance = 0

- *Interim* Exec. Assist. to the President moves to permanent Exec. assist. to the President.

Historical **confidential** staffing beyond five years. (continued)

- *Interim* Admin. Assistant to the Dean is replaced with Student Success Coordinator to the Exec. Dean.
- HR Technician is replaced with HR Specialist.

FY 14-15, headcount = 6, variance = 0

- Includes 1 *Interim* Exec. Assist. to the President, 2 Admin. Assistants to the VP, 1 Admin. Assistant to the Dean, 1 *Interim* Admin. Assistant to the Dean, & 1 HR technician.

FY 13-14, headcount = 6, variance = -1

- Administrative Assistant to the Dean retires, not replaced.

FY 12-13, headcount = 7, Baseline

- Includes 1 Administrative Assist to the President, 2 Administrative Assistants to the VP, 3 Administrative Assistants to the Dean, & 1 HR Technician.

Classified Staff

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

Headcount	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Classified Staff (CEU)	66	75	78	77	79
• Full-Time (FT)	41	48	48	49	51
• Part-Time (PT)	25	27	30	28	28
Variance	(-1)	(+9)	(+3)	(-2)	(+2)

2021-22 Notes:

New Positions (Increase to Headcount):

Office Assistant, ISP (FT) (previously pt) <----->
 Student Support Technician (FT) (previously interim) <----->
 Groundskeeper/Custodian (FT) <----->
 Program Assistant, Student Equity (PT)
 Child Development Center Teacher Aide (PT)
 Child Development Center Teacher Aide (PT)

Deleted Positions (Decrease to Headcount):

Office Assistant, ISP (PT)
 Student Support Technician (PT)
 Lead Groundskeeper/Custodian (PT)
 Art Studio Technician, 3-D (FT)

Historical **classified** staffing beyond five years.

FY 16-17, headcount = 67, variance = +8

- 40 Full-Time
- 27 Part-Time

Historical ***classified*** staffing beyond five years. (continued)

