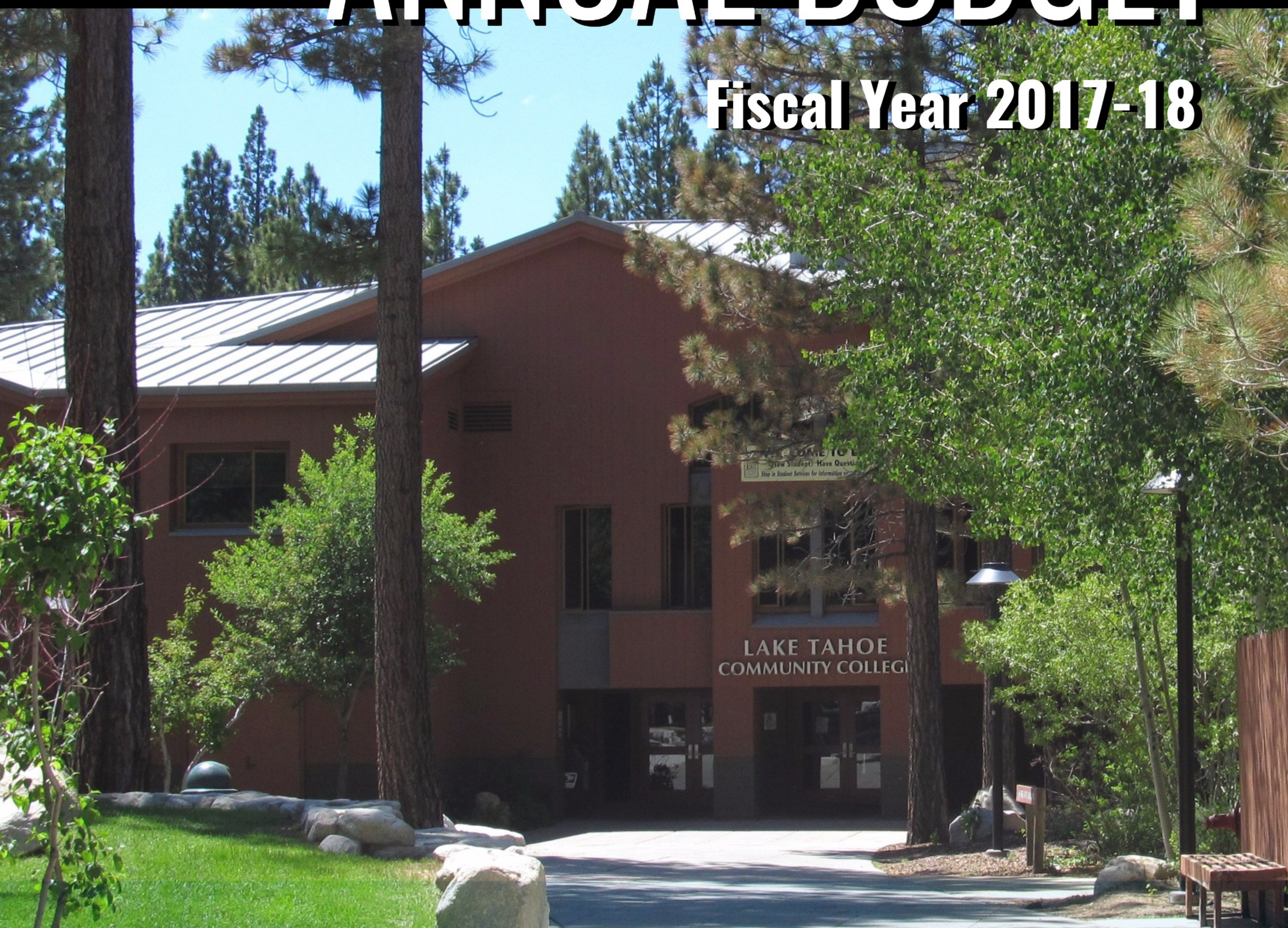


# ANNUAL BUDGET

**Fiscal Year 2017-18**



*Final Budget Adopted by the Board of Trustees on 9/12/17*



## VISION

California's premier destination community college

## MISSION

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lake Tahoe Community College  
California**

For the Fiscal Year Beginning

**July 1, 2016**

A handwritten signature in black ink, reading "Jeffrey R. Egan".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lake Tahoe Community College, California for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

# ANNUAL BUDGET

2017 – 2018

		<u>Service Dates</u>
<b>BOARD OF TRUSTEES:</b>	Dr. Karen Borges, President	2007-2020
	Kerry David, Board Clerk	1992-2018
	Jeff Cowen, Trustee	2014-2018
	Nancy Dalton, Trustee	2016-2020
	Michelle Sweeney, Trustee	2014-2018
	Morgan Montoya, Student Trustee	2017-2018
<b>BOARD SECRETARY:</b>	Jeff DeFranco	
<b>BUDGET DEVELOPMENT:</b>	Jeff DeFranco, Superintendent / President	
	Russi Egan, Vice President of Administrative Services (VPAS)	
	Andrea Salazar, Director of Fiscal Services	
	Nick Barclay, Analyst	
	Amber Smith, Accountant	
	Maryellen Sanchez, Administrative Assistant to VPAS	

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

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

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# EXECUTIVE SUMMARY

2017-18 ANNUAL BUDGET

- FY 17-18 Budget Executive Summary •
- Total Revenue, Appropriations & •  
Unrestricted EFB Graph
- Unrestricted Appropriations Overview •

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## SECTION 1

## EXECUTIVE SUMMARY—ANNUAL BUDGET 2017-18

This executive summary highlights the components in the proposed Fiscal Year 2017-18 (FY17-18) budget and provides an overview of the major issues, opportunities, challenges, and changes that are reflected in this document.

### FULL-TIME EQUIVALENT STUDENTS OUTLOOK

---

Fiscal Year 2016-17 (FY16-17) saw a significant reduction in actual full-time equivalent students (FTES) from the adopted budget projections. The FY16-17 adopted budget was based on 1,761 FTES; however, actual FTES at year-end were 1,650. While the district ended with 1,650 FTES, there were extraordinary circumstances affecting the FTES related to unusually severe winter weather. The district applied for and was granted an attendance allowance for FY16-17 due to the emergency conditions at the beginning of the Winter Quarter. The district received an additional 84.74 credit and 3.83 non-credit FTES adjustment. This adjustment allowed the district to end the year at 1,739 FTES, which was 22 FTES below the target and full restoration.

The district is taking a conservative approach to anticipating FTES for Fiscal Year 2017-18 (FY17-18). There are numerous factors in play related to dual enrollment, ISAs, and International students that will affect the ending FTES number. LTCC is investing in marketing and outreach activities in order to reach more students and achieve its full restoration of FTES. While challenging, the district has created a schedule that emphasizes efficiency while maintaining opportunities for students to complete their courses of study.

### STATE FUNDING

---

The 2017-18 California state budget continues to demonstrate the Governor's commitment to higher education. Included in the budget is ongoing funding to increase the base allocation, increase the amount received per FTES, and growth. While there is funding in the form of a one-time allocation for instructional equipment and scheduled maintenance, it is lower than FY16-17.

*The 2017-18 California state budget continues to demonstrate the Governor's commitment to higher education.*

While we are thankful for the COLA provided in the FY17-18 budget of 1.56%, we are still recovering from multiple years of zero COLAs equating to a loss of buying power over 16%. The FY17-18 budget included a slight increase to the base allocation from the state, which includes an increase to the marginal FTES funding rate to \$5,151 per FTES. This increase is intended to help partially offset the increases to PERS and STRS, which are increasing by 1.6% and 1.8%, respectively.

The FY17-18 restricted general fund budget continues to increase as LTCC receives money to be used for specific purposes. In FY17-18, deferred revenue is budgeted at approximately \$1.2 million, which is an accumulation of multiple programs. The district received both the Title III grant and Regional Strong Workforce grant in FY16-17, but they were not recognized in the budget at that time; they are reflected in the FY17-18 budget.



*President's Honor Roll, 2017.*

## SHIFTING STAFFING LEVELS AND EXPENDITURES

---

LTCC has 115.12 full time equivalent (FTE) employees in FY17-18, an increase of slightly more than 2 from FY16-17. The majority of growth in FTE between FY16-17 and FY17-18 is budgeted in the restricted and auxiliary funds. In past years, funds received for the student success and support program (SSSP) and the student equity program have been responsible for FTE increases in the restricted general fund.

Aside from staffing levels, employment costs continue to increase. A reclassification study began in FY16-17 with the results being applied to Directors, Confidential, and Classified staff members. Classified staff previously negotiated an increase of 2% in FY16-17. A 1% increase was agreed upon by Directors and Confidential staff. Full-time faculty received an additional 1.27% increase and adjunct faculty received an additional 1.5% increase. The minimum wage will increase from \$10.50 an hour to \$11.00 an hour beginning in January 2018. The minimum wage is scheduled to increase to \$15.00 an hour in the coming years, which will continue to impact district payroll.

LTCC has entered into instructional service agreements (ISA) over the past few years in order to generate and diversify FTES sources. These ISAs have costs associated with them. The largest ISA is the South Bay Regional Public Safety Training Consortium (SBRPSTC), which is projected to cost the district over \$900,000 in FY17-18. The costs of this program are offset by the FTES earned. Other ISAs include dual enrollment, fire science, the culinary jail program, and the fire academy. In FY12-13 the cost of ISAs was about \$30,000. In FY17-18, ISAs are budgeted to cost just over \$1 million, which reduces staff costs.

The district made an investment in key areas of the college with one-time money. Funding was provided to support the anticipated increase in numbers for the dual enrollment program. The Annual Unit Plans (AUP) indicated that additional support was needed with instructional supplies. Findings from the *First One Hundred Day* survey conducted by the president's office recommended funding for marketing and additional office hours for adjunct faculty. As always, an investment in staff training is beneficial for the long-term.

---

*The district made  
investments in key areas,  
such additional office hours  
for adjunct faculty*

---



## 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 FY20-21. The chancellor's office estimates the impact of these increases to the system to be \$400 million.

The STRS rate increased from the FY16-17 rate of 12.580% to 14.43% for FY17-18, and the PERS rate increased from the FY16-17 rate of 13.888% to a rate of 15.531% in FY17-18. Using one-time FY15-16 funds, LTCC created a reserve (currently at \$350,000) to help offset these increases in the future. The following table projects LTCC's contribution to both funds from the unrestricted general fund in the near future.

Projected STRS and PERS Contributions					
Fiscal Year	STRS Contribution*	PERS Contribution**	Total Contribution	Annual Increase	Increase from FY 13-14
2013-14	\$326,619	\$288,092	\$614,711		
2014-15	\$332,651	\$311,240	\$643,891	\$29,180	\$29,180
2015-16	\$402,189	\$339,132	\$741,321	\$97,430	\$126,610
2016-17	\$417,077	\$399,132	\$816,142	\$74,821	\$201,431
2017-18	\$478,060	\$473,345	\$951,405	\$135,263	\$336,694
2018-19	\$554,991	\$568,742	\$1,123,733	\$172,328	\$509,022
2019-20	\$635,982	\$673,843	\$1,309,825	\$186,092	\$695,114
2020-21	\$689,439	\$794,934	\$1,484,373	\$174,548	\$869,662

Table 1: Projected STRS and PERS Contributions

\* LTCC contribution projections are based on budgeted FY17-18 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 FY17-18 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.

Included in the actuals is the reflection of \$375,000 in pass-through revenue and expenditures for STRS on-behalf payments made by the state per a change in accounting methods. Historically, the state has made a portion of the payment to STRS on behalf of local employers. Based on a new accounting advisory, LTCC is now required to show the revenue and expenditures on its books without ever receiving the revenue or making the payments. The FY17-18 budget reflects \$300,000 of revenues and expenditures. The expenditures have been divided proportionately between program 4934 general instruction (\$250,000) to represent instructional salary based contributions, and program 6010 the instruction office (\$50,000) to represent non-instructional academic salary based contributions.

## **GENERAL OBLIGATION BOND**

---

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

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

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

## **LOOKING FORWARD**

---

The state budget, as it relates to community colleges, is positive; but not at the same level as the past few years. The most important step toward ensuring that the college remains on track to realize this improved financial situation is to achieve, or better yet exceed, the restoration FTES target of 1,761 by FY18-19. LTCC is in the second of three years of restoration of the 66 FTES that were stabilized in FY15-16. The district restored all but 26 FTES in FY16-17.

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.

On campus resident FTES, specifically face-to-face FTES, has been declining for a number of years. In FY11-12, there were 1,304 face-to-face FTES, in FY16-17 there were 640. Campus face-to-face FTES is budgeted at 630 for FY17-18. While the efforts to expand and diversify FTES sources are encouraging, LTCC needs students on campus. This is both a weakness and an opportunity. The district engaged in a housing feasibility study to try to assist the students with the issue surrounding affordable housing. Results of this study should be presented in FY17-18. Recommendations from the enrollment management study continue to go into effect, and outreach and recruiting efforts continue to be increased.

LTCC's ending fund balance (EFB) was \$2,372,887. The increase in EFB was due, in part, to the granting of FTES attendance allowance for severe winter weather. The other factor was the district's quick reaction to the winter weather and the slowdown of spending from mid-year on. The FY16-17 EFB was 15.17% of FY16-17 appropriations. In FY17-18, the EFB is projected to remain at \$2,372,889, which is 14.94% of FY17-18 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 reduce the impact of a future recession. Increasing staffing levels, and the associated payroll costs, must be scrutinized with a potential recession on the horizon. LTCC has established a STRS and PERS reserve to help offset those costs in the future. LTCC has been making progress toward funding the Other Post-employment Benefits (OPEB) Annual Required Contribution (ARC). In FY16-17, the reserves for STRS, PERS, and OPEB were increased by \$276,997 from one-time funds.

In FY17-18, LTCC is in a strong financial position thanks to conservative financial leadership, reduction of liabilities and increased assets, and balancing annual revenues with expenditures. LTCC has been prioritizing resource allocation with the future in mind. Threats to the strong financial position include declining face-to-face FTES and rising pension costs. However, the threats are not insurmountable. Based on recent practices and conservative financial leadership, LTCC should be optimistic about the future.



---

*LTCC is in a strong financial position thanks to conservative financial leadership.*

---

The total unrestricted (Fund 11) and restricted (Fund 12) revenues and appropriations for the FY17-18 are as follows:

	Revenues	Appropriations
<b>Unrestricted</b>	\$15,881,756	\$ 15,881,756
<b>Restricted</b>	\$ 5,607,617	\$ 5,633,686
<b>TOTAL</b>	\$21,489,373	\$ 21,515,442

Table 2: FY17-18 Unrestricted and Restricted Revenues and Appropriations

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

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

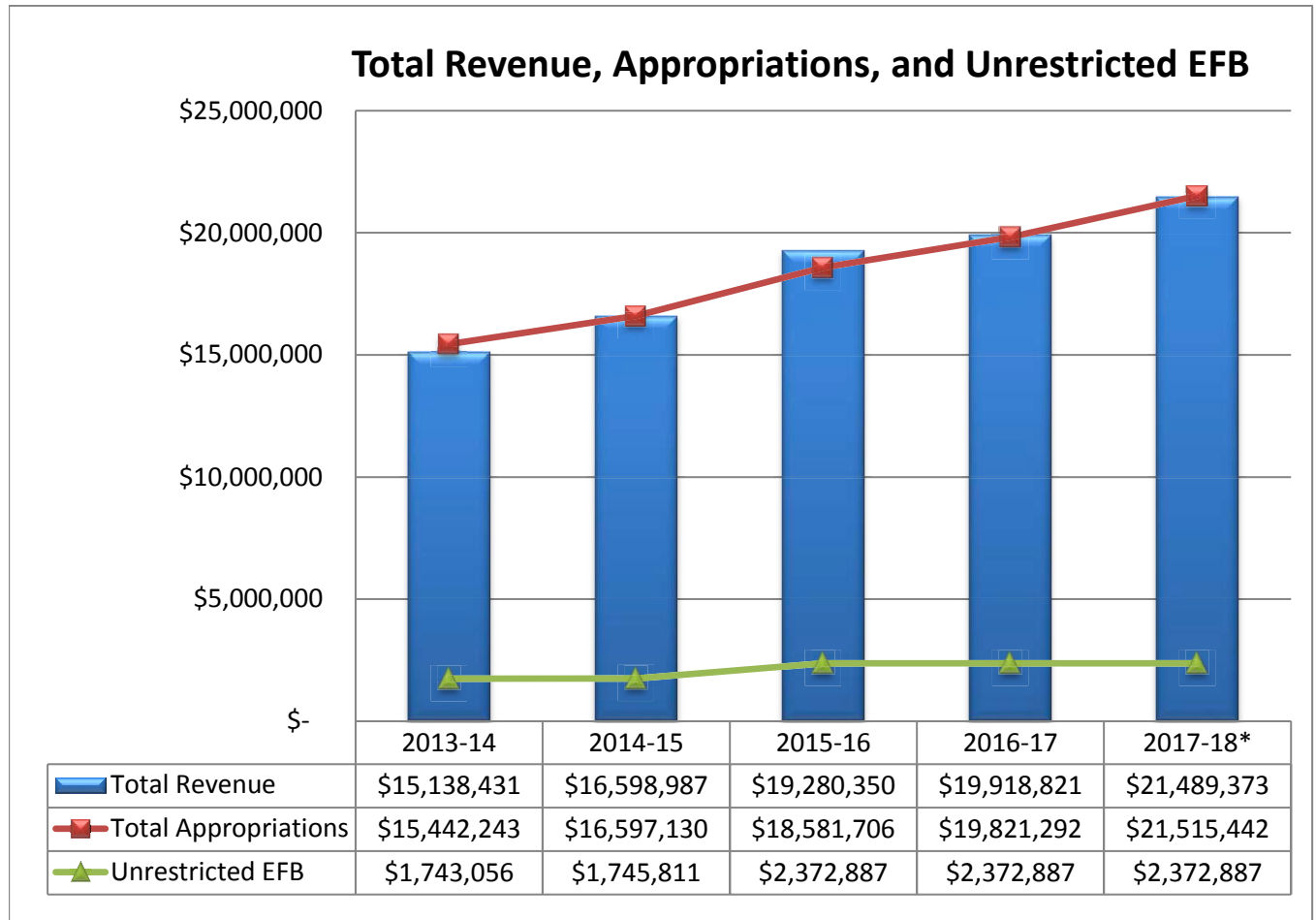
Funds	Budgeted Appropriations + Budgeted Reserves
<b>General Fund:</b>	
<b>Unrestricted (Fund 11)</b>	\$18,254,643*
<b>Restricted (Fund 12)</b>	\$ 5,743,873
<b>Bond Interest and Redemption Fund</b>	\$ 2,383,129
<b>Child Development Center Fund</b>	\$ 549,139
<b>Capital Outlay Projects Fund</b>	\$ 570,854
<b>General Obligation Bond Fund</b>	\$ 5,869,831
<b>University Center Capital Fund</b>	\$ 5,407,227
<b>Community Education Fund</b>	\$ 280,705
<b>Self-Insurance Fund</b>	\$ 219,663
<b>Retiree Benefits Fund</b>	\$ 753,898
<b>Student Representative Fee Trust Fund</b>	\$ 11,000
<b>Student Financial Aid Trust Fund</b>	\$ 1,927,117
<b>OPEB Trust Fund</b>	\$ 775,744

Table 3: Total Appropriations and Budgeted Reserves

\* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 14.94% BOT contingency, which in FY17-18 is budgeted to be \$2,372,887.



## REVENUE , APPROPRIATIONS, AND UNRESTRICTED ENDING FUND BALANCE



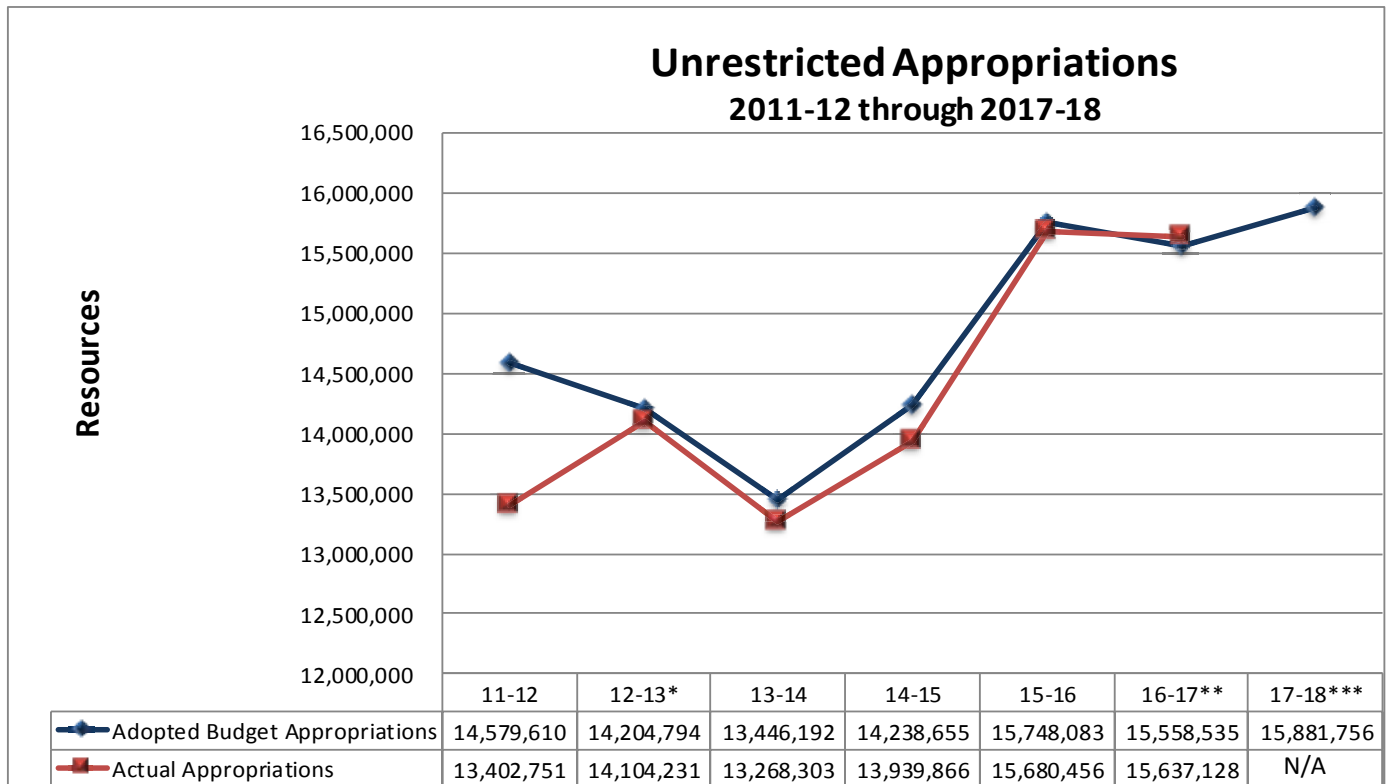
Graph 1: Total Revenue, Appropriations, and Unrestricted EFB

The graph above documents the combined unrestricted and restricted revenue and appropriations for fiscal years 2013-14 through 2017-18. The graph illustrates the changing revenue and expenditure picture and the impact on the college's unrestricted ending fund balance (EFB). A significant amount of one-time unrestricted revenue in FY15-16 and FY16-17 allowed the district to achieve some financial goals, including rebuilding the unrestricted EFB. In FY16-17, LTCC received an attendance allowance of 89 FTES due to severe winter storms that resulted in FTES loss equating to a one-time revenue increase of approximately \$449,000. LTCC used those one-time funds to increase reserves considering projected future cost increases and economic recession. In FY17-18, LTCC is projecting to receive one-time stabilization funding of approximately \$490,000.

The restricted general fund saw moderate growth in FY17-18, including approximately \$1.2 million in deferred revenue from FY16-17. After the FY16-17 budget was adopted, LTCC received a Title III grant (~\$240,000 per year for 5 years) and began receiving a portion of the regional share of Strong Workforce Program funds. Lake Tahoe Community College acts as the fiscal agent for the AEBG Consortium, which was primarily responsible for the growth reflected in the restricted fund from FY14-15 to FY15-16.

\* The numbers from FY13-14 through FY15-16 are audited actuals. FY16-17 are unaudited actuals. FY17-18 is budgeted.

## UNRESTRICTED APPROPRIATIONS OVERVIEW



Graph 2: Unrestricted Appropriations Overview, 2011-12 through 2017-18

The graph above is an overview of historical LTCC unrestricted appropriations (FY11-12 through FY17-18) and illustrates the significant difference between the organization's budgeted appropriations versus the actual appropriations. Historically, LTCC often had a notable discrepancy, occasionally over \$1 million, between budgeted and actual appropriations. Staff has worked diligently to become more precise in developing budget projections. While this will prove to be effective from a budget and planning standpoint, it will also mean that the organization will be less likely to have unexpected remaining funds at the end of the fiscal year.

The graph above also demonstrates LTCC's rising expenses year over year. In FY15-16, LTCC received a large increase in revenue from the state resulting in appropriations increasing by approximately \$1.8 million. This included an increase in rural allocation and significant one-time revenue of almost \$1 million. In FY16-17, LTCC received an attendance allowance of 89 FTES due to severe winter storms that resulted in FTES loss equating to a one-time revenue increase of approximately \$449,000. LTCC used those one-time funds to increase reserves considering projected future cost increases and economic recession. In FY17-18, LTCC is projecting to receive one-time stabilization funding of approximately \$490,000. LTCC should be cautious with commitments of ongoing expenditures. Salaries will continue to increase due to step and column increases, and STRS and PERS contribution rates will continue to increase into the future. LTCC should also ensure that its FTES levels are able to remain consistent now and into the future to ensure the stability of the college.

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

\*\* FY16-17 actuals are unaudited.

\*\*\* FY17-18 is budget only.

# COLLEGE OVERVIEW

2017-18 ANNUAL BUDGET

- District Overview •
- Community Overview •
- Strategic Plan Summary •
- LTCC Scorecard •
- 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-.*
3. **LTCC Campus and Students:** Lake Tahoe Community College (LTCC) is located approximately 121 miles from Sacramento and 205 miles from San Francisco. It was founded in 1974 and serves a 16-square-mile area on the South Shore of Lake Tahoe. LTCC has developed from a small institution housed in a converted motel on South Lake Tahoe's main thoroughfare to a premier education destination with its own pine-tree-studded campus. During the last 5 years, LTCC has served an average of 6,000 students annually; helping them to earn terminal degrees, preparing them for transfer to four-year institutions, instructing them in basic skills, and readying them for successful careers through the college's career and technical education offerings.
4. **Academic Program:** Since 1988, the college has welcomed students to its beautiful 164-acre wooded campus with a suite of classrooms and labs, a full-service library, a 190-seat black box theatre, a fine arts building with plentiful art studio and gallery space, a fitness education center and gymnasium, a commercial-grade culinary arts kitchen, the Haldan Art Gallery, the Child Development Center, the Demonstration Garden, and much more. LTCC currently offers 35 associate degrees, including 14 associate in arts and science transfer degrees that provide seamless matriculation to four-year institutions. Additionally, the college currently offers 32 certificates. The college has, throughout its history, maintained the highest level of accreditation possible from the Accrediting Commission for Community and Junior Colleges (ACCJC). This means the college has substantially met or exceeded all of the eligibility requirements and accreditation standards and commission policies of the ACCJC. The commission fully reaffirmed LTCC's accreditation in October 2012 and again in February 2015 upon submission of its midterm report. The next comprehensive accreditation review will be in October 2017.
5. **Graduation and Transfer Rates:** LTCC has built up and maintained excellent graduation and transfer rates, and for the past five years, the college has achieved outstanding transfer rates to the University of California and the California State University systems compared to community college institutions of its same size. With a 43.0% graduation and transfer rate and a 57.4% persistence (first-year retention) rate, LTCC serves students from within the district as well as from across the Lake Tahoe basin through the highest quality of instruction. Additionally, the college provides further access to students through a diversity of distance education courses and programs.
6. **Fiscal Management:** The college's 2016-17 funded resident FTES was 1,739 and the nonresident FTES was 91.86. The district continues to exhibit robust and sustainable financial trends through conservative fiscal management and budgeting, demonstrating strong and stable management. The district has low direct debt, and in FY15-16, adopted a minimum 10% unrestricted reserve policy. The board has a stated goal of a 15% reserve target to help protect programs during the next recession.

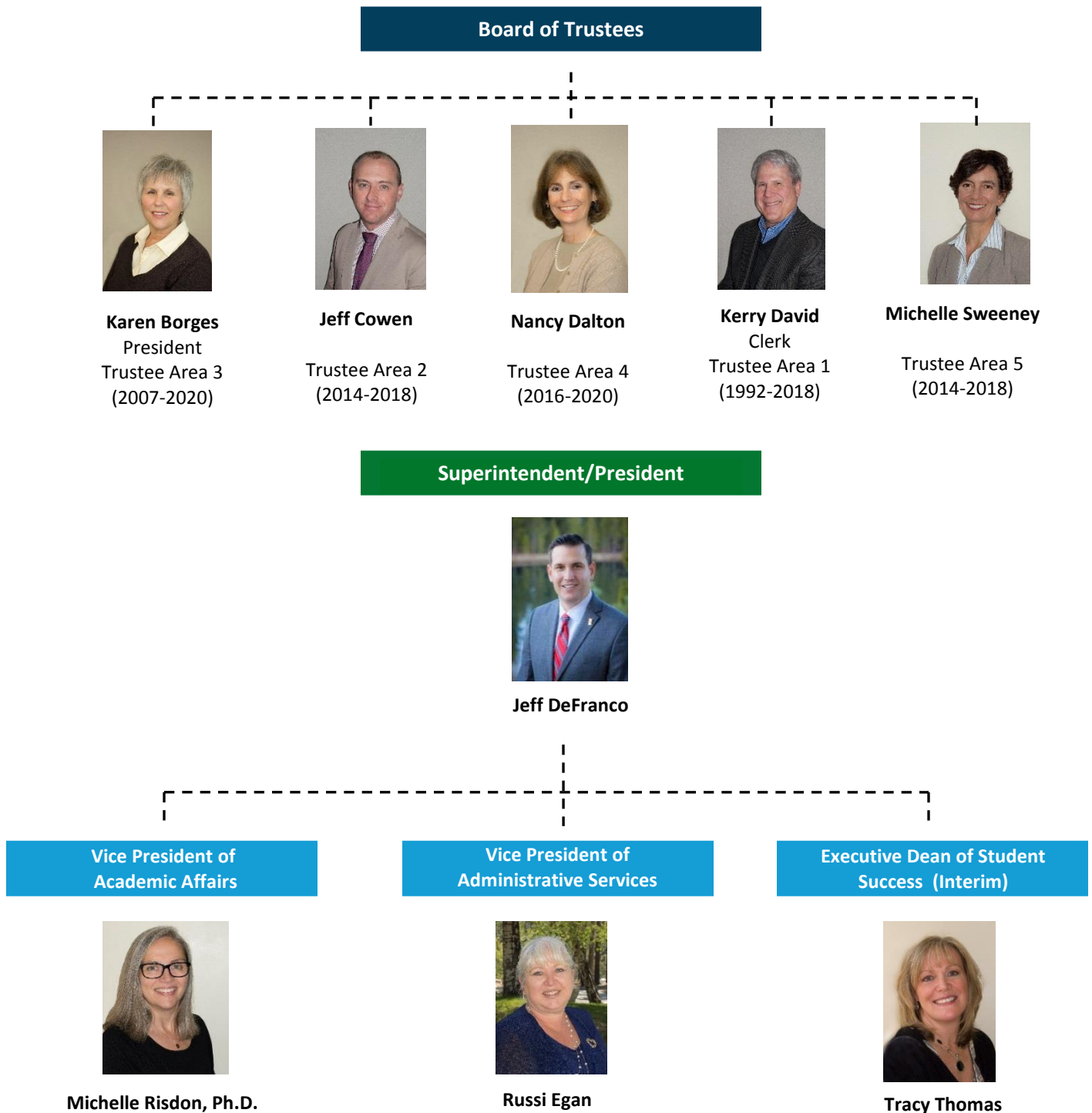
## 7. Highlights:

- LTCC was named as one of the “Top 5 Small Community Colleges in California” by EDsmart.
- The Lake Tahoe Community College Foundation raises several hundred thousand dollars each year to provide scholarships and financial assistance to LTCC students and support of college programs.
- The college is an active participant in the California Community Colleges Chancellor’s Office Institutional Effectiveness Partnership Initiative.
- LTCC has been selected as a full implementation college as part of the statewide California Community Colleges Online Education Initiative to increase access to college students across California.
- The college is in the early stages of significant facility and technology improvements.
- LTCC received a \$5.8 million donation in FY14-15 to provide for the addition of an on-site University Center, which can help bring four-year educational opportunities to the Lake Tahoe Basin. Construction of this project began in May of 2017.
- LTCC is partnering with the Lake Tahoe Unified School District on the Dual-Enrollment Program, designed to help local high school students explore and meet long-term educational and career goals.



*Lake Tahoe Community College’s Measure F Summer 2016 Projects.*

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, and the population of California, and what would become El Dorado County, exploded with miners hoping to strike it rich. The current US Census population is estimated at 181,058. The name of the county, El Dorado, is Spanish for “Golden One,” and the county was one of the original 27 counties of the state of California, formed by an act on February 18, 1850.

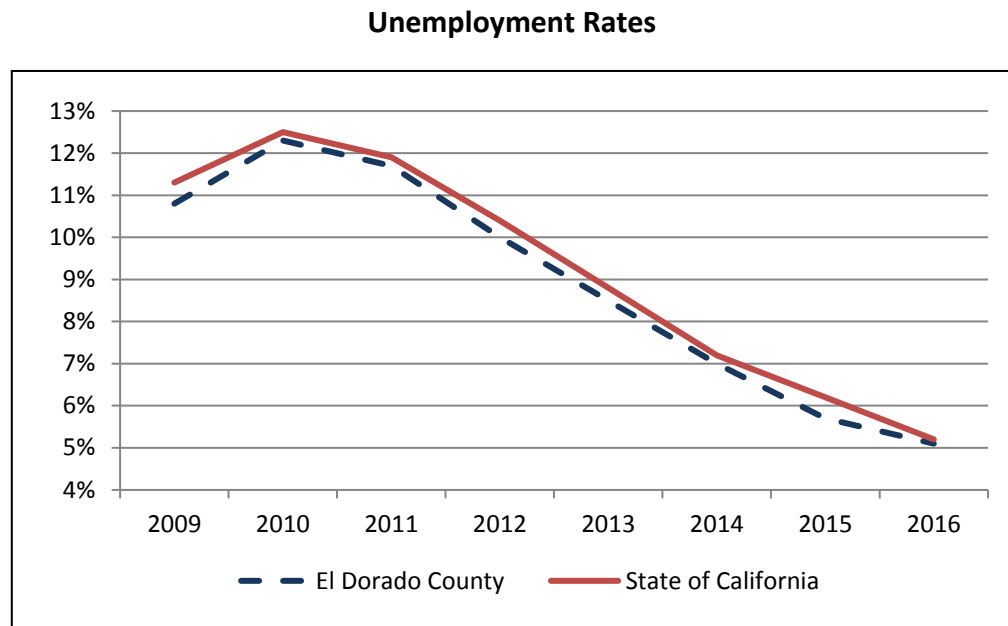
The following chart illustrates the population estimates for El Dorado County and the state of California. This information is based on the 2010 US Department of Commerce for April 1.

Year	EL DORADO COUNTY		STATE OF CALIFORNIA	
	Population	% Change	Population	% Change
2005	173,181	--	35,869,173	--
2006	175,258	1.2%	36,116,202	0.7%
2007	177,195	1.1%	36,399,676	0.8%
2008	178,599	0.8%	36,704,375	0.8%
2009	179,701	0.6%	36,966,713	0.7%
2010	181,183	0.8%	37,223,900	0.7%
2011	180,639	-0.3%	37,427,946	0.5%
2012	182,640	1.1%	37,668,804	0.6%
2013	182,958	0.2%	37,984,138	0.8%
2014	183,957	0.5%	38,340,074	0.9%
2015	181,058	-1.6	39,144,818	2.0%
2016	184,371	1.8%	39,189,035	0.1%
2017	185,062	0.4%	39,523,613	0.9%

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

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

3. **Employment:** El Dorado County's unemployment rate has consistently stayed below the statewide average. In 2016, the county's unemployment rate was 5.1% (see graph below).



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%

**Averages**

3-year Average	4.63%
5-year Average	2.69%

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

Source: California Municipal Statistics, Inc.

