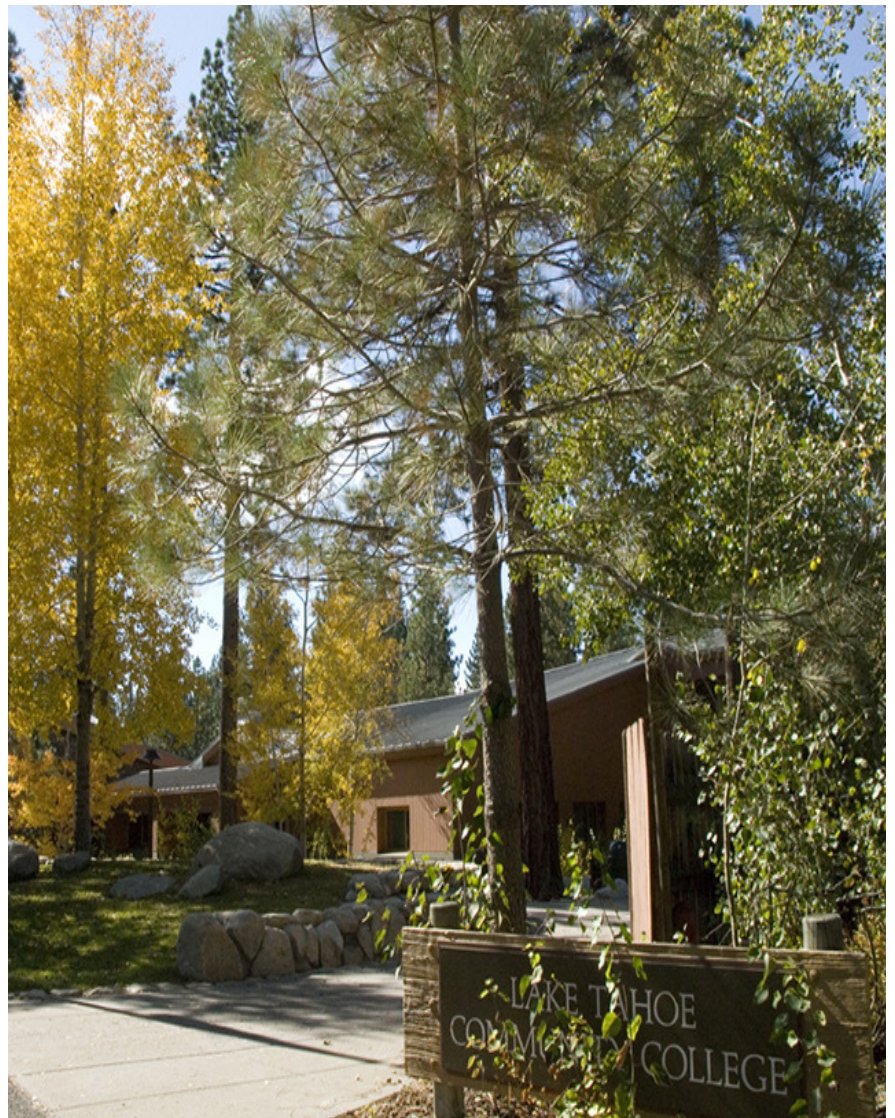




# ADOPTED BUDGET



**Lake Tahoe Community College**  
One College Drive  
South Lake Tahoe, CA 96150  
(530) 541-4660  
[www.LTCC.edu](http://www.LTCC.edu)

## Fiscal Year 2013-14

Final Budget Approved by the  
Board of Trustees on 9-10-13

# OPERATING BUDGET

2013 – 2014

## Service Dates

<b>BOARD OF TRUSTEES:</b>	Dr. Karen Borges, President	2007-2016
	Roberta L. Mason, Board Clerk	1974-2014
	Molly Blann	2005-2014
	Kerry David	1992-2014
	Dr. Fritz Wenck	1974-2016
	Nicholas Behney, Student Trustee	2013-2014

**BOARD SECRETARY:** Kindred Murillo, Ed.D.

**BUDGET DEVELOPMENT:** Kindred Murillo, Ed.D., Superintendent / President

Jeff DeFranco, Vice President of Administrative Services

Tom Greene, Ph.D., Vice President of Academic Affairs and Student Services

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

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

**Lake Tahoe Community College**

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# EXECUTIVE SUMMARY

2013/14 OPERATING BUDGET

- FY 13/14 Budget Executive Summary •
- Total Revenue, Expenditures & •
- Unrestricted EFB Graph
- Unrestricted Budget Overview •
- Stabilization to Restoration Graph •

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## SECTION 1



## EXECUTIVE SUMMARY—OPERATING BUDGET 2013–2014

The following document outlines the proposed budget for the Fiscal Year 2013-2014 (FY13-14). The current budget reflects that Lake Tahoe Community College (LTCC) is presently in a phase of continued decline of revenue and budgeted expenses while working toward restoration of Full Time Equivalent Students (FTES). The budget includes planned expenses in support of FTES restoration including funding of a new marketing strategy, additional Instructional Service Agreements expenditures, and funding in support of increased section offerings built into the 2013-2014 schedule (i.e., adjunct faculty). The FY13-14 revenue calculation is based on reaching 1750 FTES. If this goal is not met, the district will not meet its projected revenue. The college was in stabilization for one (1) year (FY12-13), but no longer has that safety net. In FY12-13, the college received a one-time stability adjustment of approximately \$1.966 million (420 FTES). In FY13-14, LTCC will be funded only on the FTES it generates. The district is strategically using reserves to get through these difficult times (see the Stabilization to Restoration graph in Section 1).

Between 2010-11 and 2012-13, the California Community College system experienced a total reduction in State funding of \$809 million. As a result, LTCC experienced multiple years of declining revenue. State revenues have become stable and have even improved in FY13-14. The challenges that face LTCC are no longer driven by the State budget deficit but are now driven by declining enrollment locally. This budget reflects efforts to step down expenditures while still working toward restoring FTES.

Although budget appropriations were reduced from \$13.764M to \$13.576M, the actual cuts were significantly deeper than the approximate \$200,000 reflected in the budgeted expenditure difference between FY12-13 and FY13-14. The college made significant reductions to offset other budgetary increases related to inflationary costs both in employment services and compensation, absorbing costs previously funded by the Title III grant, and costs associated with strategic investments in support of restoration. In the current scenario, LTCC will utilize \$403,408 in reserves to assist in minimizing the full impact of an uncertain funding outlook.

---

In FY12-13 the college received a **one-time** stability adjustment of approximately \$1.966 million (420 FTES).

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Despite the challenges there are some bright spots related to available revenue. California Proposition 30, a sales and income tax increase, was approved by voters in November 2012 providing funding for schools and community colleges. Education Protection Account (EPA) funds are not additional funds for local school agencies. Rather, they are another source of general purpose funds that offset what would otherwise be state

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LTCC will utilize \$403,408 in reserves to assist in minimizing the full impact of an uncertain funding outlook.

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aid in the apportionment issued to local school agencies. EPA funds have provided additional revenue sources for the State and greater certainty of funding for K-14. EPA funds had a positive impact on the college's FY12-13 budget and the resulting FY13-14 beginning fund balance (see Section 2 for more information on EPA funds). Voter approval of Proposition 30, combined with a recovering economy, has provided California with a positive revenue outlook for the next five (5) years.

The college is also experiencing an increase to categorical programs for the first time since FY08-09, including Extended Opportunity Programs and Services (EOPS), Disabled Students Programs and Services (DSPS), and Student Support Services (formerly Matriculation). The benefits of this are twofold: 1) the college can expand and improve services to students, and 2) the additional funding allows the college to move costs out of the unrestricted general fund (fund 11) and back into categorical programs (fund 12), where appropriate. Additionally, the college will receive one-time money for instructional equipment and scheduled maintenance of approximately \$218,000 (\$109,000 each). These revenue sources will assist in funding existing needs while reducing pressure on unrestricted funds.

Beginning with FY12-13 budget planning, the college began the process of reducing staffing levels by offering a retirement incentive. The estimated operational savings to the college of approximately \$475,000 in FY13-14 is positively impacting the budget. The FY13-14 budget reflects the first entire fiscal year that the budget is benefiting from twelve months without the costs associated with the positions that were reduced through the retirement incentive. Staffing reductions have been made across campus in the areas of administration, directors, faculty, confidentials, and classified since July 2012. Full-time faculty numbers have remained relatively constant (see Historical Staffing tables in Section 9 for more detailed information).

Lowering staffing levels has had a positive impact on reducing budgeted expenditures; however, the college still faces increasing costs in many areas. There are a variety of inflationary costs that impact expenditure increases in FY13-14. The budget includes approximately \$85,000 worth of compensation increases as a result of steps and longevity increases, as well as approximately \$50,000 of additional health and welfare costs beyond what was budgeted in FY12-13. The completion of the Title III Grant has had a significant impact on the current budget, resulting in an estimated \$217,000 worth of expenditures being added to the unrestricted general fund. Even with the completion of the Title III grant, LTCC remains committed to moving from a state-funded model to a state-supported model and continues to work at leveraging additional resources through grants (see an Overview of Grant Funds in Section 10).

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**Staff has attempted to make reductions while continuing to position the college to serve the students and the community now and into the future.**

---

Staff approached the development of this budget with a goal of moving toward an environment in which college expenditures are aligned with revenues in order to obtain greater financial stability and certainty. For the second year in a row, the budget was built with the goals of precision and accuracy. Precision reflects an effort to go from broad estimates to actual dollar amounts that will be received or expended. The focus on accuracy was to ensure that the budget best reflects all the information that is known at the time of budget development. In the three fiscal years prior to FY12-13 the college's budgeted expenditures were \$1 million greater than the actual expenses. In FY12-13, with detailed budget planning, budgeted expenses (\$13.764 million) were much more closely aligned to actual expenditures (\$13.645 million). This reflects a budget that was built based on precision and accuracy and should be reflective of what the college can expect from future budgets (see the Unrestricted Budget Overview Graph in Section 1).

A major goal of the budget development process has been to create a budget that more accurately reflects the fiscal outlook, knowing that it does not benefit students or the college if the organization does not have a true picture of the budget when making decisions. Although LTCC has been required to make reductions, staff have attempted to reduce while continuing to position the college to serve the students and the community now and into the future.

The total unrestricted (fund 11) and restricted (fund 12) revenues and expenditures for the FY13-14 are as follows:

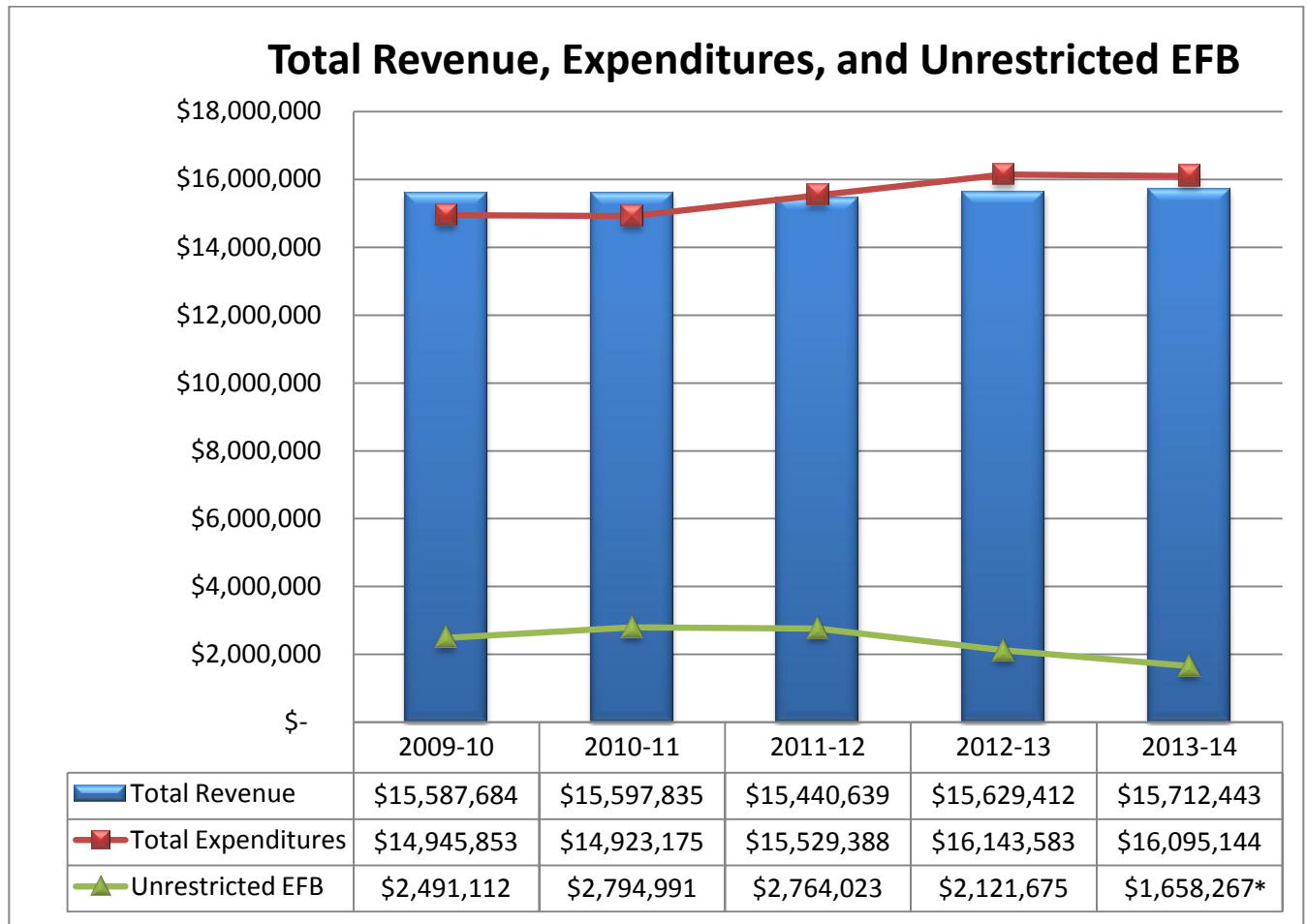
	Revenues	Expenditures
<b>Unrestricted</b>	\$ 13,172,601	\$13,576,009
<b>Restricted</b>	\$ 2,539,842	\$ 2,519,135
<b>TOTAL</b>	\$ 15,712,443	\$16,095,144

(See the Total Revenue & Expenditures 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 Expenditures + Budgeted Reserves
General Fund:	
Unrestricted (Fund 11)	\$13,936,009
Restricted (Fund 12)	\$2,541,097
Debt Service Fund	\$141,475
Child Development Center Fund	\$469,604
Building And Capital Outlay Fund	\$623,221
Self-Insurance Fund	\$193,137
Retiree Benefits Fund	\$466,829
Student Representation Fees	\$6,738
Student Financial Aid Fund	\$3,014,054
<b>TOTAL</b>	\$21,392,164

## REVENUE , EXPENDITURES & UNRESTRICTED EFB

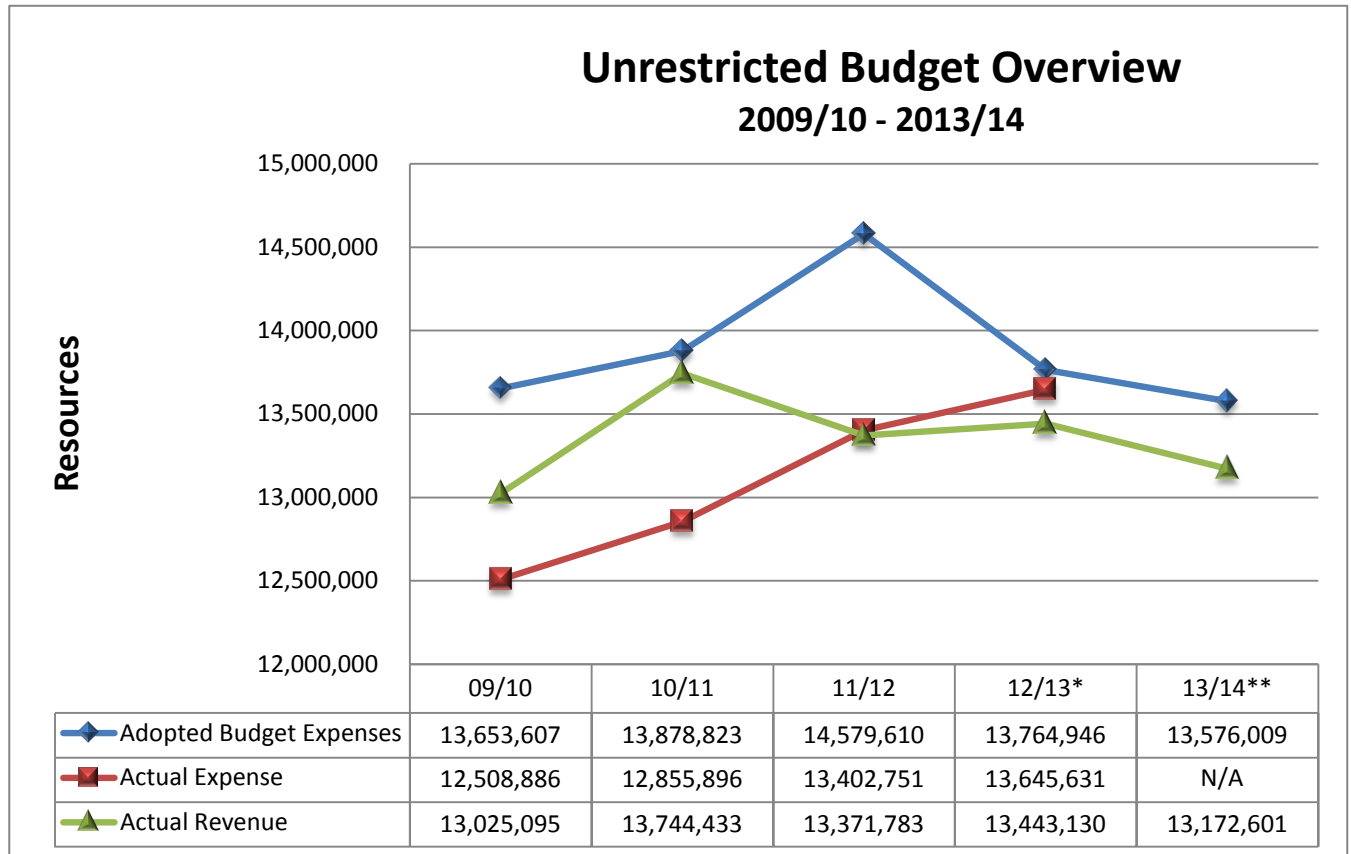


\*This FY13-14 ending fund balance (EFB) estimate assumes \$300,000 in declining enrollment reserves for use in FY14-15.

The graph above documents total revenue and total expenditures for fiscal years 2009/10-2013/14. In addition, it illustrates what is happening to the college's unrestricted ending fund balance. The college is currently projecting, for the fourth year in a row, a decreasing ending fund balance.



## UNRESTRICTED BUDGET OVERVIEW



\* 12/13 Actuals are Unaudited

\*\* 13/14 is Budget only

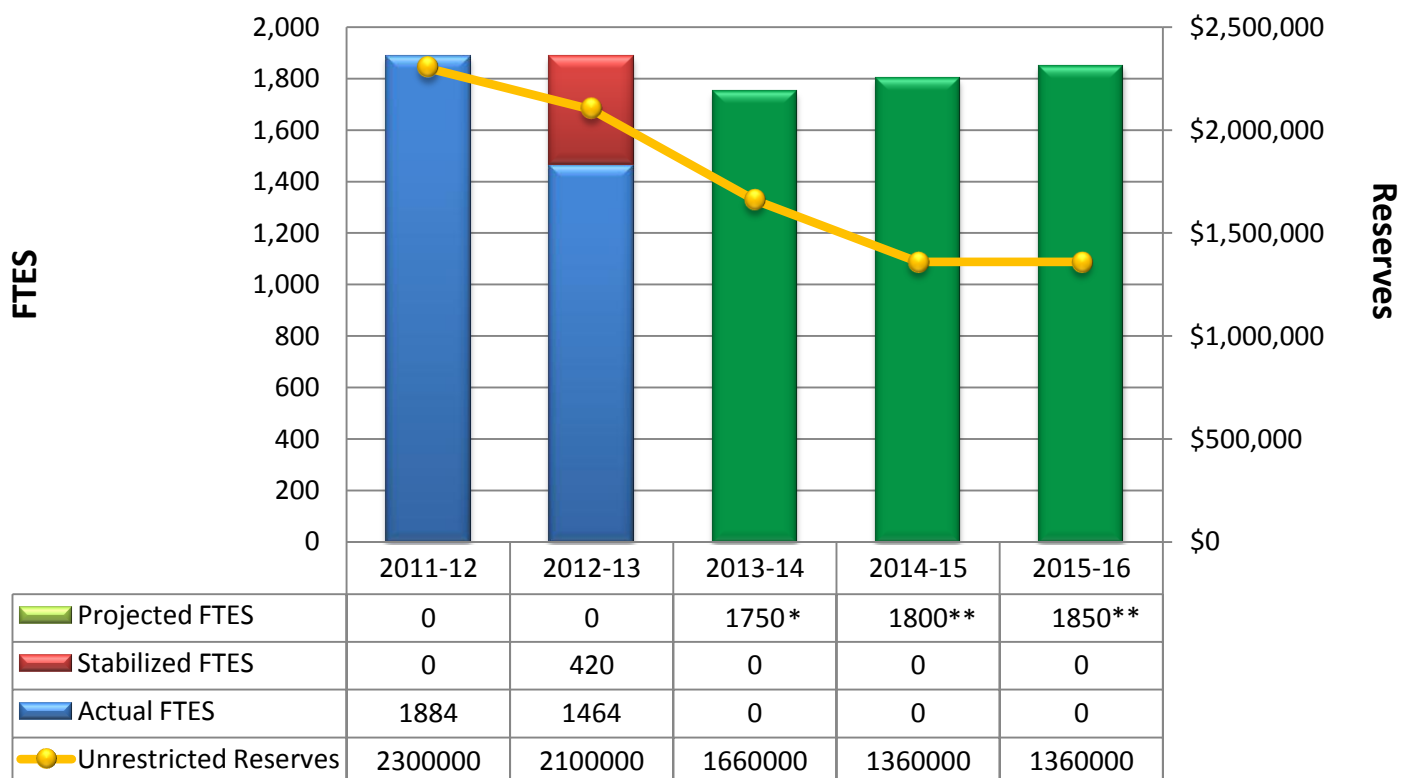
The graph above is an overview of the LTCC budgets (2009/10 – 2013/14) and illustrates the significant difference between the organization's budgeted expenses versus the actual revenue and expenses between 2009/10 to 2012/13. After three fiscal years of having a notable discrepancy between budgeted expenses and actual expenses, ranging from approximately \$800,000 to \$1,100,000, the FY12-13 budget significantly closed the gap and expended \$120,000 less than budgeted expenses. This is a stark contrast to previous years and demonstrates that LTCC's budget is becoming more precise. 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.

FY13-14 budgeted expense levels are back down to below the FY09-10 budgeted levels. The projected revenue FY13-14 is also at its lowest point since FY09-10.

The graph above demonstrates LTCC's rising expenses of \$12.5M in FY09-10 to \$13.6M in FY12-13 despite significant reductions that were made during that same timeframe.

## STABILIZATION TO RESTORATION

### Stabilization to Restoration Using Reserves to Help Bridge the Gap



\* Projected FTES

\*\* The FTES numbers are not yet projected and are for illustrative purpose only.

The graph above illustrates the impact of shifting FTES and the relationship with LTCC's reserve levels.

In FY12-13, 420 FTES were stabilized, providing a one-time adjustment equating to approximately \$1.966 million worth of revenue at LTCC. This is a one-year stabilization safety net that will not be available to LTCC in FY13-14 or future years. The college is planning a strategic spend-down of its reserves over FY13-14 and FY14-15 in order to invest those funds to restore FTES and bring the organization back to a more sustainable level.

LTCC has used \$400,000 in reserves in the FY13-14 budget and is holding a declining enrollment reserve in the amount of \$300,000 for use in FY14-15 to help address this issue.

Reserve levels in the graph are approximate. Unrestricted reserves in FY11-12 reflect the reserve amount after a one-time approximately \$440,000 transfer to the retiree benefits fund.

# ASSUMPTIONS & GOALS

2013/14 OPERATING BUDGET

Budget Assumptions & Goals •

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**SECTION 2**

## BUDGET ASSUMPTIONS AND GOALS

*Date: September 10, 2013*

*Dr. Kindred Murillo, Superintendent/President, Jeff DeFranco, Vice President/Administrative Services*

**2013/14 State of California Budget:** On June 27, 2013, Governor Brown signed the 2013/14 State Budget with the message “California’s finances are in very solid shape for the first time in a decade.” Voter approval of Proposition 30, combined with a recovering economy, has provided California with a positive revenue outlook for the next five (5) years. This has enabled the State to appropriate additional funding, primarily for education and health care, while at the same time reduce the “Wall of Debt” which stood at \$26.9 billion at the end of 2012/13. Under the approved budget, this debt is expected to be paid down to \$4.7 billion over the next four years.

Funding specific to community colleges is very favorable and includes a 1.565% cost of living adjustment (COLA), the first funded COLA since 2007/08. Access funding was included at 1.63% and will be distributed to those colleges that have enrollment growth beyond their 2012/13 funded FTES. Three categorical programs will see additional funds, partially restoring the devastating cuts experienced in 2009/10: Disabled Students Programs & Services (DSPS), Extended Opportunity Program & Services (EOPS), and California Work Opportunities & Responsibility to Kids (CalWORKS). 2013/14 is the first year of implementing the Student Success and Support Initiative which will replace the former “Matriculation” program. State support for this initiative is expected to double the funding previously allocated for Matriculation. Proposition 39, also approved by voters last fall, will provide approximately \$47 million to community colleges for energy efficiency projects.