FY 15-16, headcount = 59, variance = 0

- 36 Full-Time
- 23 Part-Time

FY 14-15, headcount = 59, variance = -3

- 39 Full-Time
- 20 Part-Time

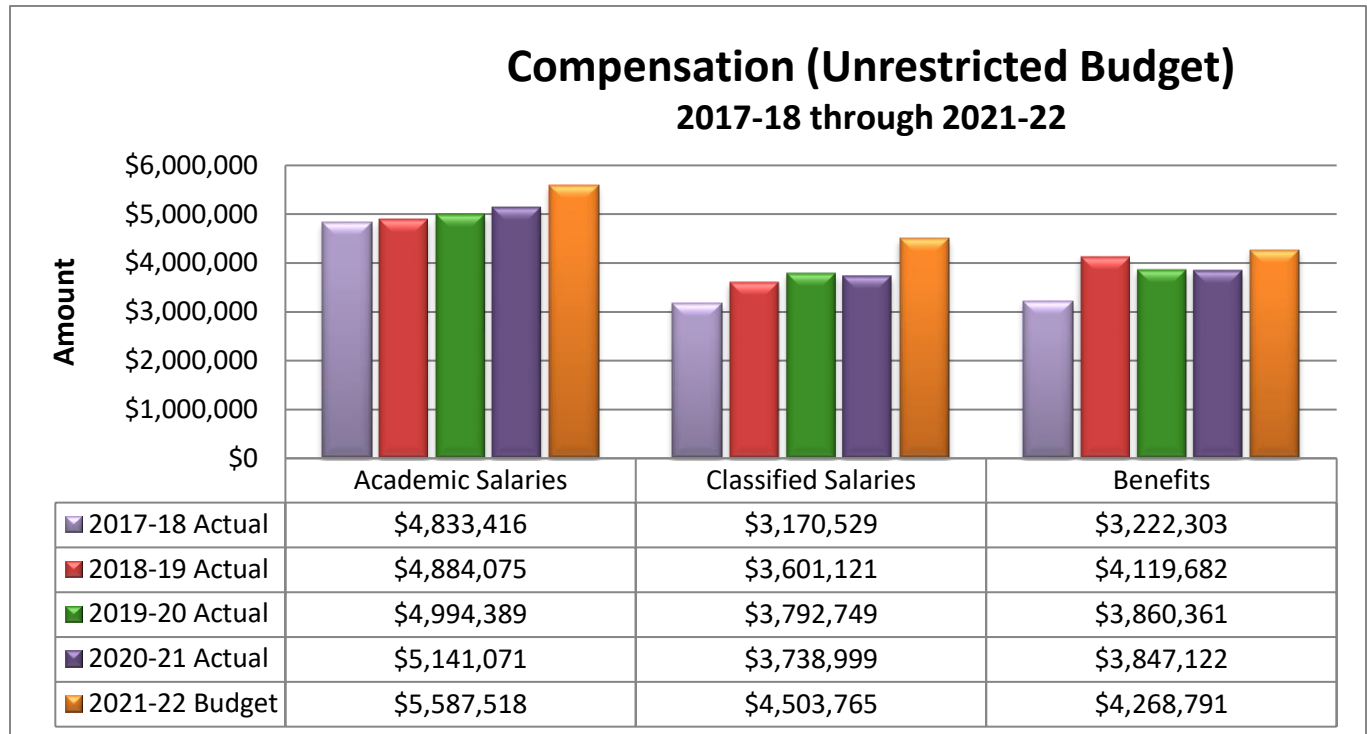
FY 13-14, headcount = 62, variance = -2

- 43 Full-Time