# STRATEGIC PLAN SUMMARY

We at Lake Tahoe Community College believe:

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

## LONG-TERM STRATEGIES AND GOALS

(per Strategic Plan: 2011-2017)

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

### 1. Student Access

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

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

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

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

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

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

## 3. Community Engagement

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

## 4. College Sustainability

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

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*"California's Premier  
Destination  
Community College"*

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## LTCC Strategic Plan 2011-2017

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

Table 6: Strategic Plan: 2011-2017

### LTCC Scorecard

	2011/12	2012/13	2013/14	2014/15	2015/16	Institution-Set Standard	Source	Links
<b>Strategic Issue #1 - Student Access</b>								
<b>Early College Awareness, Preparation, and Readiness (Objectives 1.1, 1.2)</b>								
<b>STHS Capture Rates</b>								
Enrolled at LTCC w/in 1 Year	N/A	40.9%	35.3%	28.2%	30.8%	50.0%	LTUSD/NSC	
Enrolled at LTCC w/in 2 Years	N/A	50.2%	43.1%	39.6%	TBD		LTUSD/NSC	
<b>LTCC Enrollment</b>								
% Representation of Latino Students Enrolled at LTCC (Fall)	19.9%	24.4%	27.1%	27.8%	29.8%	30.0%	LTCCReports	Equity
<b>Start Right (Objectives 1.3, 1.4)</b>								
First-Time, Full-Time Student Fall to Spring Retention Rates	67.0%	65.0%	62.0%	52.0%	49.0%	75.0%	LTCCReports	
First-Time, Full-Time Student Fall to Fall Retention Rates	52.0%	56.0%	54.0%	51.0%	43.0%	50.0%	LTCCReports	
<b>Strategic Issue #2 - Student Learning, Success, and Achievement</b>								
<b>Clear Expectations and Strong Support (Objectives 2.1, 2.2)</b>								
<b>Student Success</b>								
Face-to-face Success Rates	84.0%	84.0%	84.0%	84.0%	83.0%	75.1%	LTCCReports	
Distance Education Success Rates	76.0%	77.0%	78.0%	79.0%	80.0%	75.1%	LTCCReports	
<b>Connections and Direction (Objectives 2.3, 2.4)</b>								
<b>Student Retention</b>								
Retention from Beginning to End of Term	93.6%	95.2%	91.4%	92.6%	93.7%	90.0%	LTCCReports	
Foundational English to College Level English Progression Rate	34.0%	45.7%	41.4%	38.5%	45.9%		CCCSSS	IEPI, SSSP
Foundational Math to College Level Math Progression Rate	44.9%	52.5%	51.8%	45.4%	46.9%		CCCSSS	IEPI, SSSP
30 Units Completed	65.6%	72.2%	61.6%	60.3%	61.9%	> 75%	CCCSSS	
<b>Clear and Effective Pathways Toward Completion (Objectives 2.5, 2.6)</b>								
<b>Student Achievement</b>								
AD/AD-T Degrees Awarded	171	167	124	158	205	200	LTCCReports	ACCJC
CTE Certificates Awarded	38	37	40	37	37	60	LTCCReports	ACCJC
Overall Transfer Rates	125	101	103	105	106	165	NSC	ACCJC
<b>Quality, Innovation, and Excellence in Teaching (Objectives 2.7, 2.8)</b>								
Agreement that Technology Resources at LTCC are Sufficient to Meet Instructional Needs	N/A	38.1%	N/A	35.4%	N/A	75.0%	FSE - Q27	
<b>Strategic Issue #3 - Community Engagement</b>								
<b>Heightened Community Awareness (Objectives 3.1, 3.2)</b>								
<b>Community Education (CONNECT)</b>								
Number of Offerings	17	112	158	151	189		CONNECT	ACCJC
Number of Participants	582	1,850	1,803	2,153	1,936		CONNECT	ACCJC

Table 7: LTCC Scorecard

### LTCC Scorecard

	2011/12	2012/13	2013/14	2014/15	2015/16	Institution-Set Standard	Source	Links
<b>Community Leadership and Partnership (Objectives 3.3, 3.4)</b>								
Number of Consortia or Partnerships Involving the College	N/A	N/A	N/A	N/A	5		S/P Office	ACCJC
<b>Strategic Issue #4 - College Sustainability</b>								
<b>Fiscal Stability, Resilience, and Vitality (Objectives 4.1)</b>								
Grant Dollars Brought in to LTCC	\$909,083	\$1,146,000	\$690,709	\$866,201	\$1,297,577	\$1,500,000	Fiscal	
<b>Vibrant and Sustainable Learning Spaces (Objectives 4.2, 4.3, 4.4)</b>								
Overall Electric Usage (Kilowatt Hours)	2,309,425	2,137,263	1,842,370	1,877,014	1,598,893	< 1,841,270	M&O	
Natural Gas Usage (Therms)	138,595	138,595	127,236	101,268	99,659	< 129,730	M&O	
Agreement that Technology Support Meets the Needs of the College and its Constituencies	N/A	50.0%	N/A	50.0%	N/A	75.0%	FSE - Q10	
<b>A Dynamic Workforce (Objectives 4.5, 4.6, 4.7)</b>								
Professional Development Expenses	\$35,000	\$20,000	\$20,000	\$27,500	\$53,000	\$35,000	Fiscal	
Agreement that LTCC Provides Personnel with Appropriate Opportunities for Continued Professional Development	N/A	71.4%	N/A	58.6%	N/A	75.0%	FSE - Q8	
Agreement that LTCC Policies for Participation in the Decision-Making Process are Effective	N/A	57.6%	N/A	49.8%	N/A	75.0%	FSE - Q15	
Rank Among the 8 Small Colleges in Faculty Compensation	6th	7th	7th	5th	2nd		HR	
Representation of Traditionally Underrepresented Populations in LTCC Staff, Faculty, and Administration	7.0%	12.0%	11.9%	12.8%	13.6%		HR	
<b>California Community College Student Success Scorecard (CCCCSSS)</b>								
<b>Completion</b>								
Overall	50.0%	44.3%	37.9%	40.8%	43.0%		CCCCSSS	
Prepared	71.4%	54.2%	55.7%	38.1%	63.2%		CCCCSSS	
Unprepared	46.1%	41.5%	31.6%	41.5%	36.1%	42.2%	CCCCSSS	IEPI
<b>Persistence</b>								
Overall	48.3%	58.5%	50.4%	56.0%	57.4%		CCCCSSS	
Prepared	42.9%	37.5%	49.2%	40.5%	63.2%		CCCCSSS	
Unprepared	49.3%	64.6%	50.9%	60.6%	55.4%		CCCCSSS	
<b>30 Units</b>								
Prepared	67.9%	70.8%	70.5%	50.0%	61.4%		CCCCSSS	
Unprepared	65.1%	72.6%	58.5%	63.4%	62.0%		CCCCSSS	
<b>Remedial</b>								
ESL	N/A	N/A	N/A	N/A	N/A		CCCCSSS	
<b>Transfer Level Achievement</b>								
English (1-Year)	67.3%	70.9%	70.9%	72.2%	64.7%		CCCCSSS	

### LTCC Scorecard

	2011/12	2012/13	2013/14	2014/15	2015/16	Institution-Set Standard	Source	Links
English (2-Years)	78.0%	75.3%	76.7%	81.3%	78.4%		CCCSSS	
Math (1-Year)	17.3%	16.5%	13.4%	16.7%	10.8%		CCCSSS	
Math (2-Years)	24.4%	30.4%	30.2%	27.8%	25.2%		CCCSSS	
<b>Career Technical Education</b>								
CTE Completions	35.7%	36.7%	35.9%	37.8%	39.4%		CCCSSS	
Skills Builder	N/A	N/A	N/A	3.5%	13.3%		CCCSSS	
<b>Career Development &amp; College Preparation</b>								
CDCP Participant Completions	0.6%	1.7%	0.0%	0.0%	N/A		CCCSSS	
<b>Institutional Effectiveness Partnership Initiative (IEPI) Framework of Indicators</b>								
<b>Student Performance and Outcomes</b>								
Successful Course Completions	75.8%	73.5%	72.9%	72.5%	74.2%	80.0%	Datamart	
<b>Accreditation Status</b>								
Current Status	FA-RA	FA-N	FA-N	FA-N	FA-N	FA-RA	ACCJC	
Date of Next Visit	Current	2017	2017	2017	2017	2017	ACCJC	
<b>Fiscal Viability and Programmatic Compliance with Federal Guidelines</b>								
Fund Balance	20.6%	14.6%	13.1%	12.5%	15.1%	15.0%	Fiscal	
<b>Compliance with State/Federal Guidelines</b>								
Audit Findings	4	1	2	0	2	0	Fiscal	



# Lake Tahoe Community College

## District Organizational Chart

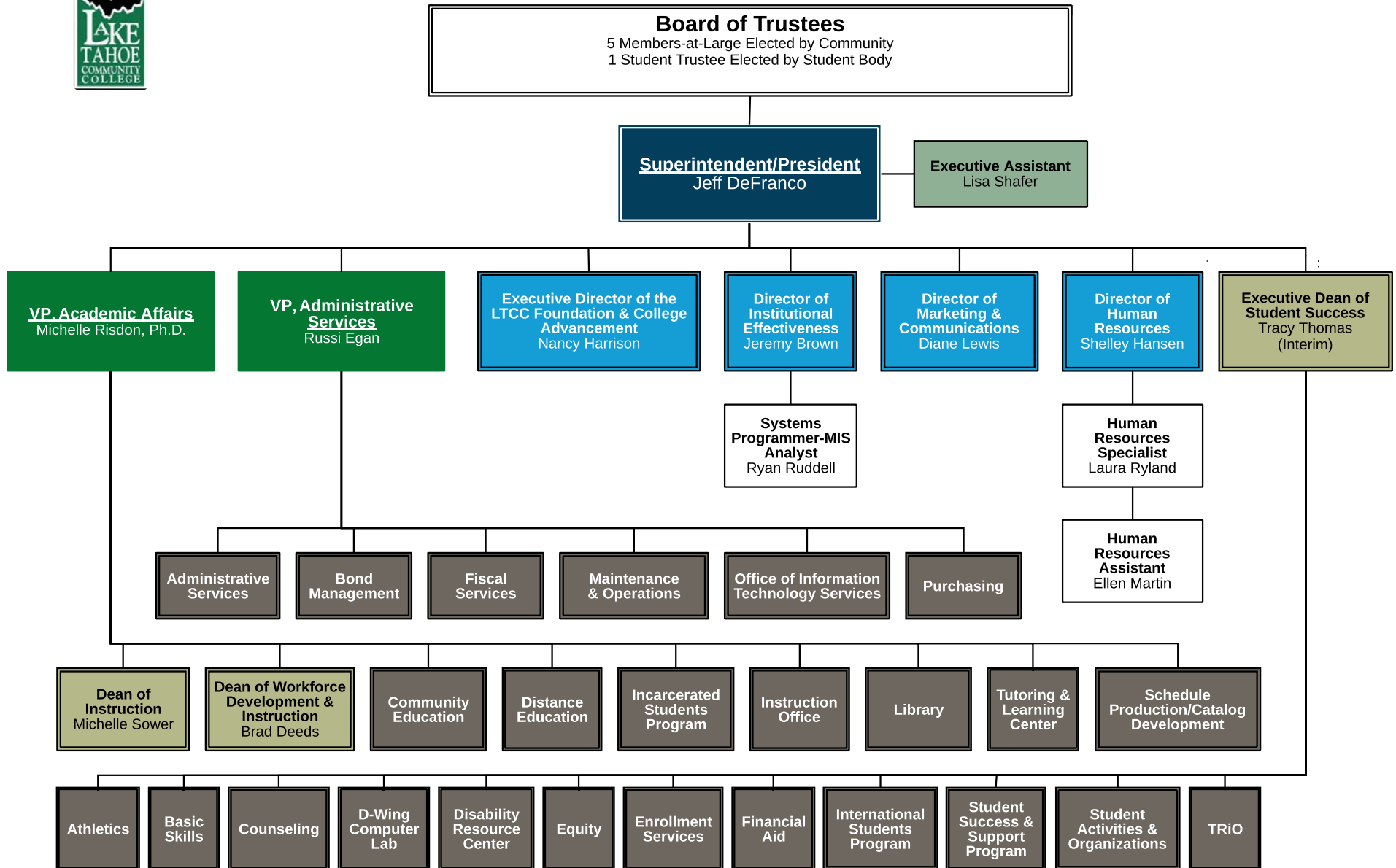


Table 8: District Organizational Chart

# ORGANIZATIONAL UNITS

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

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

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

## **Academic Affairs**

Academic affairs encompasses the instructional portion of the college. The vice president of academic affairs oversees the dean of instruction, the dean of CTE and instruction, the instruction office, the library and learning services, schedule production and catalog development, 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, and the office of information technology services.

## **Student Success**

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

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

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

## **Campus Master Site Plan**

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

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

## **Accounting for Capital Projects**

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

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

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

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

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

The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39, and the expenditures related to construction of projects voted and approved by 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 is used to account for the resources and expenditures related to the University Center capital outlay project. This project has been funded by private donation and is accounted for in a fund separate from other capital outlay projects.

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

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

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

In August 2015, the district executed the first bond issuance, Series A, in the amount of \$19,000,000. Series A will fund projects approved by the board of trustees to take place through the 2017-18 academic year. The district completed the first Measure F projects during the summers of 2015 and 2016, expending bond funds totaling \$13,273,589 through June 30, 2017. \$5,869,831 is budgeted to be expended during 2017-18, including actual and anticipated interest earnings.

<b>Series A Project Categories</b>	<b>FY 2017-18 Budget</b>	<b>Total Series A Budget</b>
Master Planning	\$ 247,396	\$ 1,092,030
Campus-wide facility improvements	\$ 406,036	\$ 2,841,437
Site improvements	\$ 1,344,215	\$ 7,364,426
Modernization/renovation of existing facilities	\$ 1,979,454	\$ 2,977,888
New construction planning/initial construction costs	\$ 841,835	\$ 922,367
Technology projects	\$ 393,255	\$ 1,027,400
Safety projects	\$ 224,332	\$ 243,540
Debt retirement for the Learning Resource Center	\$ 0	\$ 1,414,075
Bond issuance and management	\$ 311,332	\$ 1,138,281
Interest Earnings and Contingencies	\$ 121,976	\$ 121,976
<b>Total</b>	<b>\$ 5,869,831</b>	<b>\$ 19,143,420</b>

*Table 9: Capital Projects Categories and Budget*

## Capital Projects Budgeted in 2017-18

### MAIN PARKING LOT RENOVATION (PROJECT COMPLETION)

**Total project budget:** \$4,166,282

**Funding source:** Measure F Bond

**2017-18 budget:** \$486,164

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

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

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



### SOCCER FIELD RENOVATION (PROJECT COMPLETION)



**Total project budget:** \$2,213,110

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

**2017-18 budget:** Msr F - \$133,675

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

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

**Impact on operating budget:** Maintenance of the field, including staff and equipment as well as utility costs are funded by the Community Play Consortium (CPC) Joint Powers Authority.



## CLASSROOM UPGRADES & ENHANCEMENTS

**Total project budget:** \$689,500

**Funding source:** Measure F Bond

**2017-18 budget:** \$689,500

**Project scope:** Renovation of three classrooms including flooring, paint, lighting, furniture, and instructional technology.

**Project vision:** Creating flexible learning environments and introducing emerging technologies increases student success and prepares them for the future. This project will define the prototypical classroom for future modernization projects.

**Impact on operating budget:** None



## HVAC PHASE 2 – SOUTH MECHANICAL BUILDING (PROJECT COMPLETION)

**Total project budget:** \$1,316,274

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

**2017-18 budget:** Msr F - \$207,326

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

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

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

## LANDSCAPE IMPROVEMENTS AND IRRIGATION EFFICIENCIES

**Total project budget:** \$282,500

**Funding sources:** Measure F Bond  
South Tahoe Public Utility District

**2017-18 budget:** Msr F - \$262,807

STPUD - \$5,213

**Project scope:** Landscape and irrigation improvements at the Main Parking Lot Plaza and surrounding areas.

**Project vision:** Campus beautification.

**Impact on operating budget:** Increased utilities costs for landscape watering. Ongoing expenses will be minimized by incorporation of irrigation efficiencies.



## HVAC PHASE 3 – ENERGY MANAGEMENT SYSTEMS

**Total project budget:** \$289,800

**Funding source:** Measure F Bond

**2017-18 budget:** \$198,710

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

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

**Impact on operating budget:** Utility savings

## UNIVERSITY CENTER



**Total project budget:** \$7,257,000

**Funding source:** Private Donation

**2017-18 budget:** Private - \$5,148,324  
Msr F - \$500,000

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

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

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

## CAMPUS WIDE SIGNAGE AND WAYFINDING

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

**Funding source:** Measure F Bond

**2017-18 budget:** \$75,000

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

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

**Impact on operating budget:** None

## UNIVERSITY CENTER SITE WORK



**Total project budget:** \$2,496,000

**Funding source:** Measure F Bond

**2017-18 budget:** \$363,069

**Project scope:** Heated walkways and accessible parking with access to the University Center and Fine Arts buildings. Includes an outdoor plaza and landscape.

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

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

## COMMONS MODERNIZATION

**Total project budget:** \$1,046,100

**Funding source:** Measure F Bond

**2017-18 budget:** \$758,824

**Project scope:** Modernization of the commons area to include carpet, paint, signage, furniture, new wall structures, acoustic paneling, electrical upgrades, and lighting.

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

**Impact on operating budget:** None



## TECHNOLOGY PROJECTS CATEGORY

**Total project budget:** \$1,027,400

**Funding source:** Measure F Bond

**2017-18 budget:** \$393,255

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

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

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



## SAFETY PROJECTS CATEGORY

**Total project budget:** \$243,540

**Funding source:** Measure F Bond

**2017-18 budget:** \$224,332

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

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

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



*Groundbreaking at the Lisa Maloff University Center, June 21, 2017.*

# ASSUMPTIONS AND GOALS

2017-18 ANNUAL BUDGET

- Resource Allocation Guiding Principles •
- FY17-18 Final Budget Building Assumptions •
- Budget Building Information •
- Educational Protection Account Spending Plan •

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## SECTION 3

## RESOURCE ALLOCATION GUIDING PRINCIPLES

1. Consider impact to students in all aspects of financial planning and budgeting.
2. Maintain transparency in the budget process.
3. Resource allocation is informed by integrated annual and comprehensive processes.
4. Plan and budget for state requirements and contractual obligations.
5. 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.
6. Use a balanced approach for budget estimates.
  - a. When uncertain, use conservative estimates.
7. Maintain prudent reserves for future uncertainties.
8. Have a systematic process for funding future liabilities.
  - a. Develop a long range plan to address future liabilities.
9. Have budgeted FTES number based on a confident projection with rationale provided.

**March 15, 2017**

**Budget Council**

**March 21, 2017**

**President's Council**

**April 11, 2017**

**Board of Trustees**

## **FY17–18 FINAL BUDGET BUILDING ASSUMPTIONS**

1. Use the 2017-18 state budget and the advance apportionment from the California Community Colleges Chancellor's Office to develop the final budget.
2. Develop a balanced budget in FY17-18 with no use of reserves to offset operating costs. A balanced budget is defined as total appropriations equaling total revenue for FY17-18.
3. Build the budget using a revenue target based on 1739 full-time equivalent students (FTES). This assumption is based on FY16-17 FTES equaling 1739, which includes a FTES allowance from the state of 89 FTES due to severe winter weather in the Winter 2017 quarter. In FY17-18 LTCC will likely stabilize at 1739 FTES based on initial FTES projections developed by the governance councils.
4. If the District projects at the end of FY16/17 to have unanticipated or one-time revenue, these funds should be considered for the following purposes: STRS/PERS reserve, the OPEB trust, and the unrestricted reserve.
5. Use a 1% deficit factor for budget building purposes.
6. Continue to budget for an assumed 10% course cancellation rate.

## BUDGET BUILDING INFORMATION

### 2017-18 DISTRICT FINAL BUDGET

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The district final budget was built using principles that are tied to the short- and long-term goals and strategies, including unit planning, program review, and the strategic plan of LTCC. The budget assumptions and goals have been reviewed and recommended by the budget council and the institutional effectiveness council (IEC) to the superintendent/president. The superintendent/president reviews the budget with the senior leadership team (formerly known as the president's council) before it is presented to the board of trustees at a public meeting. This document was prepared with the assumptions that both revenues and expenditures are based upon the most current approved information from the California Community Colleges Chancellor's Office. The FY17-18 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

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

The first model of the budget is developed by staff in April 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 and 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 the 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**

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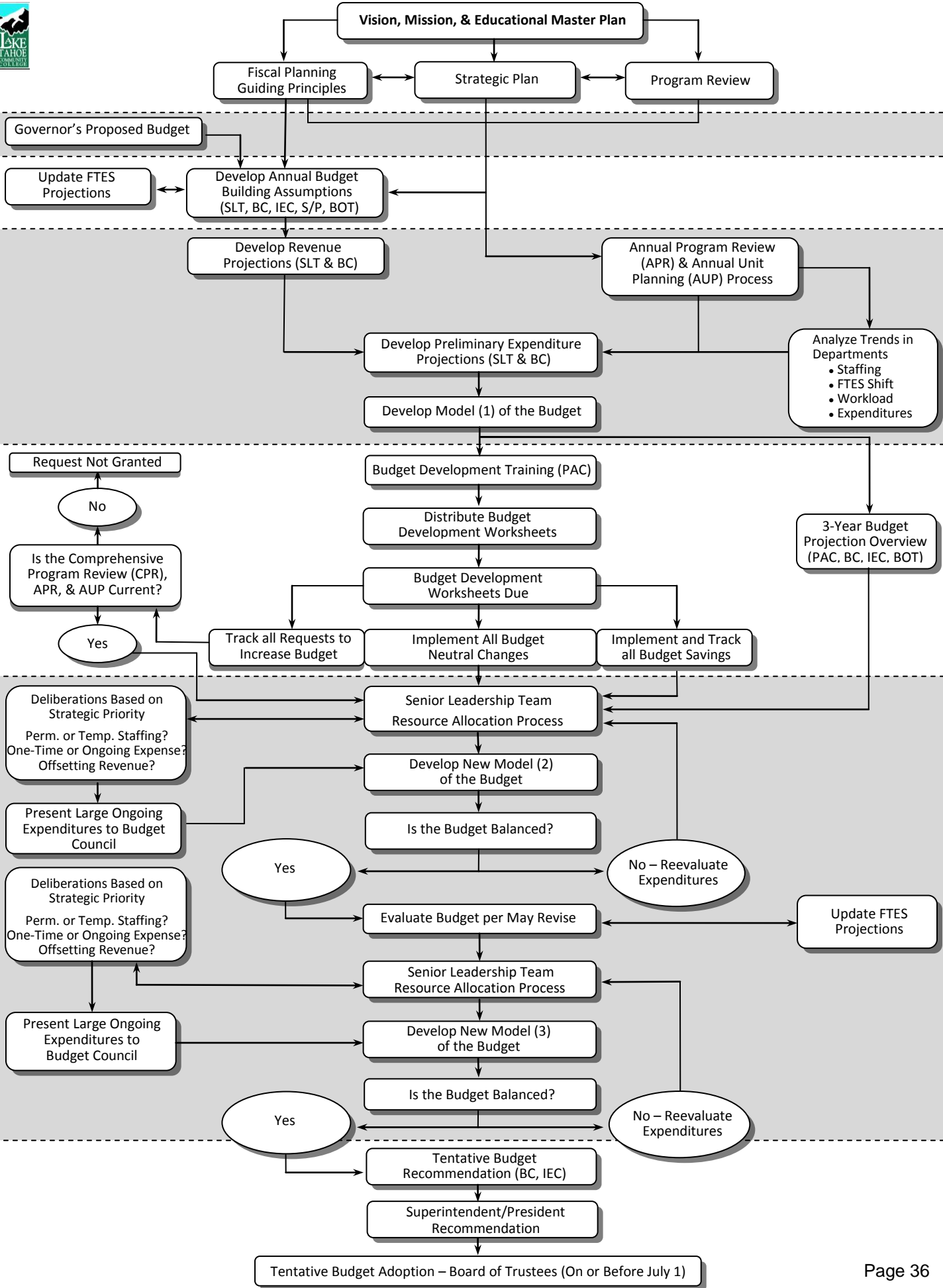
The budget may be amended through budget transfers based on the need of budget managers to reflect the actual cost of doing business. Transfers that occur across major object codes (i.e., 4000 to 5000) are presented quarterly to the board of trustees for inspection and ratification.



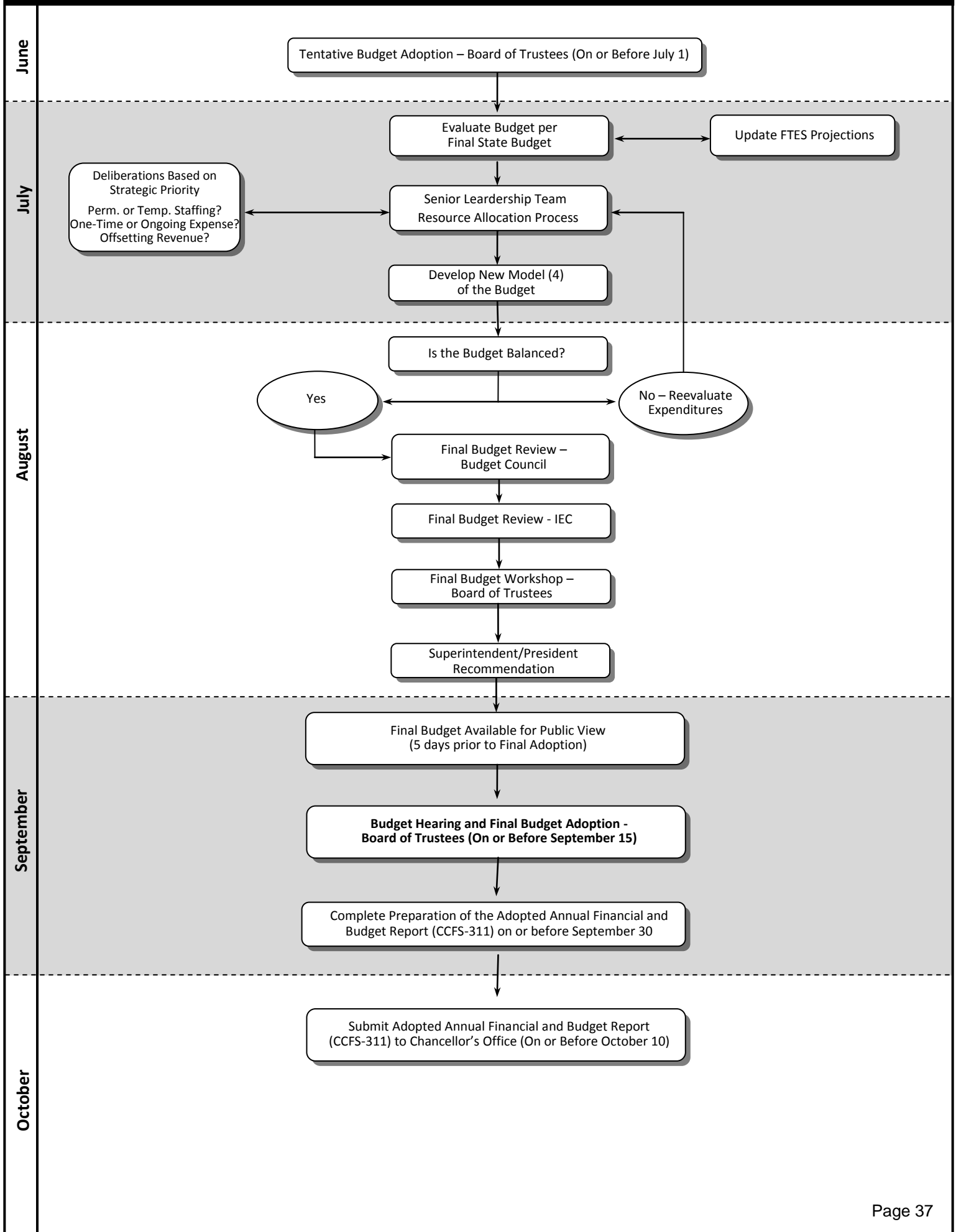
# LTCC BUDGET DEVELOPMENT PROCESS



Jan.  
Feb.  
March  
April  
May  
June



# LTCC BUDGET DEVELOPMENT PROCESS (Continued)



## 2017-18 BUDGET DEVELOPMENT TIMELINE

January 10	Governor's proposed budget is unveiled for FY17-18
February 2	Budget council reviews governor's proposed budget
March 15	Budget council approves budget calendar and budget building assumptions
March 31	Annual unit plan due to instruction office
April 10	Institutional effectiveness council (IEC) approves the budget building assumptions
April 11	Board of trustees approves the budget calendar and budget building assumptions
April 11	Budget development overview and training with the president's advisory council and other campus budget managers
April 12	Distribute budget development worksheets
April 17	Present original revenue and enrollment projections to the budget council
April 26	Unrestricted budgets due from budget managers
April 28	Restricted budgets due from budget managers
May 2	Budget priority session with the senior leadership team
May 11	May revision of the governor's budget is released
May 17	Budget building session with the budget council
June 7 and 21	Present tentative budget to the budget council
June 8 and 22	Present tentative budget to IEC
June 13	Board of trustees first reading of tentative budget
June 27	The California State budget is enacted for FY17-18
<b>June 27</b>	<b>Board of trustees adoption of tentative budget</b> (California Code of Regulations Title 5§58305)
<b>July 1</b>	<b>Fiscal Year 2017-18 begins</b>
August 23	Present final budget to the budget council for recommendation
August 24	Present final budget to the IEC for recommendation
August 29	Board of trustees first reading of final budget
September 6	Final budget in library for public viewing
September 12	Public hearing of the final budget (California Code of Regulations Title 5§58301)
<b>September 12</b>	<b>Board of trustees adoption of final budget</b> (California Code of Regulations Title 5§58305)

Table 10: 2017-18 Budget Development Timeline

## 2017-18 STATE BUDGET

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The governor signed the Fiscal Year 2017-18 state budget (17-18 state budget) on June 27, 2017. The 2017 budget act continues to increase the state's rainy day fund and pay down liabilities to counter the potential fiscal impact of federal policy changes, and the potential end of an economic expansion that has surpassed historical averages. Once again, the governor made a priority to reinforce the idea that a recession will occur in the future, and according to historical analysis, it will occur in the next few years. There will be a cost of living adjustment (COLA) of 1.56% in 2017-18 after zero COLA in 2016-17.

The 17-18 state budget projects \$122.5 billion in revenues and transfers, a 2.1% increase over the 16-17 state budget. The state budget adds \$1.4 billion to the state's rainy day fund, bringing the balance to \$8.5 billion. California voters approved Proposition 55, which extended the tax increases that fund the education protection account created by Prop 30. Passage of Prop 55 helps to stabilize K-14 Proposition 98 funding, including community college funding beyond the end of Prop 30, which was to begin in 2016-17.

The 17-18 state budget includes Proposition 98 funding of \$74.5 billion for 2017-18, an increase of \$2.6 billion over the 16-17 state budget. Specific to California Community Colleges (CCC's), the 17-18 budget includes \$8.6 billion, an increase of \$270.2 million over the 16-17 budget. When combined with adjustments to the 15-16 and 16-17 fiscal years, the 17-18 budget provides a \$587.8 million increased investment in CCCs over the three-year period.

Funding for California community colleges in 2017-18 includes:

Unrestricted System-Wide	Estimated Impact to Lake Tahoe CCD
● \$183.6 million to increase general operating expense funding	● Approximately \$275,000 to increase general operating expense funding
● \$97.6 million for COLA increase	● \$207,000 for COLA increase
● \$57.8 million for enrollment growth of 1%	● \$0 anticipated for enrollment growth
● \$0 to pay down outstanding mandate claims	● \$0 to pay down outstanding mandate claims
Restricted System-Wide	Restricted Impact to LTCC
● \$76.9 million one-time increase for deferred maintenance and instructional equipment	● \$117,884 one-time for deferred maintenance and instructional equipment

Table 11: Proposed Funding for California Community Colleges for FY17-18

The 17-18 state budget included the following significant adjustments that affect California community colleges and LTCC specifically.

## REVENUE ASSUMPTIONS

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### 1. Unrestricted Revenues

- A. **Cost of Living Adjustments:** The 17-18 state budget provides a 1.56% cost of living adjustment (COLA). LTCC projects to receive approximately \$207,000 in additional apportionment as a result. This COLA, while helpful, does not cover the increases to salaries or increases to STRS and PERS rates. The district should be prudent when adding ongoing costs to the budget. Previously negotiated obligations, such as step and column increases to salary and STRS and PERS contribution rate increases, are outpacing increases to revenue.
- B. **Increased Operating Expenses:** The budget provides an additional \$183.6 million of Proposition 98 general funds to increase base allocation funding with respect to covering baseline-operating expenses. LTCC is scheduled to receive an increase of approximately \$275,000 to base allocation funds intended to partially assist with rising PERS and STRS costs.
- C. **Mandate Backlog Payments:** The 17-18 state budget allocates \$0 of Proposition 98 general funds to the state's payment of outstanding mandate claims by community colleges. In past years, LTCC received significant one-time revenues, including \$168,156 in FY16-17, and \$960,000 in FY15-16.
- D. **Mandated Block Grant:** The Mandated Block Grant funding is being preserved by the governor's budget. The funding formula will be the same as the current fiscal year (\$28 per FTES). The per-FTES is based on the prior-year P2 notice from the chancellor's office (1,726 FTES). Based on this information, the district is expecting revenues of \$48,735.
- E. **Full-Time Faculty:** The 17-18 state budget will provide an unrestricted allocation of \$64.9 million of Proposition 98 general funds to increase the number of full-time faculty in each community college district. LTCC is projecting to receive \$95,384 in FY17-18, which is slightly less than the FY16-17 amount.
- F. **Enhanced Noncredit Rate Change:** In 2015-16, the state budget allocated \$49.5 million Proposition 98 general funds to reflect an increase adopted with the 2014-15 state budget in the funding rate for career development and college preparation noncredit courses to equal the rate provided for credit courses. This rate change carries forward again in 2017-18 and beyond.
- G. **California Nevada Interstate Agreement:** Beginning in fall 2016, the California Nevada Interstate Agreement (CNIA) allows up to 100 students annually that are residents of neighboring Nevada zip codes in the Lake Tahoe basin to attend LTCC at a special rate of \$93 per unit (three times the resident rate). This policy, which 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; therefore, LTCC will receive State of California apportionment funding for those students. LTCC generated \$32,783 in enrollment fees from approximately 10 FTES in FY16-17, and is currently projecting a small increase in FY17-18.

- H. **Apportionments:** The 17-18 state budget provides an increase of \$57.8 million Proposition 98 general funds for growth in general-purpose apportionments in accordance with the growth formula approved in connection with the 2014-15 state budget. The governor estimates that the increased allocation will represent a 1% increase in FTES enrollment. At the projected 1,739 FTES level, which includes 100 stabilized FTES, the district will not qualify for growth funding in the 2017-18 budget year. FTES production beyond the budgeted 1,739 would likely qualify for growth funding.
- I. **Property Taxes, Enrollment Fees, and Deficit Coefficient:** Based on the 2017-18 budget building assumptions developed by the budget council and approved by the board of trustees, the deficit factor used for budget development is 1%. The total computational revenue budgeted amount includes a deduction of 1% or \$143,183 (see “F1-Deficit Factor Trends” graph in Section 11). The deficit coefficient could increase if the state determines that there is a shortfall to property tax collections or a decrease is realized to student enrollment fees, which would adversely impact the ending fund balance at the end of the fiscal year. Local property tax collections have been growing since FY13-14, with an average of 4.63% over the most recent three years.
- J. **Forest Reserve Fund:** This federal funding is provided to districts located in rural forested counties in California. The funds come from 25% of the revenues collected from timber sales, grazing, recreation, and land uses to counties in which national forest lands are located. The budget amount for the current fiscal year is based upon projections from El Dorado County Office of Education (EDCOE) and FY15-16 receipts. The potential loss of this revenue funding source will obviously hurt the district in the future, as this unique federal non-apportionment and unrestricted funding is projected to decrease significantly in the future.
- K. **Lottery:** The district will use a projected rate of \$146 per FTES unrestricted (\$143 in FY16-17, \$140 in FY15-16, \$128 in FY14-15, and \$126 in FY13-14) and \$48 per FTES for Proposition 20 (\$45 in FY16-17, \$40 in FY15-16, \$34 in FY14-15, and \$25 in FY13-14). In FY17-18, lottery proceeds are based on 1,724 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 \$334,456 total (\$251,704 unrestricted and \$82,752 restricted) in lottery funds for FY17-18.

## 2. Restricted Revenues

- A. **Student Success Programs:** The 17-18 state budget provides no significant new funds for programs related to student success and achievement, or to strengthen efforts to assist students from underrepresented populations. Advance allocations for the student success and support program (SSSP) and student equity program (Equity) were announced at 80% of FY15-16 final allocations. SSSP funding, guaranteed at 95% of the FY16-17 final allocation, is currently budgeted at \$640,807 for the 17-18 allocation, along with \$230,325 in deferred FY16-17 revenue. Equity revenue for FY17-18 is budgeted at \$250,000 with an additional \$8,779 in deferred FY16-17 revenue.
- B. **Adult Education:** The Adult Education Block Grant (AEBG) program provides funds for adult education administered by school districts, county offices of education, and community college districts. Pursuant to the governor’s adult education policy, school districts, county offices of education, and community

college districts that received state and federal funding for adult education are expected to be members of an adult education consortium and develop a comprehensive regional plan for adult education. As the fiscal agent of the Lake Tahoe Adult Education Consortium (LTAEC), LTCC projects to receive \$1,189,275 in revenue for adult education in FY17-18. \$850,318 is the annual allocation, \$260,490 is deferred revenue from FY16-17, \$114,148 is deferred from FY15-16 and must be spent by the end of 2017, and \$41,800 is remaining of a data grant associated with reporting requirements. The LTAEC consists of LTCC, Lake Tahoe Unified School District, Alpine County Unified School District, and the El Dorado County Office of Education.

- C. **Basic Skills and Student Outcomes Transformation Program:** The 17-18 state budget contains no new revenue for basic skills. The \$90,000 allocation received by the district will be appropriated to basic skills instruction including, among other things, placement, remediation, and support for underprepared students and their postsecondary educational and career goals. The chancellor's office is in the process of developing a new funding formula for the basic skills initiative. While not initiated as planned in 2017-18, when implemented the formula will be based 50% on performance metrics, 25% on low-income students, and 25% on FTES in evidence-based basic skills practices.
- D. **Deferred Maintenance and Instructional Equipment:** The 17-18 state budget allocates approximately \$76.9 million to community colleges, which can be appropriated for deferred maintenance, instructional equipment, and specified water conservation projects. The state budget allocates \$117,884 to LTCC in FY17-18, of which \$43,924 is budgeted for scheduled maintenance and \$73,960 for instructional equipment.
- E. **Strong Workforce Program:** The 17-18 state budget includes \$200 million for the strong workforce program to improve and expand efforts for workforce consistent with recommendations from the workforce task force. LTCC is allocated \$148,154 for these efforts. LTCC is also projecting to receive \$181,085 from the regional share of these funds, consistent with FY16-17 actuals.
- F. **The Federal TRiO Programs (TRiO):** LTCC currently receives federal funding for two TRiO programs, Educational Talent Search and Upward Bound. LTCC was recertified for the 5-year upward bound grant beginning in FY17-18 and will receive \$242,577 per year through FY21-22. LTCC will receive \$240,000 in FY17-18 for the talent search program, which is in its second year of funding.

### 3. Statewide Increases

- A. **Student Services:** The 2017-18 state budget includes \$96.6 million to support various student services initiatives including increases to the Community College Completion Grant (\$25m) and Full-Time Student Success Grant (\$25m), support of veteran's resource centers (\$12m), mental health services, Title IX, and Hunger-Free Campus grants. LTCC expects to see small increases from the \$5 million state-wide for part-time faculty office hours, and the 1.56% COLA to EOPS, DSPS, and CalWORKS.
- B. **Technology:** The 17-18 state budget includes \$10 million to provide system-wide access to the Online Education Initiative's learning management system. Also included is \$6 million one-time to facilitate the development of an integrated library system that, once operational, will allow California community college students access to a cloud-based library system.

- C. **Career Technical Education:** The 16-17 state budget continues the previously established California Career Technical Education Incentive Grant program. The program allocates \$400 million, \$300 million, and \$200 million of Proposition 98 general fund in fiscal years 2015-16, 2016-17, and 2017-18, respectively, for local education agencies to establish or expand career technical education programs.
- D. **Institutional Redesign:** The 2017-18 state budget includes \$150 million one-time for Guided Pathways grants to support colleges as they develop an integrated, institution-wide approach to student success based on the Guided Pathways framework. Also included is \$20 million one-time for Innovation Awards to provide funding for the development and implementation of innovative practices.

The complete 17-18 state budget is available from the California Department of Finance website at [www.ebudget.ca.gov](http://www.ebudget.ca.gov). The district can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness, or timeliness of information posted there, and such information is not incorporated herein by such reference.