LTCC’s final budget and resulting revenue assumptions are based on the Governor’s approved budget. Highlights of the State budget include:

### **Programmatic Funds**

- \$87.5M for COLA (1.565%)
- \$89.4M to restore access (1.63%)
- \$50M for the Student Success and Support Program (the old Matriculation program) with an allowance that up to \$7M could be shifted from that amount to develop e-transcript and e-planning tools
- \$16.9M to expand the delivery of courses through technology
- \$25M to plan and implement grants to support local coordination efforts of adult education providers
- \$47M for energy efficiency projects (allocation to colleges to be determined later in the fiscal year)
- \$37.9M for certain categorical programs (EOPS, DSPS, CalWORKS)
- \$30M in one-time funding for scheduled maintenance and instructional equipment

### **Deferral Buy Down**

- The Governor proposes to use 2012/13 and 2013/14 increases in Proposition 98 obligations to pay down an additional \$208.6M in deferrals. This would reduce the total system-wide deferral to \$592.5M.



**2013/14 District Final Budget:** The District final budget was built using principles that are tied to 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 to the Superintendent/President. The Superintendent/President reviews the budget with the President's Council before it is presented to the Board of Trustees at a public meeting. This document was prepared with the assumptions that both revenues and expenditures are based upon the most current approved information from the Chancellor's Office.

The budget goals and assumptions used to build the final 2013/14 district budget are listed below:

## REVENUE ASSUMPTIONS

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- 1. Base Revenue and Apportionment:** Using the projections and scenarios provided by the Community College League of California and the Chancellor's Office, the district has developed its final budget based on 1,690 credit funded and actual FTES and 60 non-credit funded and actual FTES (total 1,750 FTES).

**Potential Impact** – The final budget has been built assuming the district restores to a level of 1,750 FTES. Final FTES for 2012/13 was 1,464, which was 420 less than the LTCC base funding level of 1,884 FTES. If the district cannot attain the 1,750 level in 2013/14, total computational revenue will be lower.

- 2. Cost of Living Adjustment (COLA):** The State Budget includes additional funding for community colleges in the form of a revenue COLA. It is the first time in five (5) years a COLA has been provided to California community colleges.

**Potential Impact** – The district will benefit from a COLA in respect to having additional revenues included in the budget. Even with this increased COLA amount, it will not cover the additional compensation costs (i.e.: step and longevity) and other inflationary costs (i.e.: increases to maintenance agreements). The COLA this year is 1.565% of total computational revenue and will be allocated in conjunction with workload restoration as determined by the Board of Governors. For the district computation, the projected amount is approximately \$187,000.

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

**Potential Impact** – With the passage of Proposition 30, 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 their budget adoption.

**EPA Spending Plan:** The district is projected to receive \$1,454,442 of Education Protection Account (EPA) funds in FY13-14. 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 \$2,282,937 and object code 1310 (Adjunct Faculty) budgeted at \$1,486,921. There are significantly more budgeted expenses (\$3.769 million) to apply the revenue of \$1.454 million against.

4. **Growth/Restoration:** The Governor’s Budget includes potential growth and restoration funds in the budget for Community Colleges.

**Potential Impact** – The district will not qualify for either growth or restoration funding in the 2013/14 budget year. The district will miss out on past year’s restoration funding and current year growth funding due to declining enrollment.

5. **Beginning Fund Balance:** The pre-audit projection for the 2013/14 total (unrestricted general fund) beginning fund balance is \$2.121 million. The actual total beginning fund balance was \$2,764,023 in the 2012/13 year, of which \$439,838 was used to fund one-time retiree benefits and retirement incentives.

**Potential Impact** – In recent years, the college has used a portion of the beginning fund balance to fund one-time and on-going expenses, resulting in a deficit budget. If future revenue drops due to declining enrollment and spending remains flat or increases, this deficit spending pattern will continue and the college’s fund balance will decrease. In this case, either expenditures or reserves will need to be reduced in subsequent years. LTCC has a two-year reserve investment FTES turnaround plan (See Stabilization to Restoration graph in Section 1). If revenue doesn’t improve (e.g.: FTES increase) LTCC will be forced to make reductions to balance its budget in future years. The reserves can only support deficit budgets for a limited period of time.

6. **Cash Deferrals:** The State budget includes the start of paying down the “wall of debt” with a \$208.6 million deferral buy-down, thus reducing the inter-year deferrals for community colleges from \$801 million in the current fiscal year to \$592.5 million in 2013/14. As has been the case in the past several years, most of the current inter-year deferrals will be paid in July of the next fiscal year. It is expected that any 2013/14 fiscal year deferrals will follow a similar payment schedule as has been followed in the past. The Governor anticipates that the “wall of debt” will be reduced from \$34.7 billion in 2010/11 to \$4.7 billion in 4 years, thus resulting in the elimination of these cash deferrals.

**Potential Impact** –This improvement in deferrals should continue into the future fiscal years as long as state revenues grow or the state budget remains balanced. The deferrals continue to have the potential to create a cash deficit for the district. As in fiscal year 2012/13, borrowing short-term funds such as monies provided through a Tax Revenue Anticipation Note (TRAN) could be necessary again in fiscal year 2013/14.

- 7. Property Taxes, Enrollment Fees and Deficit Coefficient:** It is not known at this time if there will be an adjustment for the actual amount in property taxes, enrollment fees and other state revenues the state is recording and how it differs from projections. An estimate has been used for the final budget related to the deficit coefficient as a reduction to the budget for state apportionment revenues.

**Potential Impact** – The district used a calculation of a rolling five-year history starting with the latest information from the 2/12/13 Recalculation (R) Exhibit E for the 2011/12 year (which is the latest document to list the deficit coefficient from the Chancellor's Office) and uses the Recalculation (R) Exhibit E for the four years back to the 2007/08 year. The rolling five-year history is being used as a better metric than one annual amount because the exhibit shows wild fluctuations from year to year. While information relative to the 2012/13 deficit may not be available until February 2014, the uncertainty over the backfill of redevelopment agency (RDA) funds has resulted in a projected deficit factor of 2.4%. The state has estimated the current deficit at 2.4%, but indicates this deficit could end up being as low as 0.7%. The college will take a conservative approach at 2.4% based on information from the state at the time of budget development. For the fiscal year 2009/10, there was no deficit coefficient in the Recalculation. The average of the past 5 years calculates to a deduction of 1.17% or \$142,000 (see Deficit Factor graph in Section 10). The deficit coefficient could increase again if the state determines that there is a shortfall to property tax collections or a decrease is realized to student enrollment fees which would adversely impact the ending fund balance at the end of the fiscal year.

- 8. Lottery:** The district will use a projected rate of \$126 per FTES unrestricted (\$120 projected rate in 12/13 year and \$120 final rate in 11/12) and \$31.00 per FTES for Proposition 20 (\$25 projected rate in 12/13 year and \$26 final rate in 11/12). The last lottery revenue projection letter from the Chancellor's Office was issued on July 23, 2013.

**Potential Impact** – In FY13-14 lottery proceeds are based on 1,500 FTES (based on P2 FTES numbers). If the district is able to restore its enrollment back to 1,750 FTES in the 2013/14 year from the current lower level, then lottery funds will increase due to the higher FTES amount being used in the calculation of payout of lottery funds. 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 \$248,522 (unrestricted) plus \$47,062 (restricted) of lottery funds for FY13-14.

- 9. 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 (1500 FTES). Based on this information the district is expecting revenues close to \$42,000.

- 10. 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 EDCOE and a phone conversation with a government relations expert in this area. The actual amount is an unknown at this point as the Federal government may be facing sequestration, federal cut-backs, program decreases and eliminations in the upcoming year. The current revenue estimate is based on FY12-13 funding levels minus an anticipated 5% reduction.

**Potential Impact** – The loss of funding of this revenue source will obviously hurt the district over the next several years as this unique, federal non-apportionment and unrestricted funding is projected

to decrease significantly in the future. The 2013/14 preliminary amount is budgeted at about the same level as the 2012/13 fiscal year minus an anticipated 5% reduction but the amount could actually come in much lower if the Federal government greatly reduces or eliminates the program.

- 11. Categorical Funding:** Several State-funded categorical programs will see increases in 2013/14. DSPS, EOPS and CalWORKs will receive increases of approximately 22%, 23% and 30%, respectively. The Student Success and Support Program, formerly Matriculation, will see funding double. All other State-funded categorical program will be funded at the 2012/13 level. With Federal sequestration occurring, it is unknown at this time what effects the district will face with Federal program funding in the future.

**Potential Impact** – Increases in DSPS, EOPS and CalWORKs will bring much needed relief to programs that experienced severe cuts in 2009/10. The Student Success and Support Program will use new funding to implement the initiatives of this program. Any reduction to federally funded programs may result in loss of services and/or redirection of local funds.

- 12. Interest/Dividends:** Any investment income for the district will continue to be earned at a very low rate. Interest rates will probably not see any significant increase over the fiscal year.
- 13. Good Neighbor Policy:** The State of Nevada Board of Regents eliminated the Good Neighbor Policy in 2011 with the neighboring states which has adversely affected LTCC revenue in this category. The policy does include a “grandfather clause” for certain continuing students. The policy also has rates per student increasing from \$62 per unit to \$93 per unit in fiscal year 2013/14, as the number of eligible students continues to decrease. For fiscal year 2013/14, the preliminary figure for GNP is \$25,000 due to the attrition of students that qualify under this policy.

## **POTENTIAL COST INCREASES**

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- 1. Salary Schedule Increases:** The 2013/14 budget includes a \$60,000 increase to adjunct faculty salaries through an MOU agreed upon in the 2012/13 fiscal year. At this time the current budget assumptions assume all other salary schedules will remain static.
- 2. Step and Column Increases:** The College will fund annual step and column increases. The estimated amount for 2013/14 year is \$85,000 for all part-time and full-time employees. The preliminary projections for costs of step and longevity increases are \$50,000 for faculty and \$35,000 for classified staff.
- 3. Health and Welfare Benefits:** The budgeted cost of health and welfare per employee was \$16,655 in fiscal year 11/12 and the budgeted amount was increased to \$16,950 per employee for fiscal year 12/13. Due to fluctuations in the rate, the district experienced average health and welfare costs per employee of slightly more than \$17,000 annually in FY12-13. Under the current plan structure, health and welfare costs for the 2013/14 fiscal year were projected to increase by 8% or approximately \$165,000. The tentative budget includes 100% funding of the Premier Plan for all employees through November 2013 (approximately \$50,000) to allow adequate time for the district to engage in conversation and negotiations with bargaining units and meet and confer groups. The FY13-14 budgeted health and welfare amount is \$17,350 annually per employee.

The district has changed to a “composite rate” model effective July 1, which should provide a higher level of accuracy with benefit cost projections in the future resulting in greater alignment with budgeted to actual health and welfare costs.



4. **Title III Grant:** The Title III Grant from the U.S. Department of Education and the annual \$400,000 funding this program provided the past five years ended in September 2013. The funding went toward the ongoing costs of converting to a Datatel Enterprise Resource Planning (ERP) system. At this time \$217,000 of estimated on-going annual costs for maintenance, personnel and other related expenditures had to be covered by the unrestricted general fund. This was a significant additional expenditure that had to be addressed as part of the fiscal year 2013/14 budget development process.
5. **Fixed Payroll Costs:** For FY13-14, the CalPERS rate increased from the FY12-13 rate of 11.417% to the rate of 11.442%. The CalSTRS rate has stayed the same year after year at 8.25% (the rate increases to 10.276% for a reduced workload program). State unemployment insurance rates decreased for all community college districts, from the rate of 1.10% in FY12-13 to 0.05% for FY13-14. The Worker's Compensation rate decreased slightly from 1.544% in FY12-13 to 1.517% for FY13-14.
6. **Insurance:** Premiums for most insurance areas increased from fiscal year 2012/13 to fiscal year 2013/14 as the total insured value moved from \$51 million to just over \$53 million for the 2013/14 fiscal year. General liability increased from a 2012/13 premium of \$53,658 to \$56,127. Property insurance also increased where the premium went from \$19,399 to \$20,749. Student accident insurance premiums remain the same at \$13,972. Excess liability remains flat at \$4,678. Student accident insurance is paid for by the student health fee and budgeted out of Fund 12. All other district insurance is paid for out of Fund 61 (Self-Insurance Reserve).
7. **Scheduled Maintenance/Instructional Equipment:** There has been no state funding for scheduled maintenance projects or instructional equipment for the past three years. The district has been forced to minimize expenditures for these projects and to use equipment and capital outlay reserves to fund any expenditure in the future. The state budget was approved for additional funding of \$109,705 for scheduled maintenance and \$109,713 for instructional equipment. Local matching requirements for these funds have been budgeted at \$109,705 for scheduled maintenance and \$36,571 for instructional equipment.
8. **Long-term Liabilities:** Load banking, vacation accrual, retiree benefits and early retirement incentives have all increased in the past three years.

## RESERVES ASSUMPTIONS

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1. **Unrestricted Contingency Reserve:** The Board Designated Contingency reserve will be reset at 10% of proposed unrestricted expenditures (approximately \$1.358 million) for the new budget fiscal year based upon the option recommended by the district's Budget Council. This reserve may be needed for unbudgeted operational expenses or any unanticipated cuts to apportionment funding in the 2013/14 fiscal year.
2. **Declining Enrollment Reserve:** This reserve last had a balance in 2008/09. It is being reestablished for the 2013/14 fiscal year with a suggested minimum balance of \$300,000 based on the recommendation of the Budget Council. The reserve is being set up for the contingency that the district will not be able to bring its FTES level back to 1,750 from the current enrollment level. It also provides reserves to offset expenses in fiscal year 2014/15 as the district tries to continue to restore its FTES level back above the 1,800 mark. With \$403,000 of reserves being used to balance the FY13-14 budget it is highly likely that these \$300,000 worth of reserves will be necessary to support budget balancing in FY14-15.

# REVENUE ASSUMPTIONS

2013/14 OPERATING BUDGET

- 2013/14 Unrestricted •  
Revenue Details & Assumptions
- 5-Year Revenue Trend – Unrestricted •
- 5-Year Revenue Trend – Restricted •
- Revenue Descriptions •

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## SECTION 3

**Fund 11****UNRESTRICTED BUDGETED REVENUES****Final 2013-14 Budget**

<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Assumptions</u>
8110	Forest Reserve Fund	50,155	5% reduction per County
8151	Higher Education Act - Pell	1,300	Historical trends
8152	Higher Education Act - SEOG	1,475	Historical trends
8611	State General Apportionment	6,357,856	Includes 1.17% Deficit Factor (\$142,000)
8614	BOG Fee Waiver Admin.	21,189	Advance Apportionment per California Community College Chancellor's Office
8616	Part-time Faculty Compensation	36,550	Advance Apportionment per California Community College Chancellor's Office
8630	Education Protection Account (EPA) Funds	1,454,422	Per Chancellor's Office memo July 23, 2013
8655	Part-time Faculty Office Hours	1,745	Advance Apportionment per California Community College Chancellor's Office
8671	Homeowners Property Tax Relief	40,000	Historical trends
8672	Timber Yield Tax	100	Historical trends
8681	Lottery Revenue	189,000	\$126 x 1500 per Chancellor's Office memo July 23, 2013
8682	State Mandated Costs	42,000	\$28 x 1500 per Chancellor's Office email July 31, 2013
8811	Tax Allocation, Secured Roll	3,300,000	Based on number from Chancellor's Office (FY 12-13 Actuals & P2)
8812	Tax Allocation, Supplemental	3,000	Based on number from Chancellor's Office (13-14 Budget Workshop 8/8/13)
8813	Tax Allocation, Unsecured Roll	75,000	Based on number from Chancellor's Office (13-14 Budget Workshop 8/8/13)
8816	Tax Allocation, Prior Years	1,000	Based on number from Chancellor's Office (13-14 Budget Workshop 8/8/13)
8830	Contracted Services	60,000	SnowGlobe Music Festival & Barnes & Noble FY 12/13 trends
8841	Ticket Sales	20,000	Historical trends (past 3 years) and input from Instruction Office
8842	Copy & Printing Sales	8,000	Library CoinOp historical trends
8847	Sales - Food	500	Historical trends
8850	Rentals and Leases	12,500	Historical trends and known rentals
8860	Interest	10,000	Historical trends
8870	Community Education Fees	210,000	Per input from Community Ed
8871	Child Development Services (TPNS)	20,160	28 students @ \$80/month x 9 months)
8872	Fitness Education Center Fees	40,000	Per input from Community Ed
8874	Student Enrollment Fees	756,620	Based on number from Chancellor's Office (13-14 Budget Workshop 8/8/13)
8875	Facilities Fees	6,000	Historical trends
8877	Student Material Fees	65,000	Better align with FY12-13 Actuals and FY13-14 Budgeted Expenditures
8879	Transcript Fees	10,000	Historical trends
8880	Non-Resident Tuition	260,000	Historical trends
8881	Good Neighbor Policy Fee	25,000	Assumes decline
8885	Course Fees	4,000	Historical trends
8893	Parking Fines	700	Historical trends
8894	Library Fines	2,000	Historical trends
8899	Miscellaneous Income	10,000	Historical trends
8983	Transfers-In, Other	77,329	Foundation Reimbursement (.5 FTE CACE Director & Art Gallery)
<b>TOTAL</b>		<b>\$ 13,172,601</b>	

## UNRESTRICTED REVENUES (FUND #11) 5-YEAR TRENDS

	2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Budget	2012-2013 Actuals	2013-2014 Final Budget
<b>STATE SOURCES (APPORTIONMENT):</b>						
Base 1750; Use: Cr = \$4565; NC = \$2745/\$3232	12,116,378	12,603,157	12,146,290	11,963,022	12,258,404	12,012,998
Growth - None. (Final year of restoration 2009)	-	-	-	-	-	-
Less: Taxes (Obj #8671-8816)	(3,624,610)	(3,394,861)	(3,352,826)	(3,851,953)	(3,378,576)	(3,419,100)
Less: Student Enrollment Fees & Good Neighbor Policy	(699,955)	(589,524)	(775,874)	(678,289)	(790,792)	(781,620)
<b>LOCAL SOURCES (APPORTIONMENT):</b>						
8671 Homeowners Property Tax Relief	41,564	41,102	40,998	40,000	39,898	40,000
8672 Timber Yield Tax	18	22	88	100	131	100
8811 Tax Allocation, Secured Roll	3,434,307	3,253,066	3,237,829	3,732,853	3,254,354	3,300,000
8812 Tax Allocation, Supplemental	66,857	17,588	2,868	3,000	7,756	3,000
8813 Tax Allocation, Unsecured Roll	79,964	76,243	70,256	75,000	75,219	75,000
8816 Tax Allocation, Prior Years	1,900	6,840	787	1,000	1,218	1,000
8874 Student Enrollment Fees \$31/unit, credit FTES	618,981	522,386	711,826	618,289	741,021	756,620
8881 Good Neighbor Policy Fee	80,974	67,138	64,048	60,000	49,771	25,000
<b>TOTAL COMPUTATIONAL REVENUE:</b>	<b>12,116,378</b>	<b>12,603,157</b>	<b>12,146,290</b>	<b>11,963,022</b>	<b>12,258,404</b>	<b>12,012,998</b>
<b>NON-APPORTIONMENT UNRESTRICTED FUNDS:</b>						
<b>FEDERAL SOURCES:</b>						
8110 Forest Reserve Fund	77,866	78,452	58,052	52,795	52,357	50,155



		2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Budget	2012-2013 Actuals	2013-2014 Final Budget
8151	Higher Education Act - Pell Admin. allowance only	2,730	3,705	4,645	1,300	1,515	1,300
8152	Higher Education Act - SEOG Admin. allowance only	1,521	1,476	-	1,475	1,475	1,475
8197	Child Development Training Consortium Admin. allowance only	1,898	1,350	559	1,294	-	-
<b>Subtotal Federal Sources (Non-apportionment):</b>		<b>84,015</b>	<b>84,983</b>	<b>63,256</b>	<b>56,864</b>	<b>55,347</b>	<b>52,930</b>
<b>STATE SOURCES:</b>							
8614	Enrollment (BOG) Fee Waiver Administration	5,163	7,573	9,384	9,313	22,381	21,189
8616	Part-time Faculty Compensation	36,550	36,550	36,550	36,550	36,550	36,550
8652	Scheduled Maintenance	-	-	-	-	-	-
8655	Part-Time Faculty Office Hours	1,728	1,716	1,745	1,745	1,745	1,745
8681	Lottery Revenue (Unrestricted) Calculation: \$126 per FTES x 1500 FTES Additional Lottery Funds are in Restricted Revenue	212,859	277,233	281,247	230,580	248,522	189,000
8682	State Mandated Costs Calculation: \$28 per FTES x 1500 FTES	-	36,559	56,410	52,920	52,920	42,000
<b>Subtotal State Sources (Non-apportionment):</b>		<b>256,300</b>	<b>359,631</b>	<b>385,336</b>	<b>331,108</b>	<b>362,118</b>	<b>290,484</b>
<b>LOCAL SOURCES:</b>							
8820	Contrib, Gifts, Grants, Endowment	-	2,500	18,674	-	5,000	-
8830	Contract Services SnowGlobe & Bookstore Commissions	34,172	54,548	51,825	50,000	60,778	60,000
8841	Ticket Sales Theatre productions	14,441	23,206	19,227	15,000	22,430	20,000

		<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2012-2013</b>	<b>2013-2014</b>
		<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Budget</b>	<b>Actuals</b>	<b>Final</b>
		<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>			<b>Budget</b>
8842	Copy & Printing sales Library coin op machines	9,275	8,679	8,072	7,000	8,344	8,000
8847	Sales of Food Culinary Food Sales	-	2,602	393	500	80	500
8850	Rentals and Leases Outside use of LTCC facilities	10,288	21,775	27,745	12,900	12,600	12,500
8860	Interest	5,365	6,686	6,597	6,500	35,168	10,000
8870	Community Education Fees	-	-	-	80,000	151,359	210,000
8871	Child Development Services (TPNS) TPNS monthly fees	25,180	24,480	24,410	23,000	15,386	20,160
8872	Fitness Education Center Fees	54,509	25,524	64,762	30,000	35,204	40,000
8873	Field Trip Fees	3,018	1,175	2,690	2,500	-	-
8875	Facilities Fees Off Campus PE/WLD facilities	11,881	9,930	5,728	10,000	6,267	6,000
8877	Student Material Fees Better align with FY 12-13 Actuals and FY 13-14 Budget Exp.	89,895	85,448	85,176	102,575	62,335	65,000
8879	Transcript Fees	11,447	10,990	10,953	10,000	9,586	10,000
8880	Non-Resident Tuition	224,053	283,541	302,914	260,000	263,688	260,000
8885	Course Fees Starting in 12/13 year, combined audit and challenge	2,810	2,769	2,993	4,000	3,805	4,000
8887	Course Challenge Exam Fees Combined in object code #8885 above in 12/13	2,207	3,655	1,080	-	710	-
8891	Expired Warrants	2,387	-	(868)	-	-	-
8893	Parking Fines	1,050	950	970	700	295	700

	2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Budget	2012-2013 Actuals	2013-2014 Final Budget
8894 Library Fines	1,902	2,324	2,691	2,000	2,097	2,000
8899 Miscellaneous Income Miscellaneous receipts	22,626	49,461	9,232	10,000	14,516	10,000
8912 Sale of Equipment/Supplies Usually on disposal of larger amounts of items	-	6,850	-	-	50	-
8981 Transfers-In Interfund	265,861	23,422	46,360	-	-	-
8983 Transfers-In, Other	40,619	55,120	85,277	55,252	57,563	77,329
<b>Subtotal Local Sources (Non-apportionment):</b>	<b>832,986</b>	<b>705,635</b>	<b>776,901</b>	<b>681,927</b>	<b>767,261</b>	<b>816,189</b>
 <b>NON-APPORTIONMENT UNRESTRICTED FUNDS:</b>	 <b>1,173,301</b>	 <b>1,150,249</b>	 <b>1,225,493</b>	 <b>1,069,899</b>	 <b>1,184,726</b>	 <b>1,159,603</b>
 <b>TOTAL COMPUTATIONAL REVENUE:</b>	 <b>12,116,378</b>	 <b>12,603,157</b>	 <b>12,146,290</b>	 <b>11,963,022</b>	 <b>12,258,404</b>	 <b>12,012,998</b>
<b>NON-APPORTIONMENT UNRESTRICTED FUNDS:</b>	<b>1,173,301</b>	<b>1,150,249</b>	<b>1,674,085</b>	<b>1,457,871</b>	<b>1,602,191</b>	<b>1,503,017</b>
<b>TOTAL REVENUE, UNRESTRICTED SOURCES:</b>	<b>13,289,679</b>	<b>13,753,406</b>	<b>13,371,783</b>	<b>13,032,921</b>	<b>13,443,130</b>	<b>13,172,601</b>
<b>BEGINNING FUND BALANCE:</b>	<b>1,597,821</b>	<b>2,491,112</b>	<b>2,794,991</b>	<b>2,764,023</b>	<b>2,764,023</b>	<b>2,121,675</b>
9790 Beginning Unrestricted Fund Balance Audited Beginning Fund Balance before 2012/13						
 <b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE:</b>	 <b>14,887,500</b>	 <b>16,244,518</b>	 <b>16,166,774</b>	 <b>15,796,944</b>	 <b>16,207,153</b>	 <b>15,294,276</b>

## RESTRICTED REVENUES (FUND #12) 5-YEAR TRENDS

		2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Budget	2012-2013 Actuals	2013-2014 Final Budget
<b>FEDERAL SOURCES:</b>							
8121	Title III	400,000	400,000	324,057	420,000	381,925	94,019
8122	TRIO SSS Grant (Includes all TRIO Grants Revenue in FY12/13) (Will be separated across 8122, 8124, & 8125 in FY 13/14)	-	143,939	235,535	813,606	589,529	248,618
8123	Higher Education Act - CWSP (Includes admin. allow. \$1,125)	32,777	26,125	40,598	41,959	35,256	42,029
8124	TRIO ETS Grant	-	-	170,000	-	-	274,781
8125	TRIO UB Grant	-	-	-	-	-	348,843
8140	TANF (Federal Share)	42,462	24,366	24,447	23,225	25,683	32,236
8160	Veterans Education	256	340	288	400	-	-
8171	Vocational Education Act (VTEA)	196,171	150,943	116,067	108,846	108,846	112,665
8175	Tech.Pre. (Career Transitions)	67,750	69,708	46,970	48,899	49,389	79,036
8190	ARRA	59,451	6,746	-	-	-	-
8197	Child Development Training Consort.	1,898	1,350	0	1,294	2,294	1,294
<b>Subtotal Federal Sources:</b>		<b>800,765</b>	<b>823,517</b>	<b>957,962</b>	<b>1,458,229</b>	<b>1,192,922</b>	<b>1,233,521</b>