- 19 Part-Time

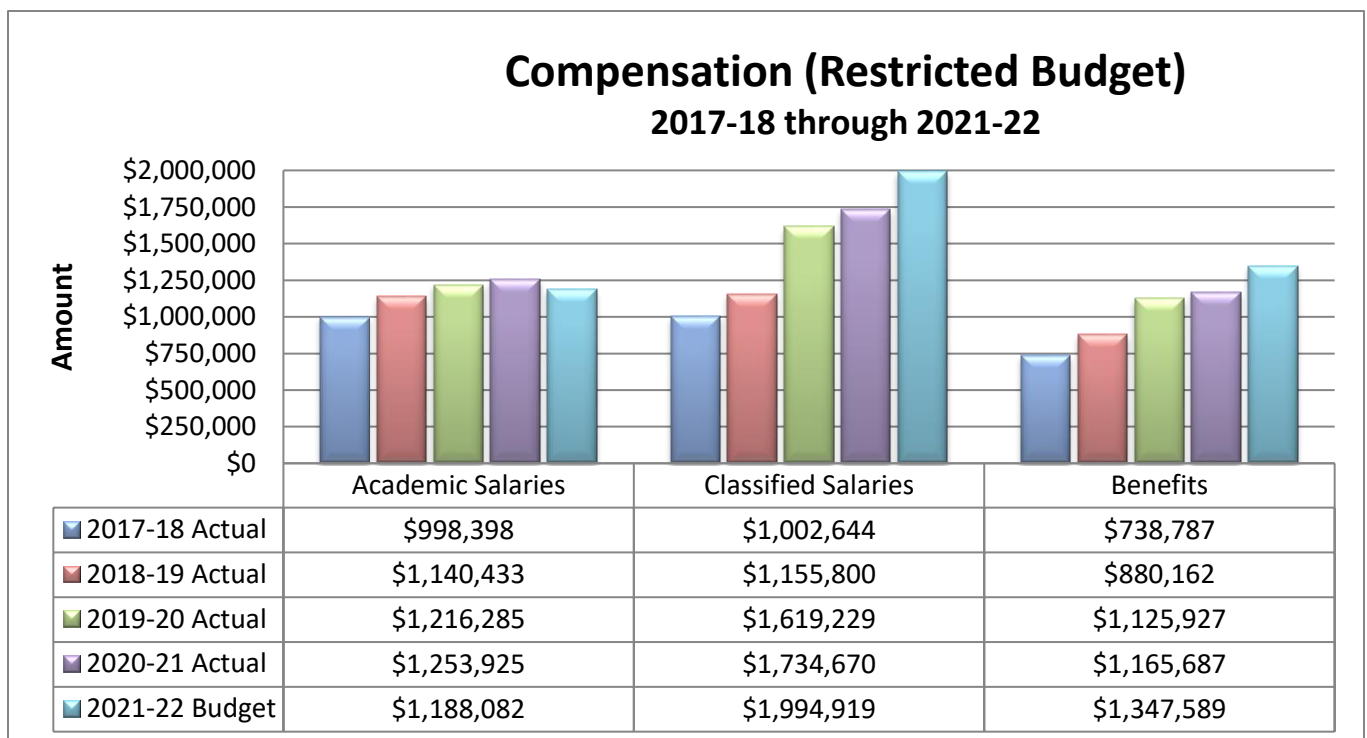
FY 12-13, headcount = 64, Baseline

- 46 Full-Time
- 18 Part-Time

COMPENSATION TRENDS BY GROUP

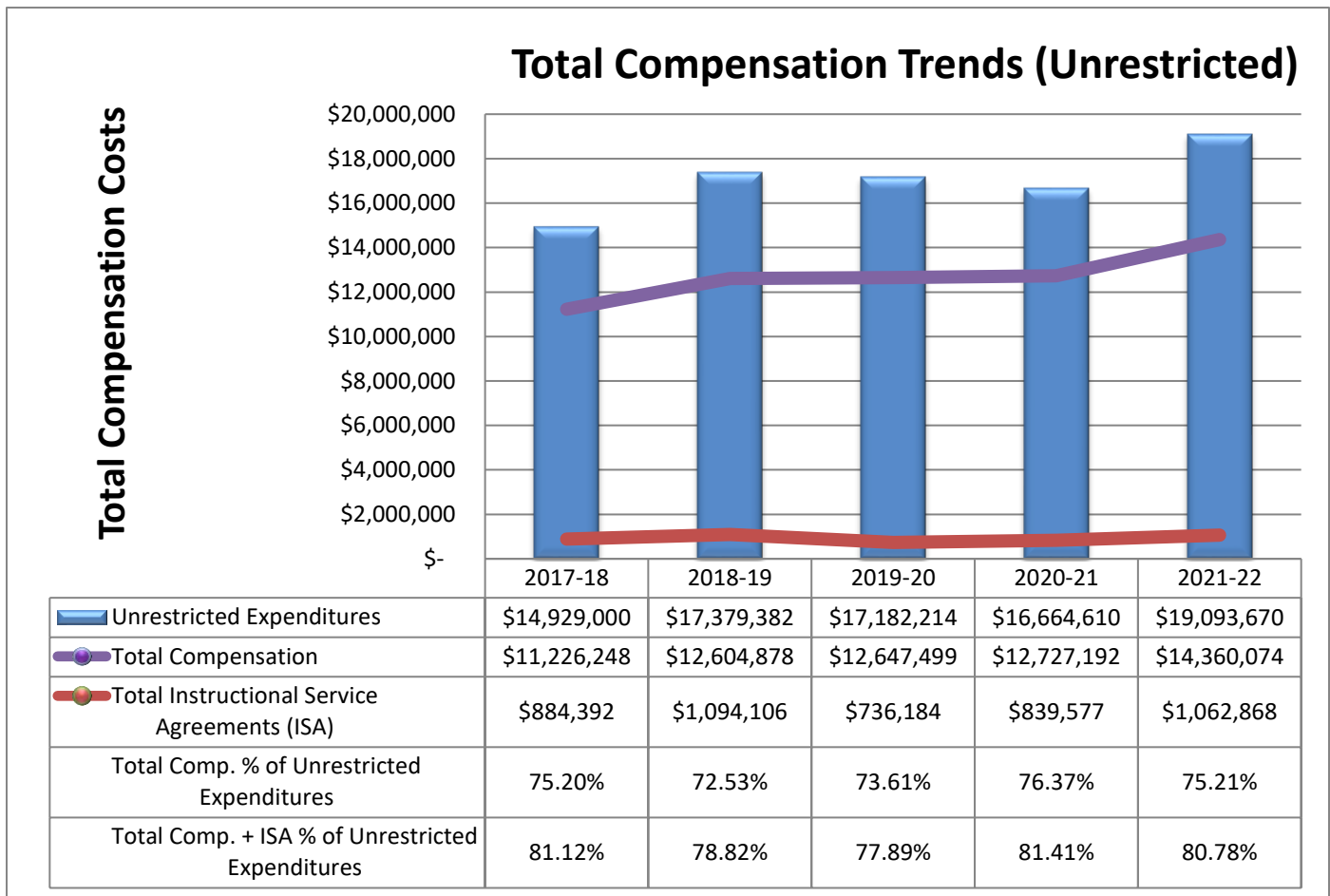


Graph 10: Compensation Trends by Group – Unrestricted



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.

FY19-20 audited actual amount for Instructional Service Agreement (ISA) costs decreased due to COVID-19.

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.