## **COST INCREASES**

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1. **Salary Schedule Increases:** During FY16-17, as agreed upon by the employee groups, a reclassification study for Classified, Confidential and Director staff members began its course. Once the result of the reclassification study is known, CEU and the district will meet to determine how up to 2% will be applied to the salary schedule with an emphasis placed on first moving those members who are furthest from the median. If the study recommends salary increases requiring more than 2%, those additional increases can be negotiated as part of the FY 17-18 CEU/district salary negotiations process. Classified staff previously negotiated a 2% increase for FY16-17, while Confidentials and Directors met and agreed to a 1% increase for FY17-18. Additional increases include a 1.27% increase for full-time faculty for improved placement on the salary schedule and 1.5% general increase for adjunct faculty. The minimum wage is scheduled to increase to \$15.00 an hour in the coming years, which will continue to impact district payroll.
2. **Step and Column Increases:** The college will fund annual step and column increases. 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 FY17-18, the CalPERS rate increased from the FY16-17 rate of 13.888% to a rate of 15.531%. The CalSTRS rate increased from the FY16-17 rate of 12.58% to 14.43% for FY17-18. State unemployment insurance rates remained the same year-over-year at 0.05%. The workers' compensation rate increased slightly from 1.624% in FY16-17 to 1.705% in FY17-18. The reflection of \$300,000 in pass-through revenue and expenditures for STRS on-behalf payments made by the state per a change in accounting methods remains budgeted, and will likely decrease in the future due to new calculation methodologies.
5. **STRS On-Behalf:** New in FY15-16 actuals was the reflection of \$300,000 in pass-through revenue and expenditures for STRS on-behalf payments made by the state per a change in accounting methods. Historically, the state has made a portion of the payment to STRS on behalf of local employers. Based on a new accounting advisory, LTCC is now required to show the revenue and expenditures on its books without

ever receiving the revenue or making the payments. FY16-17 actuals included \$375,029 in revenue and expenditures.

6. **Long-Term Liabilities:** This is an area where the college has made significant progress during the last five years. Funding for the “pay-go” amount of FY17-18 retiree medical benefits have been set aside in fund 69 in the FY17-18 budget. LTCC made significant contributions to the other post-employment benefits (OPEB) fund, utilizing one-time funds in FY15-16 and FY16-17. The benefit of funding OPEB as active employees earn a retiree medical benefit is that it creates greater certainty that the resources will be available when the district employees retire and are eligible to access those benefits. Funding these long-term liabilities will also help the district’s accreditation standing and rating with creditors, such as a bond finance rating. In the long-term, a fully funded OPEB fund will eliminate the requirement for annual pay-go transfers.

## RESERVES ASSUMPTIONS

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1. **Ending Fund Balance:** The unrestricted ending fund balance (EFB) is budgeted at \$2,372,887, which is 14.94% of budgeted appropriations in FY17-18. The EFB includes the unrestricted contingency reserve. The PERS/STRS rate increase reserve (previously in Fund 11) was moved to Fund 69 in FY16-17 and is currently funded at \$350,000.
2. **Unrestricted Contingency Reserve:** The board designated contingency reserve is \$2,372,887 in FY17-18. This reserve is 14.94% 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 FY17-18.
3. **PERS/STRS Rate Increase Reserve:** The district created a reserve in FY15-16 in Fund 11 to help offset the cost of pension contribution increases in future years in PERS and STRS. 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 FY17-18.

# EDUCATION PROTECTION ACCOUNT SPENDING PLAN

## EDUCATION PROTECTION ACCOUNT (EPA)

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

Proposition 30 includes two temporary tax increases: (1) 0.25% increase in the sales and use tax for four years (2013-2016), and (2) an increase in the income tax rate for taxable incomes of over \$250,000 for seven years (2012-2018). The newly approved Proposition 55 has 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

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

## EPA SPENDING PLAN

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The district is projected to receive \$1,853,433 of Education Protection Account (EPA) funds in FY17-18. 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 \$2,097,288 and object code 1310 (adjunct faculty) budgeted at \$1,438,174. There are significantly more budgeted expenses (\$3.54 million) to apply against the revenue of \$1.85 million.

# REVENUE ASSUMPTIONS

2017-18 ANNUAL BUDGET

- 2017-18 Unrestricted •  
Revenue Details and Assumptions
- Five-Year Revenue Trend – Fund 11 Unrestricted •
- Five-Year Revenue Trend – Fund 12 Restricted •
- Revenue Descriptions •

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## SECTION 4

**2017-18 UNRESTRICTED BUDGETED REVENUES (FUND #11)**

Account	Description	FY16-17 Actuals	FY17-18 Projected	Assumptions
8110	Forest Reserve Fund	23,649	40,000	Based on "H.R. 2" or "Doc Fix" passed on 4/16/15 per RCRC
8123	Higher Education Act - FWS	1,724	1,700	Historical trends; 5% of work-study salaries
8151	Higher Education Act - Pell	2,710	2,300	Historical trends; based on USDE administrative cost allowance funding notice
8152	Higher Education Act - SEOG	1,884	1,700	Historical trends; 5% of SEOG student grants
8160	Veterans Education	102	288	Historical trends
8611	State General Apportionment	6,657,088	7,251,097	* TCR: includes 1% deficit factor; 1,739 total resident FTES including 40 non-credit, 20 CDCP, and 100 stabilization FTES
8611-901	General Apportionment, Prior Year	207,589	-	Prior year corrections from the state
8614	BOG Fee Waiver Admin.	22,649	22,593	Per prior year apportionment (P1) per California Community College Chancellor's Office
8616	Part-time Faculty Compensation	85,254	86,054	Per prior year apportionment (P1) per California Community College Chancellor's Office
8617	Part-time Faculty Office Hours	2,057	4,600	Based on LTCC's partial reimbursement submission
8630	Education Protection Account (EPA) Funds	1,957,119	1,853,433	TCR: Historical Trends & Apportionment (FY16-17 P1) Exhibit C
8630-901	EPA Prior Year	(58,857)	-	Corrections to prior year EPA funding
8671	Homeowners Property Tax Relief	40,305	40,000	TCR: historical trends
8672	Timber Yield Tax	101	200	TCR: historical trends
8681	Lottery Revenue	248,516	251,704	\$146 x 1,724 FTES (Resident & Non-Resident) (Rate Estimated per CCCCCO memo of July 28, 2017)
8681-901	Lottery Prior-Year	43,613	-	
8682	State Mandated Costs	51,128	48,735	\$28 x 16-17 P-2 enrollment (1726 FTES)
8683	State Mandated Costs (One-Time)	168,156	-	One-time funds allocation to pay down state-wide mandated costs debt (per Mandate Reimbursement Schedule)
8699	Misc. State Revenues	375,029	300,000	Reflects STRS on behalf payments by the State of California on behalf of LTCC (has an equal offset expense line)
8811	Tax Allocation, Secured Roll	3,904,873	4,132,554	TCR: historical trends
8812	Tax Allocation, Supplemental	89,908	68,500	TCR: historical trends
8813	Tax Allocation, Unsecured Roll	76,494	75,000	TCR: historical trends
8816	Tax Allocation, Prior Years	(2,625)	-	TCR: historical trends
8819	Redevelopment Agency Funds - Residual	-	-	Not expected for FY17-18
8830	Contracted Services	51,520	45,500	Snow Globe Music Festival (Estimate, exact amount T.B.D. - Corresponding Cost Offset)
8832	Contracted Services - Bookstore	18,354	-	New Contract in FY17-18 negotiated with zero commission.
8841	Ticket Sales	10,377	6,000	Historical trends, projecting Spring performance only per Theatre PVA
8842	Copy & Printing Sales	4,105	5,000	Library CoinOp historical trends
8850	Rentals and Leases	15,742	8,500	Historical trends and known rentals
8851	Rentals and Leases - Forest Service Building	83,706	83,449	Per lease amount.
8860	Interest	24,815	22,989	Based on FY16-17 amount
8870	Community Education Fees	-	-	Community Education was moved to Fund 59 in FY15-16
8871	Child Development Services (TPNS)	22,240	20,160	Approx. 28 students @ \$80/month x 9 months
8872	Fitness Education Center Fees	-	-	
8874	Student Enrollment Fees	780,662	734,770	TCR (98%): based 1715 FTES
8875	Facilities Fees	1,655	4,000	Historical trends
8877	Student Material Fees	51,857	60,000	Historical trends
8879	Transcript Fees	13,741	13,000	Historical trends
8880	Non-Resident Tuition	485,522	530,400	\$156/unit for 85 FTES; average 40 units/FTES per historical trends
8881	Good Neighbor Policy Fee	1,511	1,000	Per FY16-17 amount. Phase out due to deauthorization of fee and creation of Interstate Attendance Agreement
8882	California Nevada Interstate Agreement (CNIA)	32,783	34,000	Per FY16-17 amount (\$93 per unit)
8885	Course Fees	14,855	14,000	Miscellaneous student fees; historical trends.
8894	Library Fines	557	500	Historical trends.
8899	Miscellaneous Income	14,622	10,000	Historical trends.
8912	Sale of Equipment or Supplies	3,077	-	
8981	Transfers-In Interfund	27,605	25,528	Reimbursement from Community Ed for District Costs based on 10% of C.E. expenses
8983	Transfers-In, Other	79,355	82,502	Foundation Reimbursement (Foundation salaries & Haldan Art Gallery expenses)

\$ 15,637.128      \$ 15,881.756

\*TCR = Total Computational Revenue Based on 1739 Total FTES. 1639 earned and 100 stabilized

Revenue Summary Table	FY16-17 Actuals	FY17-18 Projected
Total Computational Revenue (TCR)	13,073,353	13,684,674
Total Computational Revenue - One-Time **	448,567	490,485
Federal Revenue	30,069	45,988
State Revenue ***	409,604	413,686
Local Revenue ***	829,968	838,893
Other Financing Sources	110,037	108,030
One-Time Revenues & PY Adjustments ***	360,501	-
State On Behalf Payments (Pass Through)	375,029	300,000
<b>TOTAL REVENUE</b>	<b>15,637,128</b>	<b>15,881,756</b>

\*\*\* Excludes TCR Components

\*\* Revenue in FY16/17 includes approximately \$449,000 resulting from a state allowance of 89 FTES due to severe weather in the Winter 2017 quarter.

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

		2013-2014	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Audited	Adopted	Unaudited	Final
		Actuals	Actuals	Actuals	Budget	Actuals	Budget
<b>Total Computational Revenue - State Sources</b>							
8611	State General Apportionment	5,582,947	5,536,850	6,706,887	6,862,132	6,657,088	7,251,097
8630	Education Protection Account (EPA) Funds	1,781,153	2,185,842	2,168,137	2,059,616	1,957,119	1,853,433
8671	Homeowners Property Tax Relief	39,916	39,699	40,097	40,000	40,305	40,000
8672	Timber Yield Tax	214	205	180	200	101	200
<b>Total Computational Revenue - Local Sources</b>							
8811	Tax Allocation, Secured Roll	3,317,732	3,504,911	3,717,015	3,700,000	3,904,873	4,132,554
8812	Tax Allocation, Supplemental	57,528	66,197	68,627	68,500	89,908	68,500
8813	Tax Allocation, Unsecured Roll	74,392	80,239	78,794	79,000	76,494	75,000
8816	Tax Allocation, Prior Years	282	3,814	1,634	-	(2,625)	-
8819	Redevelopment Agency Funds - Residual	-	5,157	-	-	-	-
8874	Student Enrollment Fees (98% TCR)	731,019	799,951	765,257	794,023	765,049	720,075
8881	Good Neighbor Policy Fee (98% TCR)	30,623	12,326	5,264	-	1,481	980
8882	California Nevada Interstate Agreement (CNIA) (98% TCR)	-	-	-	109,368	32,127	33,320
<b>Subtotal Computational Revenue (TCR)</b>		<b>11,615,806</b>	<b>12,235,192</b>	<b>13,551,891</b>	<b>13,712,839</b>	<b>13,521,920</b>	<b>14,175,159</b>
<b>Federal Sources</b>							
8110	Forest Reserve Fund	38,662	38,716	40,798	40,000	23,649	40,000
8123	Higher Education Act - FWS	1,747	1,773	1,708	1,700	1,724	1,700
8151	Higher Education Act - Pell	3,750	3,305	2,305	2,300	2,710	2,300
8152	Higher Education Act - SEOG	2,912	1,814	1,689	1,700	1,884	1,700
8160	Veterans Education	744	288	288	288	102	288
<b>Subtotal Federal Revenue</b>		<b>47,815</b>	<b>45,896</b>	<b>46,788</b>	<b>45,988</b>	<b>30,069</b>	<b>45,988</b>
<b>State Sources (Non-TCR)</b>							
8614	BOG Fee Waiver Admin.	21,189	24,137	24,375	21,830	22,649	22,593
8616	Part-Time Faculty Compensation	36,550	36,550	85,909	87,467	85,254	86,054
8617	Part-Time Faculty Office Hours	1,745	1,745	663	2,500	2,057	4,600
8659	Miscellaneous State Grants	10,000	-	-	-	-	-
8681	Lottery Revenue	179,545	239,910	232,556	265,104	248,516	251,704
8682	State Mandated Costs	42,012	47,473	48,585	51,131	51,128	48,735
<b>Subtotal State Revenue (Non-TCR)</b>		<b>291,041</b>	<b>349,815</b>	<b>392,088</b>	<b>428,032</b>	<b>409,604</b>	<b>413,686</b>

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

	2013-2014	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	Audited	Audited	Audited	Adopted	Unaudited	Final
	Actuals	Actuals	Actuals	Budget	Actuals	Budget
<b>Local Sources (Non-TCR)</b>						
8830 Contracted Services	9,888	15,000	41,100	40,000	51,520	45,500
8832 Contracted Services - Bookstore	41,499	32,800	20,490	20,000	18,354	-
8841 Ticket Sales	13,984	14,397	15,974	15,000	10,377	6,000
8842 Copy and Printing Sales	7,658	6,180	5,016	5,000	4,105	5,000
8847 Sales - Food	115	-	-	-	-	-
8850 Rentals and Leases	11,098	9,223	6,593	8,500	15,743	8,500
8851 Rentals and Leases - Forest Service Building	-	89,951	82,450	83,449	83,706	83,449
8860 Interest	4,316	4,565	12,954	12,000	24,815	22,989
8870 Community Education Fees	151,842	192,310	-	-	-	-
8871 Child Development Services (TPNS)	16,515	22,810	23,345	20,160	22,240	20,160
8872 Fitness Education Center Fees	48,071	40,762	-	-	-	-
8874 Student Enrollment Fees (Non-TCR, 2%)	14,919	16,326	15,617	16,205	15,613	14,695
8875 Facilities Fees	3,850	4,974	5,708	5,000	1,655	4,000
8877 Student Material Fees	81,555	83,761	51,952	60,000	51,857	60,000
8879 Transcript Fees	12,356	13,080	13,770	13,000	13,741	13,000
8880 Nonresident Tuition	287,000	437,722	603,591	480,000	485,522	530,400
8881 Good Neighbor Policy Fee (Non-TCR, 2%)	625	252	107	-	30	20
8882 California Nevada Interstate Agreement (CNIA) (Non-TCR, 2%)	-	-	-	2,232	656	680
8885 Course Fees	7,675	11,432	6,765	7,000	14,855	14,000
8887 Course Challenge Exam Fees	713	-	-	-	-	-
8893 Parking Fines	150	-	-	-	-	-
8894 Library Fines	1,077	1,951	1,021	1,000	557	500
8899 Miscellaneous Income	(40,645)	6,583	14,409	10,000	14,622	10,000
8912 Sale of Equipment and Supplies	1,705	-	160	500	3,077	-
<b>Subtotal Local Sources (Non-TCR)</b>	<b>675,966</b>	<b>1,004,078</b>	<b>921,023</b>	<b>799,046</b>	<b>833,046</b>	<b>838,893</b>
<b>Other Financing Sources</b>						
8981 Transfers-In Interfund	-	12,367	24,923	24,474	27,605	25,528
8983 Transfers-In, Other	79,782	78,015	75,370	80,000	79,355	82,502
<b>Subtotal Other Financing Sources</b>	<b>79,782</b>	<b>90,382</b>	<b>100,293</b>	<b>104,474</b>	<b>106,961</b>	<b>108,030</b>

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

	2013-2014 Audited Actuals	2014-2015 Audited Actuals	2015-2016 Audited Actuals	2016-2017 Adopted Budget	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<b>One-Time Revenues and Prior-Year Adjustments</b>						
8611-901 General Apportionment, Prior Year	(287)	165,988	32,436	-	207,589	-
8615 Prior-Year Deficit Factor Adjustment	247,382	-	-	-	-	-
8630-901 EPA, Prior Year	-	(23,677)	-	-	(58,857)	-
8681-991 Lottery, Prior Year	-	-	3,148	-	43,613	-
8683 State Mandated Costs (One-Time)	-	74,873	960,586	168,156	168,156	-
8691 Prior-Year Misc. State Adjustments	-	73	-	-	-	-
<b>Subtotal One-Time Revenues and Prior-Year Adjustments</b>	<b>247,095</b>	<b>217,257</b>	<b>996,170</b>	<b>168,156</b>	<b>360,501</b>	<b>-</b>
<b>State on Behalf Payments (Pass Through)</b>						
8699 Miscellaneous State Revenue	-	-	299,281	300,000	375,029	300,000
<b>Subtotal State on Behalf Payments (Pass Through)</b>	<b>-</b>	<b>-</b>	<b>299,281</b>	<b>300,000</b>	<b>375,029</b>	<b>300,000</b>
<b>Total Unrestricted Revenue Sources</b>	<b>12,957,505</b>	<b>13,942,620</b>	<b>16,307,534</b>	<b>15,558,535</b>	<b>15,637,128</b>	<b>15,881,756</b>

	2013-2014 Audited Actuals	2014-2015 Audited Actuals	2015-2016 Audited Actuals	2016-2017 Adopted Budget	2016-2017 Actuals	2017-2018 Final Budget
<b>Revenue Summary Table</b>						
Total Computational Revenue	11,615,806	12,235,192	13,551,891	13,712,839	13,073,353	14,175,159
Total Computational Revenue - One-Time *					448,567	
Federal Revenue	47,815	45,896	46,788	45,988	30,069	45,988
State Revenue**	291,041	349,815	392,088	428,032	409,604	413,686
Local Revenue**	675,966	1,004,078	921,023	799,046	829,968	838,893
Other Financing Sources	79,782	90,382	100,293	104,474	110,038	108,030
One-Time Revenues and PY Adjustments	247,095	217,257	996,170	168,156	360,501	-
State on Behalf Payments (Pass Through)	-	-	299,281	300,000	375,029	300,000
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>12,957,505</b>	<b>13,942,620</b>	<b>16,307,534</b>	<b>15,558,535</b>	<b>15,637,128</b>	<b>15,881,756</b>
* LTCC Received state support of 89 FTES in FY16-17 due to severe weather in Winter 2017 quarter equating to about \$449,000 in apportionment revenue						
** Excludes TCR components						

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

		2013-2014 Audited Actuals	2014-2015 Audited Actuals	2015-2016 Audited Actuals	2016-2017 Adopted Budget	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<b>Federal Sources</b>							
8121	Title III Grant	94,019	-	-	-	78,917	397,159
8122	TRiO SSS Grant	248,618	221,343	23,776	-	-	-
8123	Higher Education Act - CWSP	42,029	35,290	42,707	38,555	34,482	38,555
8124	TRiO ETS Grant	274,781	230,507	179,116	294,193	317,517	270,016
8125	TRiO UB Grant	348,843	287,020	165,301	313,412	320,147	294,990
8126	Indirect Grant Funds	-	67,374	-	-	-	-
8140	TANF (Federal Share)	32,236	24,896	28,183	26,773	27,593	28,964
8171	Vocational Education Act (VTEA)	112,665	128,556	95,101	91,621	84,647	82,920
8175	Tech-Prep. (Career Transitions)	79,036	-	45,119	43,748	43,425	41,592
8197	Child Development Training Consort.	1,294	1,294	421	704	550	754
<b>Subtotal Federal Sources</b>		<b>1,233,521</b>	<b>996,280</b>	<b>579,724</b>	<b>809,006</b>	<b>907,279</b>	<b>1,154,950</b>

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

		2013-2014 Audited Actuals	2014-2015 Audited Actuals	2015-2016 Audited Actuals	2016-2017 Adopted Budget	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<b>State Sources</b>							
8612	Basic Skills	102,991	90,000	61,523	121,083	86,242	119,841
8621	Extended Opportunities Prog. and Serv.	123,761	127,133	172,487	163,863	181,616	185,150
8622	Coop Agencies Resources for Ed	10,488	11,149	15,468	11,658	17,082	17,357
8623	Disabled Student Prog. and Serv.	246,627	204,774	194,055	177,675	196,857	202,180
8624	Instructional Equipment	109,713	111,931	59,039	89,439	47,282	164,266
8625	CalWORKS	64,632	92,133	86,897	121,589	71,017	103,113
8627	Board Financial Assist. Prog.	139,832	117,147	167,339	126,193	126,193	119,388
8628	Student Success and Support	186,483	279,205	560,380	737,481	689,002	871,126
8629	Student Success and Support (Non-Credit)	11,616	28,819	11,320	30,277	25,794	19,656
8631	Faculty/Staff Diversity	3,700	3,540	3,379	60,000	60,322	57,000
8635	Foster Care Education	115,193	104,384	110,796	105,689	119,884	111,098
8641	Student Equity	-	-	337,247	366,920	408,140	258,779
8642	Strong Workforce (CTE)	-	-	-	148,154	43,894	614,584
8654	Folsom Lake SB70 Grant	87,815	-	-	-	-	-
8656	AB86 Adult Education	-	180,541	462,720	1,323,382	932,242	1,189,275
8657	SB1070 Grant	-	9,089	9,971	13,276	13,276	13,276
8658	CTE Enhancement 60%	-	-	44,056	-	-	-
8659	Miscellaneous State Grants	-	2,293	6,250	3,750	24,405	10,029
8681	Lottery Revenue	52,000	65,620	13,995	142,502	109,785	129,222
8699	Contrib, Gifts, Grants, Endow	-	-	-	200,000	148,726	127,793
<b>Subtotal State Sources</b>		<b>1,254,851</b>	<b>1,427,758</b>	<b>2,316,922</b>	<b>3,942,931</b>	<b>3,301,760</b>	<b>4,313,133</b>

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

	2013-2014 Audited Actuals	2014-2015 Audited Actuals	2015-2016 Audited Actuals	2016-2017 Adopted Budget	2016-2017 Unaudited Actuals	2017-2018 Final Budget
<b>Local Sources</b>						
8820 Contributions, Gifts, Grants, Endowments	-	-	3,000	1,000	-	1,000
8876 Health Fees \$3 per quarter per student	17,396	17,543	11,637	18,462	10,916	18,462
8885 Course/Exam Fees	-	-	-	-	310	-
8889 Misc. Local Grants	-	-	160	8,000	7,151	8,189
8897 North/Far North Training	8,000	5,000	-	1,500	-	-
8899 Miscellaneous Income	-	534	806	495	858	900
<b>Subtotal Local Sources</b>	<b>25,396</b>	<b>23,077</b>	<b>15,603</b>	<b>29,457</b>	<b>19,235</b>	<b>28,551</b>
<b>Other Financing Sources</b>						
8981 Transfers-In Interfund	-	-	-	-	-	-
8982 Indirect Funding Intrafund	-	-	60,567	113,102	53,420	110,983
<b>Subtotal Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>60,567</b>	<b>113,102</b>	<b>53,420</b>	<b>110,983</b>
<b>TOTAL REVENUE RESTRICTED SOURCES</b>	<b>2,513,768</b>	<b>2,447,115</b>	<b>2,972,816</b>	<b>4,894,496</b>	<b>4,281,693</b>	<b>5,607,617</b>
<b>Beginning Fund Balance</b>	<b>60,616</b>	<b>53,601</b>	<b>52,704</b>	<b>124,270</b>	<b>124,270</b>	<b>221,799</b>
<b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>	<b>2,574,384</b>	<b>2,500,716</b>	<b>3,025,520</b>	<b>5,018,766</b>	<b>4,405,963</b>	<b>5,829,416</b>

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

## REVENUE DESCRIPTIONS

### FEDERAL REVENUE

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

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

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

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

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

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

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

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

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

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

**Title III**: Federally funded program designed to 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.*

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

## STATE REVENUE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Full-Time Student Success Grant (FTSSG):** Supplements the Cal Grant B Access award; funding to support student persistence, retention and success by providing students additional assistance to attend full-time and complete their programs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **LOCAL REVENUE**

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

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

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

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

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

**Redevelopment:** Proceeds received per the 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 – Unrestricted General Fund and are included in the computational revenue.

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

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

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

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

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

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

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

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

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

**Student Fees:**

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

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

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

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

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

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

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

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

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

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

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

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

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

# UNRESTRICTED BUDGET

2017-18 ANNUAL BUDGET

- Three – Year Unrestricted Budget Summary •
- FY 17-18 Object Summary – Unrestricted •  
(Adopted vs. Final Budget)
- FY 17-18 Object Summary – Unrestricted •  
(Actuals vs. Final Budget)
- Revenue and Appropriations – Unrestricted •

# THREE-YEAR UNRESTRICTED BUDGET SUMMARY - FY17-18 FINAL BUDGET

	2015-16 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2015-16 AUDITED ACTUALS GENERAL FUND UNRESTRICTED	2016-17 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2016-17 UNAUDITED ACTUALS GENERAL FUND UNRESTRICTED	2017-18 FINAL BUDGET GENERAL FUND UNRESTRICTED
<b>RESIDENT FTES</b>	1,848	1,761	1,761	1,739 *	1,739
<b>BEGINNING BALANCE</b>	1,745,811	1,745,811	2,372,889	2,372,887	2,372,887
<b>REVENUE</b>					
Total Computational Revenue (FTES Driven)	13,504,089	13,551,891	13,712,839	13,073,353	13,684,674
Total Computational Revenue - One-Time	0	0	0	448,567 *	490,485
Federal Revenue	43,226	46,788	45,988	30,069	45,988
State Revenue **	430,201	392,088	428,032	409,604	413,686
Local Revenue **	810,637	921,023	799,046	829,968	838,893
Other Financing Sources	103,917	100,293	104,474	110,037	108,030
One-Time Revenues, PY Adjustments	960,586	996,170	168,156	360,501	0
State "On Behalf" STRS Payments (Pass Through)		299,281	300,000	375,029	300,000
* Revenue in FY16-17 includes approximately \$449,000 resulting from a state allowance of 89 FTES due to severe weather in the winter 2017 quarter.					
** Excludes Total Computational Revenue components					
<b>TOTAL REVENUE</b>	15,852,656	16,307,534	15,558,535	15,637,128	15,881,756
<b>TOTAL RESOURCES</b>	17,598,467	18,053,345	17,931,424	18,010,015	18,254,643
<b>EXPENSES</b>					
Total Academic	5,271,465	5,009,807	4,827,850	4,654,779	4,875,902
Total Classified	3,236,437	3,047,775	3,276,954	3,245,370	3,377,482
<b>TOTAL SALARIES</b>	8,507,902	8,057,582	8,104,804	7,900,149	8,253,384
Total Employee Benefits	2,824,553	3,043,573	3,096,385	3,097,265	3,209,481
<b>TOTAL COMPENSATION</b>	11,332,455	11,101,155	11,201,189	10,997,414	11,462,865
Total Supplies	336,341	351,414	302,067	258,396	326,174
Total Services	3,187,017	2,798,302	3,534,212	3,222,254	3,547,774
Total Capital Outlay	193,585	237,032	131,812	172,156	155,660
<b>TOTAL NON-LABOR EXPENSES</b>	3,716,943	3,386,748	3,968,091	3,652,806	4,029,608
<b>TOTAL EXPENSES</b>	15,049,398	14,487,903	15,169,280	14,650,220	15,492,473
Total Other Outgo	698,685	1,192,553	389,255	986,909	389,283
<b>TOTAL APPROPRIATED</b>	15,748,083	15,680,456	15,558,535	15,637,128	15,881,756
<b>Reserves</b>					
STRS/PERS Rate Increase Reserve	175,000	250,000	250,000	0 ***	0
BOT Contingency Reserve	1,675,384	2,019,089	2,019,089	2,372,887	2,372,887
*** The STRS/PERS Rate Increase Reserve was moved to Fund 69 in FY16-17					
<b>ENDING FUND BALANCE (TOTAL RESERVES)</b>	1,850,384	2,372,887	2,372,889	2,372,887	2,372,887

## UNRESTRICTED FUND SUMMARY

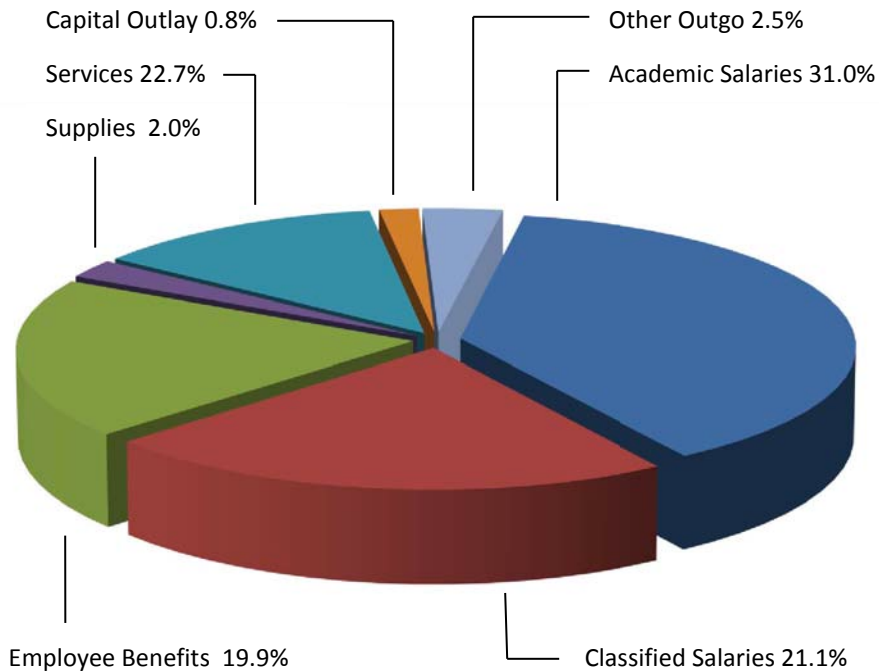
Reserves/Ending Balance					
As Percent of: Revenue	11.67%	14.55%	15.25%	15.17%	14.94%
Appropriations	11.75%	15.13%	15.25%	15.17%	14.94%

## REVENUE vs. APPROPRIATED SUMMARY

Total Revenue	15,852,656	16,307,534	15,558,535	15,637,128	15,881,756
Total Appropriated	15,748,083	15,680,456	15,558,535	15,637,128	15,881,756
<b>REVENUE LESS APPROPRIATED</b>	104,573	627,078	0	0	0

## OBJECT SUMMARY – UNRESTRICTED (FY16-17 Adopted vs. FY17-18 Final Budget)

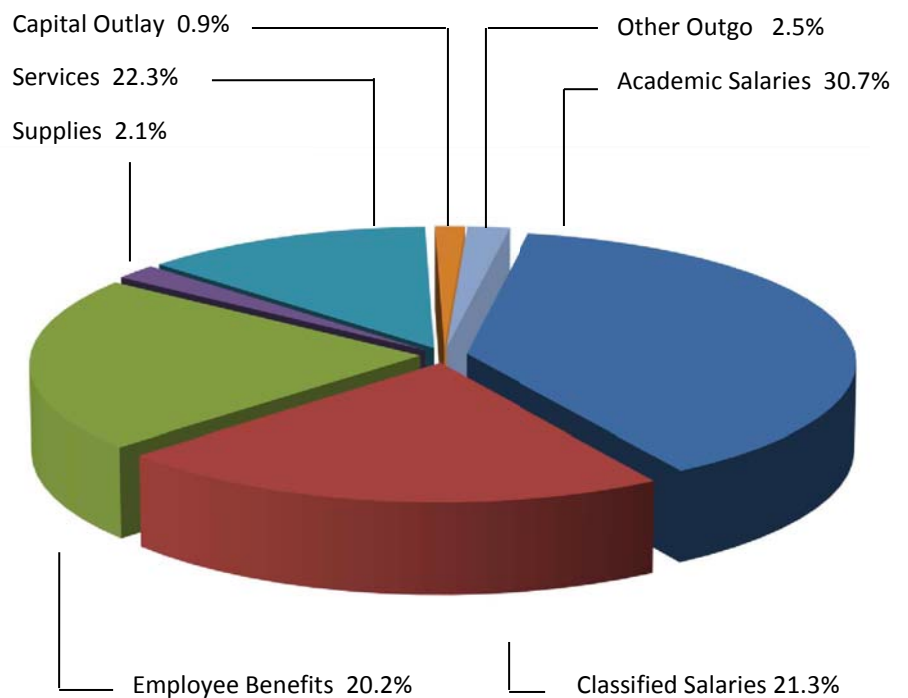
### Fiscal Year 2016-2017 Adopted Budget



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

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

### Fiscal Year 2017-2018 Final Budget

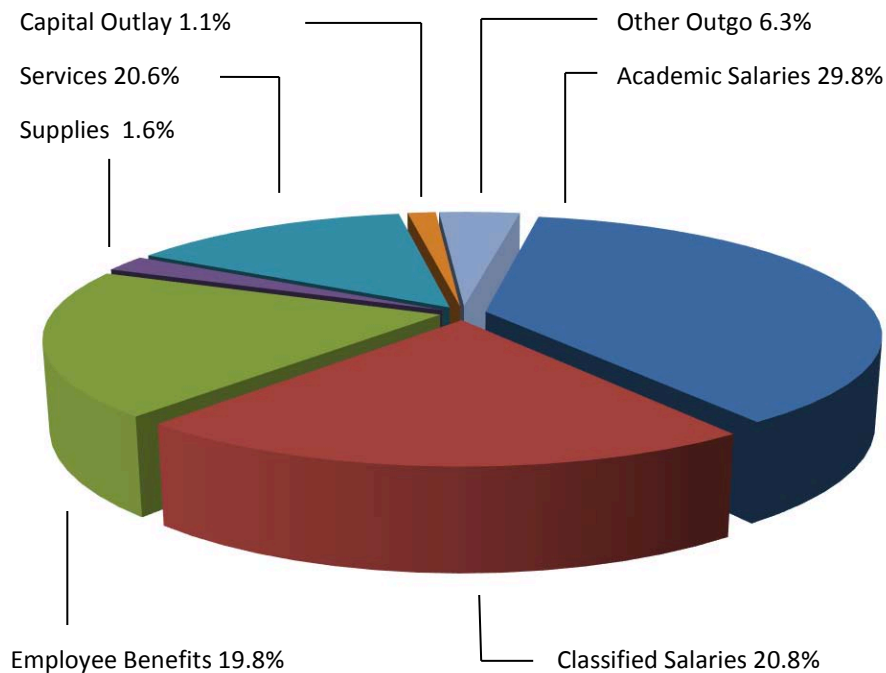


#### Major Object Summary for the Fiscal Year 2017-18 Final Budget:

Academic Salaries	\$ 4,875,902
Classified Salaries	\$ 3,377,482
Employee Benefits	\$ 3,209,481
Supplies	\$ 326,174
Services	\$ 3,547,774
Capital Outlay	\$ 155,660
Other Outgo	\$ 389,283

## OBJECT SUMMARY – UNRESTRICTED (FY16-17 Actuals vs. FY17-18 Final Budget)

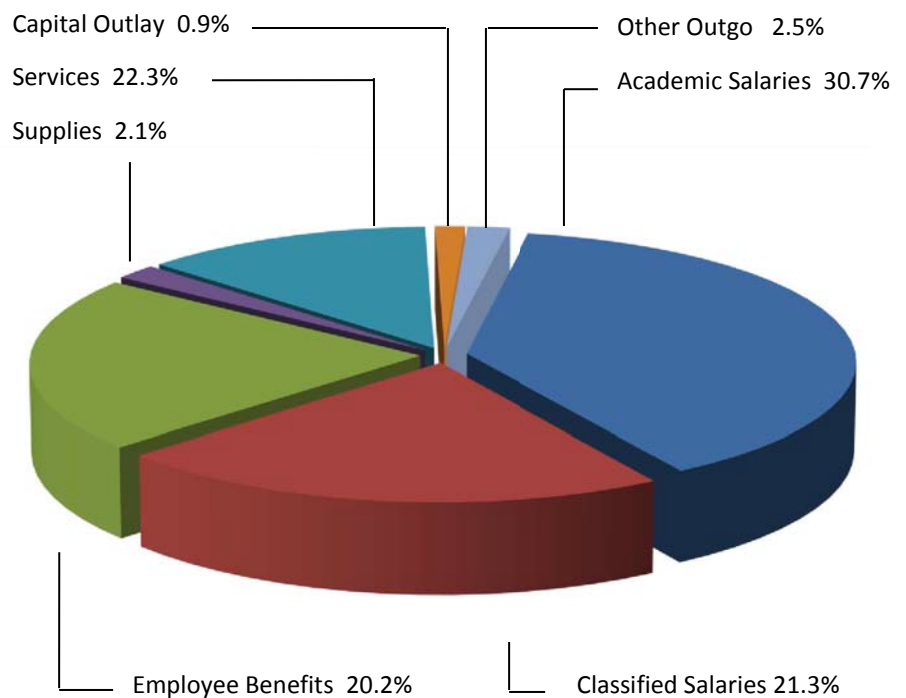
### Fiscal Year 2016-2017 Actuals



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

Academic Salaries	\$4,654,779
Classified Salaries	\$3,245,370
Employee Benefits	\$3,097,265
Supplies	\$ 258,396
Services	\$3,222,254
Capital Outlay	\$ 172,156
Other Outgo	\$ 986,909

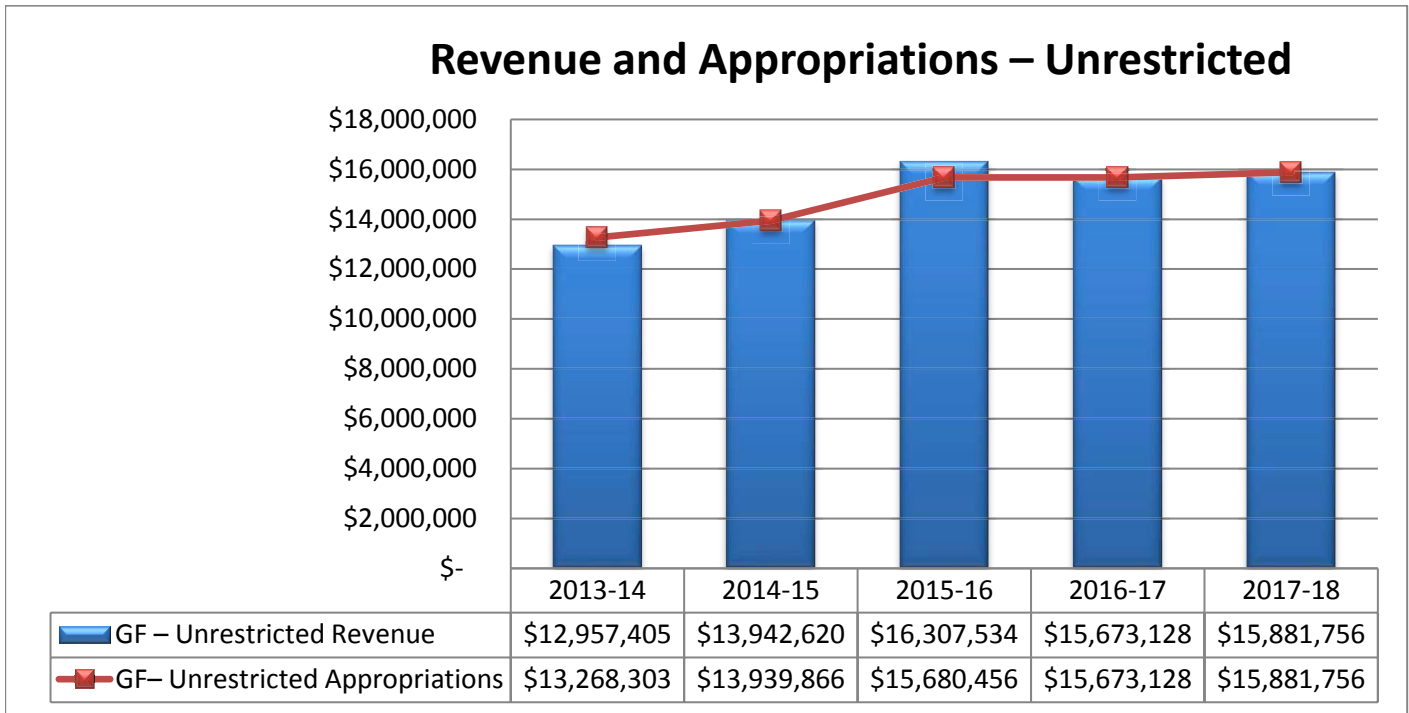
### Fiscal Year 2017-2018 Final Budget



#### Major Object Summary for the Fiscal Year 2017-18 Final Budget:

Academic Salaries	\$ 4,875,902
Classified Salaries	\$ 3,377,482
Employee Benefits	\$ 3,209,481
Supplies	\$ 326,174
Services	\$ 3,547,774
Capital Outlay	\$ 155,660
Other Outgo	\$ 389,283

## REVENUE AND APPROPRIATIONS – UNRESTRICTED



Graph 6: Revenue and Appropriations – Unrestricted

The above graph reflects general fund unrestricted revenue and unrestricted appropriations. LTCC received a significant increase in revenue in FY15-16, including almost \$1 million in one-time funds allocated to one-time purposes, to help put the district in a more stable financial situation moving forward. In FY16-17 LTCC received an attendance allowance of 89 FTEs due to severe winter storms that resulted in FTEs loss equating to a one-time revenue increase of approximately \$449,000. LTCC used those one-time funds to increase reserves considering projected future cost increases and economic recession. In FY17-18 LTCC is projecting to receive one-time stabilization funding of approximately \$490,000. Beginning in FY15-16, General Accounting Standards Board (GASB) required the portion of STRS contributions made by the state to be reflected on the financials of the district (referred to as STRS on-behalf). In FY15-16, there is \$300,000 in revenue and matching expenditures to reflect this requirement. In FY16-17 the STRS on-behalf increased to approximately \$375,000 reflecting the increases in STRS contribution rates in the coming years.