		2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Budget	2012-2013 Actuals	2013-2014 Final Budget
<b>STATE SOURCES:</b>							
8612	Basic Skills						
	Current Year	90,000	73,210	89,270	90,000	77,165	90,000
	Year 1	38,516	-	-	21,942	21,943	12,991
8621	Extended Opportunities Prog. & Serv.	89,703	108,595	111,899	103,000	103,049	123,761
8622	Coop Agencies Resources for Ed	8,568	11,116	11,116	10,488	11,016	10,488
8623	Disabled Student Prog. & Serv.	245,668	249,987	224,775	211,047	215,437	246,627
8624	Instructional Equipment	1,002	-	-	-	-	109,713
8625	CalWORKS	69,380	79,757	76,294	75,270	75,845	64,632
8627	Board Financial Assist. Prog.	102,745	110,720	140,035	138,192	128,316	139,832
8628	Student Success & Support (Effective FY13/14) (Formerly Matriculation - Credit)	107,994	88,553	88,497	88,048	88,048	186,483
8629	Matriculation (Non-Credit)	20,287	11,655	11,655	11,655	11,655	11,616
8630	Faculty/Staff Development	-	-	-	-	-	-
8631	Faculty/Staff Diversity	3,700	3,702	3,702	3,700	3,702	3,700
8632	Telecomm. & Tech. Infrastr.	32,678	8,448	-	-	-	-
8634	Instr-Equipment (One-Time)	-	-	-	-	-	-
8635	Foster Care Education	125,330	112,559	120,819	116,181	114,727	115,193
8654	Folsom Lake SB70 Grant Carryover	52,717	40,906	26,029	53,000 66,000	78,238	87,815 26,074
8660	CAHSEE Grant	420,000	-	-	-	-	-
8681	Lottery Revenue	31,120	43,394	50,090	52,000	47,063	52,000
<b>Subtotal State Sources:</b>		<b>1,439,408</b>	<b>942,602</b>	<b>954,181</b>	<b>1,040,523</b>	<b>976,204</b>	<b>1,280,925</b>

		2009-2010 Audited Actuals	2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Budget	2012-2013 Actuals	2013-2014 Final Budget
<b>LOCAL SOURCES:</b>							
8821	ARC Collaborative Grant	15,000	-	-	-	-	-
8876	Health Fees \$3/quarter per student	26,514	21,188	19,340	20,000	15,893	17,396
8884	Student Representation Fees \$1/quarter per student - Now in Fund 72	6,318	9,124	6,132	6,000	-	-
8897	North/Far North Training	10,000	8,000	5,850	8,000	1,264	8,000
<b>Subtotal Local Sources:</b>		<b>57,832</b>	<b>38,312</b>	<b>31,322</b>	<b>34,000</b>	<b>17,157</b>	<b>25,396</b>
<b>TOTAL REVENUE RESTRICTED SOURCES:</b>		<b>2,298,005</b>	<b>1,804,431</b>	<b>1,943,465</b>	<b>2,532,752</b>	<b>2,186,283</b>	<b>2,539,842</b>
<b>BEGINNING FUND BALANCE:</b>							
9750	Beginning Restricted Fund Balance						
	FKCE Reserve	1,500	-	-	-	-	-
	Basic Skills Reserve	10,518	-	-	-	-	-
	Revolving Cash/Future Hires	10,000	116,679	116,679	-	-	-
	Equipment Acquisition Reserve (Art)	1,610	-	-	-	-	-
	Equipment Replacement	1,291	746	1,351	1,256	-	-
	Bookstore Reserve	298,969	300,708	301,194	301,194	-	-
	TRIO	-	15,600	15,600	17,054	-	-
	Other Miscellaneous Reserves	-	-	-	34,329	-	-
	Accreditation Visit Reserve	5,000	5,000	-	-	-	-
<b>Subtotal Beginning Fund Balance:</b>		<b>328,888</b>	<b>438,733</b>	<b>434,824</b>	<b>353,833</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE:</b>		<b>2,626,893</b>	<b>2,243,164</b>	<b>2,378,289</b>	<b>2,886,585</b>	<b>2,186,282</b>	<b>2,539,842</b>

## 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)**: (2013/14 funds for direct aid to students are located in the Student Financial Aid Fund.)

**PELL:** Basic Education Opportunity Grant: The program provides need-based funds to low income undergraduate and some postgraduate students. Financial need is determined by the U.S.D.O.E. using a standard formula, established by Congress and based on several family-related criteria. The maximum grant for the 12/13 year was \$5,645 and does not have to be repaid like a loan. The district receives a small per student administrative allowance for processing the grants.

**SEOG:** Supplemental Educational Opportunity Grant: Provides additional grant-in-aid funds to students meeting specific criteria. Grant requires a 25% District contribution unless the District receives a Title III waiver (waiver in place for 2013/14). 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 ON CAMPUS program requires the District pay 25% of the wages of the student workers and the federal government pays 75%. Title III waiver negates this match in 2013/14. The District is reimbursed 5% for administration of the program.

**Transitional Assistance to Needy Families (TANF)**: Federal share of Welfare Reform funds to provide financial assistance and employment services for TANF recipients.

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

**Vocational and Technology 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.

**Title III**: Federally funded program designed to provide funds to evaluate, enhance, and redesign curriculum systems that serve as gateways for the students. Residual funding from the final year of the grant is available through the Federal Fiscal Year-End September 2013. Funds will carry over from FY12-13.

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

**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 to motivate students toward the completion of a postsecondary education. *The district will participate in three different TRIO grants for the 2013/14 fiscal year: Educational Talent Search (ETS), Upward Bound (UB) and Student Support Services (SSS).*

## **STATE REVENUE:**

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**General Apportionment:** Estimate 1,690 credit, 40 non-credit and 20 enhanced college preparation non-credit FTES earned and funded for a total of 1,750 FTES; 1.565% cost of living adjustment (COLA); 0% funded growth and a projected deficit coefficient (1.17% - based on 5-year rolling average) related to a revenue shortfall by the State.

**Enrollment Fee Waiver Admin.:** Represents approximately 2% of the value of BOG 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 Fund.

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

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

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

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

**Student Success & Support (formerly Matriculation):** 2013/14 marks the first year of implementation of the Student Success Act of 2012 (SB 1456). Previously distributed as "Matriculation," the new program targets the core matriculation services of orientation, assessment, counseling and advising, and development of education plans. Statewide funding for this program doubles in 2013/14, bringing approximately \$98,000 in projected additional funds to LTCC.

**Faculty/Staff Development:** Funds specifically provided for faculty & staff professional development. *No funding expected in 2013/14.*



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

**Telecommunications and Technology Infrastructure Program (TTIP):** Funding distributed by the Chancellor's Office for development of a telecommunications technology infrastructure for 125 community college sites. *No funding expected in 2013/14.*

**Instructional Equipment:** Funding for instructional equipment, library materials, and instructional technology. *Funding expected in 2013/14 is \$109,713 and requires a 1:3 match (\$36,571).*

**Scheduled Maintenance/Special Repairs:** State funding for expenditures related to the non-recurring repair, maintenance or replacement of the college's infrastructure or building components. Funding in 2013/14 is \$109,705 and requires a 1:1 match (\$109,705).

**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; 2013/14 projections are calculated on combined resident and non-resident FTES at \$126/FTES, plus \$31 per FTES 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; funding was suspended for several years but was reinstated as a block grant in FY13-14. Funding is computed at \$28/FTES based on prior year attendance FTES.

**Basic Skills:** On-going funding related to the enhancement of basic skills education programs.

**Folsom Lake College Grant (SB-70):** A Governor's Career Technical Education Initiative Core & Supplemental grant for deliverables in the firefighting technical programs.

## **LOCAL REVENUE**

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

**Theatre Ticket Sales:** Monies collected from public performances of Drama, Music, and Dance productions.

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

**Interest:** Interest paid on District funds in the County Treasury, as well as funds on deposit in local accounts.

**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:* \$31 per unit, no cap; no increase from 2012/13.
- *Non-District Facility Use Fee:* Fee charged for off-campus P.E. classes; fee varies by facility.
- *Health Fees:* \$3 per student per quarter offsets 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.
- *Non-Resident Fees:* Charged to students (in addition to the \$31/unit enrollment fee) who are not residents in the state of California. 2013/14 fees were approved by the Board on January 22, 2013 at \$139 per unit.
- *Good Neighbor Policy:* Currently \$93 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.
- *Student Representation Fees:* \$1 per student per quarter; funds used for certain student political activities.
- *Audit Fees:* \$10 per unit.

**Fitness Education Center Fees:** Fees collected for non-student use of the fitness education center.

**Parking Fees:** 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.

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

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

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

**Non-Designated Fund Balance**: Unrestricted beginning fund balance.

**Restricted Fund Balance**: Funds carried forward from the previous year and/or 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

2013/14 OPERATING BUDGET

- 3 – Year Budget Summary •
- Revenues + Reserves vs. Expenditures Graph •
- FY 12/13 Unrestricted vs. FY 13/14 •  
Unrestricted Pie Graph
- Revenue vs. Expenditures Graph •

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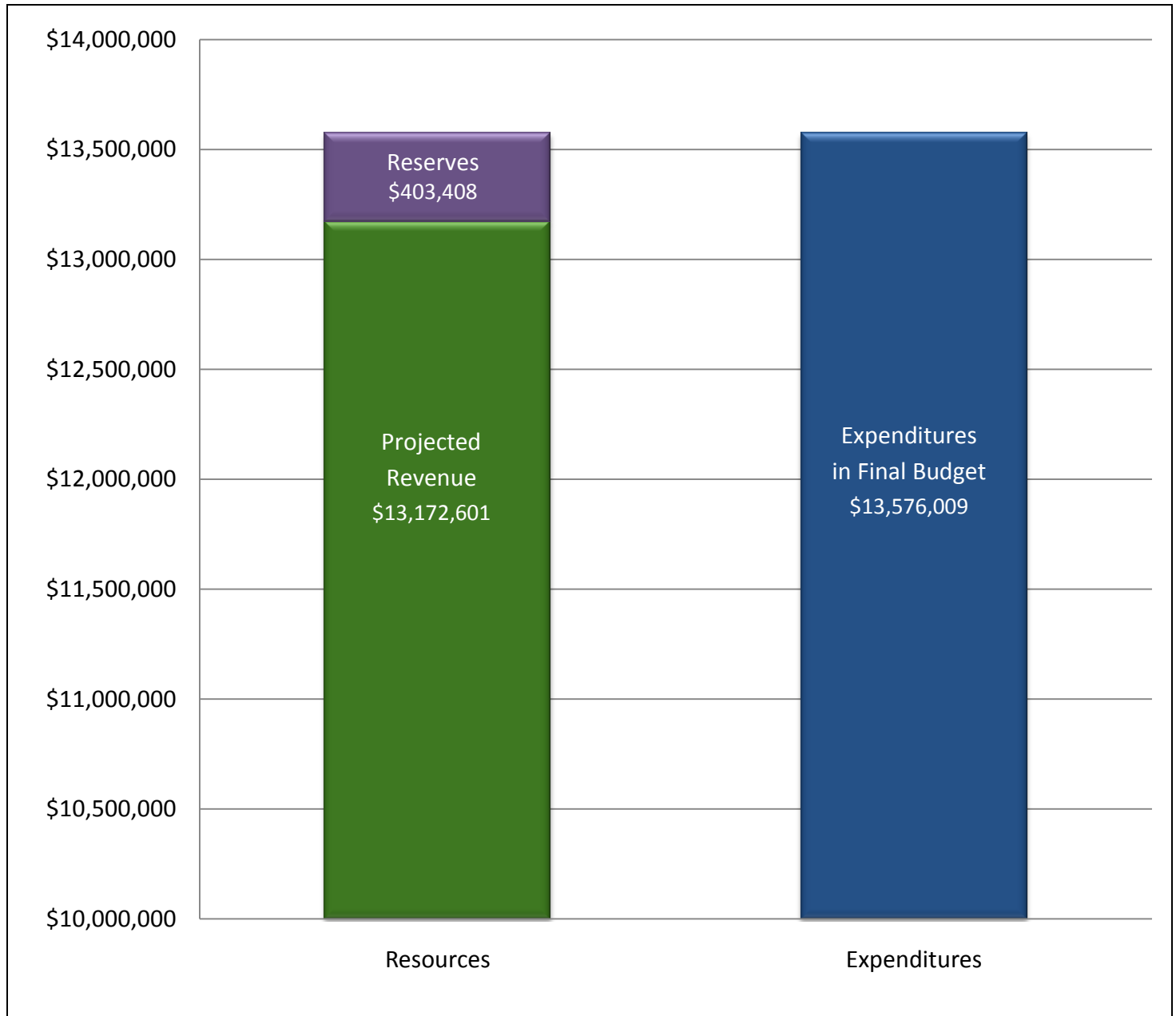
## SECTION 4

### 3-YEAR UNRESTRICTED BUDGET SUMMARY

	2011-12 ACTUALS	2012-13 BUDGET	2012-13 ACTUALS	2013-14 FINAL BUDGET
	GENERAL FUND UNRESTRICTED	GENERAL FUND UNRESTRICTED	GENERAL FUND UNRESTRICTED	GENERAL FUND UNRESTRICTED
<b>BEGINNING BALANCE</b>	<b>2,794,991</b>	<b>2,764,023</b>	<b>2,764,023</b>	<b>2,121,675</b>
<b>INCOME</b>				
Total Federal Income	63,544	56,864	55,347	52,930
Total State Income	8,567,903	7,803,988	8,419,549	8,102,762
Total Local Income	4,720,336	5,116,817	4,839,037	4,939,580
Other Financing Sources	20,000	55,252	57,563	77,329
<b>TOTAL INCOME</b>	<b>13,371,783</b>	<b>13,032,921</b>	<b>13,443,130</b>	<b>13,172,601</b>
<b>TOTAL RESOURCES</b>	<b>16,166,774</b>	<b>15,796,944</b>	<b>16,207,153</b>	<b>15,294,276</b>
<b>EXPENSES</b>				
Total Academic	5,159,270	5,255,971	5,064,562	5,170,036
Total Classified	2,937,529	3,065,237	2,921,179	3,029,133
<b>TOTAL SALARIES</b>	<b>8,096,799</b>	<b>8,321,208</b>	<b>7,985,741</b>	<b>8,199,169</b>
Total Employee Benefits	2,916,292	2,674,279	2,697,502	2,620,764
<b>TOTAL COMPENSATION</b>	<b>11,013,091</b>	<b>10,995,487</b>	<b>10,683,243</b>	<b>10,819,933</b>
Total Supplies	253,317	315,991	232,078	252,549
Total Services	1,709,710	1,743,289	1,805,305	2,009,135
Total Capital Outlay	176,308	234,860	170,487	219,767
<b>TOTAL NON-LABOR EXPENSES</b>	<b>2,139,335</b>	<b>2,294,140</b>	<b>2,207,870</b>	<b>2,481,451</b>
<b>TOTAL EXPENSES</b>	<b>13,152,426</b>	<b>13,289,627</b>	<b>12,891,113</b>	<b>13,301,384</b>
Total Other Outgo	250,325	475,319	754,518	274,625
<b>TOTAL APPROPRIATED</b>	<b>13,402,751</b>	<b>13,764,946</b>	<b>13,645,631</b>	<b>13,576,009</b>
One-Time Transfer (Fund Retirement Liability)			439,848	
<b>Reserves</b>				
Retirement Reserve Transfer (Fund 69)		439,848		
Reserves for One-Time Investments		201,090		60,000
Declining Enrollment Reserve				300,000
<b>ENDING FUND BALANCE (10% BOT CONTINGENCY)</b>	<b>2,764,023</b>	<b>1,376,494</b>	<b>2,121,675</b>	<b>1,358,267</b>
<b>UNRESTRICTED FUND SUMMARY</b>				
Reserves/Ending Balance				
As Percent of: Income	20.67%	10.56%	15.78%	10.31%
Appropriations	20.62%	10.00%	15.55%	10.00%
Difference Between Total Resources And Total Appropriations	2,764,023	2,031,998	2,561,522	1,718,267
<b>INCOME vs. APPROPRIATED SUMMARY</b>				
Total Income	13,371,783	13,032,921	13,443,130	13,172,601
Total Appropriated	13,402,751	13,764,946	13,645,631	13,576,009
<b>INCOME LESS APPROPRIATED</b>	<b>-30,968</b>	<b>-732,025</b>	<b>-202,501</b>	<b>-403,408</b>
<b>COMPENSATION SUMMARY</b>				
Compensation as Percent of Income	82.36%	84.37%	79.47%	82.14%
Compensation as Percent of Expenses	83.73%	82.74%	82.87%	81.34%
Compensation as Percent of Appropriations	82.17%	79.88%	78.29%	79.70%

# Revenues + Reserves vs. Expenditures Graph

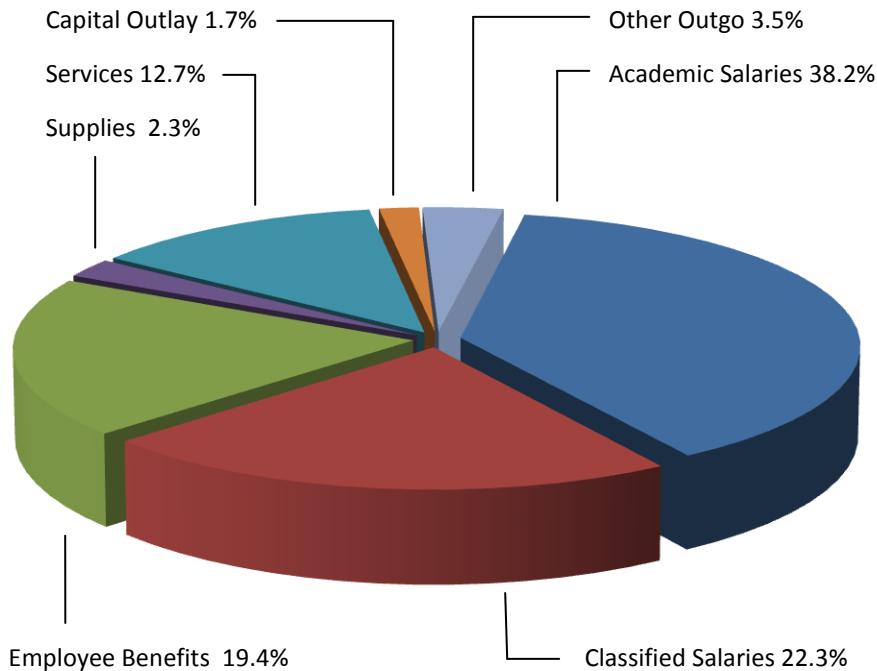
## Fund 11 Unrestricted Budget



Although expenditures have been reduced for the FY13-14 budget, one-time reserves were necessary to help balance the budget. This graph shows that \$403,408 worth of reserves were used to balance the budget above the projected revenue amount.

## OBJECT SUMMARY - UNRESTRICTED

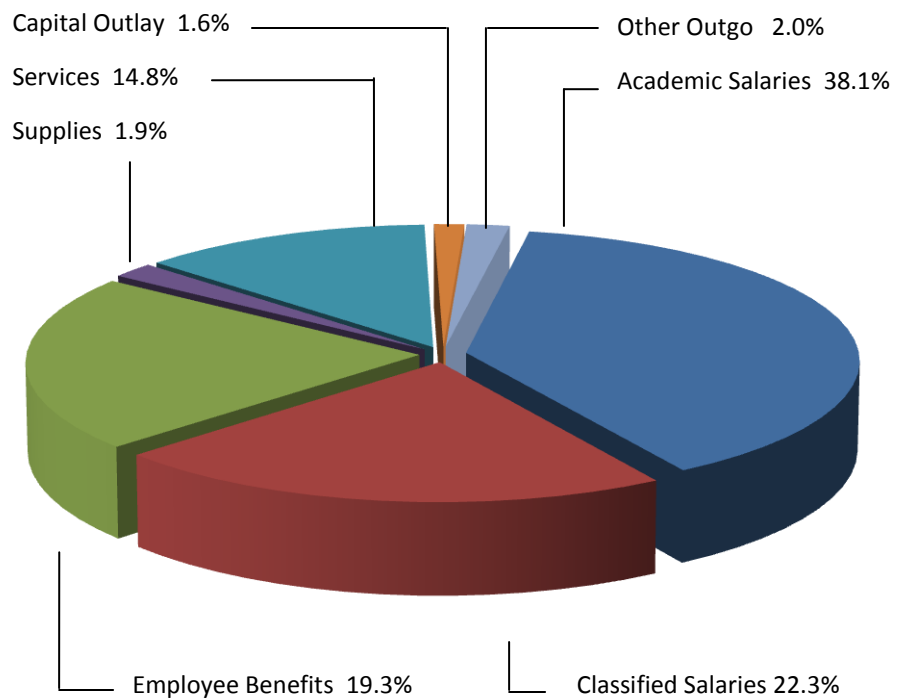
### Fiscal Year 2012-2013 Budgeted



Major Object Summary for the Fiscal Year 2012-13 Budgeted:

Academic Salaries	\$5,255,971
Classified Salaries	\$3,065,237
Employee Benefits	\$2,674,279
Supplies	\$ 315,991
Services	\$1,743,289
Capital Outlay	\$ 234,860
Other Outgo	\$ 475,319

### Fiscal Year 2013-2014 Budgeted

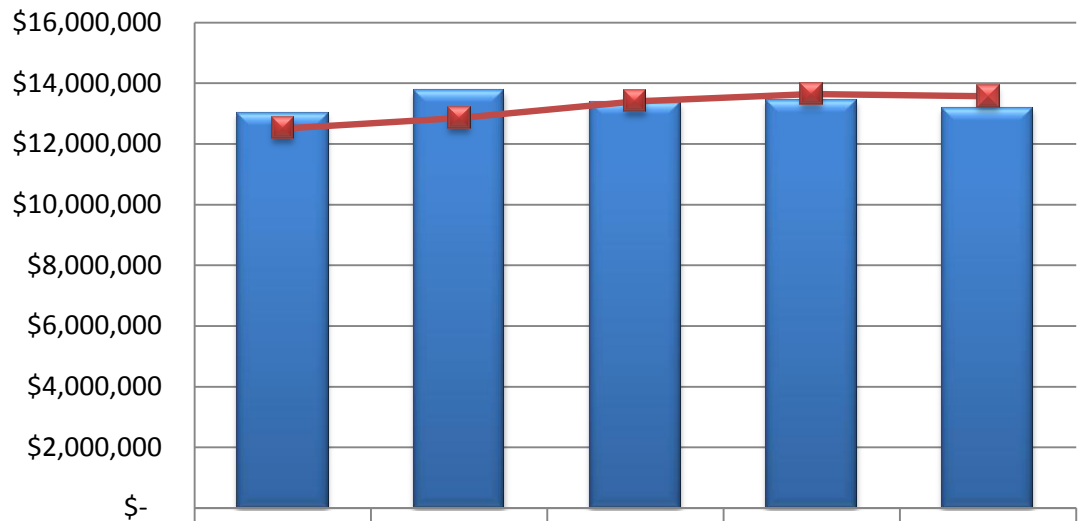


Major Object Summary for the Fiscal Year 2013-14 Budgeted:

Academic Salaries	\$5,170,036
Classified Salaries	\$3,029,133
Employee Benefits	\$2,620,764
Supplies	\$ 252,549
Services	\$2,009,135
Capital Outlay	\$ 219,767
Other Outgo	\$ 274,625

## REVENUE AND EXPENDITURES - UNRESTRICTED

### GF Revenue and Expenditures - Unrestricted



<span style="color: blue;">■</span> GF - Unrestricted Revenue	\$13,025,095	\$13,744,433	\$13,371,783	\$13,443,130	\$13,172,601
<span style="color: red;">■</span> GF- Unrestricted Expenditures	\$12,508,886	\$12,855,896	\$13,402,751	\$13,645,631	\$13,576,009

The above graph reflects general fund unrestricted revenue and unrestricted expenditures. LTCC is predicting a decrease in revenue for the FY13-14. The graph also demonstrates that LTCC is projecting to spend \$403,408 more resources than the organization is bringing in for FY14/15. In the last two fiscal years expenditures have consistently outpaced revenue, despite reductions that have been made. Ideally, in each fiscal year, revenues should align with expenditures.

Note: The numbers from 2009/10–2011/12 are audited actual, 2012/13 is unaudited actual and 2013/14 is budgeted.