GRAPHS AND ANALYSES

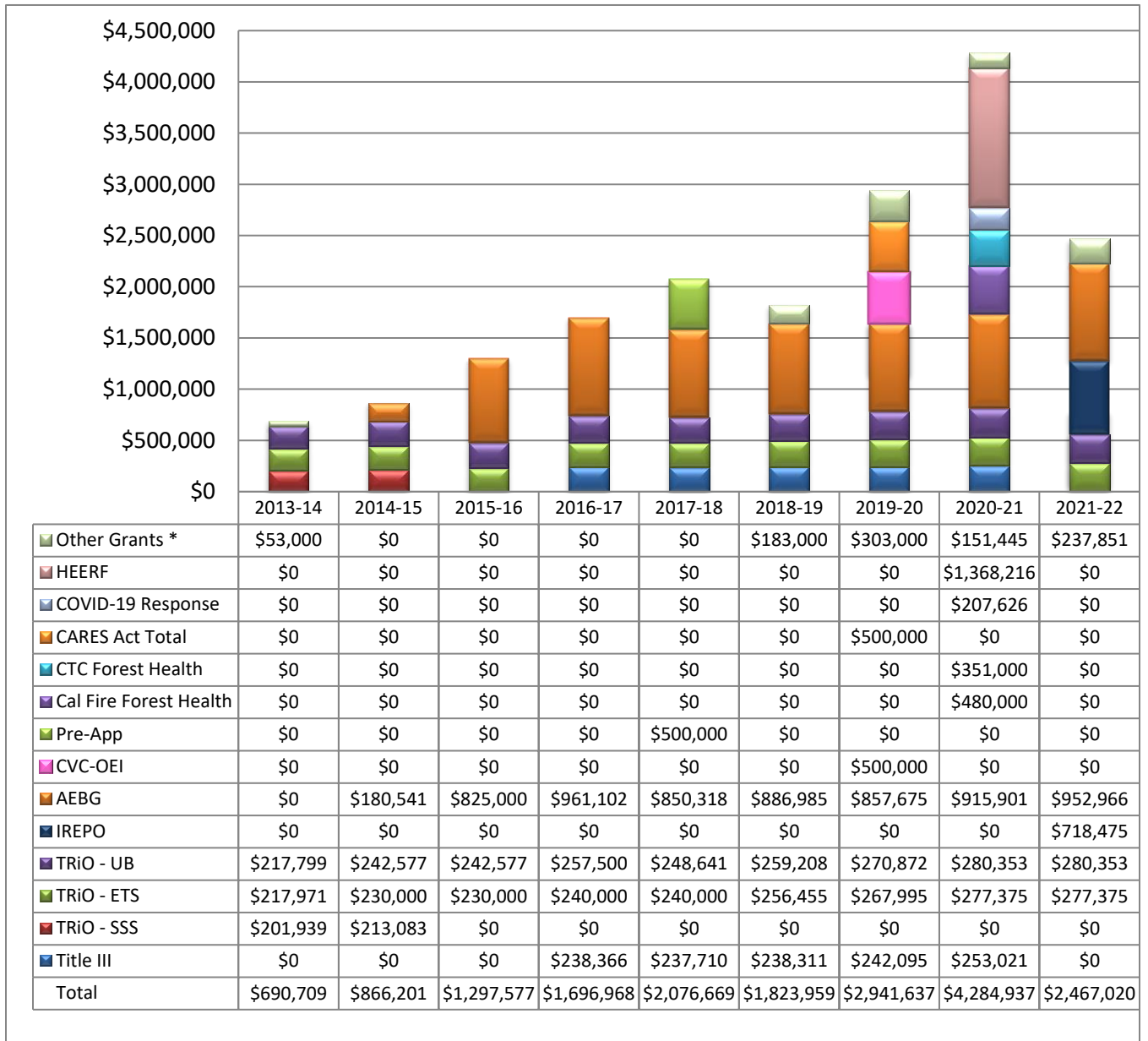
2021 – 22 ANNUAL BUDGET

- Grant Funds •
- Nonresident FTES Trends •
- Deficit Factor Trends •
- Fifty-Percent (50%) Law Trends •

SECTION 11

GRANT FUNDS

Grant Funding Trends



Graph 13: Grant Funding Trends

The graph above illustrates funds that Lake Tahoe Community College has brought in through grant sources since FY13-14. This graph demonstrates efforts in leveraging resources and moving from a state-funded model to a state-supported model. In FY20-21 LTCC received \$830,000 from Cal Fire and the CA Tahoe Conservancy in joint support to build and expand forest health education. LTCC received COVID-19 relief funding in the amounts of \$500,000 in FY19-20 and \$1.5 million in FY20-21. For FY21-22 LTCC was awarded the Institutional Resilience and Expanded Postsecondary Opportunity (IREPO) grant totaling \$1.4 million over two years and was re-awarded the TRiO Educational Talent Search grant for another five-year cycle.

* Other grants in FY21-22 include WIOA (\$68,000), CA Trustee Fellowship (\$65,575), and support for mental health from various sources totaling \$60,000.

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

NONRESIDENT FTES TRENDS

Nonresident full-time equivalent students (FTES) began increasing in FY12-13 and are projected to stabilize through FY17-18 and beyond. International recruiting efforts are helping to ensure that nonresident FTES continue to grow at a sustainable rate. Due to the COVID-19 pandemic, there was some decline for nonresident FTES in FY20-21. Nonresident students are having success at LTCC, with many of them transferring to four-year universities. The FY21-22 nonresident FTES and corresponding revenue assumptions are documented in the table below.

LTCC Nonresident FTES					
	FY17-18	FY18-19	FY19-20	FY20-21*	FY21-22**
Tuition Revenue	\$611,490	\$638,181	\$669,604	\$660,632	\$696,023
Total Nonresident FTES	93.54	96.21	88.22	78.80	80
International FTES	28.80	23.60	24.58	23.72	24
Out of State FTES	64.74	72.61	63.64	55.08	56