Note: The numbers from FY13-14 through FY15-16 are audited actuals. FY16-17 are unaudited actuals, and FY17-18 is budgeted.

# RESTRICTED BUDGET

2017-18 ANNUAL BUDGET

- Three – Year Restricted Budget Summary •
- FY 17-18 Object Summary – Restricted •  
(Adopted vs. Final Budget)
- FY 17-18 Object Summary – Restricted •  
(Actuals vs. Final Budget)
- Revenue and Appropriations – Restricted •

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## SECTION 6

## THREE-YEAR RESTRICTED BUDGET SUMMARY – FY17-18 FINAL BUDGET

	2015-16 ADOPTED BUDGET GENERAL FUND RESTRICTED	2015-16 AUDITED ACTUALS GENERAL FUND RESTRICTED	2016-17 ADOPTED BUDGET GENERAL FUND RESTRICTED	2016-17 UNAUDITED ACTUALS GENERAL FUND RESTRICTED	2017-18 FINAL BUDGET GENERAL FUND RESTRICTED
<b>BEGINNING BALANCE</b>	52,704	52,704	124,270	124,270	221,799
<b>REVENUE</b>					
Federal Revenue	673,752	579,724	809,006	907,279	1,154,950
State Revenue	1,983,402	2,316,922	3,942,931	3,301,760	4,313,133
Local Revenue	23,511	15,603	29,457	19,235	28,551
Other Financing Sources	124,408	60,567	113,102	53,420	110,983
<b>TOTAL REVENUE</b>	<b>2,805,073</b>	<b>2,972,816</b>	<b>4,894,496</b>	<b>4,281,693</b>	<b>5,607,617 *</b>
<i>* FY17-18 revenue includes approximately \$1 million in deferred revenue from FY16-17</i>					
<b>TOTAL RESOURCES</b>	<b>2,857,777</b>	<b>3,025,520</b>	<b>5,018,766</b>	<b>4,405,963</b>	<b>5,829,416</b>
<b>EXPENSES</b>					
Total Academic	692,282	796,690	831,933	971,806	1,091,574
Total Classified	687,240	706,657	989,904	954,103	1,233,643
<b>TOTAL SALARIES</b>	<b>1,379,522</b>	<b>1,503,347</b>	<b>1,821,837</b>	<b>1,925,909</b>	<b>2,325,217</b>
Total Employee Benefits	504,599	487,005	658,843	687,074	914,009
<b>TOTAL COMPENSATION</b>	<b>1,884,121</b>	<b>1,990,352</b>	<b>2,480,680</b>	<b>2,612,983</b>	<b>3,239,226</b>
Total Supplies	282,921	128,025	649,002	315,941	654,022
Total Services	458,170	582,131	1,250,544	905,156	1,163,683
Total Capital Outlay	120,497	143,024	173,576	178,959	376,967
<b>TOTAL NONLABOR EXPENSES</b>	<b>861,588</b>	<b>853,180</b>	<b>2,073,122</b>	<b>1,400,056</b>	<b>2,194,672</b>
<b>TOTAL EXPENSES</b>	<b>2,745,709</b>	<b>2,843,532</b>	<b>4,553,802</b>	<b>4,013,039</b>	<b>5,433,898</b>
Total Other Outgo	105,206	57,718	191,643	171,125	199,788
<b>TOTAL APPROPRIATED</b>	<b>2,850,915</b>	<b>2,901,250</b>	<b>4,745,445</b>	<b>4,184,164</b>	<b>5,633,686</b>
<b>Reserves</b>					
Reserves	60,222	54,827	149,588	144,193	110,187
<b>ENDING FUND BALANCE</b>	<b>6,862</b>	<b>124,270</b>	<b>273,321</b>	<b>221,799</b>	<b>195,730</b>

### RESTRICTED FUND SUMMARY

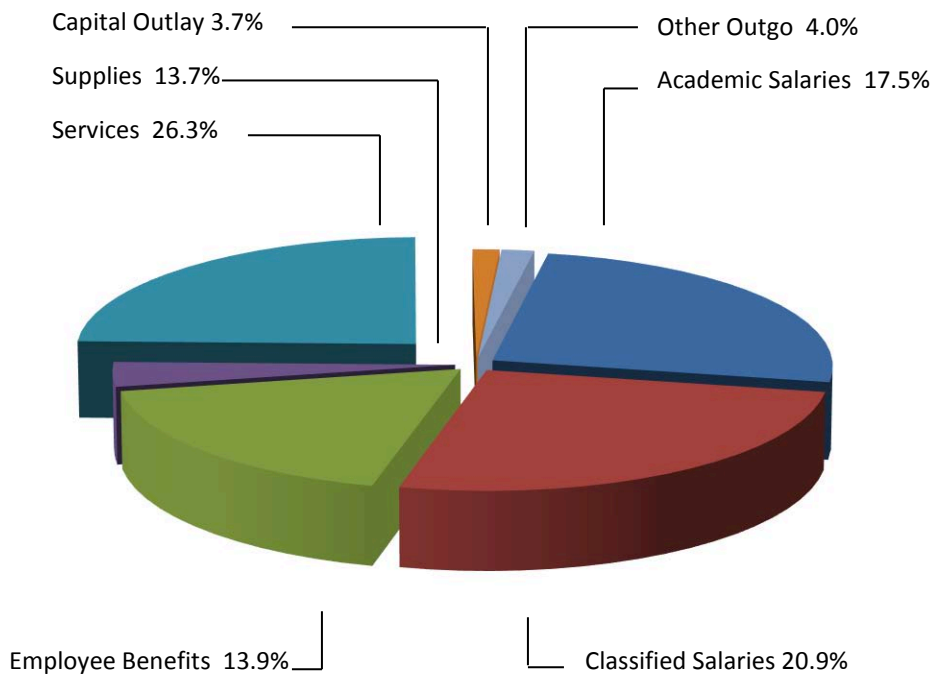
Ending Fund Balance					
As Percent of: Revenue	0.24%	4.18%	5.58%	5.18%	3.49%
Appropriations	0.24%	4.28%	5.76%	5.30%	3.47%

### REVENUE vs. APPROPRIATED SUMMARY

Total Revenue	2,805,073	2,972,816	4,894,496	4,281,693	5,607,617
Total Appropriated	2,850,915	2,901,250	4,745,445	4,184,164	5,633,686
<b>REVENUE LESS APPROPRIATED</b>	<b>(45,842)</b>	<b>71,566</b>	<b>149,051</b>	<b>97,529</b>	<b>(26,069)</b>

## OBJECT SUMMARY – RESTRICTED (FY16-17 Adopted vs. FY17-18 Final Budget)

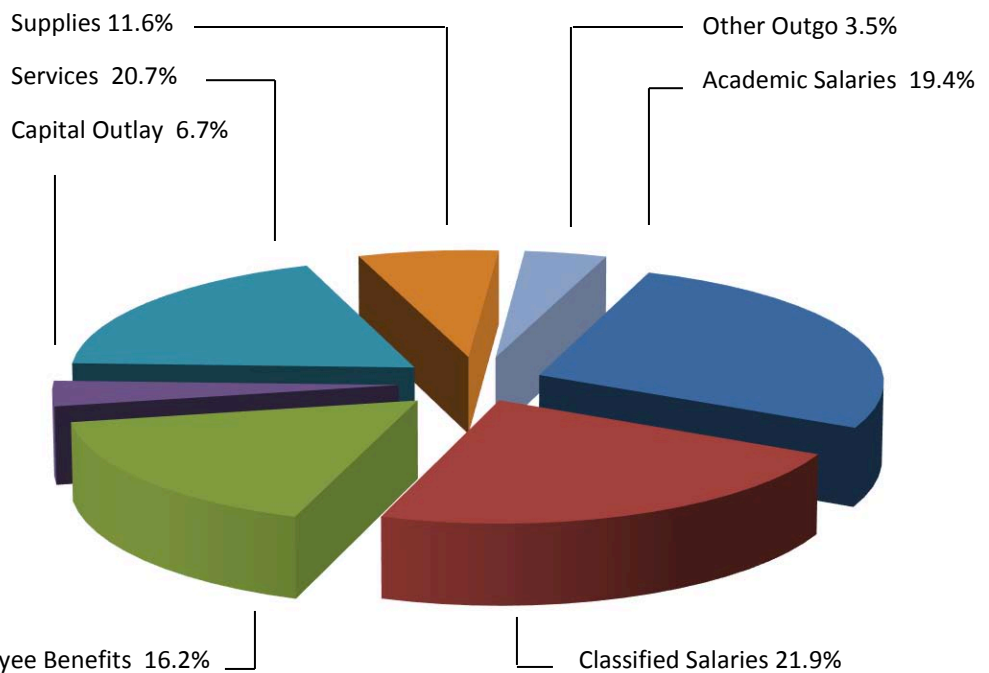
### Fiscal Year 2016-2017 Adopted Budget



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

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

### Fiscal Year 2017-2018 Final Budget

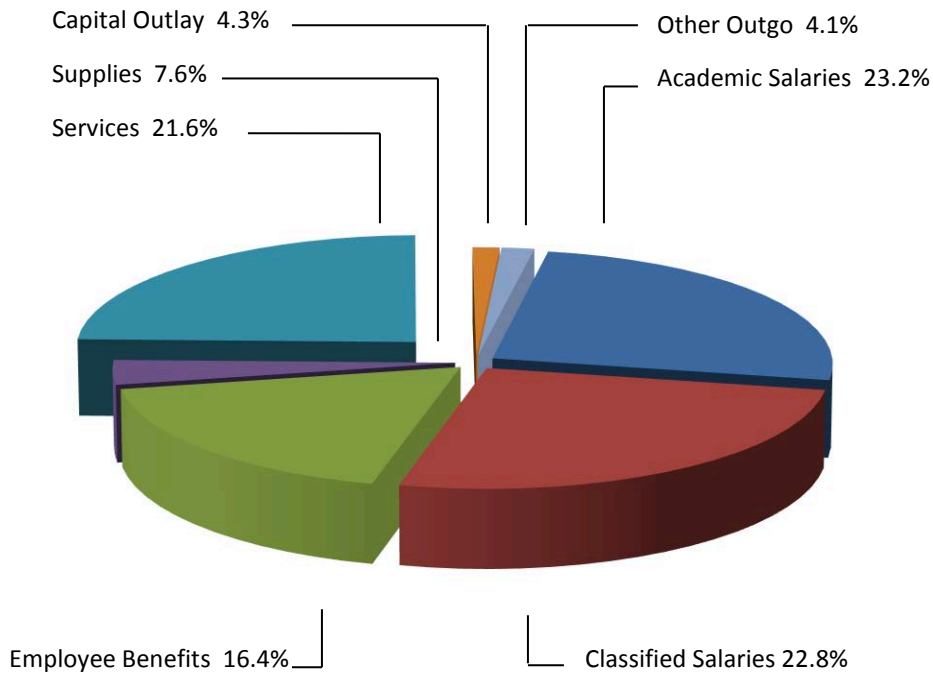


#### Major Object Summary for the Fiscal Year 2017-18 Final Budget:

Academic Salaries	\$ 1,091,574
Classified Salaries	\$ 1,233,643
Employee Benefits	\$ 914,009
Supplies	\$ 654,022
Services	\$1,163,683
Capital Outlay	\$ 376,967
Other Outgo	\$ 199,788

## OBJECT SUMMARY – RESTRICTED (FY16-17 Actuals vs. FY17-18 Final Budget)

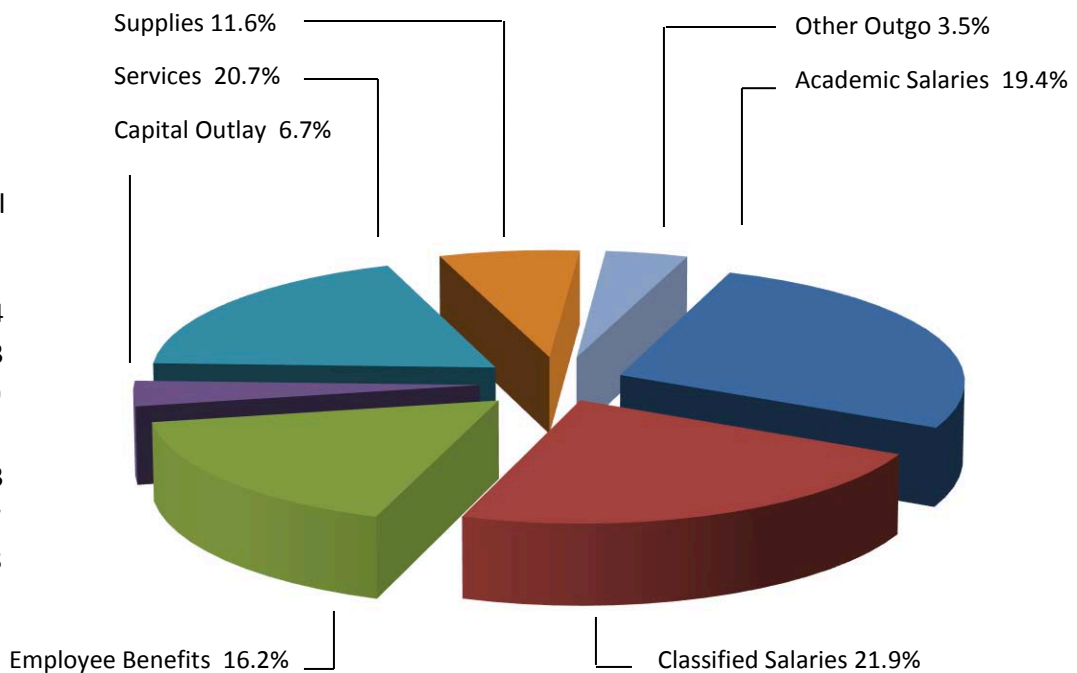
### Fiscal Year 2016-2017 Actuals



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

Academic Salaries	\$971,806
Classified Salaries	\$954,103
Employee Benefits	\$687,074
Supplies	\$315,941
Services	\$905,156
Capital Outlay	\$178,959
Other Outgo	\$171,125

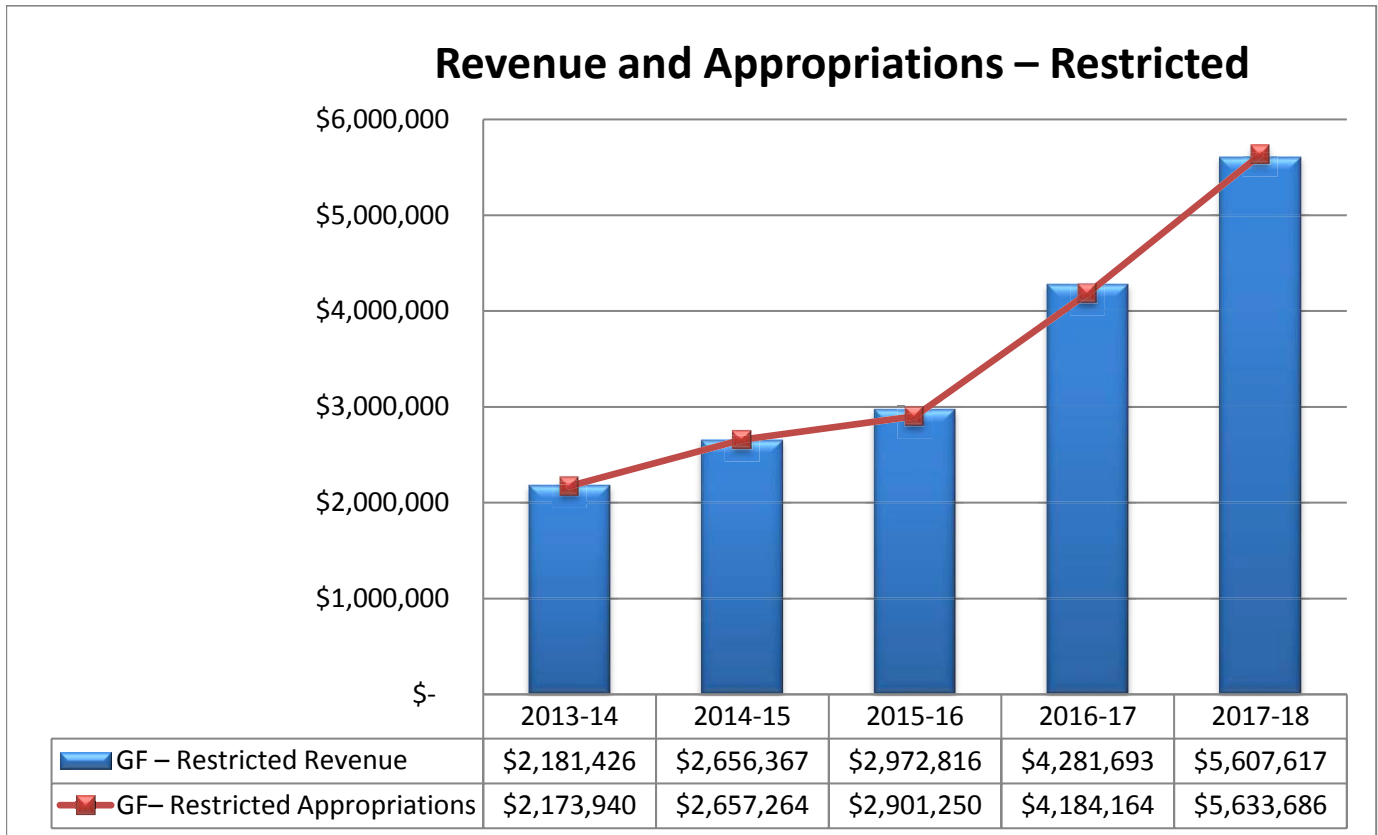
### Fiscal Year 2017-2018 Final Budget



#### Major Object Summary for the Fiscal Year 2017-18 Final Budget:

Academic Salaries	\$ 1,091,574
Classified Salaries	\$ 1,233,643
Employee Benefits	\$ 914,009
Supplies	\$ 654,022
Services	\$ 1,163,683
Capital Outlay	\$ 376,967
Other Outgo	\$ 199,788

## REVENUE AND APPROPRIATIONS – RESTRICTED



Graph 9: Revenue and Appropriations – Restricted

The above graph reflects annual restricted revenue and restricted appropriations.

Restricted revenue increased significantly between FY15-16 and FY16-17 primarily due to funding from the Adult Education Block Grant (\$850,000 per year) and increases to the Student Success and Support Program. Lake Tahoe Community College acts as the fiscal agent for the AEBG Consortium. After the FY16-17 budget was adopted, LTCC received a Title III grant (~\$240,000 per year for 5 years) and began receiving a portion of the regional share of the Strong Workforce Program funds. The restricted general fund is projecting moderate growth in FY17-18, including approximately \$1.2 million in deferred revenue from FY16-17.

Note: The numbers from FY13-14 through FY15-16 are audited actuals. FY16-17 are unaudited actuals, and FY17-18 is budgeted.

# PROGRAM BREAKDOWN

2017-18 ANNUAL BUDGET

Unrestricted Program Detail •  
(Budget to Final Budget Comparison)

Unrestricted Program Detail •  
(Actuals to Final Budget Comparison)

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**SECTION 7**

**UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY17-18**

		<b>2015-16 ADOPTED</b>	<b>2016-17 ADOPTED</b>	<b>2017-18 FINAL</b>	<b>15-16 Adopted vs. 17-18 Final Budget</b>	<b>16-17 Adopted vs. 17-18 Final Budget</b>
		<b>BUDGET</b> <i>Unrestricted GF</i>	<b>BUDGET</b> <i>Unrestricted GF</i>	<b>BUDGET</b> <i>Unrestricted GF</i>	<b>UNRESTRICTED VARIANCE</b>	<b>UNRESTRICTED VARIANCE</b>
<b>Code</b>	<b>Program</b>					
0114	Forestry	4,501	0	0	(4,501)	0
0301	Environmental Science/ETS	13,936	20,890	25,110	11,174	4,220
0399	Green Sustainable Education	8,858	9,178	9,335	477	157
0401	Biology	255,082	308,445	320,121	65,039	11,676
0501	Business	252,203	234,323	223,712	(28,491)	(10,611)
0511	Real Estate	29,248	24,856	25,275	(3,973)	419
0514	Computer Applications	98,642	0	0	(98,642)	0
0599	D-Wing Computer Lab	27,583	24,768	25,151	(2,432)	383
0601	General Communications	15,749	13,557	9,098	(6,651)	(4,459)
0614	Art - Digital and Media Arts	0	16,947	17,232	17,232	285
0701	Computer and Information Science	29,310	29,366	29,861	551	495
0835	Physical Education	306,716	296,342	306,535	(181)	10,193
0836	Wilderness Education	169,621	158,372	161,899	(7,722)	3,527
0837	PE - Theory	50,381	49,851	52,749	2,368	2,898
0839	PE - Athletics	34,594	27,115	27,572	(7,022)	457
0858	Fitness Education Center	208,693	176,758	178,244	(30,449)	1,486
1002	Art	398,165	392,250	406,174	8,009	13,924
1004	Music	194,344	150,691	156,776	(37,568)	6,085
1007	Theatre Arts	173,800	164,483	126,371	(47,429)	(38,112)
1008	Dance	26,962	0	0	(26,962)	0
1012	Photography and Digital Arts	113,862	63,530	64,257	(49,605)	727
1101	World Languages	3,440	3,494	3,553	113	59
1102	French	11,812	5,084	10,340	(1,472)	5,256
1104	Italian	0	0	1,000	1,000	1,000
1105	Spanish	219,610	127,254	141,572	(78,038)	14,318
1107	Chinese	6,750	0	0	(6,750)	0
1108	Japanese	8,437	4,520	6,894	(1,543)	2,374
1155	Intensive Summer Spanish Institute	168,186	168,549	174,160	5,974	5,611
1191	Sign Language	15,187	14,688	14,936	(251)	248

**UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY17-18**

		<b>2015-16 ADOPTED</b>	<b>2016-17 ADOPTED</b>	<b>2017-18 FINAL</b>	<b>15-16 Adopted vs. 17-18 Final Budget</b>	<b>16-17 Adopted vs. 17-18 Final Budget</b>
		<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>UNRESTRICTED VARIANCE</b>	<b>UNRESTRICTED VARIANCE</b>
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
1201	Health	89,929	78,178	83,045	(6,884)	4,867
1205	Phlebotomy	20,538	6,218	6,323	(14,215)	105
1208	Medical Office	8,991	16,383	16,659	7,668	276
1230	Nursing Assistant	626	405	0	(626)	(405)
1240	Dental Assistant	29,093	25,467	25,726	(3,367)	259
1250	Emergency Medical Technician	63,685	44,907	56,892	(6,793)	11,985
1290	Emergency Response	11,363	11,221	11,360	(3)	139
1299	Physical Therapy Aide	4,901	6,993	7,105	2,204	112
1305	Early Childhood Education	48,523	22,031	22,969	(25,554)	938
1306	Culinary Arts	77,635	87,163	87,851	10,216	688
1307	Dual-Enrollment	26,235	6,497	6,607	(19,628)	110
1317	Dual Enrollment	0	45,703	51,949	51,949	6,246
1390	Culinary Jail	6,563	11,813	9,188	2,625	(2,625)
1501	English	305,992	302,630	398,524	92,532	95,894
1506	Speech	44,504	41,031	42,961	(1,543)	1,930
1509	Philosophy	18,000	15,816	11,486	(6,514)	(4,330)
1510	Religion	15,749	9,037	6,894	(8,855)	(2,143)
1590	Foundational English	95,601	26,762	20,320	(75,281)	(6,442)
1599	Humanities	20,249	11,299	9,098	(11,151)	(2,201)
1701	Mathematics	587,351	558,232	588,859	1,508	30,627
1790	Foundational Math	0	0	0	0	0
1901	Physical Science	5,062	5,084	5,569	507	485
1902	Physics	133,547	135,165	143,375	9,828	8,210
1905	Chemistry	153,751	150,998	157,017	3,266	6,019
1914	Geology	62,825	65,012	68,957	6,132	3,945
2001	Psychology	210,334	172,142	213,868	3,534	41,726
2104	Counseling/Addiction Studies	28,571	30,055	31,660	3,089	1,605
2105	Criminal Justice	22,922	23,726	55,144	32,222	31,418
2133	Fire Science	12,371	13,412	13,633	1,262	221
2190	Fire Academy	86,770	126,420	94,292	7,522	(32,128)
2191	Fire Officer	8,083	6,551	6,615	(1,468)	64
2192	Fire In-Service	83,475	88,200	78,750	(4,725)	(9,450)
2193	South Bay RPSTC - JPA	746,463	943,106	955,327	208,864	12,221
2202	Anthropology	89,119	84,143	88,540	(579)	4,397
2203	Ethnic Studies	38,501	0	0	(38,501)	0
2204	Economics	40,619	43,968	45,286	4,667	1,318
2205	History	50,855	32,763	27,572	(23,283)	(5,191)
2206	Geography	62,308	68,240	72,164	9,856	3,924

**UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY17-18**

			2015-16 ADOPTED	2016-17 ADOPTED	2017-18 FINAL	15-16 Adopted vs. 17-18 Final Budget	16-17 Adopted vs. 17-18 Final Budget
			BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
			Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
	2207	Political Science	58,189	24,856	18,198	(39,991)	(6,658)
	2208	Sociology	77,871	45,179	58,375	(19,496)	13,196
	4901	Instructional Support	78,393	76,126	84,619	6,226	8,493
i	4902	Cost Offsets	(254,850)	(257,866)	0	254,850	257,866
	4933	General Studies	24,721	30,971	22,779	(1,942)	(8,192)
ii	4934	General Instruction	0	250,000	250,000	250,000	0
	4940	Incarcerated Student Program	560,653	648,047	621,113	60,460	(26,934)
	4958	English as a Second Language (ESL)	123,647	124,568	126,534	2,887	1,966
	4980	Work Experience	56,923	78,496	79,692	22,769	1,196
i	4998	Cost Offsets	0	0	(132,854)	(132,854)	(132,854)
i	4999	Lottery Prop 20 Instructional Materials	0	0	(82,986)	(82,986)	(82,986)
Subtotal Instructional Programs			6,882,323	6,822,459	7,084,982	202,659	262,523
	Code	Program					
ii	6010	Instruction Office	468,887	519,222	527,825	58,938	8,603
	6011	Dean Humanities/Social Sciences	115,925	151,526	158,675	42,750	7,149
	6012	Dean Science/Business	41,084	9,304	7,644	(33,440)	(1,660)
	6013	CTE Administrator	118,844	78,487	70,586	(48,258)	(7,901)
	6030	Academic Senate	44,228	41,345	40,168	(4,060)	(1,177)
vii	6090	Accreditation	0	0	70,308	70,308	70,308
	6110	Tutoring & Learning Center (TLC)	84,656	89,111	126,433	41,777	37,322
	6115	Instructional Development	25,250	41,462	40,902	15,652	(560)
	6116	Distance Education	112,361	118,945	139,321	26,960	20,376
iii	6120	Library	302,315	276,095	174,079	(128,236)	(102,016)
	6130	Media Services	69,131	73,267	74,755	5,624	1,488
iv	6140	Art Gallery	22,196	19,180	19,454	(2,742)	274
	6150	Academic Info. Systems and Technology	64,850	61,979	43,765	(21,085)	(18,214)
	6200	Admissions and Records	584,490	527,367	544,708	(39,782)	17,341
	6310	Student Services - Counseling	18,479	18,228	10,857	(7,622)	(7,371)
	6330	Transfer Activities	60,631	59,769	9,411	(51,220)	(50,358)
	6340	Career Guidance	20,436	20,933	13,589	(6,847)	(7,344)
	6420	Disability Resource Center (DRC)	2,500	1,000	1,000	(1,500)	0
	6430	EOPS	0	0	0	0	0
	6440	Student Health Services	28,480	24,741	13,808	(14,672)	(10,933)
	6450	Student Services Administration	17,258	74,630	70,446	53,188	(4,184)
	6451	Student Recruitment	11,300	7,000	3,000	(8,300)	(4,000)

**UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY17-18**

		<b>2015-16 ADOPTED BUDGET</b>	<b>2016-17 ADOPTED BUDGET</b>	<b>2017-18 FINAL BUDGET</b>	<b>15-16 Adopted vs. 17-18 Final Budget UNRESTRICTED VARIANCE</b>	<b>16-17 Adopted vs. 17-18 Final Budget UNRESTRICTED VARIANCE</b>
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
6460	Student Services - Financial Aid	110,584	119,332	105,720	(4,864)	(13,612)
6490	International Education	61,886	57,386	55,442	(6,444)	(1,944)
6510	Maintenance Services	393,138	405,328	408,747	15,609	3,419
6530	Custodial Services	364,790	369,516	384,765	19,975	15,249
6540	College Vehicles	14,000	14,001	14,001	1	0
6550	Grounds	45,340	39,114	32,817	(12,523)	(6,297)
6551	Snow Removal	0	27,120	27,128	27,128	8
6570	Utilities	466,500	469,100	475,400	8,900	6,300
6600	Board of Trustees	114,055	131,475	125,905	11,850	(5,570)
6601	President's Office	246,015	271,005	241,567	(4,448)	(29,438)
6602	Administrative Services	143,704	147,888	167,335	23,631	19,447
6604	Institutional Research and Planning	140,083	219,885	179,595	39,512	(40,290)
6720	Fiscal Services	434,978	433,392	433,492	(1,486)	100
6730	Human Resources	265,804	243,702	245,334	(20,470)	1,632
6750	Faculty Development	25,000	21,000	17,000	(8,000)	(4,000)
6751	Classified Staff Development	8,500	8,500	10,500	2,000	2,000
6752	Training Days	14,000	15,500	26,000	12,000	10,500
6753	Staff Development	8,000	8,000	25,000	17,000	17,000
6771	Purchasing	30,276	45,038	47,047	16,771	2,009
6772	Insurance and Property Management	120,000	120,000	100,000	(20,000)	(20,000)
6773	Graphics	2,250	2,250	0	(2,250)	(2,250)
6774	Safety	21,325	24,309	24,388	3,063	79
6775	General Services	113,996	121,983	104,150	(9,846)	(17,833)
6776	Security	0	13,270	21,794	21,794	8,524
6780	Computer Services - Info Tech.	1,166,064	1,079,969	1,047,448	(118,616)	(32,521)
6783	Reprographics	145,254	147,278	150,997	5,743	3,719
6793	Collective Bargaining	23,752	23,811	20,000	(3,752)	(3,811)
6820	Community Services Events	65,740	68,904	89,990	24,250	21,086
6821	Commencement	18,931	14,016	21,739	2,808	7,723
6822	Convocation	5,255	8,483	8,728	3,473	245
v 6824	Community Education	0	0	0	0	0
6825	Community Education Indirect	70,514	62,050	62,569	(7,945)	519
6830	Demonstration Garden	10,645	13,327	13,489	2,844	162
6840	Economic Development	58,713	51,198	89,130	30,417	37,932
6850	Community Use of Facilities	55,655	58,430	59,611	3,956	1,181
iv 6860	SnowGlobe	16,531	41,253	41,317	24,786	64
6891	Public Information Office	237,292	267,471	377,071	139,779	109,600
vi 6895	Foundation	235,795	239,525	251,820	16,025	12,295

**UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY17-18**

		<b>2015-16 ADOPTED BUDGET</b>	<b>2016-17 ADOPTED BUDGET</b>	<b>2017-18 FINAL BUDGET</b>	<b>15-16 Adopted vs. 17-18 Final Budget UNRESTRICTED VARIANCE</b>	<b>16-17 Adopted vs. 17-18 Final Budget UNRESTRICTED VARIANCE</b>
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
vi	6900 Ancillary Services - Other Operations	19,913	20,521	20,500	587	(21)
	6920 Child Development Center (CDC)	15,000	15,000	25,000	10,000	10,000
	6921 Tahoe Parents Nursery School (TPNS)	42,563	49,928	52,214	9,651	2,286
	6922 Child Development Center (CDC) Indirect	17,918	18,193	18,872	954	679
	6940 Food Services	1,300	1,900	1,900	600	0
	6960 Student Activities	85,180	92,996	98,139	12,959	5,143
	6961 Athletics	159,779	153,145	143,396	(16,383)	(9,749)
	6962 Women's Soccer	33,770	37,077	48,321	14,551	11,244
	6963 Men's Soccer	40,650	43,927	56,199	15,549	12,272
	6964 Intramural Activities	6,810	0	0	(6,810)	0
	6968 Cocurricular Activities	13,050	13,517	200	(12,850)	(13,317)
	7101 Facilities Planning	234,646	226,244	232,941	(1,705)	6,697
	7102 Campus and Site Improvement	1,027	1,282	11,966	10,939	10,684
	7104 ERP Implementation	108,557	105,051	78,236	(30,321)	(26,815)
	7105 Technology Infrastructure	101,418	106,611	107,837	6,419	1,226
	7115 Scheduled/Deferred Maintenance	15,000	15,000	15,000	0	0
	7210 Long-Term Debt	14,000	14,000	14,000	0	0
<b>Subtotal Noninstructional Programs</b>		<b>8,378,247</b>	<b>8,531,792</b>	<b>8,592,491</b>	<b>214,244</b>	<b>60,699</b>
	5901 Instructional Retiree Benefits/Incentives	271,022	93,340	93,340	(177,682)	0
	6740 Non-Instructional Retiree Benefits	216,491	110,943	110,943	(105,548)	0
<b>Subtotal Retirement Costs</b>		<b>487,513</b>	<b>204,283</b>	<b>204,283</b>	<b>(283,230)</b>	<b>0</b>
<b>Total Unrestricted Costs*</b>		<b>15,748,083</b>	<b>15,558,534</b>	<b>15,881,756</b>	<b>133,673</b>	<b>323,222</b>

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

- i Cost Offsets moved to 4998 and 4999 in 16-17
- ii Programs 4934 (\$250,000) and 6010 (\$50,000) reflect budgeted STRS on-behalf payments
- iii Library books annual replacement fund now covered by Fund 12 Instructional Equipment
- iv Programs 6140 and 6860 have offsetting revenue lines.
- v Program 6824 was moved to Fund 59 in FY15-16.
- vi Programs 6895 and 6921 have partial offsetting revenue lines.
- vii Program 6090 created to track Accreditation Expenses

# UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY17-18

Code	Program	2015-16	2016-17	2017-18	17-18 Final Budget vs.	17-18 Final Budget vs.
		AUDITED	UNAUDITED	FINAL	15-16 Audited Actuals	16-17 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	UNAUDITED VARIANCE
0000	No Program	1,444	0	0	(1,444)	0
0114	Forestry	0	0	0	0	0
0301	Environmental Science/ETS	10,512	19,813	25,110	14,598	5,297
0399	Green Sustainable Education	0	1,757	9,335	9,335	7,578
0401	Biology	249,667	317,658	320,121	70,454	2,463
0501	Business	234,232	284,799	223,712	(10,520)	(61,087)
0511	Real Estate	25,820	25,440	25,275	(545)	(165)
0514	Computer Applications	101,498	0	0	(101,498)	0
0599	D-Wing Computer Lab	29,814	30,979	25,151	(4,663)	(5,828)
0601	General Communications	15,135	13,745	9,098	(6,037)	(4,647)
0614	Art - Digital and Media Arts	0	0	17,232	17,232	17,232
0701	Computer and Information Science	22,457	19,079	29,861	7,404	10,782
0835	Physical Education	301,107	279,764	306,535	5,428	26,771
0836	Wilderness Education	141,426	143,280	161,899	20,473	18,619
0837	PE - Theory	39,781	349	52,749	12,968	52,400
0839	PE - Athletics	7,144	7,991	27,572	20,428	19,581
0858	Fitness Education Center	168,602	175,840	178,244	9,642	2,404
1002	Art	374,149	383,487	406,174	32,025	22,687
1004	Music	179,131	149,630	156,776	(22,355)	7,146
1007	Theatre Arts	172,262	161,415	126,371	(45,891)	(35,044)
1008	Dance	9,422	0	0	(9,422)	0
1012	Photography and Digital Arts	37,326	33,966	64,257	26,931	30,291
1101	World Languages	3,439	3,583	3,553	114	(30)
1102	French	7,877	1,934	10,340	2,463	8,406
1104	Italian	0	0	1,000	1,000	1,000
1105	Spanish	187,919	146,935	141,572	(46,347)	(5,363)
1107	Chinese	0	0	0	0	0
1108	Japanese	8,661	8,787	6,894	(1,767)	(1,893)
1155	Intensive Summer Spanish Institute	135,364	121,478	174,160	38,796	52,682
1191	Sign Language	15,589	12,594	14,936	(653)	2,342
1201	Health	105,610	89,733	83,045	(22,565)	(6,688)
1205	Phlebotomy	5,994	6,536	6,323	329	(213)
1208	Medical Office	10,839	17,146	16,659	5,820	(487)
1230	Nursing Assistant	0	0	0	0	0
1240	Dental Assistant	29,208	26,474	25,726	(3,482)	(748)
1250	Emergency Medical Technician	54,034	38,431	56,892	2,858	18,461
1290	Emergency Response	7,990	6,896	11,360	3,370	4,464
1299	Physical Therapy Aide	4,840	4,982	7,105	2,265	2,123
1305	Early Childhood Education	52,773	36,301	22,969	(29,804)	(13,332)
1306	Culinary Arts	70,510	73,225	87,851	17,341	14,626
1307	Hospitality	0	3,068	6,607	0	3,539
1317	Dual Enrollment	12,888	22,247	51,949	6,497	29,702
1390	Culinary Jail	11,620	12,893	9,188	(2,432)	(3,705)
1501	English	304,648	313,082	398,524	93,876	85,442
1506	Speech	38,068	37,197	42,961	4,893	5,764
1509	Philosophy	21,762	14,684	11,486	(10,276)	(3,198)

# UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY17-18

		2015-16 AUDITED	2016-17 UNAUDITED	2017-18 FINAL	17-18 Final Budget vs. 15-16 Audited Actuals	17-18 Final Budget vs. 16-17 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	UNAUDITED VARIANCE
<u>Code</u>	<u>Program</u>					
1510	Religion	10,756	6,429	6,894	(3,862)	465
1590	Foundational English	71,655	7,204	20,320	(51,335)	13,116
1599	Humanities	13,755	8,970	9,098	(4,657)	128
1701	Mathematics	328,137	573,708	588,859	260,722	15,151
1790	Foundational Math	226,616	0	0	(226,616)	0
1901	Physical Science	28,397	20,336	5,569	(22,828)	(14,767)
1902	Physics	115,924	118,654	143,375	27,452	24,721
1905	Chemistry	122,535	123,747	157,017	34,482	33,270
1914	Geology	68,141	90,413	68,957	816	(21,456)
2001	Psychology	212,460	183,351	213,868	1,408	30,517
2104	Counseling/Addiction Studies	26,108	18,952	31,660	5,552	12,708
2105	Criminal Justice	24,189	30,414	55,144	30,955	24,730
2133	Fire Science	12,622	10,769	13,633	1,011	2,864
2190	Fire Academy	75,484	77,220	94,292	18,808	17,072
2191	Fire Officer	0	0	6,615	6,615	6,615
2192	Fire In-Service	78,390	78,084	78,750	360	666
2193	South Bay RPSTC - JPA	704,353	922,985	955,327	250,974	32,342
2202	Anthropology	89,010	84,979	88,540	(470)	3,561
2203	Ethnic Studies	12,573	0	0	(12,573)	0
2204	Economics	22,087	12,808	45,286	23,199	32,478
2205	History	64,147	34,504	27,572	(36,575)	(6,932)
2206	Geography	46,442	34,819	72,164	25,722	37,345
2207	Political Science	22,555	17,577	18,198	(4,357)	621
2208	Sociology	79,681	50,039	58,375	(21,306)	8,336
4901	Instructional Support	70,145	106,301	84,619	14,474	(21,682)
i 4902	Cost Offsets	(13,995)	(109,785)	0	13,995	109,785
4933	General Studies	18,836	17,127	22,779	3,943	5,652
ii 4934	General Instruction	254,110	328,109	250,000	(4,110)	(78,109)
4940	Incarcerated Student Program	581,552	565,312	621,113	39,561	55,801
4958	English as a Second Language (ESL)	136,982	121,441	126,534	(10,448)	5,093
4980	Work Experience	59,766	74,808	79,692	19,926	4,884
i 4988	Cost Offsets	0	49,215	(132,854)	(132,854)	(182,069)
i 4999	Lottery Prop 20 Instructional Materials	0		(82,986)	(82,986)	(82,986)
<b>Subtotal Instructional Programs</b>		<b>6,773,977</b>	<b>6,705,689</b>	<b>7,084,982</b>	<b>271,834</b>	<b>462,279</b>
ii 6010	Instruction Office	496,102	514,670	527,825	31,723	13,155
6011	Dean Humanities/Social Sciences	126,474	152,536	158,675	32,201	6,139
6012	Dean Science/Business	43,617	3,662	7,644	(35,973)	3,982
6013	CTE Administrator	101,834	71,259	70,586	(31,248)	(673)
6030	Academic Senate	31,922	32,539	40,168	8,246	7,629
vii 6090	Accreditation	0	40,723	70,308	70,308	29,586
6110	Tutoring & Learning Center (TLC)	70,344	75,395	126,433	56,089	51,038
6115	Instructional Development	15,951	30,420	40,902	24,951	10,482
6116	Distance Education	111,323	99,556	139,321	27,998	39,765
iii 6120	Library	284,265	205,882	174,079	(110,186)	(31,803)

# UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY17-18

		2015-16 AUDITED	2016-17 UNAUDITED	2017-18 FINAL	17-18 Final Budget vs. 15-16 Audited Actuals	17-18 Final Budget vs. 16-17 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	UNAUDITED VARIANCE
<u>Code</u>	<u>Program</u>					
iv	6130 Media Services	66,583	68,569	74,755	8,173	6,186
	6140 Art Gallery	18,196	31,032	19,454	1,258	(11,578)
	6150 Academic Info. Systems and Technology	40,614	13,761	43,765	3,151	30,004
	6200 Admissions and Records	536,256	503,182	544,708	8,452	41,526
	6310 Student Services - Counseling	16,961	21,242	10,857	(6,104)	(10,385)
	6330 Transfer Activities	47,153	39,635	9,411	(37,742)	(30,224)
	6340 Career Guidance	21,810	20,595	13,589	(8,221)	(7,006)
	6420 Disability Resource Center (DRC)	107	0	1,000	894	1,000
	6430 EOPS	15,767	0	0	(15,767)	0
	6440 Student Health Services	31,453	13,363	13,808	(17,645)	445
	6450 Student Services Administration	1,620	64,950	70,446	68,826	5,496
	6451 Student Recruitment	743	1,108	3,000	2,257	1,892
	6460 Student Services - Financial Aid	104,526	118,155	105,720	1,194	(12,435)
	6490 International Education	52,027	53,580	55,442	3,415	1,862
	6510 Maintenance Services	386,249	416,707	408,747	22,498	(7,960)
	6530 Custodial Services	365,551	316,440	384,765	19,214	68,326
	6540 College Vehicles	25,919	46,274	14,001	(11,918)	(32,273)
	6550 Grounds	22,200	47,663	32,817	10,617	(14,846)
	6551 Snow Removal	25,433	61,121	27,128	1,695	(33,993)
	6570 Utilities	388,443	448,367	475,400	86,957	27,033
	6600 Board of Trustees	99,995	121,479	125,905	25,910	4,426
	6601 President's Office	235,749	242,971	241,567	5,818	(1,404)
	6602 Administrative Services	133,236	123,355	167,335	34,099	43,980
	6604 Institutional Research and Planning	106,591	223,702	179,595	73,004	(44,107)
	6720 Fiscal Services	433,347	412,197	433,492	145	21,295
	6730 Human Resources	246,046	266,553	245,334	(712)	(21,219)
	6750 Faculty Development	14,265	10,729	17,000	2,735	6,271
	6751 Classified Staff Development	7,853	5,663	10,500	2,647	4,837
	6752 Training Days	12,644	15,000	26,000	13,356	11,000
	6753 Staff Development	12,739	7,800	25,000	12,261	17,200
	6771 Purchasing	33,828	42,054	47,047	13,219	4,993
	6772 Insurance and Property Management	120,000	100,000	100,000	(20,000)	0
	6773 Graphics	1,240	2,335	0	(1,240)	(2,335)
	6774 Safety	28,461	14,946	24,388	(4,073)	9,442
	6775 General Services	68,247	243,499	104,150	35,904	(139,349)
	6776 Security	0	6,664	21,794	21,794	15,130
	6780 Computer Services - Info Tech.	1,193,569	1,009,055	1,047,448	(146,121)	38,393
	6783 Reprographics	136,244	136,249	150,997	14,753	14,748
	6793 Collective Bargaining	9,003	56,472	20,000	10,997	(36,472)
	6820 Community Services Events	62,060	65,929	89,990	27,930	24,061
	6821 Commencement	17,876	21,454	21,739	3,863	285
	6822 Convocation	1,874	7,373	8,728	6,854	1,355
v	6824 Community Education	0	0	0	0	0
	6825 Community Education Indirect	62,337	62,895	62,569	232	(326)
	6830 Demonstration Garden	9,372	12,267	13,489	4,117	1,222
	6840 Economic Development	59,394	67,932	89,130	29,736	21,198
	6850 Community Use of Facilities	52,141	56,261	59,611	7,470	3,350

## UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY17-18

		2015-16 AUDITED	2016-17 UNAUDITED	2017-18 FINAL	17-18 Final Budget vs. 15-16 Audited Actuals	17-18 Final Budget vs. 16-17 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	UNAUDITED VARIANCE
Code	Program					
iv	6860 SnowGlobe	31,380	32,835	41,317	9,937	8,482
	6891 Public Information Office	213,359	327,031	377,071	163,712	50,040
vi	6895 Foundation	236,170	238,519	251,820	15,650	13,301
	6900 Ancillary Services - Other Operations	19,497	19,237	20,500	1,003	1,263
	6920 Child Development Center (CDC)	15,000	30,000	25,000	10,000	(5,000)
vi	6921 Tahoe Parents Nursery School (TPNS)	47,671	51,191	52,214	4,543	1,023
	6922 Child Development Center (CDC) Indirect	17,460	18,300	18,872	1,412	572
	6940 Food Services	1,788	0	1,900	112	1,900
	6960 Student Activities	79,265	95,820	98,139	18,874	2,319
	6961 Athletics	145,190	140,489	143,396	(1,794)	2,907
	6962 Women's Soccer	29,873	38,555	48,321	18,448	9,766
	6963 Men's Soccer	56,720	48,239	56,199	(521)	7,960
	6964 Intramural Activities	3,813	0	0	(3,813)	0
	6968 Cocurricular Activities	6,655	3,249	200	(6,455)	(3,049)
	7101 Facilities Planning	202,406	211,396	232,941	30,535	21,545
	7102 Campus and Site Improvement	704	10,426	11,966	11,262	1,540
	7104 ERP Implementation	76,079	81,384	78,236	2,157	(3,148)
	7105 Technology Infrastructure	101,426	103,844	107,837	6,411	3,993
	7115 Scheduled Maintenance	115,000	50,119	15,000	(100,000)	(35,119)
	7210 Long-Term Debt	14,000	14,000	14,000	0	0
viii	7390 Bad Debt	0	4,260	0	0	(4,260)
viii	7900 Reserves	0	350,000	0	0	(350,000)
<b>Subtotal Noninstructional Programs</b>		<b>8,021,007</b>	<b>8,716,111</b>	<b>8,592,491</b>	<b>571,484</b>	<b>(123,620)</b>
	5901 Instructional Retiree Benefits/Incentives	558,980	95,238	93,340	(465,640)	(1,898)
	6740 Noninstructional Retiree Benefits	326,491	120,090	110,943	(215,548)	(9,147)
<b>Subtotal Retirement Costs</b>		<b>885,471</b>	<b>215,328</b>	<b>204,283</b>	<b>(681,188)</b>	<b>(11,045)</b>
<b>Total Unrestricted Costs*</b>		<b>15,680,455</b>	<b>15,637,128</b>	<b>15,881,756</b>	<b>201,301</b>	<b>244,628</b>

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

- i Cost Offsets moved to 4988 and 4999 in 16-17
- ii Programs 4934 (\$328,109) and 6010 (\$46,873) reflect STRS on-behalf payments
- iii Library books annual replacement fund now covered by Fund 12 Instructional Equipment
- iv Programs 6140 and 6860 have offsetting revenue lines.
- v Program 6824 was moved to Fund 59 in FY15-16.
- vi Programs 6895 and 6921 have partial offsetting revenue lines.
- vii Program 6090 created to track Accreditation Expenses
- viii Program 7390 created to code Bad Debt Expense correctly
- viii STRS/PERS reserves (\$350,000) moved to Fund 69 in FY16-17 and therefore is reflected as an expense in program 7900

# OBJECT BREAKDOWN

2017-18 ANNUAL BUDGET

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

## OBJECT DETAIL – BUDGET TO FINAL BUDGET FY17-18

	2015-16			2016-17			2017-18			2017-18 vs.	2017-18 vs.
	ADOPTED BUDGET			ADOPTED BUDGET			FINAL BUDGET			2015-16	2016-17
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	Variance	Variance
<b>EXPENSES</b>											
<b>ACADEMIC SALARIES</b>											
1110 Full-Time Instructor	2,093,401	2,057,148	36,253	1,933,948	1,896,600	37,348	2,171,301	2,097,288	74,013	40,140	200,688
<b>Subtotal</b>	<b>2,093,401</b>	<b>2,057,148</b>	<b>36,253</b>	<b>1,933,948</b>	<b>1,896,600</b>	<b>37,348</b>	<b>2,171,301</b>	<b>2,097,288</b>	<b>74,013</b>	<b>40,140</b>	<b>200,688</b>
1210 Administrators	747,357	634,098	113,259	734,353	581,282	153,071	780,754	590,453	190,301	(43,645)	9,171
1211 Admin In-District Allowance	26,554	20,762	5,792	26,551	18,221	8,330	32,910	24,125	8,785	3,363	5,904
1212 Counselors	396,861	119,402	277,459	394,851	93,472	301,379	409,736	29,475	380,261	(89,927)	(63,997)
1213 Academic Director	71,158	0	71,158	55,823	0	55,823	60,640	0	60,640	0	0
1214 Reassigned Time	47,279	47,279	0	48,659	48,659	0	41,222	41,222	0	(6,057)	(7,437)
1215 Learning Disabilities Specialist	41,120	0	41,120	63,364	0	63,364	44,488	0	44,488	0	0
1216 Library/Media Services Director	96,420	96,420	0	99,119	99,119	0	33,199	33,199	0	(63,221)	(65,920)
1217 Technology Stipend	10,000	10,000	0	0	0	0	0	0	0	(10,000)	0
1225 Department Workload	0	0	0	0	0	0	0	0	0	0	0
1250 Athletic Director	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>1,436,749</b>	<b>927,961</b>	<b>508,788</b>	<b>1,422,720</b>	<b>840,753</b>	<b>581,967</b>	<b>1,402,949</b>	<b>718,474</b>	<b>684,475</b>	<b>(209,487)</b>	<b>(122,279)</b>
1310 Adjunct Faculty	1,718,223	1,714,798	3,425	1,487,173	1,487,173	0	1,463,134	1,438,174	24,960	(276,624)	(48,999)
1311 Adjunct Office Hours	0			0			17,610	10,000	7,610	10,000	10,000
1315 Fitness Education Center Adjuncts	119,753	119,753	0	119,753	119,753	0	119,753	119,753	0	0	0
1360 Instructional Stipends	17,409	17,409	0	31,795	25,960	5,835	59,131	41,010	18,121	23,601	15,050
1390 Other Instructional Salaries	173,224	150,960	22,264	203,069	162,683	40,386	222,458	148,072	74,386	(2,888)	(14,611)
1399 Instructor Substitutes	44,802	44,802	0	44,802	44,802	0	40,500	40,500	0	(4,302)	(4,302)
<b>Subtotal</b>	<b>2,073,411</b>	<b>2,047,722</b>	<b>25,689</b>	<b>1,886,592</b>	<b>1,840,371</b>	<b>46,221</b>	<b>1,922,586</b>	<b>1,797,509</b>	<b>125,077</b>	<b>(250,213)</b>	<b>(42,862)</b>
1414 Reassigned Time - Overload	14,382	9,882	4,500	14,382	9,882	4,500	6,039	6,039	0	(3,843)	(3,843)
1415 Student Activities Advisor	26,250	26,250	0	26,250	26,250	0	27,000	27,000	0	750	750
1420 Part-Time or Sub Librarian	0	0	0	0	0	0	13,068	13,068	0	13,068	13,068
1425 Department Workload	0	0	0	0	0	0	0	0	0	0	0
1430 Part-Time or Sub Counselors	59,872	593	59,279	93,490	17,228	76,262	31,584	593	30,991	0	(16,635)
1440 Part-Time Program Director	58,997	58,997	0	58,997	58,997	0	58,997	58,997	0	0	0
1450 Athletic Director	20,611	20,611	0	21,173	21,173	0	22,295	22,295	0	1,684	1,122
1460 Lead Faculty Stipend	42,260	42,260	0	45,853	39,373	6,480	92,088	38,342	53,746	(3,918)	(1,031)
1470 CCE Facilitator	0	0	0	20,000	0	20,000	60,000	0	60,000	0	0
1480 Athletic Coaches	27,497	27,497	0	24,996	24,996	0	35,001	35,001	0	7,504	10,005
1495 Mileage Allowance	8,975	8,975	0	9,010	9,010	0	12,500	12,500	0	3,525	3,490
1499 Other Noninstructional Acad. Salaries	101,342	43,568	57,774	102,372	43,217	59,155	112,068	48,796	63,272	5,228	5,579
<b>Subtotal</b>	<b>360,186</b>	<b>238,633</b>	<b>121,553</b>	<b>416,523</b>	<b>250,126</b>	<b>166,397</b>	<b>470,640</b>	<b>262,631</b>	<b>208,009</b>	<b>23,998</b>	<b>12,505</b>
<b>TOTAL ACADEMIC SALARIES</b>	<b>5,963,747</b>	<b>5,271,464</b>	<b>692,283</b>	<b>5,659,783</b>	<b>4,827,850</b>	<b>831,933</b>	<b>5,967,476</b>	<b>4,875,902</b>	<b>1,091,574</b>	<b>(395,562)</b>	<b>48,052</b>

## OBJECT DETAIL – BUDGET TO FINAL BUDGET FY17-18

	2015-16 ADOPTED BUDGET			2016-17 ADOPTED BUDGET			2017-18 FINAL BUDGET			2017-18 vs. 2015-16 Variance	2017-18 vs. 2016-17 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
<b>CLASSIFIED SALARIES</b>											
2110 Full-Time Regular Classified	1,498,411	1,175,891	322,520	1,672,915	1,233,430	439,485	1,927,527	1,304,292	623,235	128,401	70,862
2111 Confidentials	308,756	306,119	2,637	260,931	258,728	2,203	273,984	271,646	2,338	(34,473)	12,918
2120 Part-Time Regular Classified	356,791	293,832	62,959	396,964	307,511	89,453	439,613	298,608	141,005	4,776	(8,903)
2150 Classified Supervisor	824,024	747,105	76,919	949,391	779,465	169,926	990,199	800,297	189,902	53,192	20,832
2190 Classified In-Dist Allow, Reg.	1,440	1,440	0	0	0	0	0	0	0	(1,440)	0
Subtotal	2,989,422	2,524,387	465,035	3,280,201	2,579,134	701,067	3,631,323	2,674,843	956,480	150,456	95,709
2210 F-T/Reg. Classified Instructional	128,507	128,507	0	108,279	108,279	0	89,727	89,727	0	(38,780)	(18,552)
Subtotal	128,507	128,507	0	108,279	108,279	0	89,727	89,727	0	(38,780)	(18,552)
2310 Classified Overtime	72,704	70,704	2,000	66,903	63,703	3,200	63,943	60,943	3,000	(9,761)	(2,760)
2340 Part-Time/Temp. Class. Noninstr	366,332	265,200	101,132	422,372	276,378	145,994	430,417	283,408	147,009	18,208	7,030
2341 Part-Time/Temporary Technician	66,284	42,284	24,000	76,729	44,729	32,000	48,103	43,231	4,872	947	(1,498)
2350 Student Workers	65,008	2,508	62,500	74,429	2,706	71,723	81,264	5,160	76,104	2,652	2,454
2360 Classified Stipend	0	0	0	0	0	0	10,000	10,000	0	10,000	10,000
2399 Other Noninstr. Class. Salaries	20,437	20,437	0	18,190	12,790	5,400	16,377	16,377	0	(4,060)	3,587
Subtotal	590,765	401,133	189,632	658,623	400,306	258,317	650,104	419,119	230,985	17,986	18,813
* 2410 Instructional Aide Hourly	107,974	107,974	0	121,887	121,887	0	136,971	126,354	10,617	18,380	4,467
* 2411 Instructional Aide II, Hourly	0	0	0	0	0	0	0	0	0	0	0
* 2412 Instructional Aide III, Hourly	0	0	0	0	0	0	0	0	0	0	0
2414 Instructional Aide - AIARE	6,720	6,720	0	6,720	6,720	0	6,720	6,720	0	0	0
2415 Tutor	87,737	57,564	30,173	79,977	49,458	30,519	85,019	49,458	35,561	(8,106)	0
2417 Interpreter	2,400	0	2,400	0	0	0	0	0	0	0	0
2418 Artist Model I	2,328	2,328	0	2,328	2,328	0	2,419	2,419	0	91	91
2419 Artist Model II	5,124	5,124	0	5,124	5,124	0	5,124	5,124	0	0	0
2421 Accompanist	2,000	2,000	0	3,018	3,018	0	3,018	3,018	0	1,018	0
2442 TPNS Substitute Teacher	700	700	0	700	700	0	700	700	0	0	0
Subtotal	214,983	182,410	32,573	219,754	189,235	30,519	239,971	193,793	46,178	11,383	4,558
<b>TOTAL CLASSIFIED SALARIES</b>	<b>3,923,677</b>	<b>3,236,437</b>	<b>687,240</b>	<b>4,266,857</b>	<b>3,276,954</b>	<b>989,903</b>	<b>4,611,125</b>	<b>3,377,482</b>	<b>1,233,643</b>	<b>141,045</b>	<b>100,528</b>
<b>TOTAL SALARIES</b>	<b>9,887,424</b>	<b>8,507,901</b>	<b>1,379,523</b>	<b>9,926,640</b>	<b>8,104,804</b>	<b>1,821,836</b>	<b>10,578,601</b>	<b>8,253,384</b>	<b>2,325,217</b>	<b>(254,517)</b>	<b>148,580</b>
<b>EMPLOYEE BENEFITS</b>											
** 3110 STRS Direct Instruction	312,921	301,644	11,277	595,741	577,425	18,316	673,814	643,995	29,819	342,351	66,570
3111 STRS Nonacademic Admin. and Supervisors	10,725	4,964	5,761	5,928	5,928	0	6,891	6,891	0	1,927	963
** 3112 STRS Nonacademic Other	135,291	76,048	59,243	205,212	125,453	79,759	247,455	127,174	120,281	51,126	1,721
Subtotal	458,937	382,656	76,281	806,881	708,806	98,075	928,160	778,060	150,100	395,404	69,254
3210 PERS Direct Instruction	15,127	15,127	0	15,038	15,038	0	13,936	13,936	0	(1,191)	(1,102)
3211 PERS Classified/Other Nonacademic	336,881	288,462	48,419	444,243	346,804	97,439	570,230	413,378	156,852	124,916	66,574
3212 PERS Other Academic Noninstructional	41,957	41,957	0	50,346	50,229	117	46,166	46,031	135	4,074	(4,198)
Subtotal	393,965	345,546	48,419	509,627	412,071	97,556	630,332	473,345	156,987	127,799	61,274
3310 Soc. Sec. Direct Instruction	7,967	7,967	0	6,713	6,713	0	5,563	5,563	0	(2,404)	(1,150)
3311 Soc. Sec. Classified/Other Nonacademic	184,822	155,866	28,956	202,438	158,773	43,665	220,645	165,067	55,578	9,201	6,294
3312 Soc. Sec. Other Academic Noninstructional	16,323	16,323	0	22,475	22,423	52	18,434	18,380	54	2,057	(4,043)

## OBJECT DETAIL – BUDGET TO FINAL BUDGET FY17-18

	2015-16 ADOPTED BUDGET			2016-17 ADOPTED BUDGET			2017-18 FINAL BUDGET			2017-18 vs. 2015-16 Variance	2017-18 vs. 2016-17 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3320 Medicare Direct Instruction	66,637	64,605	2,032	62,350	59,712	2,638	66,292	62,091	4,201	(51,757)	(46,864)
3321 Medicare Classified/Other Nonacademic	50,970	42,384	8,586	56,034	43,163	12,871	59,990	44,789	15,201	266,354	265,575
3322 Medicare Other Academic Noninstructional	24,564	16,086	8,478	24,183	14,606	9,577	25,142	12,848	12,294	519,144	520,624
<b>Subtotal</b>	<b>351,283</b>	<b>303,231</b>	<b>48,052</b>	<b>374,193</b>	<b>305,390</b>	<b>68,803</b>	<b>396,066</b>	<b>308,738</b>	<b>87,328</b>	<b>5,507</b>	<b>3,348</b>
3410 H&W Direct Instruction	596,646	578,411	18,235	539,629	516,780	22,849	567,159	535,230	31,929	(43,181)	18,450
3411 H&W Classified/Other Nonacademic	960,109	770,145	189,964	972,476	736,256	236,220	1,129,990	818,347	311,643	48,202	82,091
3412 H&W Other Academic Noninstructional	345,092	249,514	95,578	335,235	235,593	99,642	232,232	104,447	127,785	(145,067)	(131,146)
<b>Subtotal</b>	<b>1,901,847</b>	<b>1,598,070</b>	<b>303,777</b>	<b>1,847,340</b>	<b>1,488,629</b>	<b>358,711</b>	<b>1,929,381</b>	<b>1,458,024</b>	<b>471,357</b>	<b>(140,046)</b>	<b>(30,605)</b>
3510 SUI Direct Instruction	2,298	2,228	70	2,151	2,060	91	2,297	2,152	145	(76)	92
3511 SUI Classified/Other Nonacademic	1,758	1,462	296	1,932	1,488	444	2,056	1,536	520	74	48
3512 SUI Other Academic Noninstructional	846	554	292	834	504	330	854	434	420	(120)	(70)
<b>Subtotal</b>	<b>4,902</b>	<b>4,244</b>	<b>658</b>	<b>4,917</b>	<b>4,052</b>	<b>865</b>	<b>5,207</b>	<b>4,122</b>	<b>1,085</b>	<b>(122)</b>	<b>70</b>
3610 Workers' Compensation Direct Instruction	76,581	74,241	2,340	69,814	66,860	2,954	77,925	72,988	4,937	(1,253)	6,128
3611 WC Classified/Other Nonacademic	59,774	48,844	10,930	63,951	48,374	15,577	71,917	52,748	19,169	3,904	4,374
3612 WC Other Academic Noninstructional	28,287	18,524	9,763	27,079	16,355	10,724	29,559	15,104	14,455	(3,420)	(1,251)
<b>Subtotal</b>	<b>164,642</b>	<b>141,609</b>	<b>23,033</b>	<b>160,844</b>	<b>131,589</b>	<b>29,255</b>	<b>179,401</b>	<b>140,840</b>	<b>38,561</b>	<b>(769)</b>	<b>9,251</b>
3710 Apple Direct Instruction	41,955	41,235	720	38,565	37,838	727	39,922	37,984	1,938	(3,251)	146
3711 Apple Classified/Other Nonacademic	9,759	7,256	2,503	11,043	7,375	3,668	10,611	7,575	3,036	319	200
3712 Apple Other Academic Noninstructional	1,861	706	1,155	1,816	633	1,183	2,058	793	1,265	87	160
<b>Subtotal</b>	<b>53,575</b>	<b>49,197</b>	<b>4,378</b>	<b>51,424</b>	<b>45,846</b>	<b>5,578</b>	<b>52,591</b>	<b>46,352</b>	<b>6,239</b>	<b>(2,845)</b>	<b>506</b>
3910 Misc. Benes. Direct Instruction	0	0	0	0	0	0	0	0	0	0	0
3911 Misc. Benes. Classified/Other Nonacademic	0	0	0	0	0	0	2,352	0	2,352	0	0
3912 Misc. Benes. Academic Noninstructional	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,352</b>	<b>0</b>	<b>2,352</b>	<b>0</b>	<b>0</b>
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>3,329,151</b>	<b>2,824,553</b>	<b>504,598</b>	<b>3,755,226</b>	<b>3,096,383</b>	<b>658,843</b>	<b>4,123,490</b>	<b>3,209,481</b>	<b>914,009</b>	<b>384,928</b>	<b>113,098</b>
<b>TOTAL COMPENSATION</b>	<b>13,216,575</b>	<b>11,332,454</b>	<b>1,884,121</b>	<b>13,681,866</b>	<b>11,201,187</b>	<b>2,480,679</b>	<b>14,702,091</b>	<b>11,462,865</b>	<b>3,239,226</b>	<b>130,411</b>	<b>261,678</b>
<b>SUPPLIES</b>											
4310 Instructional Supplies	88,380	0	88,380	217,051	0	217,051	141,622	0	141,622	0	0
4315 Instructional Materials	64,910	64,910	0	66,565	66,565	0	79,819	66,115	13,704	1,205	(450)
4320 Media Supplies	3,959	3,500	459	4,500	4,500	0	2,000	2,000	0	(1,500)	(2,500)
4325 Instructor Desk Copies	3,000	3,000	0	3,000	3,000	0	3,000	3,000	0	0	0
<b>Subtotal</b>	<b>160,249</b>	<b>71,410</b>	<b>88,839</b>	<b>291,116</b>	<b>74,065</b>	<b>217,051</b>	<b>226,441</b>	<b>71,115</b>	<b>155,326</b>	<b>(295)</b>	<b>(2,950)</b>
4510 Books, Magazines, Periodicals	81,051	80,429	622	85,790	605	85,185	1,195	1,195	0	(79,234)	590
4550 Noninstructional Supp and Matls	377,962	184,502	193,460	574,163	227,397	346,766	752,560	253,864	498,696	69,362	26,467
<b>Subtotal</b>	<b>459,013</b>	<b>264,931</b>	<b>194,082</b>	<b>659,953</b>	<b>228,002</b>	<b>431,951</b>	<b>753,755</b>	<b>255,059</b>	<b>498,696</b>	<b>(9,872)</b>	<b>27,057</b>
<b>TOTAL SUPPLIES</b>	<b>619,262</b>	<b>336,341</b>	<b>282,921</b>	<b>951,069</b>	<b>302,067</b>	<b>649,002</b>	<b>980,196</b>	<b>326,174</b>	<b>654,022</b>	<b>(10,167)</b>	<b>24,107</b>

## OBJECT DETAIL – BUDGET TO FINAL BUDGET FY17-18

	2015-16			2016-17			2017-18			2017-18 vs.	2017-18 vs.
	ADOPTED BUDGET			ADOPTED BUDGET			FINAL BUDGET			2015-16	2016-17
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	Variance	Variance
<b>SERVICES</b>											
5110 Personal Service Contracts	33,326	23,185	10,141	72,191	33,800	38,391	99,571	66,760	32,811	43,575	32,960
5111 Personal Service Contracts (Instructional)	18,617	5,500	13,117	9,976	4,000	5,976	24,164	4,000	20,164	(1,500)	0
5120 Contract Services	1,163,577	869,095	294,482	1,755,718	925,081	830,637	1,629,099	919,471	709,628	50,376	(5,610)
5121 Contract Services (Instructional - ISAs)	821,387	821,387	0	1,019,153	1,019,153	0	1,017,718	1,017,718	0	196,331	(1,435)
5140 Software License and Online Services	136,509	119,409	17,100	254,804	137,364	117,440	248,092	125,782	122,310	6,373	(11,582)
5170 Audit	53,600	53,600	0	55,100	55,100	0	57,600	55,100	2,500	1,500	0
5180 Legal	46,700	46,700	0	46,700	46,700	0	36,700	36,700	0	(10,000)	(10,000)
<b>Subtotal</b>	<b>2,273,716</b>	<b>1,938,876</b>	<b>334,840</b>	<b>3,213,642</b>	<b>2,221,198</b>	<b>992,444</b>	<b>3,112,944</b>	<b>2,225,531</b>	<b>887,413</b>	<b>286,655</b>	<b>4,333</b>
5210 Technology Allowance	0	0	0	15,500	14,500	1,000	14,500	13,500	1,000	13,500	(1,000)
5211 Mileage Reimbursement	21,056	17,045	4,011	26,094	22,884	3,210	26,355	23,755	2,600	6,710	871
5212 Field Labs	3,450	3,450	0	3,500	3,500	0	3,500	3,500	0	50	0
5213 Conference/Travel	149,717	107,950	41,767	256,559	143,303	113,256	302,356	129,643	172,713	21,693	(13,660)
5214 Student Field Trips	73,663	33,100	40,563	117,915	40,000	77,915	81,572	37,600	43,972	4,500	(2,400)
5216 Staff Development Activities	56,746	56,746	0	64,340	51,540	12,800	46,890	45,890	1,000	(10,856)	(5,650)
5217 Training	3,800	2,300	1,500	2,000	500	1,500	0	0	0	(2,300)	(500)
5218 Tuition Reimbursement	1,000	1,000	0	2,000	2,000	0	2,000	2,000	0	1,000	0
<b>Subtotal</b>	<b>309,432</b>	<b>221,591</b>	<b>87,841</b>	<b>487,908</b>	<b>278,227</b>	<b>209,681</b>	<b>477,173</b>	<b>255,888</b>	<b>221,285</b>	<b>34,297</b>	<b>(22,339)</b>
5310 Institutional Memberships	37,939	37,789	150	37,478	37,028	450	49,415	48,965	450	11,176	11,937
5320 Licensing Fees	16,137	16,137	0	19,315	19,315	0	18,440	18,440	0	2,303	(875)
5330 Course/Exam Fees	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>54,076</b>	<b>53,926</b>	<b>150</b>	<b>56,793</b>	<b>56,343</b>	<b>450</b>	<b>67,855</b>	<b>67,405</b>	<b>450</b>	<b>13,479</b>	<b>11,062</b>
5410 Property & Liability Insurance	0	0	0	11,735	11,735	0	694	694	0	694	(11,041)
5440 Student Insurance	25,889	11,000	14,889	27,340	12,451	14,889	24,679	9,790	14,889	(1,210)	(2,661)
<b>Subtotal</b>	<b>25,889</b>	<b>11,000</b>	<b>14,889</b>	<b>39,075</b>	<b>24,186</b>	<b>14,889</b>	<b>25,373</b>	<b>10,484</b>	<b>14,889</b>	<b>(516)</b>	<b>(13,702)</b>
5511 Utilities - Electricity	238,000	238,000	0	230,000	230,000	0	205,000	205,000	0	(33,000)	(25,000)
5512 Utilities - Natural Gas/Nonelectrical	125,000	125,000	0	125,000	125,000	0	150,000	150,000	0	25,000	25,000
5513 Utilities - Water and Sewer	39,500	39,500	0	43,700	43,700	0	50,000	50,000	0	10,500	6,300
5514 Utilities - Refuse	42,000	42,000	0	42,000	42,000	0	42,000	42,000	0	0	0
5516 Utilities - Telephone	17,180	17,180	0	15,000	15,000	0	15,000	15,000	0	(2,180)	0
5517 Utilities - Internet	4,820	4,820	0	5,000	5,000	0	5,000	5,000	0	180	0
5530 Postage and Courier Services	33,950	33,950	0	34,350	34,350	0	35,700	35,700	0	1,750	1,350
5550 Facilities Rents and Leases	30,250	27,250	3,000	33,390	30,390	3,000	40,035	28,015	12,020	765	(2,375)
5560 Equipment Rents and Leases	6,365	6,365	0	12,915	12,915	0	16,965	16,965	0	10,600	4,050
<b>Subtotal</b>	<b>537,065</b>	<b>534,065</b>	<b>3,000</b>	<b>541,355</b>	<b>538,355</b>	<b>3,000</b>	<b>559,700</b>	<b>547,680</b>	<b>12,020</b>	<b>13,615</b>	<b>9,325</b>
5610 Printing	54,814	47,658	7,156	50,578	44,498	6,080	49,574	46,848	2,726	(810)	2,350
5620 Outreach Activities	8,100	0	8,100	0	0	0	1,000	1,000	0	1,000	1,000
5640 Repairs and Maintenance	54,368	54,308	60	44,793	44,793	0	49,148	44,748	4,400	(9,560)	(45)
5642 Vehicle Maintenance and Repair	14,000	14,000	0	14,000	14,000	0	14,000	14,000	0	0	0
5680 Maintenance Agreements	196,903	196,903	0	206,435	199,435	7,000	206,935	199,435	7,500	2,532	0
<b>Subtotal</b>	<b>328,185</b>	<b>312,869</b>	<b>15,316</b>	<b>315,806</b>	<b>302,726</b>	<b>13,080</b>	<b>320,657</b>	<b>306,031</b>	<b>14,626</b>	<b>(6,838)</b>	<b>3,305</b>