# RESTRICTED BUDGET

2013/14 OPERATING BUDGET

- 3 – Year Budget Summary •
- FY 12/13 Restricted vs. FY 13/14 •
  - Restricted Pie Graph
- Revenue vs. Expenditures Graph •

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## SECTION 5

### 3-YEAR RESTRICTED BUDGET SUMMARY

	2011-12 ACTUAL	2012-13 BUDGET	2012-13 ACTUAL	2013-14 FINAL BUDGET
	GENERAL FUND RESTRICTED	GENERAL FUND RESTRICTED	GENERAL FUND RESTRICTED	GENERAL FUND RESTRICTED
<b><u>BEGINNING BALANCE</u></b>	<b>411,614</b>	<b>353,833</b>	<b>353,833</b>	<b>42,163</b>
<b><u>INCOME</u></b>				
Total Federal Income	957,674	1,459,229	1,192,922	1,233,521
Total State Income	955,681	1,040,523	976,204	1,280,925
Total Local Income	43,864	34,000	17,157	25,396
Other Financing Sources	111,637	0	0	0
<b><u>TOTAL INCOME</u></b>	<b>2,068,856</b>	<b>2,533,752</b>	<b>2,186,283</b>	<b>2,539,842</b>
<b><u>TOTAL RESOURCES</u></b>	<b>2,480,470</b>	<b>2,887,585</b>	<b>2,540,116</b>	<b>2,582,005</b>
<b><u>EXPENSES</u></b>				
Total Academic	537,378	674,745	624,793	642,250
Total Classified	550,324	572,459	556,711	699,781
<b><u>TOTAL SALARIES</u></b>	<b>1,087,702</b>	<b>1,247,204</b>	<b>1,181,504</b>	<b>1,342,031</b>
Total Employee Benefits	382,894	420,876	426,527	451,563
<b><u>TOTAL COMPENSATION</u></b>	<b>1,470,596</b>	<b>1,668,080</b>	<b>1,608,031</b>	<b>1,793,594</b>
Total Supplies	73,848	88,941	76,802	126,001
Total Services	519,279	474,242	328,990	482,125
Total Capital Outlay	28,390	174,750	152,880	70,219
<b><u>TOTAL NON-LABOR EXPENSES</u></b>	<b>621,517</b>	<b>737,933</b>	<b>558,672</b>	<b>678,345</b>
<b><u>TOTAL EXPENSES</u></b>	<b>2,092,113</b>	<b>2,406,013</b>	<b>2,166,703</b>	<b>2,471,939</b>
Total Other Outgo	34,524	102,428	331,249	47,196
<b><u>TOTAL APPROPRIATED</u></b>	<b>2,126,637</b>	<b>2,508,441</b>	<b>2,497,952</b>	<b>2,519,135</b>
<b><u>Reserves:</u></b>				
Bookstore Reserve In 12-13		301,194		
Other Reserves				21,962
<b><u>ENDING FUND BALANCE</u></b>	<b>353,833</b>	<b>77,950</b>	<b>42,163</b>	<b>40,908</b>

#### **RESTRICTED FUND SUMMARY**

Reserves/Ending Balance				
As Percent of: Income	17.10%	3.08%	1.93%	1.61%
Appropriations	16.64%	3.11%	1.69%	1.62%
Difference Between Total Resources And Total Appropriations	353,833	379,144	42,164	62,870

#### **INCOME vs. APPROPRIATED SUMMARY**

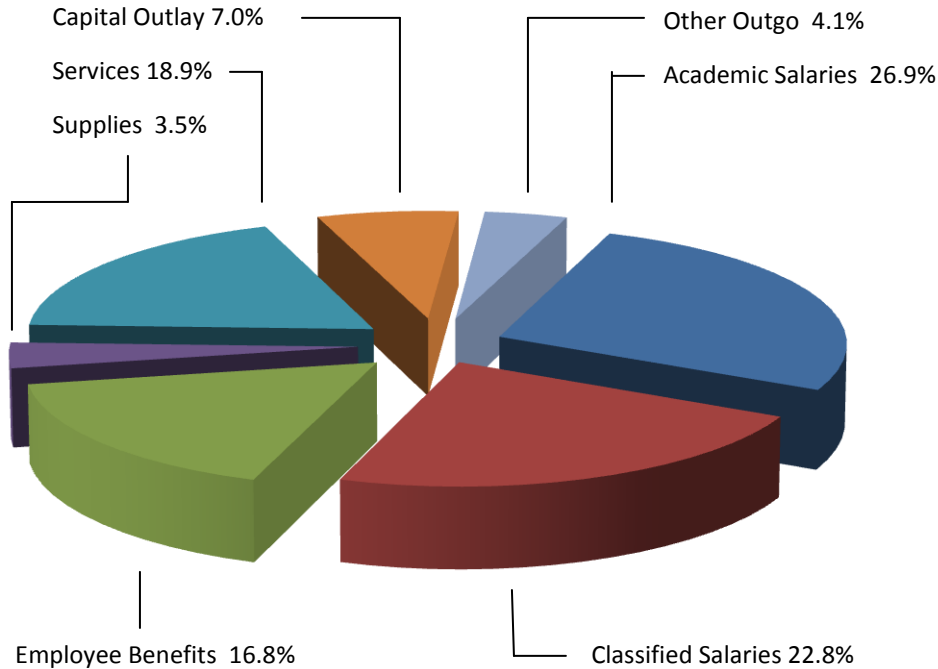
Total Income	2,068,856	2,533,752	2,186,283	2,539,842
Total Appropriated	2,126,637	2,508,441	2,497,952	2,519,135
<b><u>INCOME LESS APPROPRIATED</u></b>	<b>-57,781</b>	<b>25,311</b>	<b>-311,669</b>	<b>20,707</b>

#### **COMPENSATION SUMMARY**

Compensation as Percent of Income	71.08%	65.83%	73.55%	70.62%
Compensation as Percent of Expenses	70.29%	69.33%	74.22%	72.56%
Compensation as Percent of Appropriations	69.15%	66.50%	64.37%	71.20%

## OBJECT SUMMARY - RESTRICTED

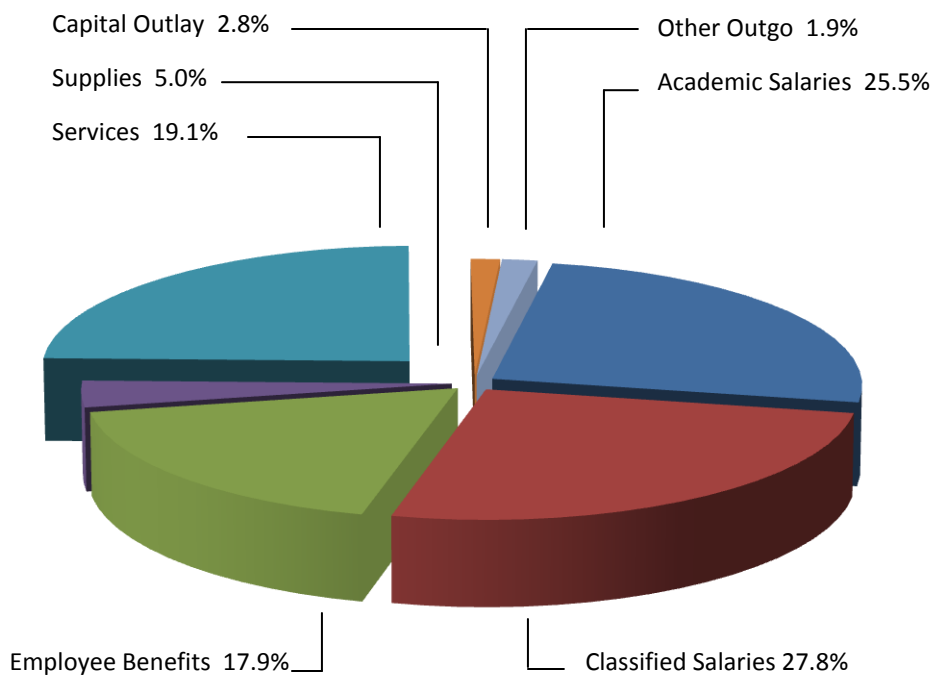
### Fiscal Year 2012-2013 Budgeted



#### Major Object Summary for the Fiscal Year 2012-13 Budgeted:

Academic Salaries	\$674,745
Classified Salaries	\$572,459
Employee Benefits	\$420,876
Supplies	\$ 88,941
Services	\$474,242
Capital Outlay	\$174,750
Other Outgo	\$102,428

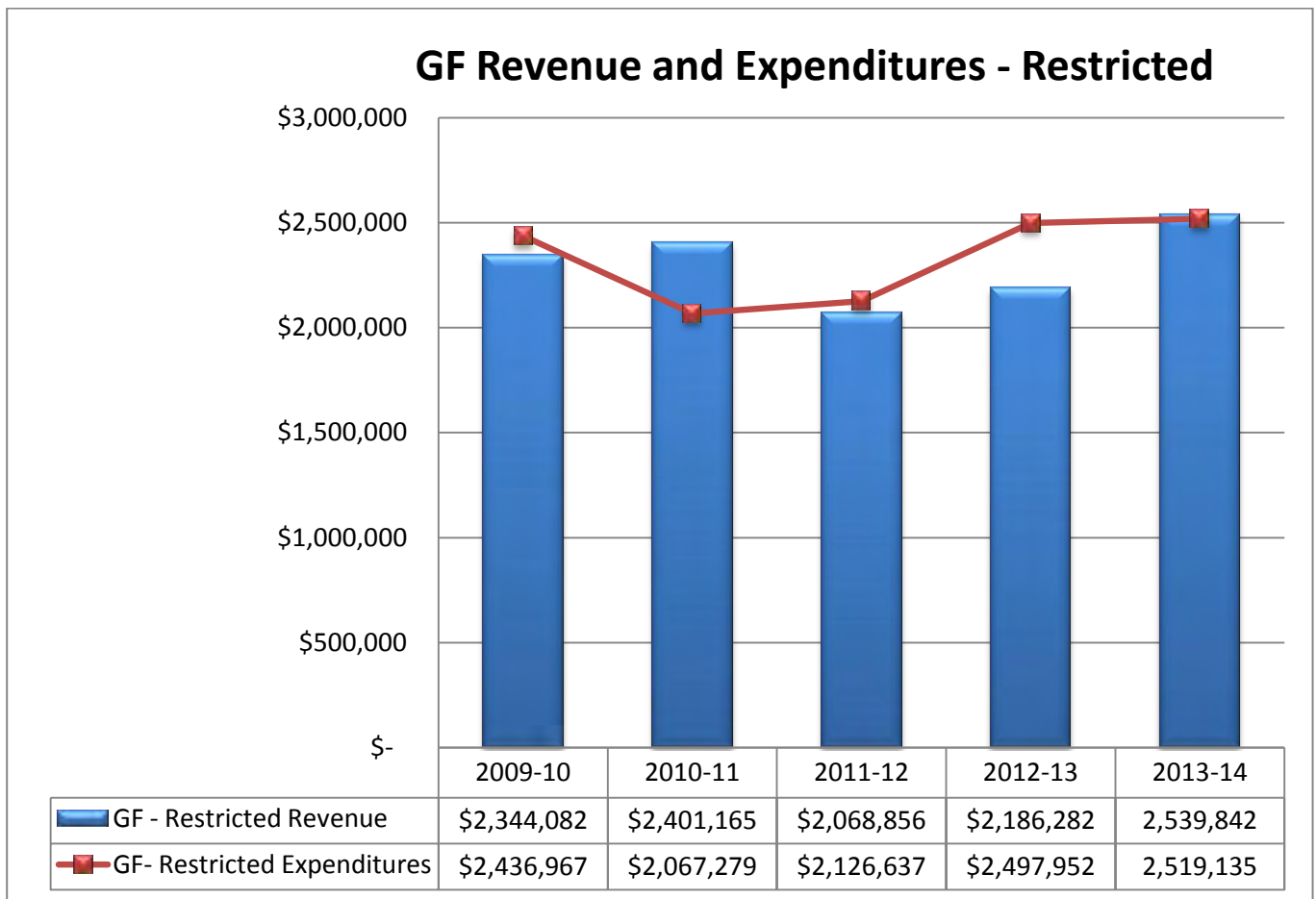
### Fiscal Year 2013-2014 Budgeted



#### Major Object Summary for the Fiscal Year 2013-14 Budgeted:

Academic Salaries	\$642,250
Classified Salaries	\$699,781
Employee Benefits	\$451,563
Supplies	\$126,001
Services	\$481,317
Capital Outlay	\$ 69,490
Other Outgo	\$ 47,196

## REVENUE AND EXPENDITURES - RESTRICTED



The above graph reflects annual restricted revenue and restricted expenditures.

**Note:** The numbers from 2009/10–2011/12 are audited actual, 2012/13 is unaudited actual and 2013/14 is budgeted.

# PROGRAM BREAKDOWN

2013/14 OPERATING BUDGET

- Program Detail – Budget to Budget Comparison •
- Program Detail – Actuals to Budget Comparison •

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## SECTION 6

# PROGRAM DETAIL - BUDGET TO FINAL BUDGET FY 13-14

Final Budget - Model 8		2011-12 ADOPTED BUDGET <i>Unrestricted GF</i>	2012-13 ADOPTED BUDGET <i>Unrestricted GF</i>	2013-14 FINAL BUDGET <i>Unrestricted GF</i>	13-14 Final vs 11-12 Budget UNRESTRICTED VARIANCE	13-14 Final vs 12-13 Budget UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
0109	Horticulture	4,076	1,591	0	(4,076)	(1,591)
0301	Environmental Studies	2,088	3,763	2,434	346	(1,329)
0399	Green Sustainable Energy	12,735	7,957	8,139	(4,596)	182
0401	Biology	289,968	295,125	316,354	26,386	21,229
0501	Business	325,119	348,377	275,890	(49,229)	(72,487)
0511	Real Estate	13,796	14,853	16,803	3,007	1,950
0514	Computer Applications	164,537	155,352	143,596	(20,941)	(11,756)
0599	D-Wing Computer Lab	68,180	42,333	36,148	(32,032)	(6,185)
0601	General Communications	10,741	14,853	23,104	12,363	8,251
0701	Computer & Information Science	105,322	135,371	102,453	(2,869)	(32,918)
0835	Physical Education	527,095	494,333	521,176	(5,919)	26,843
0836	Wilderness Education	132,127	141,285	136,462	4,335	(4,823)
0899	Recreation	2,440	2,438	0	(2,440)	(2,438)
1002	Art	391,381	412,853	385,418	(5,963)	(27,435)
1004	Music	161,190	191,207	184,188	22,998	(7,019)
1007	Theatre Arts	163,889	187,988	185,184	21,295	(2,804)
1008	Dance	42,409	32,314	30,945	(11,464)	(1,369)
1012	Photography & Digital Arts	95,271	99,906	100,361	5,090	455
1101	World Languages	220,988	5,418	3,213	(217,775)	(2,205)
1102	French	0	4,774	4,726	4,726	(48)
1103	German	0	0	4,726	4,726	4,726
1104	Italian	0	2,122	0	0	(2,122)
1105	Spanish	0	202,884	201,598	201,598	(1,286)
1106	Russian	0	0	4,726	4,726	4,726
1108	Japanese	0	6,366	6,301	6,301	(65)
1119	Portuguese	0	4,774	0	0	(4,774)
1155	ISSI	205,252	176,565	172,687	(32,565)	(3,878)
1191	Sign Language	0	14,853	15,753	15,753	900
<b>Subtotal World Languages</b>		<b>426,240</b>	<b>417,756</b>	<b>413,730</b>	<b>(12,510)</b>	<b>(4,026)</b>

		<b>2011-12 ADOPTED</b>	<b>2012-13 ADOPTED</b>	<b>2013-14 FINAL</b>		<b>13-14 Final vs 11-12 Budget</b>	<b>13-14 Final vs 12-13 Budget</b>
		<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>		<b>UNRESTRICTED</b>	<b>UNRESTRICTED</b>
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		<b>VARIANCE</b>	<b>VARIANCE</b>
1201	Health	117,905	158,494	109,884		(8,021)	(48,610)
1203	Allied Health	62,361	0	0		(62,361)	0
1205	Phlebotomy	0	4,837	4,867		4,867	30
1208	Medical Office	0	14,323	8,795		8,795	(5,528)
1230	Nursing Assistant	0	8,494	8,368		8,368	(126)
1240	Dental Assistant	0	22,247	24,352		24,352	2,105
1250	EMT	64,453	51,388	60,700		(3,753)	9,312
1290	Emergency Response	0	9,130	10,306		10,306	1,176
1299	Physical Therapy Aide	0	4,244	4,201		4,201	(43)
	<b>Subtotal Allied Health</b>	<b>126,814</b>	<b>114,663</b>	<b>121,589</b>		<b>(5,225)</b>	<b>6,926</b>
1301	Home Economics	1,410	0	0		(1,410)	0
1305	Early Childhood Education	72,330	90,352	87,427		15,097	(2,925)
1306	Culinary Arts	169,645	193,567	199,688		30,043	6,121
1390	Culinary Jail	0	11,157	24,000		24,000	12,843
1501	English	362,956	346,653	310,327		(52,629)	(36,326)
1506	Speech	20,991	23,341	29,405		8,414	6,064
1509	Philosophy	36,228	23,341	21,003		(15,225)	(2,338)
1510	Religion	0	14,853	21,003		21,003	6,150
1590	Foundational English	161,153	165,035	170,339		9,186	5,304
1599	Humanities	17,048	14,853	14,702		(2,346)	(151)
1701	Mathematics	483,764	430,373	541,472		57,708	111,099
1901	Physical Sciences	4,347	11,670	3,676		(671)	(7,994)
1902	Physics	111,649	107,529	107,807		(3,842)	278
1905	Chemistry	162,833	144,075	51,106		(111,727)	(92,969)
1914	Geology	48,155	49,959	53,752		5,597	3,793
2001	Psychology	177,986	166,844	183,396		5,410	16,552
2104	Counseling/Addiction Studies	20,724	13,561	16,969		(3,755)	3,408
2105	Criminal Justice	13,295	12,201	21,397		8,102	9,196
2106	Criminal Justice In-Service	0	0	49,692		49,692	49,692
2133	Fire Science	187,626	10,609	10,108		(177,518)	(501)
2190	Fire Academy	0	72,227	76,764		76,764	4,537
2191	Fire Officer	0	19,944	9,920		9,920	(10,024)
2192	Fire In-Service	0	45,420	99,750		99,750	54,330
	<b>Subtotal Fire Sciences</b>	<b>187,626</b>	<b>148,200</b>	<b>196,542</b>		<b>8,916</b>	<b>48,342</b>

		2011-12 ADOPTED BUDGET <i>Unrestricted GF</i>	2012-13 ADOPTED BUDGET <i>Unrestricted GF</i>	2013-14 FINAL BUDGET <i>Unrestricted GF</i>		13-14 Final vs 11-12 Budget UNRESTRICTED VARIANCE	13-14 Final vs 12-13 Budget UNRESTRICTED VARIANCE
2202	Anthropology	135,086	71,751	74,531		(60,555)	2,780
2203	Ethnic Studies	0	0	6,301		6,301	6,301
2208	Sociology	0	69,629	68,230		68,230	(1,399)
	<b>Subtotal Anthropology/Sociology</b>	<b>135,086</b>	<b>141,380</b>	<b>149,062</b>		13,976	7,682
2205	History	140,306	31,404	56,377		(83,929)	24,973
2207	Political Science	0	25,038	52,176		52,176	27,138
	<b>Subtotal History/Poli Sci</b>	<b>140,306</b>	<b>56,442</b>	<b>108,553</b>		(31,753)	52,111
2204	Economics	0	12,731	37,340		37,340	24,609
2206	Geography	52,206	63,020	58,776		6,570	(4,244)
4901	Instructional Support	350,915	-42,134	37,276		(313,639)	79,410
4930	Supervised Tutoring	1,209	2,122	0		(1,209)	(2,122)
4933	General Studies	0	0	12,390		12,390	12,390
4958	ESL	149,424	135,699	127,651		(21,773)	(8,048)
4980	Work Experience	29,814	31,576	29,834		20	(1,742)
	<b>Subtotal Instructional Programs</b>	<b>6,094,423</b>	<b>5,641,212</b>	<b>5,778,443</b>		(315,980)	137,231
<b>Code</b>	<b>Program</b>						
6010	Instruction Office	455,361	523,863	452,120		(3,241)	(71,743)
6011	Dean Humanities/Social Sciences	228,499	183,239	135,565		(92,934)	(47,674)
6012	Dean Science/Business	221,468	127,764	65,415		(156,053)	(62,349)
6013	CTE Administrator	104,859	108,863	83,240		(21,619)	(25,623)
6030	Academic Senate	12,201	12,676	37,988		25,787	25,312
6110	TLC	166,703	139,660	86,826		(79,877)	(52,834)
6115	Instructional Development	83,850	128,760	72,974		(10,876)	(55,786)
6120	Library	415,755	359,917	291,132		(124,623)	(68,785)
6130	Media Services	80,579	75,885	76,338		(4,241)	453
* 6140	Art Gallery	23,940	25,390	18,951		(4,989)	(6,439)
6150	Academic Info. Systems & Technology	0	17,140	17,970		17,970	830
6200	Admissions & Records	479,791	471,625	469,622		(10,169)	(2,003)
6310	Student Services - Counseling	78,689	83,384	95,428		16,739	12,044
6330	Transfer Activities	70,961	71,701	67,004		(3,957)	(4,697)
6340	Career Guidance	53,547	53,370	44,302		(9,245)	(9,068)
6420	DRC	58,268	65,395	0		(58,268)	(65,395)
6440	Student Health Services	21,187	24,245	11,387		(9,800)	(12,858)
6450	Student Services Administration	78,928	112,381	84,747		5,819	(27,634)
6451	Student Recruitment	10,013	4,521	11,300		1,287	6,779
6460	Student Services - Financial Aid	106,405	98,129	104,122		(2,283)	5,993



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		2011-12 ADOPTED	2012-13 ADOPTED	2013-14 FINAL		13-14 Final vs 11-12 Budget	13-14 Final vs 12-13 Budget
		BUDGET	BUDGET	BUDGET		UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF		VARIANCE	VARIANCE
6510	Maintenance Services	403,456	345,031	323,737		(79,719)	(21,294)
6530	Custodial Services	606,647	481,476	439,347		(167,300)	(42,129)
6540	College Vehicles	0	17,500	15,000		15,000	(2,500)
6550	Grounds	67,603	48,456	49,022		(18,581)	566
6570	Utilities	434,000	448,000	463,680		29,680	15,680
6601	President's Office	605,443	469,679	314,811		(290,632)	(154,868)
6602	Administrative Services	259,605	311,949	156,033		(103,572)	(155,916)
6604	Institutional Research & Planning	122,851	130,669	102,268		(20,583)	(28,401)
6720	Fiscal Services	536,826	506,037	388,302		(148,524)	(117,735)
6730	Human Resources	227,114	216,277	227,647		533	11,370
6750	Faculty/Staff Development	36,600	34,100	25,000		(11,600)	(9,100)
6771	Purchasing	39,188	26,732	19,550		(19,638)	(7,182)
6772	Insurance & Property Management	100,700	146,495	140,495		39,795	(6,000)
6773	Graphics	74,880	44,996	2,500		(72,380)	(42,496)
6774	Safety	20,228	22,205	21,325		1,097	(880)
6775	General Services	49,574	56,714	70,096		20,522	13,382
6780	Computer Services - Info Tech.	1,248,824	947,730	1,106,129		(142,695)	158,399
6783	Reprographics	0	153,122	149,186		149,186	(3,936)
6790	Mandated Cost Claim	1,871	1,872	0		(1,871)	(1,872)
6792	CEA	2,066	1,061	0		(2,066)	(1,061)
6793	Collective Bargaining	800	0	0		(800)	0
6820	Community Services Events	28,660	27,826	69,136		40,476	41,310
6821	Graduation	0	0	13,219		13,219	13,219
* 6824	Community Education	57,432	66,354	198,520		141,088	132,166
6825	Community Education Indirect	0	0	76,672		76,672	76,672
6830	Demonstration Garden	3,197	6,805	6,550		3,353	(255)
6840	Economic Development	0	0	41,298		41,298	41,298
6850	Community Use of Facilities	0	3,183	40,897		40,897	37,714
* 6860	SnowGlobe	0	0	15,377		15,377	15,377
6891	Public Information Office	120,474	91,809	167,758		47,284	75,949
^ 6895	Foundation	91,676	99,112	155,637		63,961	56,525
6900	Ancillary Services - Other Operations	0	0	15,664		15,664	15,664
6920	CDC	44,578	45,372	55,444		10,866	10,072
^ 6921	TPNS	41,623	47,943	48,201		6,578	258
6922	CDC Indirect	0	0	21,799		21,799	21,799
6940	Food Services	0	0	500		500	500
6960	Student Activities	31,054	30,990	53,819		22,765	22,829

		<b>2011-12 ADOPTED BUDGET</b>	<b>2012-13 ADOPTED BUDGET</b>	<b>2013-14 FINAL BUDGET</b>		<b>13-14 Final vs 11-12 Budget UNRESTRICTED VARIANCE</b>	<b>13-14 Final vs 12-13 Budget UNRESTRICTED VARIANCE</b>
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>			
7101	Facilities Planning	4,052	4,052	158,086		154,034	154,034
7102	Campus & Site Improvement	0	0	1,315		1,315	1,315
7104	Title III	277,761	189,365	250,037		(27,724)	60,672
7105	Technology Infrastructure	11,721	137,719	93,863		82,142	(43,856)
7115	Scheduled/Deferred Maintenance	0	50,000	15,000		15,000	(35,000)
7210	Long-term Debt/Transfers to Fund #22	55,085	31,000	31,000		(24,085)	0
<b>Subtotal Non-Instructional Programs</b>		<b>8,356,593</b>	<b>7,929,539</b>	<b>7,770,351</b>		<b>(586,242)</b>	<b>(159,188)</b>
5901	Retiree Benefits/Incentives	96,571	145,674	27,214		(69,357)	(118,460)
6740	Non-Instructional Retiree Benefits	63,000	48,522	0		(63,000)	(48,522)
<b>Subtotal Retirement Costs</b>		<b>159,571</b>	<b>194,196</b>	<b>27,214</b>		<b>(132,357)</b>	<b>(166,982)</b>
<b>Total Unrestricted Costs</b>		<b>14,610,587</b>	<b>13,764,947</b>	<b>13,576,009</b>		<b>(1,034,578)</b>	<b>(188,938)</b>

This report reflects differences between the total program costs due to program code changes, varying sources of information, and other structural changes to the budget reporting systems between FY11-12 and FY13-14.

Due to coding changes effective as of the 2012-13 budget, and as of the 2013-14 budget, there is not data for prior years for certain program codes. These new program codes will be part of the budget code basis going forward.

Many of the program changes between FY12-13 and FY13-14 can be attributed to the salary allocation process. In past years this process has been completed at the end of the fiscal year instead of at the time of budget development. FY13-14 reflects these changes at the point of budget development (see Non-Academic Salary Allocations in Section 9). This allocation process predominantly impacts program codes 6010 and above. The changes, although budget neutral, move partial salary expenses from one program to another (e.g.: 6601 to 7101). As a result there are program cost shifts between FY12-13 and FY13-14 in certain programs.