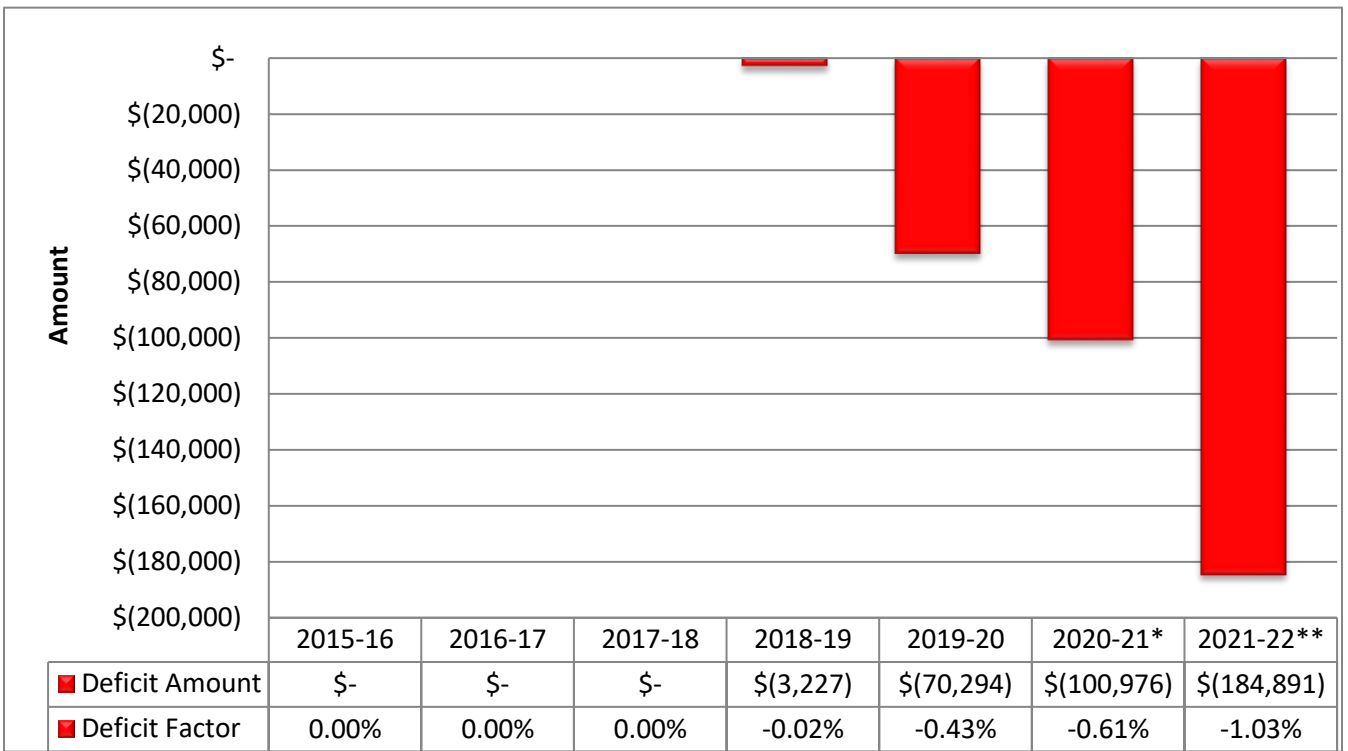
Table 15: LTCC Nonresident FTES

* Based on FY20-21 320 report and subject to change.

** Projected is based on current assumptions.

DEFICIT FACTOR TRENDS

R1 – Deficit Factor Trends



Graph 14: R1–Deficit Factor / Constrained TCR Trends

*The projected FY20-21 deficit factor is based on the 2019-20 Second Principal Apportionment (P2) September revision.

**The projected FY21-22 deficit factor is based on Advanced Apportionment information from the CCCCO.

Deficit factors result from shortfalls in property tax, enrollment fees, or other revenues at the state level that impact Proposition 98 funding. The deficit factors reported on this sheet for FY20-21 and FY21-22 are based on apportionment reports from the Chancellor's Office. For budgeting purposes and in alignment with the Budget Building Assumptions, LTCC has assumed a 2% deficit factor for both FY19-20 and FY20-21 as there is still uncertainty surrounding state-wide property tax and other revenue collections due to the COVID-19 pandemic.