## OBJECT DETAIL – BUDGET TO FINAL BUDGET FY17-18

	2015-16 ADOPTED BUDGET			2016-17 ADOPTED BUDGET			2017-18 FINAL BUDGET			2017-18 vs. 2015-16 Variance	2017-18 vs. 2016-17 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5720 Election Services	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	0	0
<b>Subtotal</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
5810 Advertising	72,724	71,090	1,634	86,577	70,077	16,500	103,155	90,655	12,500	19,565	20,578
5812 Employment Verification	6,200	5,700	500	5,200	4,700	500	5,200	4,700	500	(1,000)	0
5816 Administrative Fees	7,900	7,900	0	1,900	1,900	0	1,900	1,900	0	(6,000)	0
5895 Merchant Discount and Bank Fees	25,000	25,000	0	30,000	30,000	0	30,000	30,000	0	5,000	0
<b>Subtotal</b>	<b>111,824</b>	<b>109,690</b>	<b>2,134</b>	<b>123,677</b>	<b>106,677</b>	<b>17,000</b>	<b>140,255</b>	<b>127,255</b>	<b>13,000</b>	<b>17,565</b>	<b>20,578</b>
5950 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0
5990 Other Operating Expenses	0	0	0	1,500	1,500	0	2,500	2,500	0	2,500	1,000
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>1,000</b>
<b>TOTAL SERVICES</b>	<b>3,645,187</b>	<b>3,187,017</b>	<b>458,170</b>	<b>4,784,756</b>	<b>3,534,212</b>	<b>1,250,544</b>	<b>4,711,457</b>	<b>3,547,774</b>	<b>1,163,683</b>	<b>360,757</b>	<b>13,562</b>
<b>CAPITAL OUTLAY</b>											
6220 Improvements to Buildings	15,065	15,065	0	13,000	13,000	0	13,000	13,000	0	(2,065)	0
<b>Subtotal</b>	<b>15,065</b>	<b>15,065</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>(2,065)</b>	<b>0</b>
6310 Library Bks/Magazines/Prdcls/Databases	35,895	28,895	7,000	38,343	343	38,000	44,343	6,343	38,000	(22,552)	6,000
<b>Subtotal</b>	<b>35,895</b>	<b>28,895</b>	<b>7,000</b>	<b>38,343</b>	<b>343</b>	<b>38,000</b>	<b>44,343</b>	<b>6,343</b>	<b>38,000</b>	<b>(22,552)</b>	<b>6,000</b>
6410 Audio Visual Equipment, New	500	500	0	2,150	2,150	0	2,150	2,150	0	1,650	0
6460 Computer Software, New	1,000	1,000	0	49,000	1,000	48,000	15,815	0	15,815	(1,000)	(1,000)
6470 Computer Hardware, New	170,694	58,197	112,497	120,547	34,208	86,339	271,217	34,208	237,009	(23,989)	0
6471 Computer Hardware, Replacement	920	920	0	920	920	0	620	620	0	(300)	(300)
6480 Equipment/Furniture, New	36,774	35,774	1,000	76,317	75,080	1,237	180,071	93,928	86,143	58,154	18,848
6481 Equipment/Furniture, Replacement	2,650	2,650	0	2,650	2,650	0	2,650	2,650	0	0	0
6591 Capital Leases	50,584	50,584	0	2,461	2,461	0	2,761	2,761	0	(47,823)	300
<b>Subtotal</b>	<b>263,122</b>	<b>149,625</b>	<b>113,497</b>	<b>254,045</b>	<b>118,469</b>	<b>135,576</b>	<b>475,284</b>	<b>136,317</b>	<b>338,967</b>	<b>(13,308)</b>	<b>17,848</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>314,082</b>	<b>193,585</b>	<b>120,497</b>	<b>305,388</b>	<b>131,812</b>	<b>173,576</b>	<b>532,627</b>	<b>155,660</b>	<b>376,967</b>	<b>(37,925)</b>	<b>23,848</b>
<b>TOTAL EXPENSES</b>	<b>17,795,106</b>	<b>15,049,397</b>	<b>2,745,709</b>	<b>19,723,079</b>	<b>15,169,278</b>	<b>4,553,801</b>	<b>20,926,371</b>	<b>15,492,473</b>	<b>5,433,898</b>	<b>443,076</b>	<b>323,195</b>
<b>OTHER OUTGO</b>											
7201 Indirect Expense Intrafund	0	0	35,006	0	0	115,029	0	0	112,446	0	0
7310 Transfers to Other Funds	693,213	693,213	0	383,783	383,783	0	384,283	384,283	0	(308,930)	500
7512 Direct Payments to Students	6,250	0	6,250	6,968	0	6,968	6,900	0	6,900	0	0
7590 Federal Financial Aid Repayment	5,472	5,472	0	5,472	5,472	0	5,000	5,000	0	(472)	(472)
7612 CalWORKs Child Care	20,000	0	20,000	9,710	0	9,710	4,781	0	4,781	0	0
7620 Textbook Grants	33,700	0	33,700	41,388	0	41,388	55,000	0	55,000	0	0
7625 Student Supplies and Materials	4,700	0	4,700	10,265	0	10,265	9,861	0	9,861	0	0
7635 Student Transportation	5,550	0	5,550	8,283	0	8,283	10,800	0	10,800	0	0
<b>TOTAL OTHER OUTGO</b>	<b>803,891</b>	<b>698,685</b>	<b>105,206</b>	<b>580,898</b>	<b>389,255</b>	<b>191,643</b>	<b>589,071</b>	<b>389,283</b>	<b>199,788</b>	<b>(309,402)</b>	<b>28</b>
<b>TOTAL APPROPRIATED ***</b>	<b>18,598,996</b>	<b>15,748,081</b>	<b>2,850,915</b>	<b>20,303,976</b>	<b>15,558,532</b>	<b>4,745,444</b>	<b>21,515,442</b>	<b>15,881,756</b>	<b>5,633,686</b>	<b>133,675</b>	<b>323,224</b>

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

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

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

# OBJECT DETAIL – ACTUALS TO FINAL BUDGET FY17-18

Final Budget 17-18	2015-16 ACTUALS			2016-17 ACTUALS			2017-18 FINAL BUDGET			2017-18 Budget vs. 2015-16 Actual Variance	2017-18 Budget vs. 2016-17 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
<b>EXPENSES</b>											
<b>ACADEMIC SALARIES</b>											
1110 Full-Time Instructor	2,065,033	2,043,872	21,162	1,924,230	1,900,447	23,783	2,171,301	2,097,288	74,013	53,416	196,841
<b>Subtotal</b>	<b>2,065,033</b>	<b>2,043,872</b>	<b>21,162</b>	<b>1,924,230</b>	<b>1,900,447</b>	<b>23,783</b>	<b>2,171,301</b>	<b>2,097,288</b>	<b>74,013</b>	<b>53,416</b>	<b>196,841</b>
1210 Administrators	761,830	605,428	156,401	779,083	599,469	179,614	780,754	590,453	190,301	(14,975)	(9,016)
1211 Admin In-District Allowance	28,534	20,289	8,246	26,830	18,287	8,543	32,910	24,125	8,785	3,836	5,838
1212 Counselors	391,379	121,435	269,944	396,055	72,510	323,545	409,736	29,475	380,261	(91,960)	(43,035)
1213 Academic Director	81315.18	5215.9	76,099	68804	0	68,804	60640	0	60,640	(5,216)	0
1214 Reassigned Time	86,559	80,657	5,902	26,206	26,206	0	41,222	41,222	0	(39,435)	15,016
1215 Learning Disabilities Specialist	41120	0	41,120	49689	0	49,689	44488	0	44,488	0	0
1216 Library/Media Services Director	74,693	74,693	0	26,406	26,406	0	33,199	33,199	0	(41,494)	6,793
1217 Technology Stipend	0	0	0	0	0	0	0	0	0	0	0
1225 Department Workload	0	0	0	62,918	62,918	0	0	0	0	0	(62,918)
1250 Athletic Director	0	0	0	14,489	14,489	0	0	0	0	0	(14,489)
<b>Subtotal</b>	<b>1,465,430</b>	<b>907,718</b>	<b>557,712</b>	<b>1,450,480</b>	<b>820,285</b>	<b>630,195</b>	<b>1,402,949</b>	<b>718,474</b>	<b>684,475</b>	<b>(189,244)</b>	<b>(101,811)</b>
1310 Adjunct Faculty	1,529,004	1,527,283	1,721	1,365,595	1,351,900	13,695	1,463,134	1,438,174	24,960	(89,109)	86,274
1311 Adjunct Office Hours	0	0	0	0	0	0	17,610	10,000	7,610	10,000	10,000
1315 Fitness Education Center Adjuncts	114,923	114,923	0	115,446	115,446	0	119,753	119,753	0	4,830	4,307
1360 Instructional Stipend	19,165	16,839	2326.08	41,405	32,643	8762	59,131	41,010	18121	24,171	8,367
1390 Other Instructional Salaries	166,132	124,300	41831.72	174,428	133,134	41,294	222,458	148,072	74386	23,772	14,938
1399 Instructor Substitutes	40,834	40,834	0	38,607	38,607	0	40,500	40,500	0	(334)	1,893
<b>Subtotal</b>	<b>1,870,058</b>	<b>1,824,180</b>	<b>45,879</b>	<b>1,735,481</b>	<b>1,671,730</b>	<b>63,751</b>	<b>1,922,586</b>	<b>1,797,509</b>	<b>125,077</b>	<b>(26,671)</b>	<b>125,779</b>
1414 Reassigned Time - Overload	14,960	11,666	3,294	19,033	19,033	0	6,039	6,039	0	(5,627)	(12,994)
1415 Student Activities Advisor	26,400	26,400	0	29,130	29,130	0	27,000	27,000	0	600	(2,130)
1420 Part-Time or Sub Librarian	0	0	0	43,704	43,704	0	13068	13068	0	13,068	(30,636)
1425 Department Workload	0	0	0	14,604	14,604	0	0	0	0	0	(14,604)
1430 Part-Time or Sub Counselors	84,574	429	84,145	110,088	0	110,088	31,584	593	30991	164	593
1440 Part-Time Program Director	59,180	57,482	1,698	61,604	61,604	0	58,997	58,997	0	1,515	(2,607)
1450 Athletic Director	20,968	20,968	0	21,734	21,734	0	22,295	22,295	0	1,327	561
1460 Lead Faculty Stipend	53,247	52,097	1,150	48,841	17,942	30899	92,088	38,342	53746	(13,755)	20,400
1470 CCE Facilitator	0	0	0	16,189	0	16189	60,000	0	60000	0	0
1480 Athletic Coaches	27,887	27,887	0	35,000	35,000	0	35,001	35,001	0	7,114	1
1495 Mileage Allowance	3,410	3,410	0	8,754	5,568	3186	12,500	12,500	0	9,090	6,932
1499 Other Noninstr. Acad. Salaries	115,350	33,699	81,651	107,714	13,998	93,716	112,068	48,796	63,272	15,097	34,798
<b>Subtotal</b>	<b>405,975</b>	<b>234,038</b>	<b>171,937</b>	<b>516,395</b>	<b>262,317</b>	<b>254,078</b>	<b>470,640</b>	<b>262,631</b>	<b>208,009</b>	<b>28,593</b>	<b>314</b>
<b>TOTAL ACADEMIC SALARIES</b>	<b>5,806,497</b>	<b>5,009,807</b>	<b>796,690</b>	<b>5,626,585</b>	<b>4,654,779</b>	<b>971,806</b>	<b>5,967,476</b>	<b>4,875,902</b>	<b>1,091,574</b>	<b>(133,905)</b>	<b>221,123</b>
<b>CLASSIFIED SALARIES</b>											
2110 Full-Time Regular Classified	1,483,276	1,193,387	289,889	1,706,890	1,238,581	468,309	1,927,527	1,304,292	623,235	110,905	65,711
2111 Confidentials	306,779	301,314	5,465	268,644	266,412	2,232	273,984	271,646	2,338	(29,668)	5,234
2120 Part-Time Regular Classified	276,456	232,031	44,425	347,012	260,934	86,078	439,613	298,608	141,005	66,577	37,674
2150 Classified Supervisor	848,746	731,875	116,870	987,632	796,280	191,352	990,199	800,297	189,902	68,422	4,017
2190 Classified In-Dist Allow, Reg.	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>2,915,256</b>	<b>2,458,607</b>	<b>456,649</b>	<b>3,310,178</b>	<b>2,562,207</b>	<b>747,971</b>	<b>3,631,323</b>	<b>2,674,843</b>	<b>956,480</b>	<b>216,236</b>	<b>112,636</b>
2210 F-T/Reg. Classified Instructional	120,382	113,196	7,186	111,343	111,343	0	89,727	89,727	0	(23,469)	(21,616)
<b>Subtotal</b>	<b>120,382</b>	<b>113,196</b>	<b>7,186</b>	<b>111,343</b>	<b>111,343</b>	<b>0</b>	<b>89,727</b>	<b>89,727</b>	<b>0</b>	<b>(23,469)</b>	<b>(21,616)</b>

# OBJECT DETAIL – ACTUALS TO FINAL BUDGET FY17-18

Final Budget 17-18	2015-16 ACTUALS			2016-17 ACTUALS			2017-18 FINAL BUDGET			2017-18 Budget vs. 2015-16 Actual Variance	2017-18 Budget vs. 2016-17 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
2310 Classified Overtime	50,339	50,339	0	78,246	73,857	4,389	63,943	60,943	3,000	10,604	(12,914)
2340 Part-Time/Temp. Class. Noninstr	338,044	229,748	108,297	375,327	269,394	105,933	430,417	283,408	147,009	53,660	14,014
2341 Part-Time/Temporary Technician	46,461	22,604	23,857	51,050	37,565	13,485	48,103	43,231	4,872	20,627	5,666
2350 Student Workers	75,761	606	75,155	52,620	0	52,620	81,264	5,160	76,104	4,554	5,160
2360 Classified Stipend	0	0	0	0	0	0	10,000	10,000	0	10,000	10,000
2399 Other Noninstr. Class. Salaries	13,861	10,861	3,000	28,068	24,068	4,000	16,377	16,377	0	5,516	(7,691)
<b>Subtotal</b>	<b>524,465</b>	<b>314,157</b>	<b>210,308</b>	<b>585,311</b>	<b>404,884</b>	<b>180,427</b>	<b>640,104</b>	<b>419,119</b>	<b>230,985</b>	<b>104,962</b>	<b>14,235</b>
* 2410 Instructional Aide Hourly	91,593	91,593	0	111,314	111,314	0	136,971	126,354	10,617	34,761	15,040
* 2411 Instructional Aide II, Hourly	1,607	1,607	0	0	0	0	0	0	0	(1,607)	0
* 2412 Instructional Aide III, Hourly	0	0	0	0	0	0	0	0	0	0	0
2414 Instructional Aide - AIARE	5,575	5,575	0	2,122	2,122	0	6,720	6,720	0	1,145	4,598
2415 Tutor	87,766	55,252	32,514	72,094	46,390	25,704	85,019	49,458	35,561	(5,794)	3,068
2417 Interpreter	0	0	0	0	0	0	0	0	0	0	0
2418 Artist Model I	124	124	0	953	953	0	2,419	2,419	0	2,295	1,466
2419 Artist Model II	3,891	3,891	0	4,407	4,407	0	5,124	5,124	0	1,233	717
2421 Accompanist	3,325	3,325	0	1,500	1,500	0	3,018	3,018	0	(307)	1,518
2442 TPNS Substitute Teacher	446	446	0	249	249	0	700	700	0	254	451
<b>Subtotal</b>	<b>194,328</b>	<b>161,814</b>	<b>32,514</b>	<b>192,639</b>	<b>166,935</b>	<b>25,704</b>	<b>239,971</b>	<b>193,793</b>	<b>46,178</b>	<b>31,979</b>	<b>26,858</b>
<b>TOTAL CLASSIFIED SALARIES</b>	<b>3,754,431</b>	<b>3,047,775</b>	<b>706,657</b>	<b>4,199,471</b>	<b>3,245,369</b>	<b>954,103</b>	<b>4,601,125</b>	<b>3,377,482</b>	<b>1,233,643</b>	<b>329,707</b>	<b>132,113</b>
<b>EMPLOYEE BENEFITS</b>											
** 3110 STRS Direct Instruction	591,290	581,892	9,398	697,860	687,229	10,631	673,814	643,995	29,819	62,103	(43,234)
3111 STRS Nonacademic Admin. and Supervisors	7,102	4,861	2,241	5,986	5,986	0	6,891	6,891	0	2,030	905
** 3112 STRS Nonacademic Other	171,956	114,718	57,238	179,881	98,890	80,991	247,455	127,174	120,281	12,456	28,284
<b>Subtotal</b>	<b>770,348</b>	<b>701,470</b>	<b>68,878</b>	<b>883,727</b>	<b>792,105</b>	<b>91,622</b>	<b>928,160</b>	<b>778,060</b>	<b>150,100</b>	<b>76,590</b>	<b>(14,045)</b>
3210 PERS Direct Instruction	22,388	22,330	58	23,591	23,545	46	13,936	13,936	0	(8,394)	(9,609)
3211 PERS Classified/Other Nonacademic	334,069	281,036	53,033	436,747	334,797	101,950	570,230	413,378	156,852	132,342	78,581
3212 PERS Other Academic Noninstructional	36,121	35,766	355	40,836	40,723	113	46,166	46,031	135	10,265	5,308
<b>Subtotal</b>	<b>392,578</b>	<b>339,132</b>	<b>53,446</b>	<b>501,174</b>	<b>399,065</b>	<b>102,109</b>	<b>630,332</b>	<b>473,345</b>	<b>156,987</b>	<b>134,213</b>	<b>74,280</b>
3310 Soc. Sec. Direct Instruction	15,553	15,486	67	15,601	15,238	363	5,563	5,563	0	(9,923)	(9,675)
3311 Soc. Sec. Classified/Other Nonacademic	178,354	148,234	30,120	202,061	155,587	46,474	220,645	165,067	55,578	16,833	9,480
3312 Soc. Sec. Other Academic Noninstructional	19,057	18,871	186	22,764	22,696	68	18,434	18,380	54	(491)	(4,316)
3320 Medicare Direct Instruction	63,304	61,135	2,169	60,173	57,850	2,323	66,292	62,091	4,201	956	4,241
3321 Medicare Classified/Other Nonacademic	47,523	39,143	8,380	53,650	41,152	12,498	59,990	44,789	15,201	5,646	3,637
3322 Medicare Other Academic Noninstructional	24,476	14,631	9,845	25,111	13,076	12,035	25,142	12,848	12,294	(1,783)	(228)
<b>Subtotal</b>	<b>348,267</b>	<b>297,500</b>	<b>50,768</b>	<b>379,360</b>	<b>305,599</b>	<b>73,761</b>	<b>396,066</b>	<b>308,738</b>	<b>87,328</b>	<b>11,238</b>	<b>3,139</b>
3410 Health and Welfare Direct Instruction	579,663	566,122	13,542	528,627	512,814	15,813	567,159	535,230	31,929	(30,892)	22,416
3411 H&W Classified/Other Nonacademic	871,971	705,678	166,294	925,361	689,426	235,935	1,129,990	818,347	311,643	112,669	128,921
3412 H and W Other Academic Noninstructional	316,493	224,512	91,981	306,245	193,687	112,558	232,232	104,447	127,785	(120,065)	(89,240)
<b>Subtotal</b>	<b>1,768,128</b>	<b>1,496,311</b>	<b>271,817</b>	<b>1,760,233</b>	<b>1,395,927</b>	<b>364,306</b>	<b>1,929,381</b>	<b>1,458,024</b>	<b>471,357</b>	<b>(38,287)</b>	<b>62,097</b>
3510 SUI Direct Instruction	3,919	3,844	75	7,436	7,356	80	2,297	2,152	145	(1,692)	(5,204)
3511 SUI Classified/Other Nonacademic	1,671	1,381	290	1,881	1,448	433	2,056	1,536	520	155	88
3512 SUI Other Academic Noninstructional	908	512	396	805	444	361	854	434	420	(78)	(10)
<b>Subtotal</b>	<b>6,498</b>	<b>5,738</b>	<b>760</b>	<b>10,122</b>	<b>9,248</b>	<b>874</b>	<b>5,207</b>	<b>4,122</b>	<b>1,085</b>	<b>(1,616)</b>	<b>(5,126)</b>

# OBJECT DETAIL – ACTUALS TO FINAL BUDGET FY17-18

Final Budget 17-18	2015-16 ACTUALS			2016-17 ACTUALS			2017-18 FINAL BUDGET			2017-18 Budget vs. 2015-16 Actual Variance	2017-18 Budget vs. 2016-17 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3610 Workers' Compensation Direct Instruction	73,698	71,196	2,502	70,001	67,322	2,679	77,925	72,988	4,937	1,792	5,666
3611 WC Classified/Other Nonacademic	57,563	46,305	11,258	63,931	48,446	15,485	71,917	52,748	19,169	6,443	4,302
3612 WC Other Academic Non-Instructional	28,402	17,029	11,373	28,704	14,803	13,901	29,559	15,104	14,455	(1,925)	301
<b>Subtotal</b>	<b>159,663</b>	<b>134,530</b>	<b>25,133</b>	<b>162,636</b>	<b>130,571</b>	<b>32,065</b>	<b>179,401</b>	<b>140,840</b>	<b>38,561</b>	<b>6,310</b>	<b>10,269</b>
3710 Apple Direct Instruction	20,845	19,643	1,202	19,508	18,132	1,376	39,922	37,984	1,938	18,341	19,852
3711 Apple Classified/Other Nonacademic	7,256	5,517	1,739	8,544	6,301	2,243	10,611	7,575	3,036	2,058	1,274
3712 Apple Other Academic Noninstructional	2,848	459	2,390	3,917	977	2,940	2,058	793	1,265	334	(184)
<b>Subtotal</b>	<b>30,949</b>	<b>25,619</b>	<b>5,330</b>	<b>31,969</b>	<b>25,410</b>	<b>6,559</b>	<b>52,591</b>	<b>46,352</b>	<b>6,239</b>	<b>20,733</b>	<b>20,942</b>
3910 Misc. Benes. Direct Instruction	12,706	12,676	30	7,736	7,736	0	0	0	0	(12,676)	(7,736)
3911 Misc. Benes. Classified/Other Nonacademic	37,761	29,142	8,618	43,435	30,589	12,846	2,352	0	2,352	(29,142)	(30,589)
3912 Misc. Benes. Academic Noninstructional	3,680	1,456	2,224	3,948	1,015	2,933	0	0	0	(1,456)	(1,015)
<b>Subtotal</b>	<b>54,146</b>	<b>43,274</b>	<b>10,872</b>	<b>55,119</b>	<b>39,340</b>	<b>15,779</b>	<b>2,352</b>	<b>0</b>	<b>2,352</b>	<b>(43,274)</b>	<b>(39,340)</b>
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>3,530,578</b>	<b>3,043,573</b>	<b>487,005</b>	<b>3,784,339</b>	<b>3,097,265</b>	<b>687,074</b>	<b>4,123,490</b>	<b>3,209,481</b>	<b>914,009</b>	<b>165,908</b>	<b>112,216</b>
<b>TOTAL COMPENSATION</b>	<b>13,091,506</b>	<b>11,101,154</b>	<b>1,990,352</b>	<b>13,610,396</b>	<b>10,997,413</b>	<b>2,612,983</b>	<b>14,702,091</b>	<b>11,462,865</b>	<b>3,239,226</b>	<b>361,711</b>	<b>465,452</b>
<b>SUPPLIES</b>											
4310 Instructional Supplies	93,428	50,551	42,877	80,787	1,430	79,357	141,622	0	141,622	(50,551)	(1,430)
4315 Instructional Materials	146,570	141,386	5,184	35,541	35,541	0	79,819	66,115	13,704	(75,271)	30,574
4320 Media Supplies	3,715	3,715	0	2,549	2,549	0	2,000	2,000	0	(1,715)	(549)
4325 Instructor Desk Copies	780	780	0	1,013	1,013	0	3,000	3,000	0	2,220	1,987
<b>Subtotal</b>	<b>244,494</b>	<b>196,433</b>	<b>48,061</b>	<b>119,890</b>	<b>40,533</b>	<b>79,357</b>	<b>226,441</b>	<b>71,115</b>	<b>155,326</b>	<b>(125,318)</b>	<b>30,582</b>
4510 Non-Librar Books/Mags/Periodicals	59,310	55,943	3,368	97,572	499	97,073	1,195	1,195	0	(54,748)	696
4550 Noninstructional Supp and Matls	279,435	202,838	76,597	356,875	217,364	139,511	752,560	253,864	498,696	51,026	36,500
<b>Subtotal</b>	<b>338,746</b>	<b>258,781</b>	<b>79,965</b>	<b>454,447</b>	<b>217,863</b>	<b>236,584</b>	<b>753,755</b>	<b>255,059</b>	<b>498,696</b>	<b>(3,722)</b>	<b>37,196</b>
<b>TOTAL SUPPLIES</b>	<b>583,239</b>	<b>455,214</b>	<b>128,025</b>	<b>574,337</b>	<b>258,396</b>	<b>315,941</b>	<b>980,196</b>	<b>326,174</b>	<b>654,022</b>	<b>(129,040)</b>	<b>67,778</b>
<b>SERVICES</b>											
5110 Personal Service Contracts	46,050	21,865	24,185	95,173	56,319	38,854	99,571	66,760	32,811	44,895	10,441
5111 Personal Service Contracts (Instructional)	1,300	107	1,194	28,500	3,000	25,500	24,164	4,000	20,164	3,894	1,000
5120 Contract Services	1,092,722	734,111	358,611	1,255,514	809,238	446,276	1,629,099	919,471	709,628	185,360	110,233
5121 Contract Services (Instructional - ISAs)	794,827	794,827	0	991,053	986,882	4,171	1,017,718	1,017,718	0	222,891	30,836
5140 Software License and Online Services	145,536	101,328	44,208	280,354	98,156	182,198	248,092	125,782	122,310	24,454	27,626
5170 Audit	53,450	53,450	0	56,850	54,350	2,500	57,600	55,100	2,500	1,650	750
5180 Legal	18,665	18,665	0	28,060	28,060	0	36,700	36,700	0	18,035	8,640
<b>Subtotal</b>	<b>2,152,550</b>	<b>1,724,352</b>	<b>428,198</b>	<b>2,735,504</b>	<b>2,036,005</b>	<b>699,499</b>	<b>3,112,944</b>	<b>2,225,531</b>	<b>887,413</b>	<b>501,179</b>	<b>189,526</b>
5210 Technology Allowance	50,665	13,540	37,125	15,000	14,500	500	14,500	13,500	1,000	(40)	(1,000)
5211 Mileage Reimbursement	13,431	12,020	1,411	13,020	11,253	1,767	26,355	23,755	2,600	11,735	12,502
5212 Field Labs	2,373	2,373	0	4,613	4,613	0	3,500	3,500	0	1,127	(1,113)
5213 Conference/Travel	168,668	110,631	58,037	192,305	89,333	102,972	302,356	129,643	172,713	19,012	40,310
5214 Student Field Trips	62,047	37,925	24,122	78,957	29,508	49,449	81,572	37,600	43,972	(325)	8,092
5216 Staff Development Activities	34,034	30,039	3,995	32,169	32,169	0	46,890	45,890	1,000	15,851	13,721
5217 Training	0	0	0	0	0	0	0	0	0	0	0
5218 Tuition Reimbursement	1,181	1,181	0	652	652	0	2,000	2,000	0	819	1,348
<b>Subtotal</b>	<b>332,399</b>	<b>207,708</b>	<b>124,691</b>	<b>336,716</b>	<b>182,028</b>	<b>154,688</b>	<b>477,173</b>	<b>255,888</b>	<b>221,285</b>	<b>48,180</b>	<b>73,860</b>

# OBJECT DETAIL – ACTUALS TO FINAL BUDGET FY17-18

Final Budget 17-18	2015-16 ACTUALS			2016-17 ACTUALS			2017-18 FINAL BUDGET			2017-18 Budget vs. 2015-16 Actual Variance	2017-18 Budget vs. 2016-17 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5310 Institutional Memberships	32,791	32,341	450	36,085	35,505	580	49,415	48,965	450	16,624	13,460
5320 Licensing Fees	13,155	13,155	0	15,022	15,022	0	18,440	18,440	0	5,285	3,418
5330 Course/Exam Fees	0	0	0	1,501	2	1,499	0	0	0	0	(2)
<b>Subtotal</b>	<b>45,946</b>	<b>45,496</b>	<b>450</b>	<b>52,608</b>	<b>50,529</b>	<b>2,079</b>	<b>67,855</b>	<b>67,405</b>	<b>450</b>	<b>21,909</b>	<b>16,876</b>
5410 Property & Liability Insurance	0	0	0	11,735	11,735	0	694	694	0	694	(11,041)
5440 Student Insurance	21,825	13,992	7,833	27,340	16,424	10,916	24,679	9,790	14,889	(4,202)	(6,634)
<b>Subtotal</b>	<b>21,825</b>	<b>13,992</b>	<b>7,833</b>	<b>39,075</b>	<b>28,159</b>	<b>10,916</b>	<b>25,373</b>	<b>10,484</b>	<b>14,889</b>	<b>(3,508)</b>	<b>(17,675)</b>
5511 Utilities - Electricity	204,712	204,712	0	203,434	203,434	0	205,000	205,000	0	288	1,566
5512 Utilities - Natural Gas/Nonelectrical	94,916	94,916	0	142,140	142,140	0	150,000	150,000	0	55,084	7,860
5513 Utilities - Water and Sewer	37,147	37,147	0	38,243	38,243	0	50,000	50,000	0	12,853	11,757
5514 Utilities - Refuse	33,069	33,069	0	39,482	39,482	0	42,000	42,000	0	8,931	2,518
5516 Utilities - Telephone	13,684	13,684	0	13,866	13,866	0	15,000	15,000	0	1,316	1,134
5517 Utilities - Internet	4,915	4,915	0	4,807	4,807	0	5,000	5,000	0	85	193
5530 Postage and Courier Services	31,553	31,553	0	35,435	35,322	113	35,700	35,700	0	4,147	378
5550 Facilities Rents and Leases	20,975	17,975	3,000	29,021	22,441	6,580	40,035	28,015	12,020	10,040	5,574
5560 Equipment Rents and Leases	12,194	12,194	0	52,039	51,337	702	16,965	16,965	0	4,771	(34,372)
<b>Subtotal</b>	<b>453,165</b>	<b>450,165</b>	<b>3,000</b>	<b>558,467</b>	<b>551,072</b>	<b>7,395</b>	<b>559,700</b>	<b>547,680</b>	<b>12,020</b>	<b>97,515</b>	<b>(3,392)</b>
5610 Printing	27,856	26,772	1,084	43,370	36,870	6,500	49,574	46,848	2,726	20,076	9,978
5620 Outreach Activities	0	0	0	0	0	0	1,000	1,000	0	1,000	1,000
5640 Repairs and Maintenance	56,931	56,931	0	38,380	38,380	0	49,148	44,748	4,400	(12,183)	6,368
5642 Vehicle Maintenance and Repair	10,430	10,430	0	15,031	15,031	0	14,000	14,000	0	3,570	(1,031)
5680 Maintenance Agreements	182,071	168,778	13,293	191,105	183,103	8,002	206,935	199,435	7,500	30,657	16,332
<b>Subtotal</b>	<b>277,288</b>	<b>262,911</b>	<b>14,377</b>	<b>287,886</b>	<b>273,384</b>	<b>14,502</b>	<b>320,657</b>	<b>306,031</b>	<b>14,626</b>	<b>43,120</b>	<b>32,647</b>
5720 Election Services	0	0	0	3,184	3,184	0	5,000	5,000	0	5,000	1,816
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,184</b>	<b>3,184</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>1,816</b>
5810 Advertising	58,273	54,761	3,512	77,507	61,432	16,075	103,155	90,655	12,500	35,894	29,223
5812 Employment Verification	5,562	5,503	59	4,562	4,562	0	5,200	4,700	500	(803)	138
5816 Administrative Fees	1,642	1,642	0	1,177	1,177	0	1,900	1,900	0	258	723
5895 Merchant Discount and Bank Fees	28,834	28,822	12	24,474	24,474	0	30,000	30,000	0	1,178	5,526
<b>Subtotal</b>	<b>94,312</b>	<b>90,729</b>	<b>3,583</b>	<b>107,720</b>	<b>91,645</b>	<b>16,075</b>	<b>140,255</b>	<b>127,255</b>	<b>13,000</b>	<b>36,526</b>	<b>35,610</b>
5950 Bad Debt Expense	3,086	3,086	0	4,260	4,260	0	0	0	0	(3,086)	(4,260)
5990 Other Operating Expenses	-137	-137	0	1,985	1,985	0	2,500	2,500	0	2,637	515
<b>Subtotal</b>	<b>2,949</b>	<b>2,949</b>	<b>0</b>	<b>6,245</b>	<b>6,245</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>(449)</b>	<b>(3,745)</b>
<b>TOTAL SERVICES</b>	<b>3,380,433</b>	<b>2,798,301</b>	<b>582,131</b>	<b>4,127,405</b>	<b>3,222,254</b>	<b>905,156</b>	<b>4,711,457</b>	<b>3,547,774</b>	<b>1,163,683</b>	<b>749,473</b>	<b>325,520</b>
<b>CAPITAL OUTLAY</b>											
6220 Improvements to Buildings	5,369	5,369	0	838	838	0	13,000	13,000	0	7,631	12,162
<b>Subtotal</b>	<b>5,369</b>	<b>5,369</b>	<b>0</b>	<b>838</b>	<b>838</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>7,631</b>	<b>12,162</b>
6310 Library Bks/Magazines/Prdcls/Databases	52,945	27,840	25,105	42,176	19,557	22,619	44,343	6,343	38,000	(21,497)	(13,214)
<b>Subtotal</b>	<b>52,945</b>	<b>27,840</b>	<b>25,105</b>	<b>42,176</b>	<b>19,557</b>	<b>22,619</b>	<b>44,343</b>	<b>6,343</b>	<b>38,000</b>	<b>(21,497)</b>	<b>(13,214)</b>

## OBJECT DETAIL – ACTUALS TO FINAL BUDGET FY17-18

Final Budget 17-18	2015-16 ACTUALS			2016-17 ACTUALS			2017-18 FINAL BUDGET			2017-18 Budget vs. 2015-16 Actual Variance	2017-18 Budget vs. 2016-17 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
6410 Audio Visual Equipment, New	19,663	4,708	14,955	17,129	1,309	15,820	2,150	2,150	0	(2,558)	841
6460 Computer Software, New	50,275	36,000	14,275	73,000	35,500	37,500	15,815	0	15,815	(36,000)	(35,500)
6470 Computer Hardware, New	96,350	79,792	16,558	101,901	36,757	65,144	271,217	34,208	237,009	(45,584)	(2,549)
6471 Computer Hardware, Replacement	0	0	0	0	0	0	620	620	0	620	620
6480 Equipment/Furniture, New	115,067	51,469	63,598	111,133	73,257	37,876	180,071	93,928	86,143	42,459	20,671
6481 Equipment/Furniture, Replacement	9,365	832	8,533	785	785	0	2,650	2,650	0	1,818	1,865
6591 Capital Leases	31,022	31,022	0	4,152	4,152	0	2,761	2,761	0	(28,261)	(1,391)
<b>Subtotal</b>	<b>321,742</b>	<b>203,823</b>	<b>117,919</b>	<b>308,100</b>	<b>151,760</b>	<b>156,340</b>	<b>475,284</b>	<b>136,317</b>	<b>338,967</b>	<b>(67,506)</b>	<b>(15,443)</b>
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b>380,056</b>	<b>237,032</b>	<b>143,024</b>	<b>351,115</b>	<b>172,156</b>	<b>178,959</b>	<b>532,627</b>	<b>155,660</b>	<b>376,967</b>	<b>(81,372)</b>	<b>(16,496)</b>
<b><u>TOTAL EXPENSES</u></b>	<b>17,435,234</b>	<b>14,591,702</b>	<b>2,843,532</b>	<b>18,663,258</b>	<b>14,650,219</b>	<b>4,013,039</b>	<b>20,926,371</b>	<b>15,492,473</b>	<b>5,433,898</b>	<b>900,771</b>	<b>842,254</b>
<b><u>OTHER OUTGO</u></b>											
7201 Indirect Expense Intrafund	0	0	-28,835	0	0	86,042	0	0	112,446	0	0
7310 Transfers to Other Funds	1,189,815	1,189,815	0	983,444	983,444	0	384,283	384,283	0	(805,532)	(599,161)
7512 Direct Payments to Students	6,403	0	6,403	6,963	0	6,963	6,900	0	6,900	0	0
7590 Federal Financial Aid Repayment	2,738	2,738	0	3,465	3,465	0	5,000	5,000	0	2,262	1,535
7612 CalWORKs Child Care	1,094	0	1,094	0	0	551	0	0	4,781	0	0
7620 Textbook Grants	58,135	0	58,135	50,369	0	50,369	55,000	0	55,000	0	0
7625 Student Supplies and Materials	13,021	0	13,021	11,449	0	11,449	9,861	0	9,861	0	0
7635 Student Transportation	7,900	0	7,900	15,750	0	15,750	10,800	0	10,800	0	0
<b><u>TOTAL OTHER OUTGO</u></b>	<b>1,250,271</b>	<b>1,192,553</b>	<b>57,718</b>	<b>1,158,033</b>	<b>986,909</b>	<b>171,124</b>	<b>589,071</b>	<b>389,283</b>	<b>199,788</b>	<b>(803,270)</b>	<b>(597,626)</b>
<b><u>TOTAL APPROPRIATED ***</u></b>	<b>18,685,505</b>	<b>15,784,255</b>	<b>2,901,250</b>	<b>19,821,292</b>	<b>15,637,128</b>	<b>4,184,164</b>	<b>21,515,442</b>	<b>15,881,756</b>	<b>5,633,686</b>	<b>97,501</b>	<b>244,628</b>

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

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

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

# AUXILIARY FUNDS

2017-18 ANNUAL BUDGET

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

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## SECTION 9

## DESCRIPTION OF ALL FUNDS

### GOVERNMENTAL FUND ACCOUNTING

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

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

### LAKE TAHOE COMMUNITY COLLEGE FUNDS

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

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

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

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

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

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

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

The Revenue Bond Interest and Redemption Fund is used to account for the accumulation of resources and the payment of general long-term debt principal and interest. Although Fund 21 and Fund 22 are both used for debt service payment, they differ in that the resources for Fund 22 are derived from interfund transfers.

**Fund 33: Child Development Center Fund**

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

**Fund 41: Capital Outlay Projects Fund**

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

**Fund 43: General Obligation Bond Fund**

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

**Fund 44: University Center Capital Fund**

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

**Fund 59: 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. This fund provides for 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.