\* Programs 6140, 6824 and 6860 have offsetting revenue lines

^ Programs 6895 and 6921 have partial offsetting revenue lines

# PROGRAM DETAIL - ACTUALS TO FINAL BUDGET FY 13-14

Final Budget - Model 8		2011-12 ACTUALS	2012-13 ACTUALS	2013-14 FINAL BUDGET		13-14 Budget vs 11-12 Actuals UNRESTRICTED VARIANCE	13-14 Budget vs 12-13 Actuals UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>			
<b>Code</b>	<b>Program</b>						
0109	Horticulture	0	0	0		0	0
0301	Environmental Studies	3,824	42	2,434		(1,390)	2,392
0399	Green Sustainable Energy	6,617	3,256	8,139		1,522	4,883
0401	Biology	293,199	290,924	316,354		23,155	25,430
0501	Business	350,283	330,502	275,890		(74,393)	(54,612)
0511	Real Estate	17,096	9,164	16,803		(293)	7,639
0514	Computer Applications	136,346	134,712	143,596		7,250	8,884
0599	D-Wing Computer Lab	66,989	48,113	36,148		(30,841)	(11,965)
0601	General Communications	16,643	11,986	23,104		6,461	11,118
0701	Computer & Information Science	98,101	100,227	102,453		4,352	2,226
0835	Physical Education	555,939	493,071	521,176		(34,763)	28,105
0836	Wilderness Education	126,742	116,837	136,462		9,720	19,625
0899	Recreation	0	2,139	0		0	(2,139)
1002	Art	367,287	381,865	385,418		18,131	3,553
1004	Music	179,469	187,222	184,188		4,719	(3,034)
1007	Theatre Arts	174,831	184,175	185,184		10,353	1,009
1008	Dance	34,584	20,620	30,945		(3,639)	10,325
1012	Photography & Digital Arts	104,074	62,566	100,361		(3,713)	37,795
1101	World Languages	240,237	286	3,213		(237,024)	2,927
1102	French	0	1,833	4,726		4,726	2,893
1103	German	0	0	4,726		4,726	4,726
1104	Italian	0	1,551	0		0	(1,551)
1105	Spanish	0	204,087	201,598		201,598	(2,489)
1106	Russian	0	0	4,726		4,726	4,726
1108	Japanese	0	6,782	6,301		6,301	(481)
1119	Portuguese	0	0	0		0	0
1155	ISSI	152,885	144,721	172,687		19,802	27,966
1191	Sign Language	0	16,956	15,753		15,753	(1,203)
<b>Subtotal World Languages</b>		<b>393,122</b>	<b>376,216</b>	<b>413,730</b>		20,608	37,514

		2011-12 ACTUALS	2012-13 ACTUALS	2013-14 FINAL BUDGET		13-14 Budget vs 11-12 Actuals UNRESTRICTED VARIANCE	13-14 Budget vs 12-13 Actuals UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>			
1201	Health	94,004	117,533	109,884		15,880	(7,649)
1203	Allied Health	59,634	0	0		(59,634)	0
1205	Phlebotomy	0	4,575	4,867		4,867	292
1208	Medical Office	0	16,411	8,795		8,795	(7,616)
1230	Nursing Assistant	0	7,691	8,368		8,368	677
1240	Dental Assistant	0	20,617	24,352		24,352	3,735
1250	EMT	45,443	44,191	60,700		15,257	16,509
1290	Emergency Response	0	9,202	10,306		10,306	1,104
1299	Physical Therapy Aide	0	3,976	4,201		4,201	225
	<b>Subtotal Allied Health</b>	<b>105,077</b>	<b>106,663</b>	<b>121,589</b>		16,512	14,926
1301	Home Economics	0	0	0		0	0
1305	Early Childhood Education	106,796	90,306	87,427		(19,369)	(2,879)
1306	Culinary Arts	167,473	156,681	199,688		32,215	43,007
1390	Culinary Jail	0	8,241	24,000		24,000	15,759
1501	English	338,661	352,419	310,327		(28,334)	(42,092)
1506	Speech	25,722	24,472	29,405		3,683	4,933
1509	Philosophy	43,375	22,450	21,003		(22,372)	(1,447)
1510	Religion	0	16,319	21,003		21,003	4,684
1590	Foundational English	123,717	122,615	170,339		46,622	47,724
1599	Humanities	22,131	16,668	14,702		(7,429)	(1,966)
1701	Mathematics	494,871	534,041	541,472		46,601	7,431
1901	Physical Sciences	8,898	5,976	3,676		(5,222)	(2,300)
1902	Physics	91,509	111,725	107,807		16,298	(3,918)
1905	Chemistry	144,162	146,331	51,106		(93,056)	(95,225)
1914	Geology	45,031	50,895	53,752		8,721	2,857
2001	Psychology	173,618	163,921	183,396		9,778	19,475
2104	Counseling/Addiction Studies	11,100	11,438	16,969		5,869	5,531
2105	Criminal Justice	14,602	15,380	21,397		6,795	6,017
2106	Criminal Justice In-Service	0	0	49,692		49,692	49,692
2133	Fire Science	137,333	9,479	10,108		(127,225)	629
2190	Fire Academy	0	63,482	76,764		76,764	13,282
2191	Fire Officer	0	2,433	9,920		9,920	7,487
2192	Fire In-Service	0	24,144	99,750		99,750	75,606
	<b>Subtotal Fire Sciences</b>	<b>137,333</b>	<b>99,538</b>	<b>196,542</b>		59,209	97,004

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		2011-12 ACTUALS	2012-13 ACTUALS	2013-14 FINAL BUDGET		13-14 Budget vs 11-12 Actuals UNRESTRICTED VARIANCE	13-14 Budget vs 12-13 Actuals UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>			
2202	Anthropology	128,392	68,705	74,531		(53,861)	5,826
2203	Ethnic Studies	0	0	6,301		6,301	6,301
2208	Sociology	0	71,074	68,230		68,230	(2,844)
	<b>Subtotal Anthropology/Sociology</b>	<b>128,392</b>	<b>139,779</b>	<b>149,062</b>		20,670	9,283
2205	History	140,852	34,098	56,377		(84,475)	22,279
2207	Political Science	0	24,687	52,176		52,176	27,489
	<b>Subtotal History/Poli Sci</b>	<b>140,852</b>	<b>58,785</b>	<b>108,553</b>		(32,299)	49,768
2204	Economics	0	4,733	37,340		37,340	32,607
2206	Geography	52,121	53,883	58,776		6,655	4,893
4901	Instructional Support	193,365	139,683	37,276		(156,089)	(102,407)
4930	Supervised Tutoring	5,719	0	0		(5,719)	0
4933	General Studies	0	15,061	12,390		12,390	(2,671)
4958	ESL	149,326	130,549	127,651		(21,675)	(2,898)
4980	Work Experience	32,180	29,585	29,834		(2,346)	249
	<b>Subtotal Instructional Programs</b>	<b>5,775,181</b>	<b>5,499,307</b>	<b>5,778,443</b>		3,262	279,136
<b>Code</b>	<b>Program</b>						
6010	Instruction Office	351,170	343,035	452,120		100,950	109,085
6011	Dean Humanities/Social Sciences	203,392	168,706	135,565		(67,827)	(33,141)
6012	Dean Science/Business	204,195	121,214	65,415		(138,780)	(55,799)
6013	CTE Administrator	101,131	93,215	83,240		(17,891)	(9,975)
6030	Academic Senate	35,998	21,620	37,988		1,990	16,368
6110	TLC	166,268	146,438	86,826		(79,442)	(59,612)
6115	Instructional Development	84,696	49,377	72,974		(11,722)	23,597
6120	Library	307,332	342,260	291,132		(16,200)	(51,128)
6130	Media Services	59,975	70,757	76,338		16,363	5,581
* 6140	Art Gallery	33,719	20,049	18,951		(14,768)	(1,098)
6150	Academic Info. Systems & Technology	0	17,300	17,970		17,970	670
6200	Admissions & Records	462,820	461,678	469,622		6,802	7,944
6310	Student Services - Counseling	84,823	49,046	95,428		10,605	46,382
6330	Transfer Activities	70,884	71,885	67,004		(3,880)	(4,881)
6340	Career Guidance	52,234	48,443	44,302		(7,932)	(4,141)
6420	DRC	53,995	51,369	0		(53,995)	(51,369)
6440	Student Health Services	20,194	8,404	11,387		(8,807)	2,983
6450	Student Services Administration	75,422	75,569	84,747		9,325	9,178

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		2011-12 ACTUALS	2012-13 ACTUALS	2013-14 FINAL BUDGET		13-14 Budget vs 11-12 Actuals UNRESTRICTED VARIANCE	13-14 Budget vs 12-13 Actuals UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>			
6451	Student Recruitment	1,477	1,247	11,300		9,823	10,053
6460	Student Services - Financial Aid	98,705	80,939	104,122		5,417	23,183
6510	Maintenance Services	381,310	304,527	323,737		(57,573)	19,210
6530	Custodial Services	517,336	482,784	439,347		(77,989)	(43,437)
6540	College Vehicles	0	8,803	15,000		15,000	6,197
6550	Grounds	38,735	34,764	49,022		10,287	14,258
6570	Utilities	440,701	429,041	463,680		22,979	34,639
6601	President's Office	460,520	293,950	314,811		(145,709)	20,861
6602	Administrative Services	97,792	174,151	156,033		58,241	(18,118)
6604	Institutional Research & Planning	75,423	76,490	102,268		26,845	25,778
6720	Fiscal Services	417,448	391,795	388,302		(29,146)	(3,493)
6730	Human Resources	219,533	223,097	227,647		8,114	4,550
6750	Faculty/Staff Development	22,467	21,860	25,000		2,533	3,140
6771	Purchasing	31,253	24,886	19,550		(11,703)	(5,336)
6772	Insurance & Property Management	103,864	148,546	140,495		36,631	(8,051)
6773	Graphics	74,978	40,430	2,500		(72,478)	(37,930)
6774	Safety	19,388	25,157	21,325		1,937	(3,832)
6775	General Services	12,308	11,783	70,096		57,788	58,313
6780	Computer Services - Info Tech.	981,390	907,993	1,106,129		124,739	198,136
6783	Reprographics	0	156,478	149,186		149,186	(7,292)
6790	Mandated Cost Claim	0	0	0		0	0
6792	CEA	21	1,054	0		(21)	(1,054)
6793	Collective Bargaining	11,096	0	0		(11,096)	0
6820	Community Services Events	65,044	67,032	69,136		4,092	2,104
6821	Graduation	0	11,346	13,219		13,219	1,873
* 6824	Community Education	56,997	162,471	198,520		141,523	36,049
6825	Community Education Indirect	0	92,084	76,672		76,672	(15,412)
6830	Demonstration Garden	2,598	3,217	6,550		3,952	3,333
6840	Economic Development	0	39,502	41,298		41,298	1,796
6850	Community Use of Facilities	1,329	36,430	40,897		39,568	4,467
* 6860	SnowGlobe	0	42,719	15,377		15,377	(27,342)
6891	Public Information Office	146,669	131,969	167,758		21,089	35,789
^ 6895	Foundation	162,182	213,436	155,637		(6,545)	(57,799)
6900	Ancillary Services - Other Operations	0	18,366	15,664		15,664	(2,702)
6920	CDC	67,561	44,078	55,444		(12,117)	11,366
^ 6921	TPNS	40,712	41,440	48,201		7,489	6,761
6922	CDC Indirect	0	25,950	21,799		21,799	(4,151)
6940	Food Services	0	0	500		500	500
6960	Student Activities	44,735	63,279	53,819		9,084	(9,460)

Final Budget - Model 8		2011-12 ACTUALS	2012-13 ACTUALS	2013-14 FINAL BUDGET		13-14 Budget vs 11-12 Actuals UNRESTRICTED VARIANCE	13-14 Budget vs 12-13 Actuals UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>			
7101	Facilities Planning	258,035	99,076	158,086		(99,949)	59,010
7102	Campus & Site Improvement	0	52,680	1,315		1,315	(51,365)
7104	Title III	189,044	343,799	250,037		60,993	(93,762)
7105	Technology Infrastructure	0	138,227	93,863		93,863	(44,364)
7115	Scheduled/Deferred Maintenance	0	50,000	15,000		15,000	(35,000)
7210	Long-term Debt/Transfers to Fund #22	55,085	31,000	31,000		(24,085)	0
7220	TRAN	0	16,038	0		0	(16,038)
7900	Reserves	0	668,146	0		0	(668,146)
<b>Subtotal Non-Instructional Programs</b>		<b>7,463,984</b>	<b>8,392,425</b>	<b>7,770,351</b>		<b>306,367</b>	<b>(622,074)</b>
5901	Retiree Benefits/Incentives	95,749	145,674	27,214		(68,535)	(118,460)
6740	Non-Instructional Retiree Benefits	65,560	48,072	0		(65,560)	(48,072)
<b>Subtotal Retirement Costs</b>		<b>161,309</b>	<b>193,746</b>	<b>27,214</b>		<b>(134,095)</b>	<b>(166,532)</b>
<b>Total Unrestricted Costs</b>		<b>13,400,474</b>	<b>14,085,478</b>	<b>13,576,009</b>		<b>175,535</b>	<b>(509,469)</b>

This report reflects differences between the total program costs due to program code changes, varying sources of information, and other structural changes to the budget reporting systems between FY11-12 and FY13-14.

Due to coding changes effective as of the 2012-13 budget, and as of the 2013-14 budget, there is not data for prior years for certain program codes. These new program codes will be part of the budget code basis going forward.

Many of the program changes between FY12-13 and FY13-14 can be attributed to the salary allocation process. In past years this process has been completed at the end of the fiscal year instead of at the time of budget development. FY13-14 reflects these changes at the point of budget development (see Non-Academic Salary Allocations in Section 9). This allocation process predominantly impacts program codes 6010 and above. The changes, although budget neutral, move partial salary expenses from one program to another (e.g.: 6601 to 7101). As a result there are program cost shifts between FY12-13 and FY13-14 in certain programs.

\* Programs 6140, 6824 and 6860 have offsetting revenue lines

^ Programs 6895 and 6921 have partial offsetting revenue lines

# OBJECT BREAKDOWN

2013/14 OPERATING BUDGET

- Object Detail – Budget to Budget Comparison •
- Object Detail – Actuals to Budget Comparison •

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**SECTION 7**



# OBJECT DETAIL - BUDGET TO FINAL BUDGET FY 13-14

Final Budget - Model 8	2011-12 BUDGET			2012-13 BUDGET			2013-14 FINAL BUDGET			2013-14 vs. 2011-12 Budget Variance	2013-14 vs. 2012-13 Budget Variance
	GENERAL FUND			GENERAL FUND			GENERAL FUND			GENERAL FUND	GENERAL FUND
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
<b>EXPENSES</b>											
<b>ACADEMIC SALARIES</b>											
1110 Full-Time Instructor	2,323,709	2,308,638	15,071	2,322,498	2,278,950	43,548	2,313,192	2,282,937	30,255	(25,701)	3,987
1111 Learning Disabilities Specialist	44,460	6,782	37,678	0	0	0	0	0	0	(6,782)	0
<b>Subtotal</b>	<b>2,368,169</b>	<b>2,315,420</b>	<b>52,749</b>	<b>2,322,498</b>	<b>2,278,950</b>	<b>43,548</b>	<b>2,313,192</b>	<b>2,282,937</b>	<b>30,255</b>	<b>(32,483)</b>	<b>3,987</b>
1210 Administrators	703,438	703,438	0	823,396	730,589	92,807	724,907	636,189	88,718	(67,249)	(94,400)
1211 Admin In-District Allowance	79,055	79,055	0	28,793	26,888	1,905	32,060	28,736	3,324	(50,319)	1,848
1212 Counselors	334,379	137,810	196,569	345,982	136,360	209,622	401,761	141,676	260,085	3,867	5,316
1213 Academic Director	83,692	0	83,692	85,133	0	85,133	70,269	0	70,269	(0)	0
1214 Reassigned Time	0	0	0	15,601	15,601	0	35,087	35,087	0	35,087	19,486
1215 Learning Disabilities Specialist	0	0	0	51,106	12,967	38,139	38,601	0	38,601	0	(12,967)
1216 Library / Media Services Director	0	0	0	86,688	86,688	0	89,487	89,487	0	89,487	2,799
1290 Academic In-District Allowance	32,771	30,740	2,031	0	0	0	0	0	0	(30,740)	0
1299 Other Non-Instr. Acad. Salaries	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>1,233,335</b>	<b>951,043</b>	<b>282,292</b>	<b>1,436,699</b>	<b>1,009,093</b>	<b>427,606</b>	<b>1,392,172</b>	<b>931,175</b>	<b>460,997</b>	<b>(19,868)</b>	<b>(77,918)</b>
1310 Adjunct Faculty	1,427,972	1,410,786	17,186	1,476,727	1,424,661	52,066	1,504,107	1,486,921	17,186	76,135	62,260
1315 Fitness Education Center Adjuncts	129,224	129,224	0	129,224	129,224	0	115,890	115,890	0	(13,334)	(13,334)
1320 Sabbatical Replacement Instructors	20,000	20,000	0	0	0	0	0	0	0	(20,000)	0
1390 Other Instructional Salaries	158,942	127,391	31,551	231,496	162,546	68,950	128,726	77,258	51,468	(50,133)	(85,288)
1399 Instructor Substitutes	53,448	53,448	0	40,000	40,000	0	38,500	38,500	0	(14,948)	(1,500)
<b>Subtotal</b>	<b>1,789,586</b>	<b>1,740,849</b>	<b>48,737</b>	<b>1,877,447</b>	<b>1,756,431</b>	<b>121,016</b>	<b>1,787,223</b>	<b>1,718,569</b>	<b>68,654</b>	<b>(22,280)</b>	<b>(37,862)</b>
1414 Reassigned Time - Overload							3,228	3,228	0	3,228	3,228
1415 Student Activities Advisor	26,201	26,201	0	26,250	26,250	0	26,250	26,250	0	49	0
1420 Part-Time or Sub Librarian	23,192	23,192	0	16,200	16,200	0	6,400	6,400	0	(16,792)	(9,800)
1430 Part-Time or Sub Counselors	91,881	593	91,288	25,394	593	24,801	25,164	593	24,571	(0)	0
1440 Part-Time Program Director	32,471	32,471	0	58,997	58,997	0	58,997	58,997	0	26,526	0
1460 Lead Faculty Stipend	45,332	45,332	0	48,306	48,306	0	47,642	47,642	0	2,310	(664)
1470 CCE Facilitator	0	0	0	1,960	1,960	0	40,000	40,000	0	40,000	38,040
1490 Sabbatical Replacement, Non-Ins	8,000	8,000	0	0	0	0	57,774	0	57,774	(8,000)	0
1495 Mileage Allowance	7,610	7,610	0	15,345	15,345	0	12,345	12,345	0	4,735	(3,000)
1499 Other Non-Instr. Acad. Salaries	129,758	71,984	57,774	101,621	43,847	57,774	41,900	41,900	0	(30,084)	(1,947)
<b>Subtotal</b>	<b>364,445</b>	<b>215,383</b>	<b>149,062</b>	<b>294,073</b>	<b>211,498</b>	<b>82,575</b>	<b>319,700</b>	<b>237,355</b>	<b>82,345</b>	<b>21,972</b>	<b>25,857</b>
<b>TOTAL ACADEMIC</b>	<b>5,755,535</b>	<b>5,222,695</b>	<b>532,840</b>	<b>5,930,717</b>	<b>5,255,972</b>	<b>674,745</b>	<b>5,812,287</b>	<b>5,170,036</b>	<b>642,251</b>	<b>(52,659)</b>	<b>(85,936)</b>
<b>CLASSIFIED SALARIES</b>											
2110 Full-Time Regular Classified	1,837,285	1,662,886	174,399	1,832,668	1,499,821	332,847	1,908,666	1,565,130	343,536	(97,756)	65,309
2120 Part-Time Regular Classified	285,542	263,072	22,470	269,261	234,125	35,136	223,643	185,356	38,287	(77,716)	(48,769)
2150 Classified Supervisor	656,073	637,386	18,687	663,791	645,104	18,687	670,705	652,019	18,686	14,633	6,915
2190 Classified In-Dist Allow, Reg.	480	480	0	0	0	0	960	960	0	480	960
<b>Subtotal</b>	<b>2,779,380</b>	<b>2,563,824</b>	<b>215,556</b>	<b>2,765,720</b>	<b>2,379,050</b>	<b>386,670</b>	<b>2,803,974</b>	<b>2,403,465</b>	<b>400,509</b>	<b>(160,359)</b>	<b>24,415</b>
2210 F-T/Reg. Classified Instructional	259,857	259,857	0	191,450	191,450	0	178,519	137,147	41,372	(122,710)	(54,303)
<b>Subtotal</b>	<b>259,857</b>	<b>259,857</b>	<b>0</b>	<b>191,450</b>	<b>191,450</b>	<b>0</b>	<b>178,519</b>	<b>137,147</b>	<b>41,372</b>	<b>(122,710)</b>	<b>(54,303)</b>

Final Budget - Model 8	2011-12 BUDGET			2012-13 BUDGET			2013-14 FINAL BUDGET			2013-14 vs. 2011-12 Budget Variance	2013-14 vs. 2012-13 Budget Variance
	GENERAL FUND			GENERAL FUND			GENERAL FUND			GENERAL FUND	GENERAL FUND
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
2310 Classified Overtime	75,809	70,809	5,000	38,573	36,073	2,500	52,173	47,173	5,000	(23,636)	11,100
2340 Part-Time/ Temp. Class. Non-Instr	221,642	179,921	41,721	254,035	204,255	49,780	304,209	194,812	109,397	14,891	(9,443)
2341 Part-Time / Temporary Technician	24,980	900	24,080	36,792	12,712	24,080	54,780	30,700	24,080	29,800	17,988
2350 Student Workers	46,097	0	46,097	48,968	0	48,968	42,994	0	42,994	0	0
2399 Other Non-Instr. Class. Salaries	18,946	17,726	1,220	20,639	20,639	0	24,457	23,237	1,220	5,511	2,598
Subtotal	387,474	269,356	118,118	399,007	273,679	125,328	478,613	295,922	182,691	26,566	22,243
2410 Instructional Aide I, Hourly	5,231	5,230	1	4,823	4,823	0	3,702	3,702	0	(1,528)	(1,121)
2411 Instructional Aide II, Hourly	174,133	141,426	32,707	148,544	125,049	23,495	131,480	115,080	16,400	(26,346)	(9,969)
2412 Instructional Aide III, Hourly	0	0	0	5,129	5,129	0	6,449	6,449	0	6,449	1,320
2415 Tutor	85,613	84,868	745	104,071	71,732	32,339	91,684	57,564	34,120	(27,304)	(14,168)
2417 Interpreter	6,000	0	6,000	4,627	0	4,627	24,689	0	24,689	0	0
2418 Artist Model I	2,070	2,070	0	2,070	2,070	0	1,604	1,604	0	(466)	(466)
2419 Artist Model II	8,600	8,600	0	8,600	8,600	0	5,500	5,500	0	(3,100)	(3,100)
2421 Accompanist	0	0	0	0	0	0	2,000	2,000	0	2,000	2,000
2442 TPNS Substitute Teacher	700	700	0	700	700	0	700	700	0	0	0
2490 Classified Overtime, Instr.	2,136	2,136	0	2,136	2,136	0	0	0	0	(2,136)	(2,136)
2499 Part-Time Class. Instr. Sal. Other	820	820	0	820	820	0	0	0	0	(820)	(820)
Subtotal	285,303	245,850	39,453	281,520	221,059	60,461	267,808	192,599	75,209	(53,251)	(28,460)
<b>TOTAL CLASSIFIED</b>	<b>3,712,014</b>	<b>3,338,887</b>	<b>373,127</b>	<b>3,637,697</b>	<b>3,065,238</b>	<b>572,459</b>	<b>3,728,914</b>	<b>3,029,133</b>	<b>699,781</b>	<b>(309,754)</b>	<b>(36,105)</b>
<b>TOTAL SALARIES</b>	<b>9,467,549</b>	<b>8,561,582</b>	<b>905,967</b>	<b>9,568,414</b>	<b>8,321,210</b>	<b>1,247,204</b>	<b>9,541,201</b>	<b>8,199,169</b>	<b>1,342,032</b>	<b>(362,413)</b>	<b>(122,041)</b>
<b>EMPLOYEE BENEFITS</b>											
3110 STRS Direct Instruction	294,760	287,755	7,005	204,747	193,190	11,557	202,780	193,724	9,056	(94,031)	534
3111 STRS Non-Academic Admin. & Supervisors	0	0	0	0	0	0	7,295	7,295	0	7,295	7,295
3112 STRS Non-Academic Other	0	0	0	120,273	86,096	34,177	109,929	73,054	36,875	73,054	(13,042)
3113 STRS Educational Administrators	60,737	60,569	168	0	0	0	0	0	0	(60,569)	0
3114 STRS Academic, Other	54,854	22,572	32,282	0	0	0	0	0	0	(22,572)	0
Subtotal	410,350	370,895	39,455	325,020	279,286	45,734	320,004	274,073	45,931	(96,822)	(5,213)
3210 PERS Direct Instruction	42,095	42,095	0	33,069	33,069	0	24,514	19,791	4,723	(22,304)	(13,278)
3211 PERS Classified/Other Non-Academic	71,663	69,622	2,041	315,762	271,616	44,146	316,546	270,820	45,726	201,198	(796)
3212 PERS Other Academic Non-Instructional	231,878	210,373	21,505	6,800	6,800	0	6,800	6,800	0	(203,573)	0
3213 PERS Educational Administrators	0	0	0	0	0	0	0	0	0	0	0
3214 PERS Academic Other	6,800	6,800	0	0	0	0	0	0	0	(6,800)	0
Subtotal	352,436	328,890	23,546	355,631	311,485	44,146	347,860	297,411	50,449	(31,479)	(14,074)