FIFTY PERCENT (50%) LAW TRENDS

	FY16-17 Actuals	FY17-18 Actuals	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals*
Total Instructional Costs	\$5,937,960	\$6,316,389	\$6,723,326	\$6,858,451	\$6,466,315
Total Current Expense of Education (CEE)	\$11,841,534	\$11,951,514	\$13,346,238	\$13,157,883	\$12,689,589
Percent of CEE	50.15%	52.85%	50.38%	52.12%	50.96%

Table 16: 50% Law Trends

**FY20-21 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."

LTCC has remained compliant with the 50% law from FY16-17 through FY20-21. 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 FY21-22 budget is projected to maintain compliance with the 50% law.

GLOSSARY OF TERMS

2021 – 22 ANNUAL BUDGET

Glossary •

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.

California College Promise: Assembly Bill 19 (AB19) established the California College Promise. Funding is provided to each community college meeting prescribed requirements to be used to, among other things, accomplish specified policy goals and waive fees for one academic year for first-time students who are enrolled in 12 or more semester units or the equivalent at the college and complete and submit either a Free Application for Federal Student Aid or a California Dream Act application.

California College Promise Grant (formerly known as the BOG Fee Waiver): Enrollment fee waiver for California residents and AB540 eligible students. Students must meet residency and income requirements to qualify.

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.

CNIA: California Nevada Interstate Agreement.

COLA: Cost-of-living adjustment.

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

Constrained TCR: Constrained total computational revenue (TCR) limits the amount of apportionment a district is eligible for based on available funding. The California Community Colleges Chancellor's Office moved from a deficit factor to constrained TCR due to hold-harmless provisions in the SCFF. The deficit factor was a shortfall of revenue that was applied equally to every district. Constrained TCR is a factored amount limiting the apportionment for those districts above hold harmless. Constrained TCR is thereby placing the entire budget shortfall on those districts that are excelling under the SCFF.

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.

Deferrals: Revenue earned by the District with payment being deferred to a future time period outlined in the annual state budget language.

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 College Promise: An extension of the California College Promise, The Lake Tahoe College Promise transforms our community by making the dream of college a reality for everyone. It fosters college-going pathways to serve all students by ensuring access, success, and completion with a focus on underserved students and their families.

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.

Payment Deferrals: A state mechanism used to balance the state budget by deferring payment of revenue from one fiscal year to another in order to prevent the reduction of revenue to the entity.

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.

Student Centered Funding Formula (SCFF): Introduced by the State for the development of the Fiscal Year 2018-19 (FY18-19) budget. In 2018-19, 2019-20, and 2020-21, a district would receive the greater of the formula total or the amount the district received in 2017-18, adjusted by the changes in the cost-of-living. The new formula (SCFF) calculates apportionments using three allocations, as described below.

Base allocation: Current factors (primarily credit FTES), including a basic allocation component defined as the number of colleges and comprehensive centers in the community college district (with funding consistent with the basic allocation formula established by the Board of Governors as of the 2015-16 fiscal year).

Supplemental allocation: Counts of low-income students. A district would receive one “point” based on the counts of all of the following in the prior year – Pell Grant, California College Promise Grant, and AB 540 students/recipients.

Student Success allocation: Counts of outcomes related to the *Vision for Success*, with “premiums” for outcomes of low-income students.

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.

Vision for Success: With low tuition and a longstanding policy of full and open access, the CCCs are designed around a remarkable idea: that higher education should be available to everyone. The CCCs are equally remarkable for their versatility. They are the state’s primary entry point into collegiate degree programs, the primary system for delivering career technical education and workforce training, a major provider of adult education, apprenticeship, and English as a Second Language courses, and a source of lifelong learning opportunities for California’s diverse communities. The CCCs have made significant strides in the last five years through sustained reform efforts in the areas of student success, transfer, and career technical education. The colleges are now well poised to build on this success and accelerate the pace of improvement.



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