*2017 LTCC Graduation Ceremony*

# AUXILIARY FUNDS SUMMARY SHEET – FY17-18 FINAL BUDGET

	FY14-15 Audited Actuals	FY15-16 Audited Actuals	FY16-17 Adopted Budget	FY16-17 Actuals	FY17-18 Final Budget
<b>Fund 21 - Bond Redemption</b>					
BFB	-	-	1,867,082	1,867,082	1,255,012
Revenues	-	2,281,120	2,183,463	1,569,742	1,556,463
Appropriations	-	414,038	2,183,463	2,181,812	1,554,813
Reserves	-	1,817,931	1,867,082	1,255,012	828,316
EFB	-	1,867,082	1,867,082	1,255,012	1,256,662
<b>Fund 22 - Revenue Bond Interest and Redemption</b>					
BFB	21	-	1,158,797	1,158,797	-
Revenues	139,669	1,274,385	-	-	-
Appropriations	139,690	115,588	1,158,797	1,158,797	-
Reserves	-	-	-	-	-
EFB	-	1,158,797	-	-	-
<b>Fund 33 - Child Development Center</b>					
BFB	56,998	35,507	23,580	23,582	12,477
Revenues	445,715	458,250	483,700	502,206	542,002
Appropriations	467,206	470,175	483,832	513,311	539,139
Reserves	-	20,000	20,000	20,000	10,000
EFB	35,507	23,582	23,448	12,477	15,340
<b>Fund 41 - Capital Outlay Projects</b>					
BFB	296,946	349,194	443,429	443,428	351,585
Revenues	259,723	246,486	769,599	852,195	219,269
Appropriations	207,474	152,252	864,188	944,038	131,904
Reserves	150,000	150,000	164,000	231,119	438,950
EFB	349,195	443,428	348,840	351,585	438,950
<b>Fund 43 - General Obligation Bond</b>					
BFB	-	-	13,082,151	13,727,510	5,844,831
Revenues	645,359	17,144,195	46,250	78,603	25,000
Appropriations	645,359	3,416,685	9,497,866	7,961,282	5,869,831
Reserves	-	-	-	-	-
EFB	-	13,727,510	3,630,535	5,844,831	-
<b>Fund 44 - University Center Capital</b>					
BFB	-	-	100,000	100,000	336,942
Revenues	6,750	409,539	1,363,695	513,953	5,070,285
Appropriations	6,750	309,539	1,263,695	277,011	5,207,227
Reserves	-	100,000	200,000	200,000	200,000
EFB	-	100,000	200,000	336,942	200,000
<b>Fund 59 - Community Education</b>					
BFB	-	-	(19,028)	(19,029)	(26,075)
Revenues	245,714	255,124	270,000	296,620	291,000
Appropriations	252,821	274,153	268,961	303,666	280,705
Reserves	-	-	-	-	-
EFB	(7,107)	(19,029)	(17,989)	(26,075)	(15,780)

BFB = beginning fund balance

EFB = ending fund balance

# AUXILIARY FUND SUMMARY SHEET - FY17-18 FINAL BUDGET

	FY14-15 Audited Actuals	FY15-16 Audited Actuals	FY16-17 Adopted Budget	FY16-17 Actuals	FY17-18 Final Budget
<b>Fund 61 - Self-Insurance</b>					
BFB	81,675	100,448	116,248	116,248	104,322
Revenues	117,719	147,991	120,000	779,240	100,000
Appropriations	98,946	132,191	128,673	791,166	139,663
Reserves	60,000	80,000	80,000	80,000	80,000
EFB	100,448	116,248	107,575	104,322	64,659
<b>Fund 69 - Retiree Benefits</b>					
BFB	146,781	50,638	278,164	278,164	620,760
Revenues	79,236	708,791	204,283	465,047	153,898
Appropriations	175,378	481,266	204,283	122,451	153,898
Reserves	-	50,000	250,000	600,000	600,000
EFB	50,638	278,164	278,164	620,760	620,760
<b>Fund 72 - Student Representative Fee Trust</b>					
BFB	1,433	-	7,533	7,533	5,999
Revenues	5,838	11,727	11,000	10,208	11,000
Appropriations	7,271	4,194	11,000	11,742	11,000
Reserves	-	-	-	-	-
EFB	-	7,533	7,533	5,999	5,999
<b>Fund 74 - Student Financial Aid Trust</b>					
BFB	5,324	5,035	5,035	5,035	6,221
Revenues	2,209,840	2,033,791	2,277,279	1,835,471	1,927,117
Appropriations	2,210,129	2,033,791	2,277,279	1,834,285	1,927,117
Reserves	-	-	-	-	-
EFB	5,035	5,035	5,035	6,221	6,221
<b>Fund 79 - OPEB Trust</b>					
BFB	184,248	339,739	513,669	513,668	734,650
Revenues	155,496	174,306	8,323	221,483	41,094
Appropriations	-	376	500	500	500
Reserves	339,734	513,667	521,492	565,978	606,892
EFB	339,744	513,669	521,492	734,650	775,244

BFB = beginning fund balance

EFB = ending fund balance

## FUND #21: BOND REDEMPTION – FY17-18 FINAL BUDGET

	<b>FY14-15</b>	<b>FY15-16</b>	<b>FY16-17</b>	<b>FY16-17</b>	<b>FY17-18</b>
	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Adopted Budget</b>	<b>Actuals</b>	<b>Final Budget</b>
<b>Beginning Fund Balance</b>	-	-	1,867,082	1,867,082	1,255,012
<b>Revenue</b>					
8671 - Homeowners Property Tax Relief	-	6,906	-	6,803	-
8860 - Interest and Premiums	-	738,180	5,000	3,949	2,000
8810 - Property Taxes	-	1,536,034	2,178,463	1,558,990	1,554,463
<b>Total Revenues</b>	-	2,281,120	2,183,463	1,569,742	1,556,463
<b>Expenditures</b>					
5xxx - Operating Expense	-	76,000	2,000	350	350
71xx - Long Term Debt	-	338,038	2,181,463	2,181,462	1,554,463
<b>Total Expenditures</b>	-	414,038	2,183,463	2,181,812	1,554,813
79xx - Reserves	-	1,817,931	1,867,082	1,255,012	828,316
<b>Subtotal Increase/(Decrease)</b>	-	1,867,082	-	(612,070)	1,650
<b>Ending Fund Balance</b>	-	1,867,082	1,867,082	1,255,012	1,256,662

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

	<b>FY14-15 Audited Actuals</b>	<b>FY15-16 Audited Actuals</b>	<b>FY16-17 Adopted Budget</b>	<b>FY16-17 Actuals</b>	<b>FY17-18 Final Budget</b>
<b>Beginning Balance</b>	21	-	1,158,797	1,158,797	-
8860 - Interest and Premiums	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-
8940 - Proceeds from Sales of Bond	-	1,274,385	-	-	-
8981 - Transfers-In	139,669	-	-	-	-
<b>Total Revenues and Transfers-In</b>	139,669	1,274,385	-	-	-
<b>Expenditures</b>					
5xxx - Operating Expenses	1,815	-	-	-	-
71xx - Long Term Debt	137,875	115,588	1,158,797	1,158,797	-
<b>Total Expenditures</b>	139,690	115,588	1,158,797	1,158,797	-
<b>Subtotal Increase/(Decrease)</b>	(21)	1,158,797	(1,158,797)	(1,158,797)	-
<b>Ending Fund Balance (Including Reserves)</b>	-	1,158,797	-	-	-

## FUND #33: CHILD DEVELOPMENT CENTER – FY17-18 FINAL BUDGET

	FY14-15 Audited Actuals	FY15-16 Audited Actuals	FY16-17 Adopted Budget	FY16-17 Actuals	FY17-18 Final Budget
<b>Beginning Fund Balance</b>	<b>56,998</b>	<b>35,507</b>	<b>23,580</b>	<b>23,582</b>	<b>12,477</b>
81xx - Federal Revenue	17,080	13,319	13,500	15,329	13,500
86xx - State Revenue	65,010	71,681	85,200	69,701	67,719
88xx - Local Revenue	343,615	358,250	370,000	387,175	435,783
8899 - Miscellaneous Revenue	10	-	-	1	-
<b>Total Revenues</b>	<b>425,715</b>	<b>443,250</b>	<b>468,700</b>	<b>472,206</b>	<b>517,002</b>
89xx - Transfers-In	20,000	15,000	15,000	30,000	25,000
<b>Total Revenues and Transfers-In</b>	<b>445,715</b>	<b>458,250</b>	<b>483,700</b>	<b>502,206</b>	<b>542,002</b>
<b>Expenditures</b>					
1xxx - Academic Salaries	45,904	2,196	-	-	-
2xxx - Classified Salaries	279,722	324,629	321,923	351,166	371,159
3xxx - Employee Benefits	94,428	87,324	99,436	104,015	106,907
4xxx - Supplies	18,607	25,214	25,475	23,746	25,475
5xxx - Operating Expense	27,474	30,172	35,398	34,210	33,998
6xxx - Capital Outlay	1,071	641	1,600	174	1,600
<b>Total Expenditures</b>	<b>467,206</b>	<b>470,175</b>	<b>483,832</b>	<b>513,311</b>	<b>539,139</b>
7xxx - Other Outgo	-	-	-	-	-
<b>Total Appropriations</b>	<b>467,206</b>	<b>470,175</b>	<b>483,832</b>	<b>513,311</b>	<b>539,139</b>
79xx - Reserves	-	20,000	20,000	20,000	10,000
<b>Subtotal Increase/(Decrease)</b>	<b>(21,491)</b>	<b>(11,925)</b>	<b>(132)</b>	<b>(11,105)</b>	<b>2,863</b>
<b>Ending Fund Balance</b>	<b>35,507</b>	<b>23,582</b>	<b>23,448</b>	<b>12,477</b>	<b>15,340</b>

## FUND #41: CAPITAL OUTLAY PROJECTS – FY17-18 FINAL BUDGET

	FY14-15 Audited Actuals	FY15-16 Audited Actuals	FY16-17 Adopted Budget	FY16-17 Actuals	FY17-18 Final Budget
<b>Beginning Fund Balance</b>	<b>296,946</b>	<b>349,194</b>	<b>443,429</b>	<b>443,428</b>	<b>351,585</b>
86xx - State Revenue	101,376	138,638	358,675	358,574	103,701
88xx - Local Revenue	90,089	78,848	381,924	397,502	86,568
<b>Total Revenues</b>	<b>191,465</b>	<b>217,486</b>	<b>740,599</b>	<b>756,076</b>	<b>190,269</b>
89xx - Transfers-In	68,258	29,000	29,000	96,119	29,000
<b>Total Revenues and Transfers-In</b>	<b>259,723</b>	<b>246,486</b>	<b>769,599</b>	<b>852,195</b>	<b>219,269</b>
<b>Expenditures</b>					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	802	-	-	-	-
5xxx - Operating Expense	35,622	21,737	62,992	16,977	31,000
6xxx - Capital Outlay	171,050	130,515	701,196	827,061	100,904
<b>Total Expenditures</b>	<b>207,474</b>	<b>152,252</b>	<b>764,188</b>	<b>844,038</b>	<b>131,904</b>
7xxx - Other Outgo	-	-	100,000	100,000	-
<b>Total Appropriations</b>	<b>207,474</b>	<b>152,252</b>	<b>864,188</b>	<b>944,038</b>	<b>131,904</b>
79xx - Reserves	150,000	150,000	164,000	231,119	438,950
<b>Subtotal Increase/(Decrease)</b>	<b>52,249</b>	<b>94,234</b>	<b>(94,589)</b>	<b>(91,843)</b>	<b>87,365</b>
<b>Ending Fund Balance</b>	<b>349,195</b>	<b>443,428</b>	<b>348,840</b>	<b>351,585</b>	<b>438,950</b>

## FUND #43: GENERAL OBLIGATION BOND – FY17-18 FINAL BUDGET

	<b>FY14-15 Audited Actuals</b>	<b>FY15-16 Audited Actuals</b>	<b>FY16-17 Adopted Budget</b>	<b>FY16-17 Actuals</b>	<b>FY17-18 Final Budget</b>
<b>Beginning Fund Balance</b>	-	-	<b>13,082,151</b>	<b>13,727,510</b>	<b>5,844,831</b>
<b>Revenue</b>					
8860 - Interest Income	-	58,567	35,000	59,853	25,000
8898 - Energy Rebates	-	5,372	11,250	18,750	-
8940 - Sale of Bonds	-	17,725,615	-	-	-
<b>Total Revenues</b>	-	17,789,554	46,250	78,603	25,000
Transfers-In from Other Funds	645,359	(645,359)	-	-	-
<b>Total Revenues and Transfers-In</b>	645,359	17,144,195	46,250	78,603	25,000
<b>Expenditures</b>					
2xxx - Classified Salaries	14,706	92,441	185,861	188,920	224,946
3xxx - Employee Benefits	3,102	27,951	84,711	66,362	98,542
4xxx - Supplies	-	1,691	3,000	2,892	5,000
5xxx - Operating Expense	188,075	605,873	606,035	437,195	429,213
6xxx - Capital Outlay	233,161	2,688,729	8,618,259	7,265,913	5,112,130
<b>Total Expenditures</b>	439,044	3,416,685	9,497,866	7,961,282	5,869,831
7xxx - Other Outgo	206,315	-	-	-	-
<b>Total Appropriations</b>	645,359	3,416,685	9,497,866	7,961,282	5,869,831
79xx - Reserves	-	-	-	-	-
<b>Subtotal Increase/(Decrease)</b>	-	13,727,510	(9,451,616)	(7,882,679)	(5,844,831)
<b>Ending Fund Balance</b>	-	<b>13,727,510</b>	<b>3,630,535</b>	<b>5,844,831</b>	-

## FUND #44: UNIVERSITY CENTER – FY17-18 FINAL BUDGET

	FY14-15 Audited Actuals	FY15-16 Audited Actuals	FY16-17 Adopted Budget	FY16-17 Actuals	FY17-18 Final Budget
<b>Beginning Fund Balance</b>	-	-	100,000	100,000	336,942
<b>Revenue</b>					
88xx - Local Revenue	6,750	309,539	1,263,695	413,953	5,070,285
<b>Total Revenues</b>	6,750	309,539	1,263,695	413,953	5,070,285
89xx - Transfers-In	-	100,000	100,000	100,000	-
<b>Total Revenues and Transfers-In</b>	6,750	409,539	1,363,695	513,953	5,070,285
<b>Expenditures</b>					
2xxx - Classified Salaries	-	-	-	615	-
3xxx - Employee Benefits	-	-	-	32	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	-	-	5,000	394	-
6xxx - Capital Outlay	6,750	309,539	1,258,695	275,970	5,207,227
<b>Total Expenditures</b>	6,750	309,539	1,263,695	277,011	5,207,227
7915 - Maintenance Reserves	-	100,000	200,000	200,000	200,000
<b>Subtotal Increase/(Decrease)</b>	-	100,000	100,000	236,942	(136,942)
<b>Ending Fund Balance</b>	-	100,000	200,000	336,942	200,000

## FUND #59: COMMUNITY EDUCATION FUND – FY17-18 FINAL BUDGET

	FY14-15 * Audited Actuals	FY15-16 * Audited Actuals	FY16-17 Adopted Budget	FY16-17 Actuals	FY17-18 Final Budget
<b>Beginning Fund Balance</b>	-	-	(19,028)	(19,029)	(26,075)
8850 - Rentals & Leases	-	-	-	8,118	-
8870 - Community Ed Fees	192,310	212,760	225,000	228,228	235,000
8872 - Local Revenue	40,762	29,720	30,000	45,274	30,000
<b>Total Revenues</b>	233,072	242,480	255,000	281,620	265,000
89xx - Transfers-In (Services)	12,642	12,644	15,000	15,000	26,000
<b>Total Revenues and Transfers-In</b>	245,714	255,124	270,000	296,620	291,000
<b>Expenditures</b>					
1xxx - Academic Salaries	71,357	71,770	65,000	76,625	52,557
2xxx - Classified Salaries	80,161	90,904	98,218	101,290	101,418
3xxx - Employee Benefits	36,527	38,293	41,692	42,085	49,666
4xxx - Supplies	7,783	7,394	7,500	9,846	10,000
5xxx - Operating Expense	56,993	40,869	32,100	46,215	41,536
6xxx - Improvements	-	-	-	-	-
<b>Total Expenditures</b>	252,821	249,230	244,510	276,061	255,177
7xxx - Other Outgo (10% of Expenses)	-	24,923	24,451	27,605	25,528
<b>Total Appropriations</b>	252,821	274,153	268,961	303,666	280,705
<b>Subtotal Increase/(Decrease)</b>	(7,107)	(19,029)	1,039	(7,046)	10,295
<b>Ending Fund Balance</b>	(7,107)	(19,029)	(17,989)	(26,075)	(15,780)

*\*Community Education was separated from the Unrestricted General Fund beginning Fiscal Year 2015-16. FY14-15 and earlier are represented in Fund 11 financials.*

## FUND #61: SELF-INSURANCE – FY17-18 FINAL BUDGET

	FY14-15 Audited Actuals	FY15-16 Audited Actuals	FY16-17 Adopted Budget	FY16-17 * Actuals	FY17-18 Final Budget
<b>Beginning Fund Balance</b>	<b>81,675</b>	<b>100,448</b>	<b>116,248</b>	<b>116,248</b>	<b>104,322</b>
8860 - Interest Revenue	184	291	-	-	-
8899 - Miscellaneous Revenues	19,223	-	-	-	-
<b>Total Revenues</b>	<b>19,407</b>	<b>291</b>	<b>-</b>	<b>-</b>	<b>-</b>
8910 - Reimb. from Loss Claims	18,312	-	-	679,240	-
89xx - Transfers-In	80,000	147,700	120,000	100,000	100,000
<b>Total Revenues and Transfers-In</b>	<b>117,719</b>	<b>147,991</b>	<b>120,000</b>	<b>779,240</b>	<b>100,000</b>
<b>Expenditures</b>					
2xxx - Classified Salaries	-	-	-	12,997	-
3xxx - Employee Benefits	-	-	-	3,797	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expenses	98,946	132,191	128,673	774,372	139,663
<b>Total Expenditures</b>	<b>98,946</b>	<b>132,191</b>	<b>128,673</b>	<b>791,166</b>	<b>139,663</b>
79xx - Reserves	60,000	80,000	80,000	80,000	80,000
<b>Subtotal Increase/(Decrease)</b>	<b>18,773</b>	<b>15,800</b>	<b>(8,673)</b>	<b>(11,926)</b>	<b>(39,663)</b>
<b>Ending Fund Balance</b>	<b>100,448</b>	<b>116,248</b>	<b>107,575</b>	<b>104,322</b>	<b>64,659</b>

\* FY16-17 severe winter weather repairs in progress. Final insurance claim still outstanding.

## FUND #69: RETIREE BENEFITS – FY17-18 FINAL BUDGET

	FY14-15 Audited Actuals	FY15-16* Audited Actuals	FY16-17 Adopted Budget	FY16-17 Actuals	FY17-18 Final Budget
<b>Beginning Fund Balance</b>	<b>146,781</b>	<b>50,638</b>	<b>278,164</b>	<b>278,164</b>	<b>620,760</b>
8860 - Interest Revenue	436	317	-	1,047	-
<b>Total Revenues</b>	<b>436</b>	<b>317</b>	<b>-</b>	<b>1,047</b>	<b>-</b>
89xx - Transfers-In	78,800	708,474	204,283	464,000	153,898
<b>Total Revenues and Transfers-In</b>	<b>79,236</b>	<b>708,791</b>	<b>204,283</b>	<b>465,047</b>	<b>153,898</b>
<b>Expenditures</b>					
3xxx - Employee Benefits	168,578	478,266	201,283	119,451	150,898
5xxx - Operating Expenses	6,800	3,000	3,000	3,000	3,000
<b>Total Expenditures</b>	<b>175,378</b>	<b>481,266</b>	<b>204,283</b>	<b>122,451</b>	<b>153,898</b>
<b>Reserves</b>					
7905 - STRS/PERS Rate Increase Reserve **	-	-	-	350,000	350,000
7922 - Retiree Medical Benefit Reserve	-	50,000	250,000	250,000	250,000
<b>Total Reserves</b>	<b>-</b>	<b>50,000</b>	<b>250,000</b>	<b>600,000</b>	<b>600,000</b>
<b>Subtotal Increase/(Decrease)</b>	<b>(96,142)</b>	<b>227,525</b>	<b>-</b>	<b>342,596</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>50,638</b>	<b>278,164</b>	<b>278,164</b>	<b>620,760</b>	<b>620,760</b>

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

\*\* The STRS/PERS Rate Increase Reserve was moved to Fund 69 from Fund 11 in FY16-17

## FUND #72: STUDENT REPRESENTATIVE FEE TRUST – FY17-18 FINAL BUDGET

	FY14-15 Audited Actuals	FY15-16 Audited Actuals	FY16-17 Adopted Budget	FY16-17 Actuals	FY17-18 Final Budget
<b>Beginning Fund Balance</b>	<b>1,433</b>	<b>-</b>	<b>7,533</b>	<b>7,533</b>	<b>5,999</b>
88xx - Local Revenue	5,838	11,727	11,000	10,208	11,000
89xx - Transfers-In	-	-	-	-	-
<b>Total Revenues and Transfers-In</b>	<b>5,838</b>	<b>11,727</b>	<b>11,000</b>	<b>10,208</b>	<b>11,000</b>
<b>Expenditures</b>					
4xxx - Supplies	1,031	105	500	-	500
5xxx - Operating Expenses	6,240	4,089	10,115	11,742	10,115
<b>Total Expenditures</b>	<b>7,271</b>	<b>4,194</b>	<b>10,615</b>	<b>11,742</b>	<b>10,615</b>
7xxx - Other Outgo	-	-	385	-	385
<b>Total Appropriations</b>	<b>7,271</b>	<b>4,194</b>	<b>11,000</b>	<b>11,742</b>	<b>11,000</b>
<b>Subtotal Increase/(Decrease)</b>	<b>(1,433)</b>	<b>7,533</b>	<b>-</b>	<b>(1,534)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>7,533</b>	<b>7,533</b>	<b>5,999</b>	<b>5,999</b>

## FUND #74: STUDENT FINANCIAL AID TRUST– FY17-18 FINAL BUDGET

	FY14-15 Audited Actuals	FY15-16 Audited Actuals	FY16-17 Adopted Budget	FY16-17 Actuals	FY17-18 Final Budget
<b>Beginning Fund Balance</b>	<b>5,324</b>	<b>5,035</b>	<b>5,035</b>	<b>5,035</b>	<b>6,221</b>
81xx - Federal Revenue	2,115,836	1,874,130	2,117,566	1,702,213	1,777,117
86xx - State Revenue	94,004	156,923	154,713	128,190	145,000
88xx - Local Revenue	-	2,738	5,000	5,068	5,000
8860 - Interest	-	-	-	-	-
<b>Total Revenues</b>	<b>2,209,840</b>	<b>2,033,791</b>	<b>2,277,279</b>	<b>1,835,471</b>	<b>1,927,117</b>
89xx - Transfers-In	-	-	-	-	-
<b>Total Revenues and Transfers-In</b>	<b>2,209,840</b>	<b>2,033,791</b>	<b>2,277,279</b>	<b>1,835,471</b>	<b>1,927,117</b>
<b>Expenditures</b>					
5xxx - Operating Expenses	-	-	-	-	-
7512 - Direct Payments to Students	2,208,039	2,031,053	2,272,279	1,830,403	1,922,117
7590 - Financial Aid Repayment	2,090	2,738	5,000	3,882	5,000
7612 - CalWORKS Child Care	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,210,129</b>	<b>2,033,791</b>	<b>2,277,279</b>	<b>1,834,285</b>	<b>1,927,117</b>
<b>Subtotal Increase/(Decrease)</b>	<b>(289)</b>	<b>-</b>	<b>-</b>	<b>1,186</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>5,035</b>	<b>5,035</b>	<b>5,035</b>	<b>6,221</b>	<b>6,221</b>

## FUND #79: OTHER POSTEMPLOYMENT BENEFITS TRUST – FY17-18 FINAL BUDGET

	FY14-15 Audited Actuals	FY15-16 Audited Actuals	FY16-17 Adopted Budget	FY16-17 Actuals	FY17-18 Final Budget
<b>Beginning Fund Balance</b>	184,248	339,739	513,669	513,668	734,650
8662 - Net Change to Investment	-	(3,201)	-	44,374	41,094
8860 - Interest	499	510	8,323	112	-
<b>Total Revenues</b>	499	(2,691)	8,323	44,486	41,094
89xx - Transfers-In	154,997	176,997	-	176,997	-
<b>Total Revenues &amp; Transfers-In</b>	155,496	174,306	8,323	221,483	41,094
<b>Expenditures</b>					
3xxx - Employee Benefits	-	-	-	-	-
5xxx - Operating Expenses	-	376	500	500	500
<b>Total Expenditures</b>	-	376	500	500	500
7902 - Restricted Reserve	155,496	177,040	-	-	-
7925 - OPEB Irrevocable Trust	184,238	336,627	521,492	565,978	606,892
<b>Subtotal Increase/(Decrease)</b>	155,496	173,930	7,823	220,983	40,594
<b>Ending Fund Balance</b>	<b>339,744</b>	<b>513,669</b>	<b>521,492</b>	<b>734,650</b>	<b>775,244</b>

# STAFFING LEVELS

2017-18 ANNUAL BUDGET

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

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**SECTION 10**

## FULL-TIME EQUIVALENT EMPLOYEES

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

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

FTE*	FY14-15	FY15-16	FY16-17	FY16-17
<b>Total FTE</b>	<b>106.08</b>	<b>109.06</b>	<b>112.80</b>	<b>115.12</b>
<b>Administration</b>	06.00	06.00	06.00	06.00
<b>Faculty</b>	36.33	34.63	31.23	32.75
<b>Classified</b>	48.93	49.61	55.05	55.55
<b>Confidential</b>	06.00	06.00	05.00	05.00
<b>Director</b>	08.82	12.82	15.52	15.82

*Table 12: LTCC's FTE by Employee Groups*

\*Budgeted FTE (per position control)

## FULL-TIME EQUIVALENT EMPLOYEES

In recent years, the majority of growth in FTE has been budgeted in the restricted and auxiliary funds. Notable additions to FTE from FY16-17 to FY17-18 was a full-time, non-tenure track counselor, fully funded by the student success and support program (SSSP), and slight increases to the child development center and general obligation bond programs. FTE in the restricted and auxiliary funds increased by almost 10 from FY15-16 to FY16-17 with prominent FTE additions to the adult education block grant and the general obligation bond areas. FY15-16 to FY16-17 also resulted with a decrease in FTE in the unrestricted general fund. In past years, funds received for the SSSP and the student equity program have been responsible for FTE increases in the restricted general fund.

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

<b>FTE*</b>	<b>FY14-15</b>	<b>FY15-16</b>	<b>FY16-17</b>	<b>FY17-18</b>
<b>Restricted/Aux FTE</b>	<b>21.10</b>	<b>22.88</b>	<b>32.40</b>	<b>26.93</b>
<b>Administration</b>	01.27	01.21	02.01	02.43
<b>Faculty</b>	05.53	05.00	05.33	05.42
<b>Classified</b>	13.14	13.53	18.95	13.84
<b>Confidential</b>	00.76	00.05	00.05	00.05
<b>Director</b>	00.40	03.09	06.06	05.19

Table 13: FTE Related to Restricted and Auxiliary Funds Table

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

<b>Fund</b>	<b>11 Unrestricted</b>	<b>12 Restricted/ Categorical</b>	<b>33 Child Development Center</b>	<b>43 General Obligation Bond</b>	<b>59 Community Education</b>	<b>Total</b>
<b>FTE* 2017-18</b>	80.48	23.42	6.70	3.00	1.52	<b>115.12</b>
<b>FTE* 2016-17</b>	80.40	22.20	6.01	2.67	1.52	<b>112.80</b>
<b>FTE* 2015-16</b>	86.18	16.29	5.77	0.00	0.82	<b>109.06</b>
<b>FTE* 2014-15</b>	84.99	14.99	6.10	0.00	0.00	<b>106.08</b>

Table 14: FTE Related to Funding Table

## HISTORICAL STAFFING TABLES

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

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

Headcount	FY12-13	FY13-14	FY14-15
<b>Administration</b>	7	6	5
<b>Notes</b>	<ul style="list-style-type: none"> <li>VP of admin. services replaces <i>interim</i> VP of admin. services position.</li> <li>Reflects dean of instruction retirement. CTE director moves to dean position (-1)</li> </ul>	<ul style="list-style-type: none"> <li>Reflects elimination of <i>interim</i> executive director of technology &amp; educational services position, moves to director of enrollment services.</li> </ul>	<ul style="list-style-type: none"> <li>Reflects VP of academic affairs &amp; student services resignation (-1).</li> <li>Dean of instruction retirement. English instructor moves to <i>interim</i> dean position.</li> <li>Deans move to <i>interim</i> executive dean level to manage absence of VP of AA &amp; SS.</li> </ul>
<b>Variance</b>	(-1)	(-1)	(-1)

Table 15: Historical Staffing Tables

## HISTORICAL STAFFING TABLES

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

Headcount	FY15-16	FY16-17	FY17-18
<b>Administration</b>	6	6	6
<b>Notes</b>	<ul style="list-style-type: none"> <li>•<i>Interim</i> dean of instruction moves to <i>interim</i> VP of academic affairs.</li> <li>•<i>Interim</i> executive dean of student &amp; academic support services moves to executive dean of student success.</li> <li>•<i>Interim</i> executive dean of CTE &amp; instruction moves to dean of CTE &amp; instruction.</li> <li>•Early childhood education instructor moves to dean position (+1).</li> </ul>	<ul style="list-style-type: none"> <li>•Reflects dean of CTE &amp; instruction retirement (-1).</li> <li>• Reflects hiring dean of workforce development and instruction (+1).</li> </ul>	<ul style="list-style-type: none"> <li>•Reflects president resignation (-1).</li> <li>•VP of admin. services moves to president position.</li> <li>• Reflects hiring VP of admin services (+1).</li> <li>•Reflects executive dean of student success resignation (-1).</li> <li>•Counselor moves to <i>interim</i> executive dean of student success position (+1).</li> </ul>
<b>Variance</b>	(+1)	(0)	(0)

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

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

## HISTORICAL STAFFING TABLES

The following table is a continuation of the recent history analysis of **faculty** staffing level changes:

Headcount	FY15-16	FY16-17	FY17-18
<b>Full-Time Faculty</b>	36	34	34
<b>Notes</b>	<ul style="list-style-type: none"> <li>•Addition of chemistry instructor (+1).</li> <li>•Biology and culinary instructors retire (-2).</li> <li>•Early childhood education instructor moves to <i>interim</i> dean of instruction (-1).</li> </ul>	<ul style="list-style-type: none"> <li>•Computer applications, English, and Spanish instructors retire (-3).</li> <li>•Reflects history/political science instructor resignation (-1).</li> <li>•Addition of biology and fire science instructors (+2).</li> </ul>	<ul style="list-style-type: none"> <li>•Reflects fire science instructor resignation (-1).</li> <li>•Reflects librarian resignation (-1).</li> <li>•Addition of a non-tenure track counselor (+1).</li> <li>•Addition of an english instructor (+1).</li> <li>•Addition of a director of library &amp; learning serv. (+1).</li> <li>•Counselor moves to <i>interim</i> executive dean of student success position (-1).</li> </ul>
<b>Variance</b>	(-2)	(-2)	(0)

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

Headcount	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
<b>Confidential Employees</b>	7	6	6	6	5	5
<b>Notes</b>	<ul style="list-style-type: none"> <li>•Includes 1 administrative assist to the president, 2 administrative assistants to the VP, 3 administrative assistants to the dean, &amp; 1 HR technician.</li> </ul>	<ul style="list-style-type: none"> <li>•Administrative assistant to the dean retires, not replaced.</li> </ul>	<ul style="list-style-type: none"> <li>•Includes 1 <i>interim</i> exec. assist. to the president, 2 admin. assistants to the VP, 1 admin. assistant to the dean, 1 <i>interim</i> admin. assistant to the dean, &amp; 1 HR technician.</li> </ul>	<ul style="list-style-type: none"> <li>•<i>Interim</i> exec. assist. to the president moves to permanent exec. assist. to the president.</li> <li>•<i>Interim</i> admin. assistant to the dean is replaced with student success coordinator to the exec. dean.</li> <li>•Human resources technician is replaced with human resources specialist.</li> </ul>	<ul style="list-style-type: none"> <li>•Student success coordinator to the exec. dean moves to student life coordinator, classified position (-1).</li> </ul>	<ul style="list-style-type: none"> <li>•Includes 1 exec. assistant to the president, 2 admin. assistants to the VP, 1 admin. assistant to the dean, &amp; 1 HR specialist.</li> </ul>
<b>Variance</b>	Baseline	(-1)	(0)	(0)	(-1)	(0)

## HISTORICAL STAFFING TABLES

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

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

Headcount	FY15-16	FY16-17	FY17-18
<b>Classified Directors</b>	13	16	16
<b>Notes</b>	<ul style="list-style-type: none"> <li><i>Interim</i> marketing &amp; communications officer moves to director of marketing &amp; communications.</li> <li><i>Interim</i> manager of human resources moves to director of human resources.</li> <li><i>Interim</i> assist. dir. of Foundation is reorganized to student success coordinator to the exec. dean (-1).</li> <li>Addition of student outreach &amp; equity director (+1).</li> <li>Addition of director of Incarcerated Students Program (+1).</li> <li><i>Interim</i> director of admissions &amp; records retirement (-1).</li> <li>Addition of director of enrollment services (+1).</li> <li>Addition of exec. director of LTCC Foundation &amp; college advancement (+1).</li> <li>Addition of director of institutional effectiveness (+1).</li> <li>Addition of <i>interim</i> director of Child Development Center (+1).</li> </ul>	<ul style="list-style-type: none"> <li>Addition of capital projects finance manager (+1).</li> <li>Director of student outreach &amp; equity resignation (-1).</li> <li>Addition of director of student equity (+1).</li> <li>Addition of director of adult education (+1).</li> <li>Addition of bond program director (+1).</li> <li>Director of enrollment services resignation (-1).</li> <li>Addition of <i>interim</i> director of enrollment services (+1).</li> </ul>	<ul style="list-style-type: none"> <li><i>Interim</i> director of enrollment services resignation (-1).</li> <li>Addition of director of enrollment services (+1).</li> </ul>
<b>Variance</b>	(+4)	(+3)	(0)

## HISTORICAL STAFFING TABLES

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

Headcount	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
<b>Classified Staff (CEU)</b>	64	62	59	59	67	66
• <b>Full-Time (FT)</b>	46	43	39	36	40	41
• <b>Part-Time (PT)</b>	18	19	20	23	27	25
<b>Variance</b>	Baseline	(-2)	(-3)	(0)	(+8)	(-1)

*2017-18 Notes:*

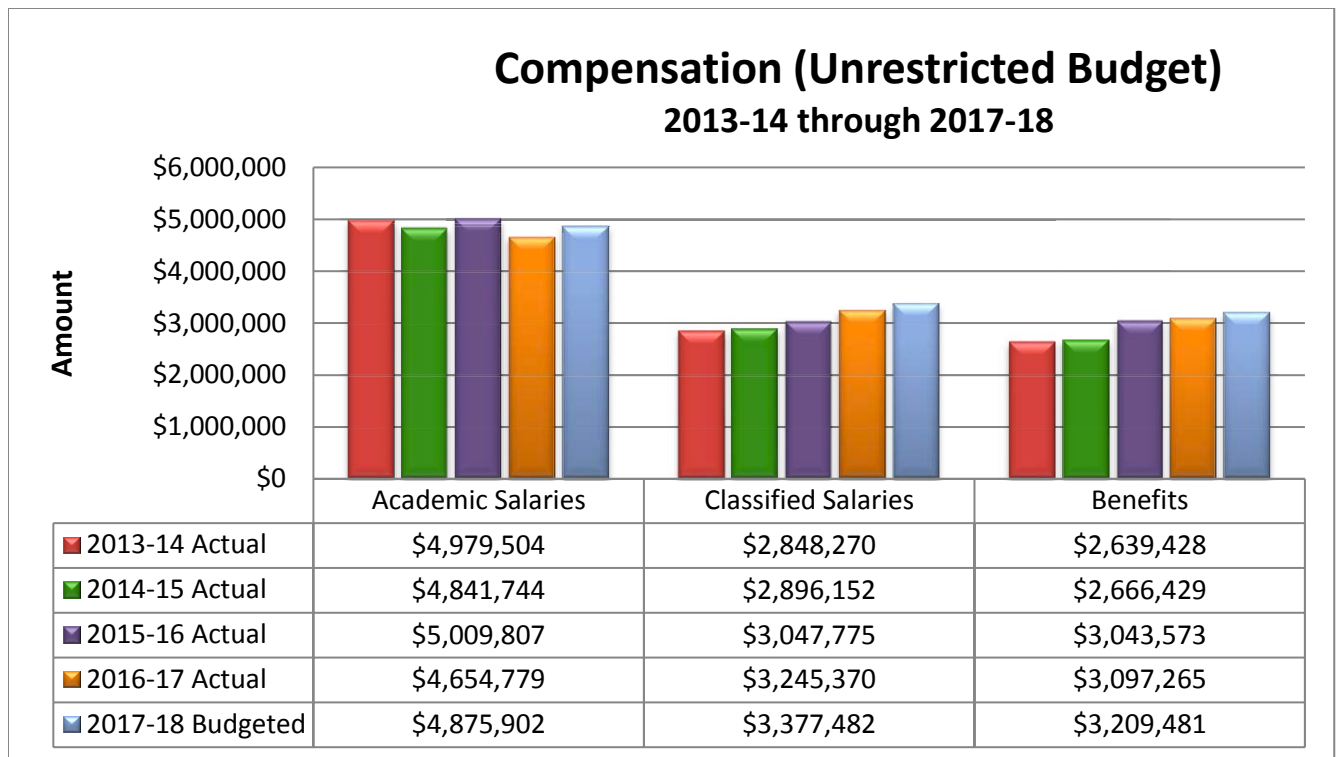
**New Positions (Increase to Headcount):**

Program Assistant, AEBG (FT) – (previously PT) <----->  
 Bursar Technician (PT) <----->