Final Budget - Model 8	2011-12 BUDGET			2012-13 BUDGET			2013-14 FINAL BUDGET			2013-14 vs. 2011-12 Budget Variance	2013-14 vs. 2012-13 Budget Variance
	GENERAL FUND			GENERAL FUND			GENERAL FUND			GENERAL FUND	GENERAL FUND
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3310 Soc. Sec. Direct Instruction	28,744	28,744	0	12,002	12,002	0	11,068	8,503	2,565	(20,241)	(3,499)
3311 Soc. Sec. Classified/Other Non-Academic	40,677	39,518	1,159	173,867	149,738	24,129	177,082	151,940	25,142	112,422	2,202
3312 Soc. Sec. Other Academic Non-Instructional	136,345	123,829	12,516	4,500	4,500	0	4,500	4,500	0	(119,329)	0
3313 Soc. Sec. Educational Administrator	0	0	0	0	0	0	0	0	0	0	0
3314 Soc. Sec. Academic Other	4,500	4,500	0	0	0	0	0	0	0	(4,500)	0
3320 Medicare Direct Instruction	68,105	66,148	1,957	68,753	64,937	3,816	67,623	63,939	3,684	(2,209)	(998)
3321 Medicare Classified/Other Non-Academic	9,513	9,242	271	45,179	38,465	6,714	46,974	39,141	7,833	29,899	676
3322 Medicare Other Academic Non-Instructional	35,825	31,839	3,986	24,101	17,256	6,845	23,127	15,808	7,319	(16,031)	(1,448)
3323 Medicare Educational Adminstr	10,675	10,646	29	0	0	0	0	0	0	(10,646)	0
3324 Medicare Academic Other	12,493	6,268	6,225	0	0	0	0	0	0	(6,268)	0
<b>Subtotal</b>	<b>346,877</b>	<b>320,734</b>	<b>26,143</b>	<b>328,402</b>	<b>286,898</b>	<b>41,504</b>	<b>330,374</b>	<b>283,831</b>	<b>46,543</b>	<b>(36,903)</b>	<b>(3,067)</b>
3400 Health and Welfare Benefits	700	700	0	0	0	0	0	0	0	(700)	0
3410 H&W Direct Instruction	722,979	711,320	11,659	591,293	571,122	20,171	648,407	614,574	33,833	(96,746)	43,452
3411 H&W Classified/Other Non-Academic	136,071	131,991	4,080	835,791	696,072	139,719	893,749	734,144	159,605	602,153	38,072
3412 H&W Other Academic Non-Instructional	852,636	776,266	76,370	325,419	238,747	86,672	298,685	215,799	82,886	(560,467)	(22,948)
3413 H&W Educational Adminstr	98,663	98,663	0	0	0	0	0	0	0	(98,663)	0
3414 H&W Academic Other	107,813	45,301	62,512	0	0	0	0	0	0	(45,301)	0
<b>Subtotal</b>	<b>1,918,862</b>	<b>1,764,241</b>	<b>154,621</b>	<b>1,752,503</b>	<b>1,505,941</b>	<b>246,562</b>	<b>1,840,841</b>	<b>1,564,517</b>	<b>276,324</b>	<b>(199,724)</b>	<b>58,576</b>
3510 SUI Direct Instruction	93,120	90,947	2,173	52,158	49,263	2,895	2,332	2,205	127	(88,742)	(47,058)
3511 SUI Classified/Other Non Academic	10,563	10,262	301	34,273	29,180	5,093	1,620	1,350	270	(8,912)	(27,830)
3512 SUI Other Academic Non-Instructional	39,778	35,352	4,426	18,284	13,091	5,193	797	545	252	(34,807)	(12,546)
3513 SUI Educational Adminstr	11,853	11,820	33	0	0	0	0	0	0	(11,820)	0
3514 SUI Academic Other	13,871	6,959	6,912	0	0	0	0	0	0	(6,959)	0
<b>Subtotal</b>	<b>169,186</b>	<b>155,341</b>	<b>13,845</b>	<b>104,715</b>	<b>91,534</b>	<b>13,181</b>	<b>4,749</b>	<b>4,100</b>	<b>649</b>	<b>(151,241)</b>	<b>(87,434)</b>
3600 Workers' Compensation Insurance	700	700	0	0	0	0	0	0	0	(700)	0
3610 WC Direct Instruction	70,116	68,102	2,014	73,210	69,147	4,063	70,748	66,893	3,855	(1,209)	(2,254)
3611 WC Classified/Other Non Academic	9,794	9,515	279	48,863	40,958	7,905	49,797	40,950	8,847	31,435	(8)
3612 WC Other Academic Non-Instructional	37,571	32,779	4,792	25,663	18,375	7,288	24,196	16,539	7,657	(16,240)	(1,836)
3613 WC Educational Adminstr	10,990	10,960	30	0	0	0	0	0	0	(10,960)	0
3614 WC Academic Other	12,862	6,453	6,409	0	0	0	0	0	0	(6,453)	0
<b>Subtotal</b>	<b>142,032</b>	<b>128,508</b>	<b>13,524</b>	<b>147,736</b>	<b>128,480</b>	<b>19,256</b>	<b>144,741</b>	<b>124,382</b>	<b>20,359</b>	<b>(4,126)</b>	<b>(4,098)</b>
3710 Apple Direct Instruction	37,756	36,743	1,013	39,210	36,748	2,462	39,752	37,693	2,059	950	945
3711 Apple Classified/Other Non Academic	0	0	0	6,229	4,752	1,477	8,395	5,701	2,694	5,701	949
3712 Apple Other Academic Non-Instructional	5,431	3,971	1,460	2,351	1,196	1,155	2,252	1,097	1,155	(2,874)	(99)
3714 Apple Academic, Other	2,747	1,592	1,155	0	0	0	0	0	0	(1,592)	0
<b>Subtotal</b>	<b>45,935</b>	<b>42,307</b>	<b>3,628</b>	<b>47,790</b>	<b>42,696</b>	<b>5,094</b>	<b>50,399</b>	<b>44,491</b>	<b>5,908</b>	<b>2,184</b>	<b>1,795</b>
3910 Misc. Benes. Direct Instruction	0	0	0	3,780	3,780	0	3,780	3,780	0	3,780	0
3911 Misc. Benes. Classified/Other Non Academic	0	0	0	22,680	17,280	5,400	22,680	17,280	5,400	17,280	0
3912 Misc. Benes. Academic Non-Instructional	30,230	30,230	0	6,900	6,900	0	6,900	6,900	0	(23,330)	0
3913 Misc. Benes. Educational Administrators	0	0	0	0	0	0	0	0	0	0	0
3914 Misc. Benes. Academic Other	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>30,230</b>	<b>30,230</b>	<b>0</b>	<b>33,360</b>	<b>27,960</b>	<b>5,400</b>	<b>33,360</b>	<b>27,960</b>	<b>5,400</b>	<b>(2,270)</b>	<b>0</b>

Final Budget - Model 8	2011-12 BUDGET			2012-13 BUDGET			2013-14 FINAL BUDGET			2013-14 vs. 2011-12 Budget Variance	2013-14 vs. 2012-13 Budget Variance
	GENERAL FUND			GENERAL FUND			GENERAL FUND			GENERAL FUND	GENERAL FUND
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
<b><u>TOTAL EMPLOYEE BENEFITS</u></b>	<b>3,415,907</b>	<b>3,141,145</b>	<b>274,762</b>	<b>3,095,157</b>	<b>2,674,280</b>	<b>420,877</b>	<b>3,072,328</b>	<b>2,620,765</b>	<b>451,563</b>	<b>(520,380)</b>	<b>(53,515)</b>
<b><u>TOTAL COMPENSATION</u></b>	<b>12,883,456</b>	<b>11,702,727</b>	<b>1,180,729</b>	<b>12,663,571</b>	<b>10,995,490</b>	<b>1,668,081</b>	<b>12,613,529</b>	<b>10,819,934</b>	<b>1,793,595</b>	<b>(882,793)</b>	<b>(175,556)</b>
<b><u>SUPPLIES</u></b>											
4310 Instructional Supplies & Materials	91,431	80,013	11,418	129,435	67,988	61,447	137,125	50,825	86,300	(29,188)	(17,163)
4315 Instructional Materials	76,150	76,150	0	62,010	62,010	0	59,355	59,355	0	(16,795)	(2,655)
4320 Media Supplies	3,750	3,750	0	3,750	3,750	0	3,650	3,650	0	(100)	(100)
4325 Instructor Desk Copies	3,500	3,500	0	3,500	3,500	0	3,000	3,000	0	(500)	(500)
4330 Supplies for Pay Machine	1,000	1,000	0	0	0	0	0	0	0	(1,000)	0
Subtotal	<b>175,831</b>	<b>164,413</b>	<b>11,418</b>	<b>198,695</b>	<b>137,248</b>	<b>61,447</b>	<b>203,130</b>	<b>116,830</b>	<b>86,300</b>	<b>(47,583)</b>	<b>(20,418)</b>
4510 Books, Magazines, Periodicals	9,357	6,105	3,252	13,701	1,184	12,517	13,212	695	12,517	(5,410)	(489)
4515 Career Center Materials	900	900	0	0	0	0	0	0	0	(900)	0
4550 Non-Instructional Supp & Matls	63,665	59,770	3,895	192,386	177,409	14,977	162,208	135,024	27,184	75,254	(42,385)
Subtotal	<b>73,922</b>	<b>66,775</b>	<b>7,147</b>	<b>206,087</b>	<b>178,593</b>	<b>27,494</b>	<b>175,420</b>	<b>135,719</b>	<b>39,701</b>	<b>68,944</b>	<b>(42,874)</b>
4620 Kitchen Supplies	150	150	0	150	150	0	0	0	0	(150)	(150)
Subtotal	<b>150</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(150)</b>	<b>(150)</b>
4710 M&O Supplies	117,332	117,332	0	0	0	0	0	0	0	(117,332)	0
4720 Vehicle Supplies	16,600	16,600	0	0	0	0	0	0	0	(16,600)	0
Subtotal	<b>133,932</b>	<b>133,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(133,932)</b>	<b>0</b>
4910 Other Supplies & Materials	33,005	30,505	2,500	0	0	0	0	0	0	(30,505)	0
Subtotal	<b>33,005</b>	<b>30,505</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(30,505)</b>	<b>0</b>
<b><u>TOTAL SUPPLIES</u></b>	<b>416,840</b>	<b>395,775</b>	<b>21,065</b>	<b>404,932</b>	<b>315,991</b>	<b>88,941</b>	<b>378,550</b>	<b>252,549</b>	<b>126,001</b>	<b>(143,226)</b>	<b>(63,442)</b>
<b><u>SERVICES</u></b>											
5110 Personal Service Contracts	17,400	8,000	9,400	20,570	8,000	12,570	29,220	17,650	11,570	9,650	9,650
^ 5111 Personal Service Contracts (Instructional)	17,400	0	0	0	0	0	34,635	0	34,635	0	0
5120 Contract Services	1,014,541	657,092	357,449	735,251	499,395	235,856	886,973	586,383	300,590	(70,709)	86,988
# 5121 Contract Services (Instructional - ISAs)	0	0	0	0	0	0	173,442	173,442	0	173,442	173,442
5130 Outside Printing	1,400	0	1,400	0	0	0	0	0	0	0	0
5140 Software License & Online Services	119,405	109,605	9,800	111,565	103,540	8,025	117,840	106,390	11,450	(3,215)	2,850
5170 Audit	41,900	41,900	0	45,000	45,000	0	51,200	51,200	0	9,300	6,200
5180 Legal	19,500	19,500	0	22,500	22,500	0	25,000	25,000	0	5,500	2,500
Subtotal	<b>1,231,546</b>	<b>836,097</b>	<b>378,049</b>	<b>934,886</b>	<b>678,435</b>	<b>256,451</b>	<b>1,318,310</b>	<b>960,065</b>	<b>358,245</b>	<b>123,968</b>	<b>281,630</b>
5211 Mileage Reimbursement	2,475	2,290	185	2,340	1,840	500	2,378	2,365	13	75	525
5212 Field Labs	3,950	3,950	0	3,150	3,150	0	3,100	3,100	0	(850)	(50)
5213 Conference/ Travel	119,771	47,640	72,131	78,965	27,540	51,425	72,600	38,990	33,610	(8,650)	11,450
5214 Student Field Trips	4,950	4,950	0	25,090	2,200	22,890	50,145	2,200	47,945	(2,750)	0
5215 Travel Clearing Account	0	0	0	0	0	0	0	0	0	0	0
5216 Staff Development Activities	53,792	47,600	6,192	64,350	52,850	11,500	38,550	38,250	300	(9,350)	(14,600)
5217 Vocational Education Training	8,000	0	8,000	8,000	0	8,000	8,000	0	8,000	0	0
5220 In-District Expense	9,100	9,100	0	0	0	0	0	0	0	(9,100)	0
Subtotal	<b>202,038</b>	<b>115,530</b>	<b>86,508</b>	<b>181,895</b>	<b>87,580</b>	<b>94,315</b>	<b>174,773</b>	<b>84,905</b>	<b>89,868</b>	<b>(30,625)</b>	<b>(2,675)</b>

Final Budget - Model 8			2011-12			2012-13			2013-14			2013-14 vs.	2013-14 vs.
			BUDGET			BUDGET			FINAL BUDGET			2011-12	2012-13
			GENERAL FUND			GENERAL FUND			GENERAL FUND			Budget	Budget
			TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	Variance	Variance
5310 Institutional Memberships			21,794	21,194	600	21,837	21,187	650	23,937	22,837	1,100	1,643	1,650
5320 Licensing Fees			3,195	3,195	0	3,645	3,645	0	6,552	6,552	0	3,357	2,907
<b>Subtotal</b>			<b>24,989</b>	<b>24,389</b>	<b>600</b>	<b>25,482</b>	<b>24,832</b>	<b>650</b>	<b>30,489</b>	<b>29,389</b>	<b>1,100</b>	<b>5,000</b>	<b>4,557</b>
5440 Student Insurance			11,000	11,000	0	13,980	13,980	0	13,980	0	13,980	(11,000)	(13,980)
<b>Subtotal</b>			<b>11,000</b>	<b>11,000</b>	<b>0</b>	<b>13,980</b>	<b>13,980</b>	<b>0</b>	<b>13,980</b>	<b>0</b>	<b>13,980</b>	<b>(11,000)</b>	<b>(13,980)</b>
5511 Utilities - Electricity			206,000	206,000	0	215,500	215,500	0	240,000	240,000	0	34,000	24,500
5512 Utilities - Natural Gas/Non-Electrical			123,000	123,000	0	125,000	125,000	0	125,000	125,000	0	2,000	0
5513 Utilities - Water & Sewer			36,000	36,000	0	39,500	39,500	0	39,500	39,500	0	3,500	0
5514 Utilities - Refuse			36,000	36,000	0	38,000	38,000	0	42,000	42,000	0	6,000	4,000
5515 Hazardous Materials Disposal			1,000	1,000	0	0	0	0	0	0	0	(1,000)	0
5516 Utilities - Telephone			30,000	30,000	0	30,000	30,000	0	17,180	17,180	0	(12,820)	(12,820)
5517 Utilities - Internet			0	0	0	0	0	0	0	0	0	0	0
5530 Postage & Courier Services			15,000	15,000	0	22,306	22,106	200	22,106	22,106	0	7,106	0
5535 UPS / FedEx			4,606	4,606	0	0	0	0	0	0	0	(4,606)	0
5550 Facilities Rents and Leases			13,669	13,669	0	66,964	63,964	3,000	28,083	25,083	3,000	11,414	(38,881)
5551 Facilities Rental			42,079	39,079	3,000	0	0	0	0	0	0	(39,079)	0
5560 Equipment Rents and Leases			15,900	15,900	0	14,020	14,020	0	14,250	14,250	0	(1,650)	230
5561 Film & AV Equipment Rentals			275	275	0	0	0	0	0	0	0	(275)	0
5590 Other Rentals			2,845	2,845	0	0	0	0	0	0	0	(2,845)	0
<b>Subtotal</b>			<b>526,374</b>	<b>523,374</b>	<b>3,000</b>	<b>551,290</b>	<b>548,090</b>	<b>3,200</b>	<b>528,119</b>	<b>525,119</b>	<b>3,000</b>	<b>1,745</b>	<b>(22,971)</b>
5610 Printing			47,395	42,595	4,800	50,369	42,930	7,439	56,887	44,855	12,032	2,260	1,925
5620 Outreach Activities			7,789	0	7,789	0	0	0	0	0	0	0	0
5640 Repairs and Maintenance			68,442	68,442	0	54,190	54,190	0	54,820	54,820	0	(13,622)	630
5642 Vehicle Maintenance & Repair			4,766	4,766	0	17,500	17,500	0	15,000	15,000	0	10,234	(2,500)
5680 Maintenance Agreements			336,379	265,589	70,790	315,478	205,296	110,182	197,321	197,321	0	(68,268)	(7,975)
<b>Subtotal</b>			<b>464,771</b>	<b>381,392</b>	<b>83,379</b>	<b>437,537</b>	<b>319,916</b>	<b>117,621</b>	<b>324,028</b>	<b>311,996</b>	<b>12,032</b>	<b>(69,396)</b>	<b>(7,920)</b>
5720 Election of Board Members			16,000	16,000	0	0	0	0	0	0	0	(16,000)	0
<b>Subtotal</b>			<b>16,000</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(16,000)</b>	<b>0</b>
5810 Advertising			28,952	27,850	1,102	28,650	27,550	1,100	68,505	65,455	3,050	37,605	37,905
5812 Employment Verification			4,450	4,450	0	9,655	8,850	805	6,900	6,150	750	1,700	(2,700)
5815 Employee Health Screening			7,400	7,400	0	0	0	0	0	0	0	(7,400)	0
5816 Administrative Fees			1,080	1,080	0	1,056	1,056	0	1,056	1,056	0	(24)	0
5895 Merchant Discount & Bank Fees			25,200	25,200	0	25,000	25,000	0	25,000	25,000	0	(200)	0
<b>Subtotal</b>			<b>67,082</b>	<b>65,980</b>	<b>1,102</b>	<b>64,361</b>	<b>62,456</b>	<b>1,905</b>	<b>101,461</b>	<b>97,661</b>	<b>3,800</b>	<b>31,681</b>	<b>35,205</b>
5990 Other Operating Expenses			0	0	0	8,100	8,000	100	100	0	100	0	(8,000)
<b>Subtotal</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>8,100</b>	<b>8,000</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>(8,000)</b>
<b>TOTAL SERVICES</b>			<b>2,543,800</b>	<b>1,973,762</b>	<b>552,638</b>	<b>2,217,531</b>	<b>1,743,289</b>	<b>474,242</b>	<b>2,491,260</b>	<b>2,009,135</b>	<b>482,125</b>	<b>35,373</b>	<b>265,846</b>
<b>CAPITAL OUTLAY</b>													
6220 Improvements to Buildings			5,000	5,000	0	0	0	0	14,865	14,865	0	9,865	14,865
<b>Subtotal</b>			<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,865</b>	<b>14,865</b>	<b>0</b>	<b>9,865</b>	<b>14,865</b>
* 6310 Library Bks/Magazines/Prdcls/Databases			15,000	15,000	0	20,000	20,000	0	23,400	23,400	0	8,400	3,400
6330 Audio Visual Media			2,000	2,000	0	0	0	0	0	0	0	(2,000)	0
<b>Subtotal</b>			<b>17,000</b>	<b>17,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>23,400</b>	<b>23,400</b>	<b>0</b>	<b>6,400</b>	<b>3,400</b>

Final Budget - Model 8			2011-12			2012-13			2013-14			2013-14 vs.	2013-14 vs.
			BUDGET			BUDGET			FINAL BUDGET			2011-12	2012-13
			GENERAL FUND			GENERAL FUND			GENERAL FUND			Budget	Budget
			TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	Variance	Variance
6410 Audio Visual Equipment, New			25,000	5,000	20,000	21,000	1,000	20,000	21,000	1,000	20,000	(4,000)	0
6411 Audio Visual Equipment, Replacement			7,000	7,000	0	0	0	0	0	0	0	(7,000)	0
6460 Computer Software, New			2,765	2,765	0	0	0	0	1,000	1,000	0	(1,765)	1,000
6461 Computer Software, Replacement			0	0	0	0	0	0	0	0	0	0	0
6470 Computer Hardware, New			79,971	65,163	14,808	278,100	133,740	144,360	102,150	63,550	38,600	(1,613)	(70,190)
6471 Computer Hardware, Replacement			40,000	40,000	0	17,000	17,000	0	1,000	1,000	0	(39,000)	(16,000)
6480 Equipment/Furniture, New			12,940	12,940	0	45,990	36,600	9,390	47,219	36,600	10,619	23,660	0
6481 Equipment/Furniture, Replacement			0	0	0	14,000	14,000	0	2,950	2,950	0	2,950	(11,050)
6490 Instr. Equip./Furniture, New			60,861	54,240	6,621	1,000	0	1,000	1,000	0	1,000	(54,240)	0
6491 Instr. Equip./Furniture, Replc			1,000	1,000	0	0	0	0	0	0	0	(1,000)	0
<b>Subtotal</b>			<b>229,537</b>	<b>188,108</b>	<b>41,429</b>	<b>377,090</b>	<b>202,340</b>	<b>174,750</b>	<b>176,319</b>	<b>106,100</b>	<b>70,219</b>	<b>(82,008)</b>	<b>(96,240)</b>
6591 Capital Leases			44,219	44,219	0	12,520	12,520	0	75,402	75,402	0	31,183	62,882
<b>Subtotal</b>			<b>44,219</b>	<b>44,219</b>	<b>0</b>	<b>12,520</b>	<b>12,520</b>	<b>0</b>	<b>75,402</b>	<b>75,402</b>	<b>0</b>	<b>31,183</b>	<b>62,882</b>
<b>TOTAL CAPITAL OUTLAY</b>			<b>295,756</b>	<b>254,327</b>	<b>41,429</b>	<b>409,610</b>	<b>234,860</b>	<b>174,750</b>	<b>289,986</b>	<b>219,767</b>	<b>70,219</b>	<b>(34,560)</b>	<b>(15,093)</b>
<b>TOTAL EXPENSES</b>			<b>16,139,852</b>	<b>14,326,591</b>	<b>1,795,861</b>	<b>15,695,644</b>	<b>13,289,630</b>	<b>2,406,014</b>	<b>15,773,325</b>	<b>13,301,385</b>	<b>2,471,940</b>	<b>(1,025,206)</b>	<b>11,755</b>
<b>OTHER OUTGO</b>													
7310 Transfers to Other Funds			240,019	240,019	0	766,513	465,319	301,194	269,153	269,153	0	29,134	(196,166)
7512 Direct Payments to Students			0	0	0	14,400	0	14,400	15,500	0	15,500	0	0
7590 Federal Financial Aid Replacement			10,000	10,000	0	10,000	10,000	0	5,472	5,472	0	(4,528)	(4,528)
7620 Textbook Grants			30,294	0	30,294	23,200	0	23,200	23,500	0	23,500	0	0
7625 Student Supplies & Materials			19,001	0	19,001	5,315	0	5,315	3,156	0	3,156	0	0
7635 Student Transportation			6,000	3,000	3,000	4,900	0	4,900	5,040	0	5,040	(3,000)	0
<b>TOTAL OTHER OUTGO</b>			<b>305,314</b>	<b>253,019</b>	<b>52,295</b>	<b>824,328</b>	<b>475,319</b>	<b>349,009</b>	<b>321,821</b>	<b>274,625</b>	<b>47,196</b>	<b>21,606</b>	<b>(200,694)</b>
<b>TOTAL APPROPRIATED</b>			<b>16,445,165</b>	<b>14,579,610</b>	<b>1,848,156</b>	<b>16,519,972</b>	<b>13,764,949</b>	<b>2,755,023</b>	<b>16,095,144</b>	<b>13,576,009</b>	<b>2,519,135</b>	<b>(1,003,601)</b>	<b>(188,940)</b>

^ Effective FY13-14, object 5111 added for tracking purposes, to distinguish Personal Service Contracts that are instructional in nature. (i.e. classroom interpretation)

# Effective FY13-14, object 5121 added for tracking purposes, to distinguish Contract Services that are instructional in nature. (i.e. Instructional Service Agreements)

\* Effective FY13-14, object 6310 includes Library databases to align with state budget procedures