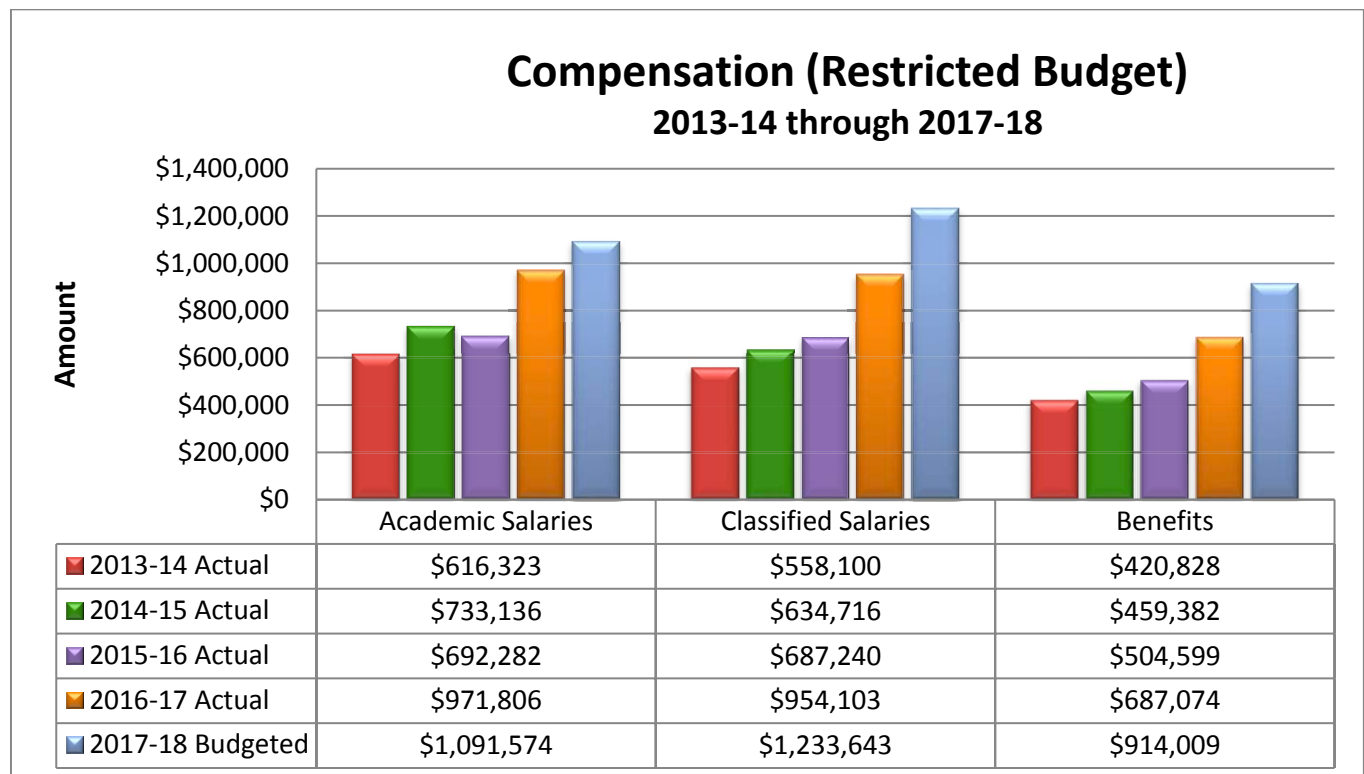
**Deleted Positions (Decrease to Headcount):**

Program Assistant, AEBG (PT)  
 Student Support Technician (vacant) (PT)  
 Office Assistant, Instruction (vacant) (PT)

## COMPENSATION TRENDS BY GROUP

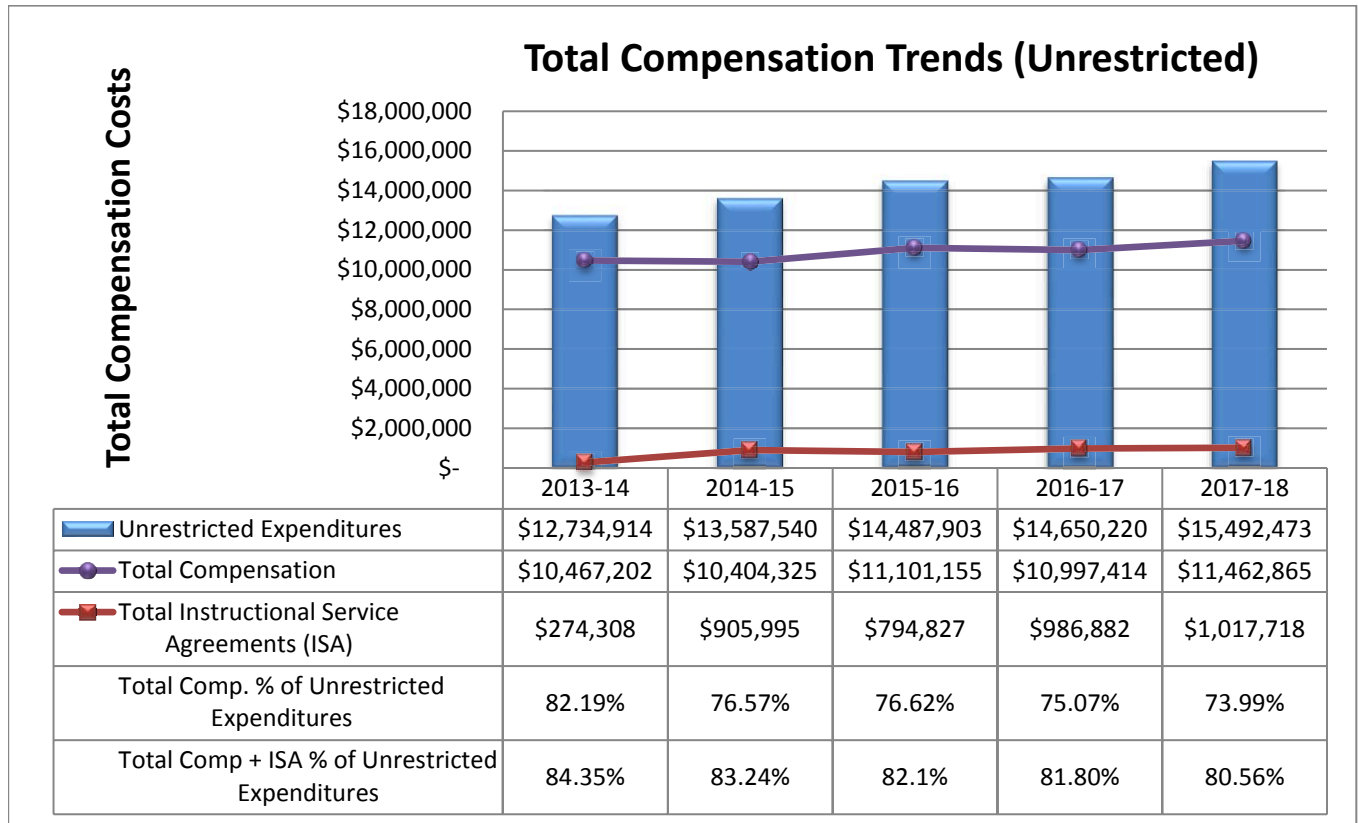


Graph 10: Compensation Trends by Group – Unrestricted



Graph 11: Compensation Trends by Group – Restricted

## TOTAL COMPENSATION TRENDS



Graph 12: Total Compensation Trends – Unrestricted

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

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

## 2017-18 — NONACADEMIC SALARY ALLOCATIONS

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

Table 16: 2017-18 Nonacademic Salary Allocations

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	17-18 Allocation
Administrative Services	VP of Administrative Services	11	6602	Administrative Services	000	N/A	34.00 %
		11	6820	Community Services Events	000	N/A	5.00 %
		11	6825	Community Ed Indirect	000	N/A	1.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		11	6850	Community Use of Facilities	000	N/A	5.00 %
		11	6895	Foundation	000	N/A	10.00 %
		11	6900	Ancillary Srv - Other Operatio	000	N/A	5.00 %
		11	7101	Facilities Planning	000	N/A	25.00 %
		11	7105	Technology Infrastructure	000	N/A	10.00 %
	Administrative Assistant to the VP of Administrative Services	11	6602	Administrative Services	000	N/A	50.00 %
		11	6830	Demonstration Garden	000	N/A	5.00 %
		11	6850	Community Use of Facilities	000	N/A	5.00 %
		11	6900	Ancillary Srv - Other Operatio	000	N/A	5.00 %
		11	7101	Facilities Planning	000	N/A	25.00 %
		11	7105	Technology Infrastructure	000	N/A	10.00 %
	Purchasing Technician	11	6720	Fiscal Services	000	N/A	15.00 %
		11	6771	Purchasing	000	N/A	51.00 %
		43	6771	Purchasing	101	Bond Issue #1	30.00 %
		11	6825	Community Ed Indirect	000	N/A	2.00 %
		11	6922	CDC Indirect	000	N/A	2.00 %
Adult Education Block Grant	Director of Adult Education	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100.00 %
	HTRR-WE Coordinator	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100.00 %
	Transition Coordinator	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100.00 %
	Program Assistant, AEBG	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100.00 %
Art	Art Studio Technician, 3-D	11	1002	Art	000	N/A	100.00 %
Bond	Bond Program Director	43	7101	Facilities Planning	101	Bond Issue #1	100.00 %
	Capital Projects Finance Manager	43	7101	Facilities Planning	101	Bond Issue #1	100.00 %
	Program Assistant, Bond	43	7101	Facilities Planning	101	Bond Issue #1	100.00 %

## 2017-18 — NONACADEMIC SALARY ALLOCATIONS

Career and Technical Education	Program Specialist, CTE	11	6013	CTE Admin	000	N/A	42.00 %
		12	6013	CTE Admin	110	Voc. Technology Educ. Act	58.00 %
Child Development Programs	Program Technician, CTE	11	6013	CTE Admin	000	N/A	100.00 %
	Interim Director of CDC	33	6920	Child Development Center	000	N/A	100.00 %
	TPNS Coordinator	11	6921	Tahoe Parents Nursery School	000	N/A	100.00 %
	TPNS Lead Teacher	11	6921	Tahoe Parents Nursery School	000	N/A	100.00 %
	CDC Operations Assistant	33	6920	Child Development Center	000	N/A	100.00 %
	Child Development Center Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	Child Development Center Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	Child Development Center Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	Child Development Center Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	Child Development Center Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	Child Development Center Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	Child Development Center Cook	33	6920	Child Development Center	000	N/A	100.00 %
College Advancement and Community Engagement	Executive Director, LTCC Foundation & College Advancement	11	6895	Foundation	000	N/A	50.00 %
		11	6895	Foundation	900	Foundation - Transfers From	50.00 %
	Director of Marketing & Communications	11	6891	Public Information Office	000	N/A	100.00 %
	Technology & Media Support Technician	11	6891	Public Information Office	000	N/A	100.00 %
Community Education	Director of Community Education	59	6824	Community Education	000	N/A	100.00 %
	Program Specialist, Community Education	59	6824	Community Education	000	N/A	100.00 %
Enrollment and Student Success	Interim Executive Dean, Student Success	12	6310	Student Services - Counseling	560	Student Equity	1.00 %
		12	6310	Student Services - Counseling	500	Student Success	45.00 %
		12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	20.00 %
		12	6393	Student Services - TRIO UB	290	TRIO UB	20.00 %
		11	6960	Student Activities	000	N/A	14.00 %
	Director of Financial Aid	12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	5.00 %
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	2.00 %
		12	6430	Extend. Opp. Prog. & Serv	200	Coop. Agen. Resources for Ed.	3.00 %
		11	6460	Student Services - Financial A	000	N/A	66.00 %
		12	6460	Student Services - Financial A	280	CalWORKS	18.00 %
		12	6460	Student Services - Financial A	270	TANF	6.00 %
	Director of Enrollment Services	11	6200	Admissions & Records	000	N/A	100.00 %
	Director of Equity	12	6310	Student Services - Counseling	560	Student Equity	100.00 %
	Student Life Coordinator	11	1317	Dual Enrollment	000	N/A	11.00 %
		12	6200	Admissions & Records	560	Student Equity	5.00 %
		11	6450	Student Services Admin.	000	N/A	69.00 %
		12	6460	Student Services - Financial A	280	CalWORKS	5.00 %
		11	6821	Commencement	000	N/A	5.00 %
		11	6960	Student Activities	000	N/A	5.00 %
	Analyst	12	6310	Student Services - Counseling	560	Student Equity	40.00 %
		12	6310	Student Services - Counseling	500	Student Success	25.00 %
		11	6720	Fiscal Services	000	N/A	5.00 %
		12	6721	Grants Development & Acctng.	670	Grants Accounting	30.00 %

## 2017-18 — NONACADEMIC SALARY ALLOCATIONS

Enrollment and Student Success	Enrollment & Student Support Coordinator	11	6200	Admissions & Records	000	N/A	100.00 %
	Enrollment & Student Support Coordinator	11	1317	Dual Enrollment	000	N/A	5.50 %
		11	6200	Admissions & Records	000	N/A	59.59 %
		12	6310	Student Services - Counseling	510	Student Success - Non-Credit	2.00 %
		12	6310	Student Services - Counseling	500	Student Success	27.91 %
		11	6960	Student Activities	000	N/A	5.00 %
	Financial Aid Technician	12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	2.00 %
		12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	8.00 %
		12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	90.00 %
	Student Records Technician	11	6200	Admissions & Records	000	N/A	100.00 %
	Student Support Technician II	11	6200	Admissions & Records	000	N/A	100.00 %
	Program Assistant, Financial Aid	12	6310	Student Services - Counseling	500	Student Success	35.00 %
		12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	60.00 %
		12	6470	Workforce Preparation Serv.	270	TANF	5.00 %
	International Student Program Coordinator	11	6490	International Ed	000	N/A	100.00 %
	Program Technician, D-Wing	11	599	D-Wing Computer Lab	000	N/A	25.00 %
		12	6320	Matriculation & Assessment	500	Student Success	60.00 %
		12	6320	Matriculation & Assessment	250	Basic Skills	15.00 %
	Program Assistant, Student Equity	12	6310	Student Services - Counseling	560	Student Equity	100.00 %
	Special Programs Assistant	12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	45.00 %
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	15.00 %
		12	6430	Extend. Opp. Prog. & Serv	200	Coop. Agen. Resources for Ed.	5.00 %
		12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	2.00 %
		12	6460	Student Services - Financial A	280	CalWORKS	33.00 %
	Student Support Technician	11	6200	Admissions & Records	000	N/A	100.00 %
	HS Program Coordinator, UB	12	6393	Student Services - TRIO UB	290	TRIO UB	100.00 %
	Instruct Prog Specialist, UB	12	6393	Student Services - TRIO UB	290	TRIO UB	100.00 %
	HS Acad Support Specialist, ETS	12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	100.00 %
	MS Student Specialist, ETS	12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	100.00 %
Fiscal Services	Director of Fiscal Services	11	6720	Fiscal Services	000	N/A	67.00 %
		12	6721	Grants Development & Acctng.	670	Grants Accounting	10.00 %
		11	6825	Community Ed Indirect	000	N/A	5.00 %
		11	6895	Foundation	000	N/A	5.00 %
		11	6900	Ancillary Srv - Other Operatio	000	N/A	5.00 %
		11	6922	CDC Indirect	000	N/A	5.00 %
		11	7102	Campus & Site Improvement	000	N/A	3.00 %
	Accountant	11	6720	Fiscal Services	000	N/A	87.00 %
		11	6922	CDC Indirect	000	N/A	10.00 %
		11	7102	Campus & Site Improvement	000	N/A	3.00 %
	Payroll Specialist	11	6720	Fiscal Services	000	N/A	93.00 %
		11	6825	Community Ed Indirect	000	N/A	2.00 %
		11	6922	CDC Indirect	000	N/A	2.00 %

## 2017-18 — NONACADEMIC SALARY ALLOCATIONS

Fiscal Services		11	7102	Campus & Site Improvement	000	N/A	3.00 %
	Fiscal Services/Payroll Technician	11	6720	Fiscal Services	000	N/A	50.00 %
		11	6895	Foundation	000	N/A	40.00 %
		11	6960	Student Activities	000	N/A	10.00 %
	Accounting Assistant	11	6460	Student Services - Financial A	000	N/A	20.00 %
		11	6720	Fiscal Services	000	N/A	69.00 %
		11	6825	Community Ed Indirect	000	N/A	2.00 %
		11	6922	CDC Indirect	000	N/A	2.00 %
		11	7102	Campus & Site Improvement	000	N/A	5.00 %
		11	7105	Technology Infrastructure	000	N/A	2.00 %
	Bursar Technician	11	6200	Admissions & Records	000	N/A	100.00 %
Human Resources	Director of Human Resources	11	6730	Human Resources	000	N/A	90.00 %
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	10.00 %
	Human Resources Specialist	11	6730	Human Resources	000	N/A	95.00 %
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	5.00 %
	Human Resources Assistant	11	6730	Human Resources	000	N/A	71.43 %
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	28.57 %
Incarcerated Students Program	Director of Incarcerated Students Program	11	4940	Incarcerated Student Program	000	N/A	100.00 %
	Office Assistant, ISP	11	4940	Incarcerated Student Program	000	N/A	100.00 %
Institutional Effectiveness	Director of Institutional Effectiveness	12	6013	CTE Admin	767	Adult Ed Block Grant LTCC	15.00 %
		11	6604	Institutional Research/Plannin	000	N/A	70.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		11	7104	ERP Implementation	000	N/A	10.00 %
	Systems Programmer-MIS Analyst	12	6310	Student Services - Counseling	500	Student Success	25.00 %
		11	6604	Institutional Research/Plannin	000	N/A	75.00 %
Instruction Office	VP of Academic Affairs	11	6010	Instruction Office	000	N/A	55.00 %
		12	6013	CTE Admin	767	Adult Ed Block Grant LTCC	15.00 %
		11	6120	Library	000	N/A	5.00 %
		11	6820	Community Services Events	000	N/A	5.00 %
		11	6822	Convocation	000	N/A	2.00 %
		11	6825	Community Ed Indirect	000	N/A	5.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		11	6850	Community Use of Facilities	000	N/A	5.00 %
		11	7101	Facilities Planning	000	N/A	3.00 %
	Dean of Instruction	11	6011	Dean - Humanities/Soc. Sci.	000	N/A	89.30 %
		12	6450	Student Services Admin.	400	Foster & Kinship Care Educ.	0.70 %
		11	6820	Community Services Events	000	N/A	5.00 %
		11	6840	Economic Development	000	N/A	5.00 %
	Dean of Workforce Development & Instruction	12	1305	Early Childhood Education	400	Foster & Kinship Care Educ.	0.70 %
		11	6012	Dean - Science/Business	000	N/A	5.00 %
		12	6013	CTE Admin	767	Adult Ed Block Grant LTCC	20.00 %
		12	6013	CTE Admin	465	Strong Workforce Local (CTE)	24.12 %
		12	6013	CTE Admin	170	CTE Transitions	25.88 %

## 2017-18 — NONACADEMIC SALARY ALLOCATIONS

Instruction Office		11	6840	Economic Development	000	N/A	24.30 %
	Administrative Assistant to the VP of Academic Affairs	11	6010	Instruction Office	000	N/A	85.00 %
		11	6821	Commencement	000	N/A	2.00 %
		11	6822	Convocation	000	N/A	2.00 %
		11	6825	Community Ed Indirect	000	N/A	6.00 %
		11	7104	ERP Implementation	000	N/A	5.00 %
	Administrative Assistant to the Dean(s)	11	6010	Instruction Office	000	N/A	100.00 %
	Program Technician, Curr & Instruction	11	6010	Instruction Office	000	N/A	100.00 %
Library	Library Systems Technician	11	6120	Library	000	N/A	100.00 %
Maintenance and Operations	Director of Maintenance and Operations	11	6510	Maintenance Services	000	N/A	35.00 %
		11	6774	Safety	000	N/A	3.00 %
		11	6860	Snow Globe	000	N/A	2.00 %
		11	7101	Facilities Planning	000	N/A	60.00 %
	Facilities & Maintenance Technician	11	6510	Maintenance Services	000	N/A	100.00 %
	Facilities & Maintenance Technician	11	6510	Maintenance Services	000	N/A	100.00 %
	Program Assistant, M&O	11	6510	Maintenance Services	000	N/A	100.00 %
	Lead Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100.00 %
	Lead Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
Office of Information Technology Services	Director of Information Technology Services	11	6150	Academic Info. Systems & Tech	000	N/A	10.00 %
		11	6780	Computer Srv - Information Tec	000	N/A	30.00 %
		11	7104	ERP Implementation	000	N/A	10.00 %
		11	7105	Technology Infrastructure	000	N/A	50.00 %
	Programmer/Web Applications Developer	12	6604	Institutional Research/Plannin	600	Title III	10.00 %
		11	6780	Computer Srv - Information Tec	000	N/A	80.00 %
		11	7104	ERP Implementation	000	N/A	10.00 %
	Systems Administrator-Enterprise Applications	11	6780	Computer Srv - Information Tec	000	N/A	75.00 %
		11	7104	ERP Implementation	000	N/A	25.00 %
	Computer/Network Technician	11	6780	Computer Srv - Information Tec	000	N/A	90.00 %
		11	7105	Technology Infrastructure	000	N/A	10.00 %
	Theatre Production Technician	11	1007	Theatre Arts	000	N/A	34.00 %
		11	6780	Computer Srv - Information Tec	000	N/A	33.00 %
		11	6820	Community Services Events	000	N/A	33.00 %
	Media Specialist	11	6130	Media Services	000	N/A	90.00 %

## 2017-18 — NONACADEMIC SALARY ALLOCATIONS

Office of Information Technology Services Schedule Production & Catalog Development		11	6820	Community Services Events	000	N/A	10.00 %
	Reprographics Technician	11	6783	Reprographics	000	N/A	100.00 %
	Schedule Production Specialist	11	6010	Instruction Office	000	N/A	70.00 %
		11	6825	Community Ed Indirect	000	N/A	10.00 %
		11	6850	Community Use of Facilities	000	N/A	20.00 %
	Schedule Production/Catalog Development Progr	11	6010	Instruction Office	000	N/A	60.00 %
		11	6825	Community Ed Indirect	000	N/A	20.00 %
		11	6850	Community Use of Facilities	000	N/A	20.00 %
	Science Laboratory & Instructional Safety Special	11	301	Environmental Science/ETS	000	N/A	20.00 %
		11	401	Biology	000	N/A	80.00 %
Science	Laboratory Specialist, Science	11	1902	Physics	000	N/A	17.86 %
		11	1905	Chemistry	000	N/A	82.14 %
Superintendent/ President	Superintendent/President	11	6601	President's Office	000	N/A	35.00 %
		11	6820	Community Services Events	000	N/A	5.00 %
		11	6825	Community Ed Indirect	000	N/A	5.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		11	6891	Public Information Office	000	N/A	10.00 %
		11	6895	Foundation	000	N/A	15.00 %
		11	6960	Student Activities	000	N/A	5.00 %
		11	7101	Facilities Planning	000	N/A	20.00 %
	Executive Assistant to the Superintendent/Presid	11	6601	President's Office	000	N/A	68.00 %
		11	6820	Community Services Events	000	N/A	15.00 %
		11	6821	Commencement	000	N/A	2.00 %
		11	6960	Student Activities	000	N/A	5.00 %
		11	7101	Facilities Planning	000	N/A	10.00 %

# GRAPHS AND ANALYSES

2017-18 ANNUAL BUDGET

- Resident Full-Time Equivalent Students (FTES) •
- FTES Comparison •
- Nonresident FTES Trends •
- Grant Funds •
- Deficit Factor Trends •
- Fifty-Percent (50%) Law Trends •

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## SECTION 11

## RESIDENT FULL-TIME EQUIVALENT STUDENTS (FTES)

Fiscal Year	Funded FTES	Actual FTES	Funded Credit FTES	Funded Noncredit FTES	Funded Noncredit CDCP FTES	+/- from Prior Year	% Credit Increase/ Decrease	% Noncredit Increase/ Decrease	% Noncredit CDCP Increase/ Decrease
07-08	1,735	1,735	1,645.75	36.97	52.71	-	-	-	-
08-09	1,935	1,935	1,810.29	58.74	65.95	200	10.00%	58.89%	25.12%
09-10*	1,839	2,021	1730.20	54.03	54.41	86	-4.42%	-8.02%	-17.50%
10-11	1,890	1,890	1807.37	53.76	29.32	-131	4.46%	-0.50%	-46.11%
11-12**	1,890	1,884	1812.08	48.75	23.43	-6	0.26%	-9.32%	-20.09%
12-13**	1,884	1,465	1383.57	49.64	31.35	-419	-23.65%	1.83%	33.80%
13-14	1,669	1,669	1,574.02	61.67	32.98	204	13.77%	24.23%	5.20%
14-15	1,761	1,761	1,677.82	59.98	23.52	92	6.59%	-2.74%	-28.68%
15-16**	1,761	1,695	1,636.51	34.11	23.14	-66	-2.46%	-43.13%	-1.62%
16-17***	1,739	1,649	1,668.14	56.42	14.09	-46	1.93%	65.41%	-39.11%
17-18****	1,739	1,639	1,579	40	20	-10	-5.34%	-29.10%	41.94%

Table 17: Full-Time Equivalent Students (FTES)

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

\*\* In FY11-12, FY12-13, and FY15-16, the district received stabilization funding

\*\*\* In FY16-17, the district received an FTES allowance from the state due to severe weather in winter quarter of 2017. The district received an allowance of 84.74 credit and 3.83 noncredit FTES.

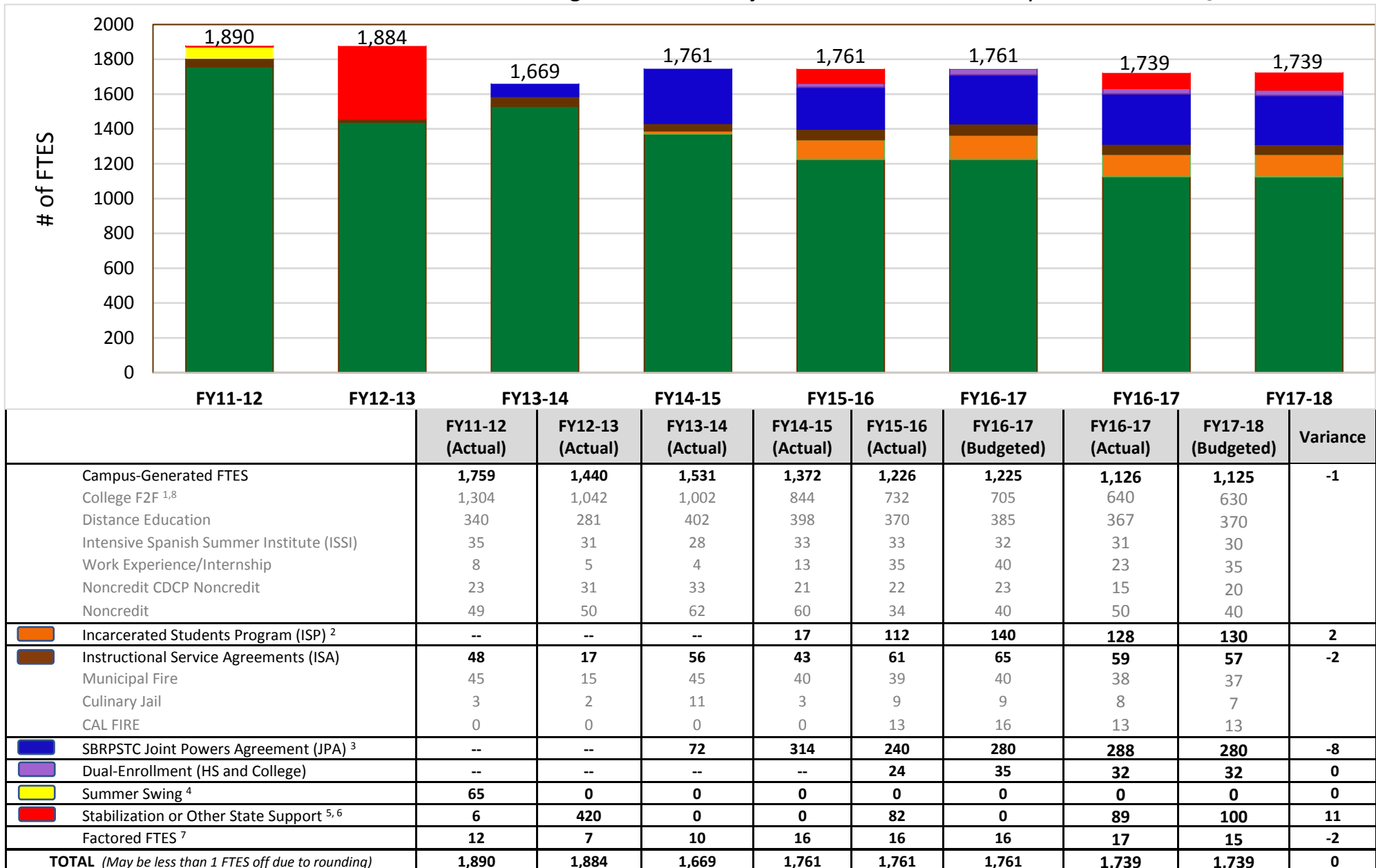
\*\*\*\* FY17-18 numbers are projected

# FTES Comparison – Funded FTES

Graph 13: FTES Comparison

FY2011-12 Funded through FY2017-18 Projected – Resident FTES Only

August 31, 2017



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

<sup>2</sup> ISP courses are taught by LTCC faculty (Includes Work Experience for ISP students)

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

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

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

<sup>6</sup> LTCC received a state FTES allowance of 89 FTES in FY16-17 due to severe weather

<sup>7</sup> Factor amount is computed due to flex days

<sup>8</sup> FY16-17 budgeted originally included 30 FTES for the CNIA, this has been added to College F2F

## NONRESIDENT FTES TRENDS

Nonresident full-time equivalent students (FTES) has been increasing since FY12-13 and are projected to stabilize through FY17-18 and beyond. FY15-16 featured a large spike in international FTES due to a club soccer program that is not anticipated in future years. International recruiting efforts are helping to ensure that nonresident FTES continue to grow at a sustainable rate. Nonresident students are having success at LTCC, with many of them transferring to four-year universities. The FY17-18 nonresident FTES and corresponding revenue assumptions are documented in the table below.

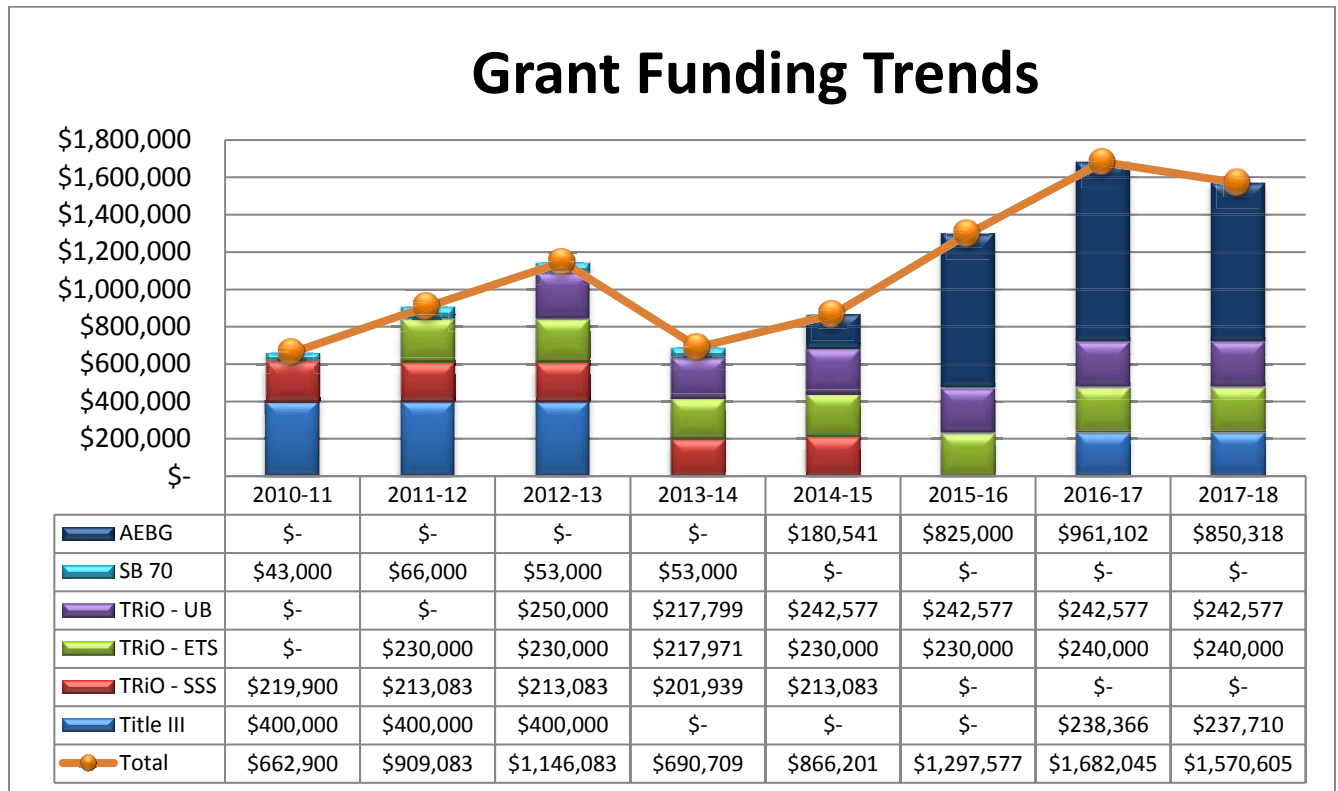
LTCC Nonresident FTES					
	FY13-14 Actual	FY14-15 Actual	FY15-16 Actual	FY16-17* Actual	FY17-18** Budgeted
<b>Tuition Revenue</b>	\$287,000	\$435,858	\$603,591	\$485,522	\$530,400
<b>Total Nonresident FTES</b>	51.26	82.53	158.61	91.79	85.00
<b>International FTES</b>	12.53	28.98	74.43	32.05	32.50
<b>Out of State FTES</b>	38.73	53.55	84.18	59.74	52.50

Table 18: LTCC Nonresident FTES

\* Based on FY16-17 320 report and subject to change.

\*\* Projected is based on current assumptions.

## GRANT FUNDS



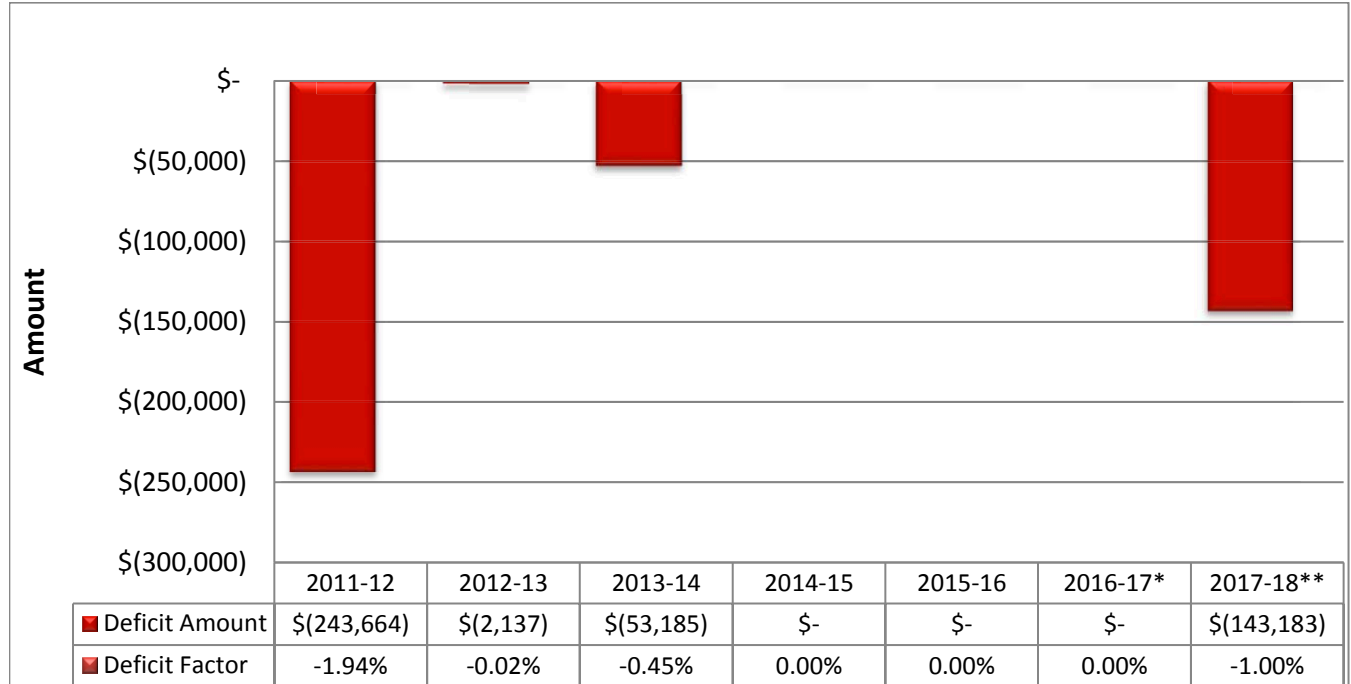
Graph 14: Grant Funding Trends

The graph above illustrates the amount of funds that Lake Tahoe Community College has brought in through grant sources since 2010-11. This graph demonstrates the organization's efforts in leveraging resources and moving from a state-funded model to a state-supported model. LTCC's total grant funds dipped in 2013-14 due to the end of the Title III grant in September 2013. Grant funds spiked in 2014-15 due to the AEBG grant. LTCC was recertified for the TRiO UB grant for five more years beginning in FY17-18. In addition, LTCC in partnership with Columbia College, has been awarded a new Title III Cooperative grant for 5 years, which began in FY16-17.

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

## DEFICIT FACTOR TRENDS

### R1 – Deficit Factor Trends



Graph 15: R1–Defiict Factor Trends

\*The projected FY16-17 deficit factor is based on the 2016-17 Second Principal Apportionment (P2)

\*\*The projected FY17-18 deficit factor is based on LTCC budget assumptions.

Deficit factors result from shortfalls in property tax, enrollment fees, or other revenues at the state level that impact Proposition 98 funding. The final deficit factor for the district will be included in the recalculation apportionment (R1) that is typically released in February in the calendar year following the end of the previous fiscal year (or 18 months *after* the start of the previous fiscal year). The projected deficit factor for FY16-17 is based on the 2016-17 Second Principal Apportionment issued on June 26, 2017 by the California Community College Chancellor’s Office. The projected deficit factor for FY17-18 is based on LTCC budget assumptions.

## FIFTY PERCENT (50%) LAW TRENDS

	<b>FY12-13 Actuals</b>	<b>FY13-14 Actuals</b>	<b>FY14-15 Actuals</b>	<b>FY15-16 Actuals</b>	<b>FY16-17 Actuals*</b>
Total Instructional Costs	\$5,251,456	\$5,385,119	\$5,843,162	\$6,141,922	\$6,011,731
Total Current Expense of Education (CEE)	\$10,380,165	\$10,527,325	\$11,175,353	\$12,057,139	\$11,945,866
Percent of CEE	50.59%	51.15%	52.29%	50.94%	50.32%

Table 19: 50% Law Trends

*\*FY16-17 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% 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 FY12-13 through FY16-17. 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 FY17-18 budget is projected to maintain compliance with the 50% law.

# GLOSSARY OF TERMS

2017-18 ANNUAL BUDGET

Glossary •

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**SECTION 12**

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**BOT:** Board of Trustees.

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

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

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

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

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

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

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

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

**CNIA:** California Nevada Interstate Agreement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GFOA:** Government Finance Officers Association.

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

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

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

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

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

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

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

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

**JPA:** Joint powers agreement.

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

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

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

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

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

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

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

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

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

**P1:** First principal apportionment.

**P2:** Second principal apportionment.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# "California's Premier Destination Community College"



## Lake Tahoe Community College

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