# OBJECT DETAIL - ACTUALS TO FINAL BUDGET FY 13-14

Final Budget - Model 8	2011-12			2012-13			2013-14			2013-14	2013-14
	ACTUAL			ACTUAL			FINAL BUDGET			Budget vs.	Budget vs.
	GENERAL FUND	RESTRICTED		GENERAL FUND	RESTRICTED		GENERAL FUND	RESTRICTED		Variance	Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	GENERAL FUND	GENERAL FUND
										UNRESTRICTED	UNRESTRICTED
<b>EXPENSES</b>											
<b>ACADEMIC SALARIES</b>											
1110 Full-Time Instructor	2,183,519	2,168,448	15,071	2,253,539	2,223,848	29,691	2,313,192	2,282,937	30,255	114,489	59,089
1111 Learning Disabilities Specialist	44,460	6,782	37,678	0	0	0	0	0	0	(6,782)	0
<b>Subtotal</b>	<b>2,227,979</b>	<b>2,175,230</b>	<b>52,749</b>	<b>2,253,539</b>	<b>2,223,848</b>	<b>29,691</b>	<b>2,313,192</b>	<b>2,282,937</b>	<b>30,255</b>	<b>107,707</b>	<b>59,089</b>
1210 Administrators	689,445	671,523	17,922	821,779	730,295	91,484	724,907	636,189	88,718	(35,334)	(94,106)
1211 Admin In-District Allowance	76,267	57,201	19,066	33,194	29,529	3,665	32,060	28,736	3,324	(28,465)	(793)
1212 Counselors	335,286	137,792	197,494	342,710	114,657	228,053	401,761	141,676	260,085	3,884	27,019
1213 Academic Director	83,632	0	83,632	85,366	0	85,366	70,269	0	70,269	0	0
1214 Reassigned Time	0	0	0	15,301	15,301	0	35,087	35,087	0	35,087	19,786
1215 Learning Disabilities Specialist	0	0	0	51,106	12,967	38,139	38,601	0	38,601	0	(12,967)
1216 Library / Media Services Director	0	0	0	86,688	86,688	0	89,487	89,487	0	89,487	2,799
1290 Academic In-District Allowance	26,780	25,005	1,775	0	0	0	0	0	0	(25,005)	0
1299 Other Non-Instr. Acad. Salaries	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>1,211,410</b>	<b>891,521</b>	<b>319,889</b>	<b>1,436,144</b>	<b>989,437</b>	<b>446,707</b>	<b>1,392,172</b>	<b>931,175</b>	<b>460,997</b>	<b>39,654</b>	<b>(58,262)</b>
1310 Adjunct Faculty	1,514,888	1,500,515	14,373	1,328,640	1,314,720	13,920	1,504,107	1,486,921	17,186	(13,594)	172,201
1315 Fitness Education Center Adjuncts	131,027	131,027	0	131,598	131,598	0	115,890	115,890	0	(15,137)	(15,708)
1320 Sabbatical Replacement Instructors	0	0	0	0	0	0	0	0	0	0	0
1390 Other Instructional Salaries	154,712	134,173	20,539	168,177	111,725	56,452	128,726	77,258	51,468	(56,915)	(34,467)
1399 Instructor Substitutes	40,049	40,049	0	30,125	30,125	0	38,500	38,500	0	(1,549)	8,375
<b>Subtotal</b>	<b>1,840,676</b>	<b>1,805,764</b>	<b>34,912</b>	<b>1,658,540</b>	<b>1,588,168</b>	<b>70,372</b>	<b>1,787,223</b>	<b>1,718,569</b>	<b>68,654</b>	<b>(87,195)</b>	<b>130,401</b>
1414 Reassigned Time - Overload				4,173	4,173		3,228	3,228	0	3,228	(945)
1415 Student Activities Advisor	30,326	30,326	0	30,839	30,839	0	26,250	26,250	0	(4,076)	(4,589)
1420 Part-Time or Sub Librarian	26,919	20,190	6,729	12,460	12,460	0	6,400	6,400	0	(13,790)	(6,060)
1430 Part-Time or Sub Counselors	66,447	734	65,713	19,901	162	19,739	25,164	593	24,571	(141)	431
1440 Part-Time Program Director	32,471	32,471	0	58,997	58,997	0	58,997	58,997	0	26,526	0
1460 Lead Faculty Stipend	55,308	55,308	0	60,032	60,032	0	47,642	47,642	0	(7,666)	(12,390)
1470 CCE Facilitator	5,464	5,464	0	42,146	42,146	0	40,000	40,000	0	34,536	(2,146)
1490 Sabbatical Replacement, Non-Ins	0	0	0	0	0	0	57,774	0	57,774	0	0
1495 Mileage Allowance	15,804	15,804	0	15,930	15,930	0	12,345	12,345	0	(3,459)	(3,585)
1499 Other Non-Instr. Acad. Salaries	183,843	126,456	57,387	96,653	38,368	58,285	41,900	41,900	0	(84,556)	3,532
<b>Subtotal</b>	<b>416,582</b>	<b>286,753</b>	<b>129,829</b>	<b>341,131</b>	<b>263,107</b>	<b>78,024</b>	<b>319,700</b>	<b>237,355</b>	<b>82,345</b>	<b>(49,398)</b>	<b>(25,752)</b>
<b>TOTAL ACADEMIC</b>	<b>5,696,647</b>	<b>5,159,268</b>	<b>537,379</b>	<b>5,689,354</b>	<b>5,064,560</b>	<b>624,794</b>	<b>5,812,287</b>	<b>5,170,036</b>	<b>642,251</b>	<b>10,768</b>	<b>105,476</b>
<b>CLASSIFIED SALARIES</b>											
2110 Full-Time Regular Classified	1,848,382	1,512,658	335,724	1,865,910	1,528,457	337,453	1,908,666	1,565,130	343,536	52,472	36,673
2120 Part-Time Regular Classified	251,963	232,588	19,375	179,194	178,100	1,094	223,643	185,356	38,287	(47,232)	7,256
2150 Classified Supervisor	616,611	597,925	18,686	599,200	579,714	19,486	670,705	652,019	18,686	54,094	72,305
2190 Classified In-Dist Allow, Reg.	0	0	0	80	80	0	960	960	0	960	880
<b>Subtotal</b>	<b>2,716,956</b>	<b>2,343,171</b>	<b>373,785</b>	<b>2,644,384</b>	<b>2,286,351</b>	<b>358,033</b>	<b>2,803,974</b>	<b>2,403,465</b>	<b>400,509</b>	<b>60,294</b>	<b>117,114</b>
2210 F-T/Reg. Classified Instructional	234,422	234,422	0	166,961	166,961	0	178,519	137,147	41,372	(97,275)	(29,814)



Final Budget - Model 8		2011-12			2012-13			2013-14			2013-14	2013-14
		ACTUAL			ACTUAL			FINAL BUDGET			Budget vs.	Budget vs.
		GENERAL FUND			GENERAL FUND			GENERAL FUND			2011-12 Actual	2012-13 Actual
		TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	Variance	Variance
											GENERAL FUND	GENERAL FUND
											UNRESTRICTED	UNRESTRICTED
	Subtotal	234,422	234,422	0	166,961	166,961	0	178,519	137,147	41,372	(97,275)	(29,814)
2301	CDC Operations Assistant	0	0	0	4,521	0	4,521	0	0	0	0	0
2310	Classified Overtime	34,979	28,224	6,755	40,557	36,425	4,132	52,173	47,173	5,000	18,949	10,748
2340	Part-Time/ Temp. Class. Non-Instr	161,920	105,688	56,232	257,068	191,605	65,463	304,209	194,812	109,397	89,124	3,207
2341	Part-Time / Temporary Technician	32,313	9,537	22,776	52,082	26,937	25,145	54,780	30,700	24,080	21,163	3,763
2350	Student Workers	51,305	0	51,305	44,875	0	44,875	42,994	0	42,994	0	0
2399	Other Non-Instr. Class. Salaries	18,139	17,414	725	17,628	16,928	700	24,457	23,237	1,220	5,823	6,309
	Subtotal	298,656	160,863	137,793	416,731	271,895	144,836	478,613	295,922	182,691	135,059	24,027
2410	Instructional Aide I, Hourly	1,290	1,290	0	102	102	0	3,702	3,702	0	2,412	3,600
2411	Instructional Aide II, Hourly	134,264	112,402	21,862	137,003	108,689	28,314	131,480	115,080	16,400	2,678	6,391
2412	Instructional Aide III, Hourly	0	0	0	3,808	3,808	0	6,449	6,449	0	6,449	2,641
2415	Tutor	87,276	72,331	14,945	92,358	68,083	24,275	91,684	57,564	34,120	(14,767)	(10,519)
2417	Interpreter	1,939	0	1,939	1,256	0	1,256	24,689	0	24,689	0	0
2418	Artist Model I	1,899	1,899	0	1,785	1,785	0	1,604	1,604	0	(295)	(181)
2419	Artist Model II	4,737	4,737	0	7,087	7,087	0	5,500	5,500	0	763	(1,587)
2421	Accompanist	0	0	0	2,000	2,000	0	2,000	2,000	0	2,000	0
2442	TPNS Substitute Teacher	974	974	0	487	487	0	700	700	0	(274)	213
2490	Classified Overtime, Instr.	3,559	3,559	0	3,123	3,123	0	0	0	0	(3,559)	(3,123)
2499	Part-Time Class. Instr. Sal. Other	820	820	0	808	808	0	0	0	0	(820)	(808)
	Subtotal	236,758	198,012	38,746	249,817	195,972	53,845	267,808	192,599	75,209	(5,413)	(3,373)
TOTAL CLASSIFIED		3,486,792	2,936,468	550,324	3,477,893	2,921,179	556,714	3,728,914	3,029,133	699,781	92,665	107,954
TOTAL SALARIES		9,183,439	8,095,736	1,087,703	9,167,247	7,985,739	1,181,508	9,541,201	8,199,169	1,342,032	103,433	213,430
EMPLOYEE BENEFITS												
3110	STRS Direct Instruction	287,846	282,926	4,920	242,006	233,699	8,307	202,780	193,724	9,056	(89,202)	(39,975)
3111	STRS Non-Academic Admin. & Supervisors	4,271	4,221	50	10,813	10,813	0	7,295	7,295	0	3,074	(3,518)
3112	STRS Non-Academic Other	3,926	3,032	894	97,951	70,556	27,395	109,929	73,054	36,875	70,022	2,498
3113	STRS Educational Administrators	54,683	53,180	1,503	0	0	0	0	0	0	(53,180)	0
3114	STRS Academic, Other	57,894	30,370	27,524	0	0	0	0	0	0	(30,370)	0
	Subtotal	408,620	373,729	34,891	350,770	315,068	35,702	320,004	274,073	45,931	(99,656)	(40,995)
3210	PERS Direct Instruction	45,182	44,926	256	39,737	37,670	2,067	24,514	19,791	4,723	(25,135)	(17,879)
3211	PERS Classified/Other Non-Academic	60,615	58,629	1,986	279,088	237,786	41,302	316,546	270,820	45,726	212,191	33,034
3212	PERS Other Academic Non-Instructional	220,382	182,094	38,288	41,469	30,665	10,804	6,800	6,800	0	(175,294)	(23,865)
3213	PERS Educational Administrators	5,796	5,796	0	0	0	0	0	0	0	(5,796)	0
3214	PERS Academic Other	11,263	6,911	4,352	0	0	0	0	0	0	(6,911)	0
	Subtotal	343,238	298,356	44,882	360,294	306,121	54,173	347,860	297,411	50,449	(945)	(8,710)



Final Budget - Model 8	2011-12			2012-13			2013-14			2013-14	2013-14
	ACTUAL			ACTUAL			FINAL BUDGET			Budget vs.	Budget vs.
	GENERAL FUND			GENERAL FUND			GENERAL FUND			2011-12 Actual	2012-13 Actual
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	Variance	Variance
										GENERAL FUND	GENERAL FUND
										UNRESTRICTED	UNRESTRICTED
3310 Soc. Sec. Direct Instruction	30,626	30,099	527	25,397	23,957	1,440	11,068	8,503	2,565	(21,596)	(15,454)
3311 Soc. Sec. Classified/Other Non-Academic	34,199	33,072	1,127	155,845	133,125	22,720	177,082	151,940	25,142	118,868	18,815
3312 Soc. Sec. Other Academic Non-Instructional	127,260	104,940	22,320	23,240	17,373	5,867	4,500	4,500	0	(100,440)	(12,873)
3313 Soc. Sec. Educational Administrator	3,290	3,290		0	0	0	0	0	0	(3,290)	0
3314 Soc. Sec. Academic Other	6,734	4,276	2,458	0	0	0	0	0	0	(4,276)	0
3320 Medicare Direct Instruction	64,151	62,361	1,790	63,869	61,084	2,785	67,623	63,939	3,684	1,578	2,855
3321 Medicare Classified/Other Non-Academic	8,891	8,619	272	42,763	36,328	6,435	46,974	39,141	7,833	30,522	2,813
3322 Medicare Other Academic Non-Instructional	33,373	26,855	6,518	24,049	17,145	6,904	23,127	15,808	7,319	(11,047)	(1,337)
3323 Medicare Educational Adminstr	10,367	10,104	263	0	0	0	0	0	0	(10,104)	0
3324 Medicare Academic Other	13,085	6,870	6,215	0	0	0	0	0	0	(6,870)	0
Subtotal	331,976	290,486	41,490	335,163	289,012	46,151	330,374	283,831	46,543	(6,655)	(5,181)
3400 Health and Welfare Benefits	0	0	0	0	0	0	0	0	0	0	0
3410 H&W Direct Instruction	672,109	660,241	11,868	634,086	611,275	22,811	648,407	614,574	33,833	(45,667)	3,299
3411 H&W Classified/Other Non-Academic	113,179	110,072	3,107	808,631	669,866	138,765	893,749	734,144	159,605	624,072	64,278
3412 H&W Other Academic Non-Instructional	840,232	707,484	132,748	324,324	236,668	87,656	298,685	215,799	82,886	(491,685)	(20,869)
3413 H&W Educational Adminstr	91,795	88,397	3,398	0	0	0	0	0	0	(88,397)	0
3414 H&W Academic Other	138,469	68,726	69,743	0	0	0	0	0	0	(68,726)	0
Subtotal	1,855,784	1,634,920	220,864	1,767,041	1,517,809	249,232	1,840,841	1,564,517	276,324	(70,403)	46,708
3510 SUI Direct Instruction	81,685	79,736	1,949	55,508	53,442	2,066	2,332	2,205	127	(77,531)	(51,237)
3511 SUI Classified/Other Non Academic	9,926	9,635	291	32,709	27,904	4,805	1,620	1,350	270	(8,285)	(26,554)
3512 SUI Other Academic Non-Instructional	37,687	30,537	7,150	18,136	12,936	5,200	797	545	252	(29,992)	(12,391)
3513 SUI Educational Adminstr	11,523	11,214	309	0	0	0	0	0	0	(11,214)	0
3514 SUI Academic Other	14,498	7,619	6,879	0	0	0	0	0	0	(7,619)	0
Subtotal	155,319	138,741	16,578	106,353	94,282	12,071	4,749	4,100	649	(134,641)	(90,182)
3600 Workers' Compensation Insurance	830	830	0	0	0	0	0	0	0	(830)	0
3610 WC Direct Instruction	67,906	66,042	1,864	68,528	65,564	2,964	70,748	66,893	3,855	851	1,329
3611 WC Classified/Other Non Academic	9,203	8,933	270	46,839	39,266	7,573	49,797	40,950	8,847	32,017	1,684
3612 WC Other Academic Non-Instructional	35,913	28,477	7,436	25,724	18,369	7,355	24,196	16,539	7,657	(11,938)	(1,830)
3613 WC Educational Adminstr	10,687	10,359	328	0	0	0	0	0	0	(10,359)	0
3614 WC Academic Other	13,589	7,160	6,429	0	0	0	0	0	0	(7,160)	0
Subtotal	138,128	121,801	16,327	141,091	123,199	17,892	144,741	124,382	20,359	2,581	1,183
3710 Apple Direct Instruction	23,313	22,192	1,121	21,395	19,960	1,435	39,752	37,693	2,059	15,501	17,733
3711 Apple Classified/Other Non Academic	198	198		6,603	5,152	1,451	8,395	5,701	2,694	5,503	549
3712 Apple Other Academic Non-Instructional	4,927	3,092	1,835	1,674	941	733	2,252	1,097	1,155	(1,995)	156
3714 Apple Academic, Other	1,616	808	808	0	0	0	0	0	0	(808)	0
Subtotal	30,054	26,290	3,764	29,672	26,053	3,619	50,399	44,491	5,908	18,201	18,438
3910 Misc. Benes. Direct Instruction	5,760	5,760		3,780	3,780	0	3,780	3,780	0	(1,980)	0
3911 Misc. Benes. Classified/Other Non Academic	5,258	4,597	661	22,365	15,494	6,871	22,680	17,280	5,400	12,683	1,786
3912 Misc. Benes. Academic Non-Instructional	19,076	16,263	2,813	7,500	6,683	817	6,900	6,900	0	(9,363)	217
3913 Misc. Benes. Educational Administrators	3,922	3,922		0	0	0	0	0	0	(3,922)	0
3914 Misc. Benes. Academic Other	2,059	1,431	628	0	0	0	0	0	0	(1,431)	0
Subtotal	36,075	31,973	4,102	33,645	25,957	7,688	33,360	27,960	5,400	(4,013)	2,003

Final Budget - Model 8	2011-12 ACTUAL			2012-13 ACTUAL			2013-14 FINAL BUDGET			2013-14 Budget vs. 2011-12 Actual	2013-14 Budget vs. 2012-13 Actual
	GENERAL FUND			GENERAL FUND			GENERAL FUND			Variance	Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	GENERAL FUND UNRESTRICTED	GENERAL FUND UNRESTRICTED
<b><u>TOTAL EMPLOYEE BENEFITS</u></b>	<b>3,299,194</b>	<b>2,916,296</b>	<b>382,898</b>	<b>3,124,029</b>	<b>2,697,501</b>	<b>426,528</b>	<b>3,072,328</b>	<b>2,620,765</b>	<b>451,563</b>	<b>(295,531)</b>	<b>(76,736)</b>
<b><u>TOTAL COMPENSATION</u></b>	<b>12,482,633</b>	<b>11,012,032</b>	<b>1,470,601</b>	<b>12,291,276</b>	<b>10,683,240</b>	<b>1,608,036</b>	<b>12,613,529</b>	<b>10,819,934</b>	<b>1,793,595</b>	<b>(192,098)</b>	<b>136,694</b>
<b><u>SUPPLIES</u></b>											
4310 Instructional Supplies & Materials	78,360	21,062	57,298	101,142	94,033	7,109	137,125	50,825	86,300	29,763	(43,208)
4315 Instructional Materials	65,608	65,608	0	46,731	0	46,731	59,355	59,355	0	(6,253)	59,355
4320 Media Supplies	3,476	3,476	0	3,987	3,334	653	3,650	3,650	0	174	316
4325 Instructor Desk Copies	944	944	0	1,674	1,674	0	3,000	3,000	0	2,056	1,326
4330 Supplies for Pay Machine	760	760	0	0	0	0	0	0	0	(760)	0
<b>Subtotal</b>	<b>149,148</b>	<b>91,850</b>	<b>57,298</b>	<b>153,534</b>	<b>99,041</b>	<b>54,493</b>	<b>203,130</b>	<b>116,830</b>	<b>86,300</b>	<b>24,980</b>	<b>17,789</b>
4510 Books, Magazines, Periodicals	3,720	468	3,252	4,929	1,193	3,736	13,212	695	12,517	227	(498)
4515 Career Center Materials	1,350	750	600	0	0	0	0	0	0	(750)	0
4550 Non-Instructional Supp & Matls	60,075	49,664	10,411	150,416	131,844	18,572	162,208	135,024	27,184	85,360	3,180
<b>Subtotal</b>	<b>65,145</b>	<b>50,882</b>	<b>14,263</b>	<b>155,345</b>	<b>133,037</b>	<b>22,308</b>	<b>175,420</b>	<b>135,719</b>	<b>39,701</b>	<b>84,837</b>	<b>2,682</b>
4620 Kitchen Supplies	42	42	0	0	0	0	0	0	0	(42)	0
<b>Subtotal</b>	<b>42</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42)</b>	<b>0</b>
4710 M&O Supplies	86,928	86,928	0	0	0	0	0	0	0	(86,928)	0
4720 Vehicle Supplies	11,011	11,011	0	0	0	0	0	0	0	(11,011)	0
<b>Subtotal</b>	<b>97,939</b>	<b>97,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(97,939)</b>	<b>0</b>
4910 Other Supplies & Materials	14,893	12,606	2,287	0	0	0	0	0	0	(12,606)	0
<b>Subtotal</b>	<b>14,893</b>	<b>12,606</b>	<b>2,287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,606)</b>	<b>0</b>
<b><u>TOTAL SUPPLIES</u></b>	<b>327,167</b>	<b>253,319</b>	<b>73,848</b>	<b>308,879</b>	<b>232,078</b>	<b>76,801</b>	<b>378,550</b>	<b>252,549</b>	<b>126,001</b>	<b>(770)</b>	<b>20,471</b>
<b><u>SERVICES</u></b>											
5110 Personal Service Contracts	18,636	6,186	12,450	14,111	14,111	0	29,220	17,650	11,570	11,464	3,539
5111 Personal Service Contracts (Instructional)	0	0	0	34,128	22,857	11,271	34,635	0	34,635	0	(22,857)
5120 Contract Services	843,196	556,408	286,788	687,079	558,141	128,938	886,973	586,383	300,590	29,975	28,242
5121 Contract Services (Instructional - ISAs)	0	0	0	0	0	0	173,442	173,442	0	173,442	173,442
5130 Outside Printing	280	0	280	0	0	0	0	0	0	0	0
5140 Software License & Online Services	112,587	91,787	20,800	128,805	119,021	9,784	117,840	106,390	11,450	14,603	(12,631)
5170 Audit	28,905	28,905	0	48,600	48,600	0	51,200	51,200	0	22,295	2,600
5180 Legal	22,492	22,492	0	35,345	35,345	0	25,000	25,000	0	2,508	(10,345)
<b>Subtotal</b>	<b>1,026,096</b>	<b>705,778</b>	<b>320,318</b>	<b>948,068</b>	<b>798,075</b>	<b>149,993</b>	<b>1,318,310</b>	<b>960,065</b>	<b>358,245</b>	<b>254,287</b>	<b>161,990</b>
5211 Mileage Reimbursement	1,448	1,120	328	1,461	1,141	320	2,378	2,365	13	1,245	1,224
5212 Field Labs	2,774	2,774	0	1,755	1,755	0	3,100	3,100	0	326	1,345
5213 Conference/ Travel	105,177	47,541	57,636	49,788	29,815	19,973	72,600	38,990	33,610	(8,551)	9,175
5214 Student Field Trips	13,106	698	12,408	10,956	96	10,860	50,145	2,200	47,945	1,502	2,104
5215 Travel Clearing Account	-662	-662	0	-1,265	-1,265	0	0	0	0	662	1,265
5216 Staff Development Activities	30,420	27,920	2,500	36,642	34,848	1,794	38,550	38,250	300	10,330	3,402
5217 Vocational Education Training	7,545	1,695	5,850	2,197	0	2,197	8,000	0	8,000	(1,695)	0
5220 In-District Expense	7,935	7,935	0	0	0	0	0	0	0	(7,935)	0
<b>Subtotal</b>	<b>167,743</b>	<b>89,021</b>	<b>78,722</b>	<b>101,534</b>	<b>66,390</b>	<b>35,144</b>	<b>174,773</b>	<b>84,905</b>	<b>89,868</b>	<b>(4,116)</b>	<b>18,515</b>

Final Budget - Model 8										2013-14 Budget vs. 2011-12 Actual Variance	2013-14 Budget vs. 2012-13 Actual Variance
2011-12 ACTUAL			2012-13 ACTUAL			2013-14 FINAL BUDGET			2011-12 Actual Variance	2012-13 Actual Variance	
GENERAL FUND			GENERAL FUND			GENERAL FUND			GENERAL FUND	GENERAL FUND	
TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED	
5310 Institutional Memberships	25,139	24,439	700	20,779	20,429	350	23,937	22,837	1,100	(1,602)	2,408
5320 Licensing Fees	3,356	3,356	0	3,126	3,126	0	6,552	6,552	0	3,196	3,426
Subtotal	28,495	27,795	700	23,905	23,555	350	30,489	29,389	1,100	1,594	5,834
5440 Student Insurance	10,000	10,000	0	13,980	0	13,980	13,980	0	13,980	(10,000)	0
Subtotal	10,000	10,000	0	13,980	0	13,980	13,980	0	13,980	(10,000)	0
5511 Utilities - Electricity	219,503	219,503	0	200,189	197,632	2,557	240,000	240,000	0	20,497	42,368
5512 Utilities - Natural Gas/Non-Electrical	118,472	118,472	0	118,466	118,466	0	125,000	125,000	0	6,528	6,534
5513 Utilities - Water & Sewer	34,621	34,621	0	27,333	27,333	0	39,500	39,500	0	4,879	12,167
5514 Utilities - Refuse	36,376	36,376	0	48,566	48,566	0	42,000	42,000	0	5,624	(6,566)
5515 Hazardous Materials Disposal	0	0	0	0	0	0	0	0	0	0	0
5516 Utilities - Telephone	29,730	29,730	0	37,042	37,042	0	17,180	17,180	0	(12,550)	(19,862)
5517 Utilities - Internet	0	0	0	0	0	0	0	0	0	0	0
5530 Postage & Courier Services	17,669	17,669	0	21,352	21,352	0	22,106	22,106	0	4,437	754
5535 UPS / FedEx	3,587	3,587	0	0	0	0	0	0	0	(3,587)	0
5550 Facilities Rents and Leases	7,983	7,983	0	16,356	13,356	3,000	28,083	25,083	3,000	17,100	11,727
5551 Facilities Rental	11,135	8,135	3,000	0	0	0	0	0	0	(8,135)	0
5560 Equipment Rents and Leases	5,588	5,588	0	7,979	7,979	0	14,250	14,250	0	8,662	6,271
5561 Film & AV Equipment Rentals	250	250	0	0	0	0	0	0	0	(250)	0
5590 Other Rentals	3,431	3,431	0	0	0	0	0	0	0	(3,431)	0
Subtotal	488,345	485,345	3,000	477,283	471,726	5,557	528,119	525,119	3,000	39,774	53,393
5610 Printing	37,917	33,620	4,297	28,328	22,540	5,788	56,887	44,855	12,032	11,235	22,315
5620 Outreach Activities	14,526	0	14,526	3,843	0	3,843	0	0	0	0	0
5640 Repairs and Maintenance	52,474	52,474	0	95,068	94,329	739	54,820	54,820	0	2,346	(39,509)
5642 Vehicle Maintenance & Repair	299	299	0	9,405	9,405	0	15,000	15,000	0	14,701	5,595
5680 Maintenance Agreements	341,770	245,578	96,192	299,959	188,061	111,898	197,321	197,321	0	(48,257)	9,260
Subtotal	446,986	331,971	115,015	436,603	314,335	122,268	324,028	311,996	12,032	(19,975)	(2,339)
5720 Election of Board Members	13,245	13,245	0	1,484	1,484	0	0	0	0	(13,245)	(1,484)
Subtotal	13,245	13,245	0	1,484	1,484	0	0	0	0	(13,245)	(1,484)
5810 Advertising	22,582	21,455	1,127	25,664	24,564	1,100	68,505	65,455	3,050	44,000	40,891
5812 Employment Verification	3,134	2,736	398	4,202	3,604	598	6,900	6,150	750	3,414	2,546
5815 Employee Health Screening	2,581	2,581	0	0	0	0	0	0	0	(2,581)	0
5816 Administrative Fees	924	924	0	17,157	17,157	0	1,056	1,056	0	132	(16,101)
5895 Merchant Discount & Bank Fees	18,585	18,585	0	25,051	25,051	0	25,000	25,000	0	6,415	(51)
Subtotal	47,806	46,281	1,525	72,074	70,376	1,698	101,461	97,661	3,800	51,380	27,285
5895 Bad Debt Expense	0	0	0	51,363	51,363	0	0	0	0	0	(51,363)
5990 Other Operating Expenses	0	0	0	8,000	8,000	0	100	0	100	0	(8,000)
Subtotal	0	0	0	59,363	59,363	0	100	0	100	0	(59,363)
TOTAL SERVICES	2,228,716	1,709,436	519,280	2,134,294	1,805,304	328,990	2,491,260	2,009,135	482,125	299,699	203,831
CAPITAL OUTLAY											
6220 Improvements to Buildings	1,136	1,136	0	14,993	14,993	0	14,865	14,865	0	13,729	(128)
Subtotal	1,136	1,136	0	14,993	14,993	0	14,865	14,865	0	13,729	(128)
* 6310 Library Bks/Magazines/Prdcls/Databases	19,666	19,666	0	23,412	23,412	0	23,400	23,400	0	3,734	(12)
6330 Audio Visual Media	1,018	1,018	0	0	0	0	0	0	0	(1,018)	0
Subtotal	20,684	20,684	0	23,412	23,412	0	23,400	23,400	0	2,716	(12)

Final Budget - Model 8	2011-12			2012-13			2013-14			2013-14	2013-14
	ACTUAL			ACTUAL			FINAL BUDGET			Budget vs.	Budget vs.
	GENERAL FUND			GENERAL FUND			GENERAL FUND			2011-12 Actual	2012-13 Actual
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	Variance	Variance
6410 Audio Visual Equipment, New	5,414	5,414	0	11,848	496	11,352	21,000	1,000	20,000	(4,414)	504
6411 Audio Visual Equipment, Replacement	7,043	7,043	0	0	0	0	0	0	0	(7,043)	0
6460 Computer Software, New	2,085	2,085	0	0	0	0	1,000	1,000	0	(1,085)	1,000
6461 Computer Software, Replacement	0	0	0	0	0	0	0	0	0	0	0
6470 Computer Hardware, New	53,087	32,965	20,122	145,410	15,542	129,868	102,150	63,550	38,600	30,585	48,008
6471 Computer Hardware, Replacement	14,620	14,620	0	0	0	0	1,000	1,000	0	(13,620)	1,000
6480 Equipment/Furniture, New	5,430	4,940	490	101,654	89,994	11,660	47,219	36,600	10,619	31,660	(53,394)
6481 Equipment/Furniture, Replacement				3,681	3,681	0	2,950	2,950	0	2,950	(731)
6490 Instr. Equip./Furniture, New	50,219	42,420	7,799	0	0	0	1,000	0	1,000	(42,420)	0
6491 Instr. Equip./Furniture, Replc	7,859	7,880	-21	0	0	0	0	0	0	(7,880)	0
<b>Subtotal</b>	<b>145,757</b>	<b>117,367</b>	<b>28,390</b>	<b>262,593</b>	<b>109,713</b>	<b>152,880</b>	<b>176,319</b>	<b>106,100</b>	<b>70,219</b>	<b>(11,267)</b>	<b>(3,613)</b>
6591 Capital Leases	37,120	37,120	0	22,369	22,369	0	75,402	75,402	0	38,282	53,033
<b>Subtotal</b>	<b>37,120</b>	<b>37,120</b>	<b>0</b>	<b>22,369</b>	<b>22,369</b>	<b>0</b>	<b>75,402</b>	<b>75,402</b>	<b>0</b>	<b>38,282</b>	<b>53,033</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>204,697</b>	<b>176,307</b>	<b>28,390</b>	<b>323,367</b>	<b>170,487</b>	<b>152,880</b>	<b>289,986</b>	<b>219,767</b>	<b>70,219</b>	<b>43,460</b>	<b>49,280</b>
<b>TOTAL EXPENSES</b>	<b>15,243,213</b>	<b>13,151,094</b>	<b>2,092,119</b>	<b>15,057,816</b>	<b>12,891,109</b>	<b>2,166,707</b>	<b>15,773,325</b>	<b>13,301,385</b>	<b>2,471,940</b>	<b>150,291</b>	<b>410,276</b>
<b>OTHER OUTGO</b>											
7310 Transfers to Other Funds	243,554	243,554	0	1,487,369	1,186,175	301,194	269,153	269,153	0	25,599	(917,022)
7512 Direct Payments to Students	500	500		1,365	0	1,365	15,500	0	15,500	(500)	0
7590 Federal Financial Aid Replacement	6,271	6,271	0	8,190	8,190	0	5,472	5,472	0	(799)	(2,718)
7620 Textbook Grants	38,334	0	38,334	22,029	0	22,029	23,500	0	23,500	0	0
7625 Student Supplies & Materials	20,501	0	20,501	4,882	0	4,882	3,156	0	3,156	0	0
7635 Student Transportation	1,515	0	1,515	2,271	0	2,271	5,040	0	5,040	0	0
<b>TOTAL OTHER OUTGO</b>	<b>310,675</b>	<b>250,325</b>	<b>60,350</b>	<b>1,526,106</b>	<b>1,194,365</b>	<b>331,741</b>	<b>321,821</b>	<b>274,625</b>	<b>47,196</b>	<b>24,300</b>	<b>(919,740)</b>
<b>TOTAL APPROPRIATED</b>	<b>15,553,888</b>	<b>13,401,419</b>	<b>2,152,469</b>	<b>16,583,921</b>	<b>14,085,478</b>	<b>2,498,443</b>	<b>16,095,144</b>	<b>13,576,009</b>	<b>2,519,135</b>	<b>174,590</b>	<b>(509,469)</b>

^ Effective FY13-14, object 5111 added for tracking purposes, to distinguish Personal Service Contracts that are instructional in nature. (i.e. classroom interpretation)

# Effective FY13-14, object 5121 added for tracking purposes, to distinguish Contract Services that are instructional in nature. (i.e. Instructional Service Agreements)

\* Effective FY13-14, object 6310 includes Library databases to align with state budget procedures

# AUXILIARY FUNDS

2013/14 OPERATING BUDGET

Fund Summary Sheet •

Individual Fund Detail •

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## SECTION 8

# LTCC Fund Summary Sheet - Final Budget

	FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Budget	FY 12-13 Actuals	FY 13-14 Final
<b>Fund 22 - Debt Service Fund</b>					
BFB	2,165	38	1,568	1,568	1,609
Revenues	138,161	144,004	139,475	139,516	141,475
Expenses	(140,288)	(142,475)	(139,475)	(139,475)	(141,475)
Reserves			-		-
EFB	38	1,568	1,568	1,609	1,609

## Fund 33 - Child Development Center

BFB	29,685	24,870	42,930	42,930	24,675
Revenues	414,651	439,558	431,979	423,452	444,929
Expenses	(416,466)	(421,498)	(432,122)	(441,707)	(464,604)
Reserves	(3,000)		(27,864)	-	(5,000)
EFB	24,870	42,930	14,923	24,675	-

## Fund 41 - Capital Projects

BFB	430,542	397,035	379,534	379,534	327,708
Revenues	248,110	229,038	222,616	442,721	295,513
Expenses	(281,617)	(246,539)	(324,674)	(494,546)	(474,220)
Reserves			(277,476)		(149,001)
EFB	397,035	379,534	-	327,708	-

## Fund 61 - Self-Insurance Fund

BFB	59,992	69,428	44,280	44,280	52,567
Revenues	123,107	103,134	146,570	202,871	140,570
Expenses	(113,671)	(128,282)	(130,850)	(194,584)	(133,137)
Reserves			(60,000)		(60,000)
EFB	69,428	44,280	-	52,567	-

## Fund 69 - Retiree Benefits Fund

BFB	-	-	-	-	439,615
Revenues	-	-	494,940	938,807	27,214
Expenses	-	-	(193,746)	(499,193)	(368,146)
Reserves			(301,194)		(98,683)
EFB	-	-	-	439,615	-

## Fund 72 - Student Representative Fund

BFB	-	-	-	-	1,538
Revenues	-	-	-	4,681	5,200
Expenses	-	-	-	(3,143)	(6,738)
Reserves			-		-
EFB	-	-	-	1,538	-

## Fund 74 - Student Financial Aid Fund

BFB	1,688	5,052	5,333	5,333	8,656
Revenues	2,494,184	2,745,491	3,011,993	2,328,624	3,005,398
Expenses	(2,490,820)	(2,745,210)	(3,017,326)	(2,325,301)	(3,014,054)
Reserves			-		-
EFB	5,052	5,333	-	8,656	-

BFB = Beginning Fund Balance  
EFB = Ending Fund Balance

## FUND #22: DEBT SERVICE

	FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Actuals	FY 12-13 Budget	FY 13-14 Final Budget
<b>Ordinary Income/Expense</b>					
<b>Beginning Balance</b>	2,165	38	1,568	1,568	1,609
8860 - Interest	38	67	41	0	0
<b>Total Revenues</b>	38	67	41	0	0
Transfers-in from General Fund	138,123	143,937	139,475	139,475	141,475
<b>Total Revenues &amp; Transfers-in</b>	138,161	144,004	139,516	139,475	141,475
<b>Expenditures</b>					
5895 - Merchant Discount & Bank Fees	0	0	0	0	2,000
7110 - Long-term Debt Repayment	75,000	80,000	80,000	80,000	80,000
7115 - Interest on L/T Debt Payments	65,288	62,475	59,475	59,475	59,475
<b>Total Expenditures</b>	140,288	142,475	139,475	139,475	141,475
<b>Sub-total Increase/(Decrease)</b>	(2,127)	1,529	41	0	0
<b>Ending Fund Balance</b>	38	1,568	1,609	1,568	1,609

## FUND #33: CHILD DEVELOPMENT CENTER

	<u>FY 10-11</u> <u>Actuals</u>	<u>FY 11-12</u> <u>Actuals</u>	<u>FY 12-13</u> <u>Actuals</u>	<u>FY 12-13</u> <u>Budget</u>	<u>FY 13-14</u> <u>Final Budget</u>
<b>ORDINARY INCOME/EXPENSE</b>					
Beginning Balance - 7/1/xx	29685	24870	42930	42930	24675
8196 - DOE Federal Food Program	13881	14011	12983	10000	13500
86xx - Other Grants & Programs	70846	69952	60310	85300	63217
88xx - Child Development Services & Health Fees	283309	308966	305345	292601	312768
8899 - Miscellaneous/Interest	37	51	0	0	0
<b>Total Revenues</b>	<b>368073</b>	<b>392980</b>	<b>378638</b>	<b>387901</b>	<b>389485</b>
<b>Transfers-in from General Fund</b>	<b>46578</b>	<b>46578</b>	<b>44814</b>	<b>44078</b>	<b>55444</b>
<b>Total Revenues &amp; Transfers-in</b>	<b>414651</b>	<b>439558</b>	<b>423452</b>	<b>431979</b>	<b>444929</b>
<b>EXPENDITURES</b>					
1xxx - Academic Salaries	0	0	0	0	44924
2xxx - Classified Salaries	295603	294419	298137	297443	278854
3xxx - Employee Benefits	75890	83269	93343	87643	86542
4xxx - Supplies	19596	16599	19931	21036	22260
5xxx - Operating Expense	24740	25780	28231	25000	31024
6xxx - Improvements	637	1431	2064	1000	1000
<b>Total Expenditures</b>	<b>416466</b>	<b>421498</b>	<b>441707</b>	<b>432122</b>	<b>464604</b>
<b>Reserves</b>					
7xxx - Reserves	3000		0	27864	5000
<b>Total Reserves</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>27864</b>	<b>5000</b>
<b>Sub-total Increase/(Decrease)</b>	<b>-4815</b>	<b>18060</b>	<b>-18255</b>	<b>-28007</b>	<b>-24675</b>
<b>ENDING FUND BALANCE</b>	<b>24870</b>	<b>42930</b>	<b>24675</b>	<b>14923</b>	<b>0</b>



## FUND #41: CAPITAL PROJECTS

	FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Actuals	FY 12-13 Budget	FY 13-14 Final Budget
<b>Ordinary Income/Expense</b>					
Beginning Balance - 7/1/xx	430,542	397,035	379,534	379,534	327,708
8652 · Scheduled Maintenance	0	0	0	0	109,705
8850 · Rentals & Leases	77,092	78,359	80,715	80,616	81,808
8860 · Interest Income	2,295	846	569	1,000	500
8896 · Redevelopment	74,056	74,056	74,056	74,000	74,000
8899 · Miscellaneous Income	965	1,420	360	1,000	500
<b>Total Revenues</b>	154,408	154,682	155,700	156,616	266,513
Transfers-in from Foundation	57,702	0	0	0	0
Transfers-in from other funds	36,000	74,356	287,021	66,000	29,000
<b>Total Revenues &amp; Transfers-in</b>	248,110	229,038	442,721	222,616	295,513
<b>Expenditures</b>					
4xxx · Supplies	299	0	0	0	5,000
5xxx - Operating Expense	42,398	9,502	110,649	68,199	105,040
6xxx - Capital Outlay	101,568	65,825	259,422	132,000	239,705
7310 - Transfers to Other Funds	137,352	171,212	124,475	124,475	124,475
<b>Reserves</b>					
790x - Equipment Replacement/Parking Lot	0	0	0	62,677	74,001
7913 - New Facility Reserve	0	0	0	36,854	0
7914 - Redevelopment Reserve	0	0	0	102,945	0
7927 - Student Center Upgrade Reserve	0	0	0	75,000	75,000
<b>Total Expenditures &amp; Reserves</b>	281,617	246,539	494,546	602,150	623,221
<b>Sub-total Increase/(Decrease)</b>	(33,507)	(17,501)	(51,825)	(379,534)	(327,708)
<b>Ending Fund Balance</b>	<b>397,035</b>	<b>379,534</b>	<b>327,708</b>	<b>0</b>	<b>0</b>

## FUND #61: SELF INSURANCE

	FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Actuals	FY 12-13 Budget	FY 13-14 Final Budget
<b>Ordinary Income/Expense</b>					
<b>Beginning Balance</b>	59,992	69,428	44,280	44,280	52,567
8860 - Interest & Misc. Revenues	156	99	125	75	75
<b>Total Revenues</b>	156	99	125	75	75
Transfers-in from General Fund	122,951	103,035	202,746	146,495	140,495
<b>Total Revenues &amp; Transfers-in</b>	123,107	103,134	202,871	146,570	140,570
<b>Expenditures</b>					
5410 - Property & Liability Insurance	87,951	126,501	91,181	100,000	100,000
5415 - Self Insurance Claims	0	1,781	102,294	30,000	30,000
5640 - Repair by Vendors	23,860	0	0	0	0
5816 - Worker's Compensation Fees	0	0	1,109	850	3,137
6480 - New Non-instr Equipment/Furniture	1,860	0	0	0	0
<b>Reserves</b>					
7910 - Self Insurance Reserves	0	0	0	60,000	60,000
<b>Total Expenditures &amp; Reserves</b>	113,671	128,282	194,584	190,850	193,137
<b>Sub-total Increase/(Decrease)</b>	9,436	(25,148)	8,287	(44,280)	(52,567)
<b>Ending Fund Balance</b>	<b>69,428</b>	<b>44,280</b>	<b>52,567</b>	<b>0</b>	<b>0</b>

## FUND #69: RETIREE BENEFITS

	FY 11-12 Actuals	FY 12-13 Actuals	FY 12-13 Budget	FY 13-14 Final Budget
<b>Ordinary Income/Expense</b>				
Beginning Balance - 7/1/12	0	0	0	439,615
8860 - Interest Income	0	1,019	0	0
<b>Transfers-in from General Fund</b>	0	937,788	494,940	27,214
<b>Total Revenues &amp; Transfers-in</b>	0	938,807	494,940	27,214
<b>Expenditures</b>				
1110 - Full-Time Instructor	0	0	0	0
2110 - Full-Time / Regular Classified	0	0	0	0
3110 - STRS Direct Instruction	0	179,574	42,000	69,147
3211 - PERS - Classified/Other Non-Academic	0	0	0	124,239
3310 - Social Security - Direct Instruction	0	5,425	0	0
3320 - Medicare - Direct Instruction	0	1,987	0	0
3410 - H & W - Direct Instruction	0	73,365	70,674	97,094
3411 - H & W - Class/Other Non-Academic	0	46,278	48,072	74,666
3910 - Misc Benefits - Direct Instruction	0	189,563	33,000	0
5310 - Institutional Memberships	0	3,000	0	3,000
<b>Reserves</b>				
7999 - Unallocated Reserves	0	0	301,194	98,683
<b>Total Expenditures &amp; Reserves</b>	0	499,193	494,940	466,829
<b>Sub-total Increase/(Decrease)</b>	0	439,615	0	-439,615
<b>Ending Fund Balance</b>	<b>0</b>	<b>439,615</b>	<b>0</b>	<b>0</b>

## FUND #72: STUDENT REPRESENTATION FEES

	FY 11-12 Actuals	FY 12-13 Actuals	FY 12-13 Budget	FY 13-14 Final Budget
<b>Ordinary Income/Expense</b>				
Beginning Balance	0	0	0	1,538
8884 - Student Representation Fees	0	4,681	0	5,200
<b>Total Revenues</b>	0	4,681	0	5,200
<b>Expenditures</b>				
5110 - Personal Service Contracts	0	0	0	1,500
5213 - Conference / Travel	0	3,143	0	5,238
<b>Reserves</b>				
7999 - Unallocated Reserves	0	0	0	0
<b>Total Expenditures &amp; Reserves</b>	0	3,143	0	6,738
<b>Sub-total Increase/(Decrease)</b>	0	1,538	0	-1,538
<b>Ending Fund Balance</b>	0	1,538	0	0

## FUND #74: FINANCIAL AID

	FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Actuals	FY 12-13 Budget	FY 13-14 Final Budget
<b>Ordinary Income/Expense</b>					
<b>Beginning Balance - 7/1/xx</b>	1,688	5,052	5,333	5,333	8,656
8151 - Pell	2,274,728	2,532,183	2,136,867	2,800,000	2,787,667
8152 - FSEOG	38,478	48,813	56,204	53,763	53,763
8160 - Veterans Affairs	26,032	5,144	2,333	10,000	10,000
8165 - Americorps	21,878	25,769	14,088	30,000	30,000
8193 - General Fund Financial Aid Refund	2,576	6,553	8,071	5,000	5,000
8197 - CDTC Awards	2,400	3,191	1,156	2,400	2,400
8622 - CARE	7,100	7,100	7,200	6,818	6,818
8625 - CalWorks (childcare only)	38,681	37,950	38,709	33,262	39,000
8640 - CalGrant	68,616	78,788	58,316	70,000	70,000
88xx - Interest & Other Local Income	13,695	0	5681.05	750	750
<b>Total Revenues</b>	2,494,184	2,745,491	2,328,624	3,011,993	3,005,398
<b>Expenditures</b>					
5895 - Bank Fees	18	90	0	125	0
7310 - Transfers to Other Funds	2,070	0	0	0	0
7512 - Direct Payments to Students	2,447,475	2,699,958	2,278,432	2,974,201	2,970,054
7590 - Fed FA Refunds	2,576	7,212	8,161	4,000	5,000
7612 - CalWorks Child Care	38,681	37,950	38,709	39,000	39,000
7610 - Other Child Care Payments	0	0	0	0	0
7621 - CARE Textbook Grant	0	0	0	0	0
<b>Total Expenditures</b>	2,490,820	2,745,210	2,325,301	3,017,326	3,014,054
<b>Sub-total Increase/(Decrease)</b>	3,364	281	3,323	-5,333	-8,656
<b>Ending Fund Balance</b>	5,052	5,333	8,656	0	0

# STAFFING LEVELS

2013/14 OPERATING BUDGET

- Historical Staffing Tables •
- Compensation Trends by Group •
- Total Compensation Trends •
- Non-Academic Salary Allocations •

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## SECTION 9

## HISTORICAL STAFFING TABLES

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

	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012-13 March 2011	FY 2012/13	FY 2012/13 Projected January 2013	FY 2013/14
<b>Administration (FTE)</b>	7	6.5	5.5	7.5	8.0	7	6
<b>Notes</b>	Includes 1 President, 2 VPs, 3 Deans, & 1 CTE Director	0.5 Dean of Student Services replaces previous 1.0 Dean of Student Services	Reflects 1.0 unfilled administrator position ( VP of Admin Services)	Includes 2.0 interim administrator positions	Shift includes full time (1.0 FTE) Dean of Student Services. VP of Admin Services replaces interim VP position	Reflects retirement of Dean of Instruction	Reflects elimination of Interim Executive Director of Technology & Educational Services position
<b>FTE Variance</b>	Baseline	(-0.5 FTE)	(-1.0 FTE)	(+2.0 FTE)	(+ 0.5 FTE)	(-1.0 FTE)	(-1.0 FTE)

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

	FY 2011/12	FY 2012/13	FY 2013/14
<b>Full Time Faculty (FTE)</b>	39	39.5	40
<b>Notes</b>	Includes Tracy Thomas as 0.5 FTE Counselor	Additional hire of Wynn Walker (+1.0 FTE)	Additional hire of Albert Ponce, History/Political Science (+1.0)
		Tracy Thomas shifted from 0.5 FTE Counselor to 1.0 Administrator (-0.5 FTE) Steve Adams (History) retires and not replaced (-1.0 FTE)	Michelle Sower moves to full time faculty, ECE (+0.5); Tracy Thomas moves back to full-time Counselor (+1.0)
		Janice Tait shifts to 1.0 FTE Counselor (previously classified staff) (+1.0 FTE)	Martin Wallace (Chemistry) resigned and is not replaced; Janice Tait (Interim Counselor) retires and not replaced (-2.0)
<b>FTE Variance</b>	Baseline	(+0.5 FTE)	(+0.5 FTE)

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

Headcount	2012/13	2013/14
<b>Classified Staff (CEU)</b>	64	62
• <b>Full-time</b>	46	43
• <b>Part-time</b>	18	19

*Notes:* New positions (increase to classified headcount):

1. Network Specialist (vacant, but recruiting)
2. Instructional Program Specialist, TRiO UB
3. Program Coordinator/High School Student Support, TRiO UB
4. Program Technician, CTE (part-time)
5. A&R Technician (part-time)

Deleted Positions (due to early retirement incentive; decrease to headcount)

1. Purchasing Technician (part-time) – replaced with short-term, temporary
2. Library Technician II – not replaced
3. Accounting Assistant – not replaced
4. Groundskeeper/Custodian – not replaced
5. Groundskeeper/Custodian – not replaced
6. Facilities & Maintenance Technician – not replaced
7. Graphic Artist – not replaced
8. A&R Technician II (replaced with part-time A&R Tech, #5 above)



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

<b>FTE</b>	<b>2012/13</b>	<b>2013/14</b>
<b>Confidential Employees</b>	7.0 FTE	6.0 FTE

*Note:*

- Full-time Administrative Assistant to Dean position not replaced.

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

<b>FTE</b>	<b>2012/13</b>	<b>2013/14</b>
<b>Classified Directors</b>	9.2 FTE	8.0 FTE

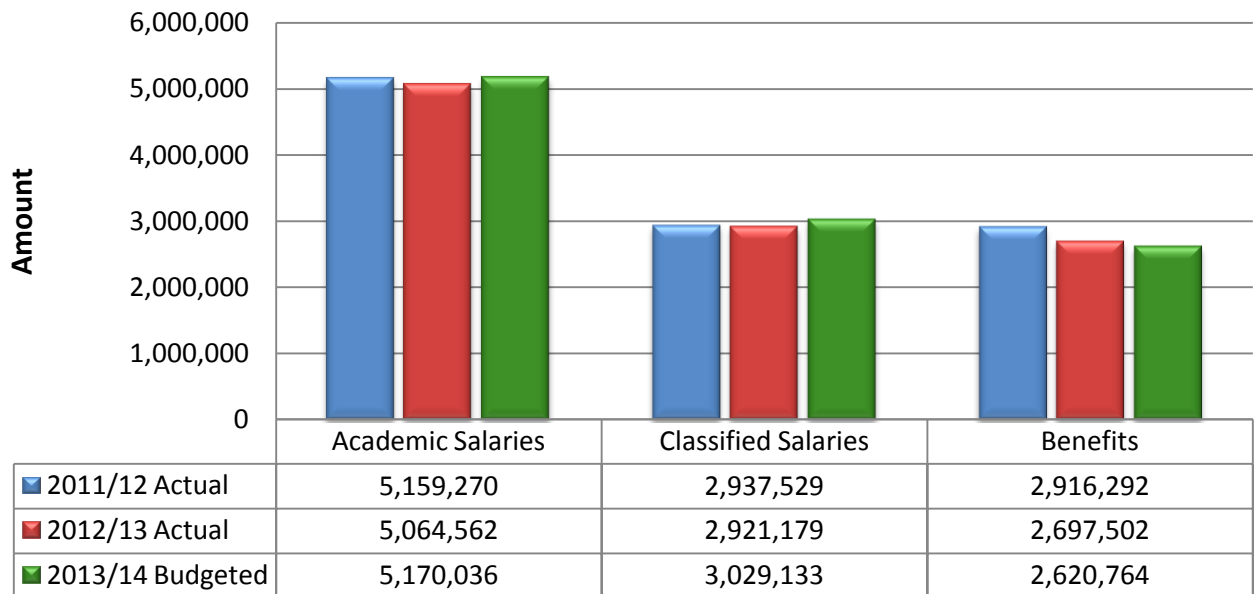
*Note:*

- PIO (0.7 FTE) and Director of LTCC Foundation (1.0 FTE) merged into Director of CACE (1.0 FTE), reduced -0.7 FTE.
- Director of CDC eliminated; moved to full-time faculty, - 0.5 FTE.
- Does not include Director of Community Education, which started as an academic position and switched to classified director level mid-year.

## COMPENSATION TRENDS BY GROUP

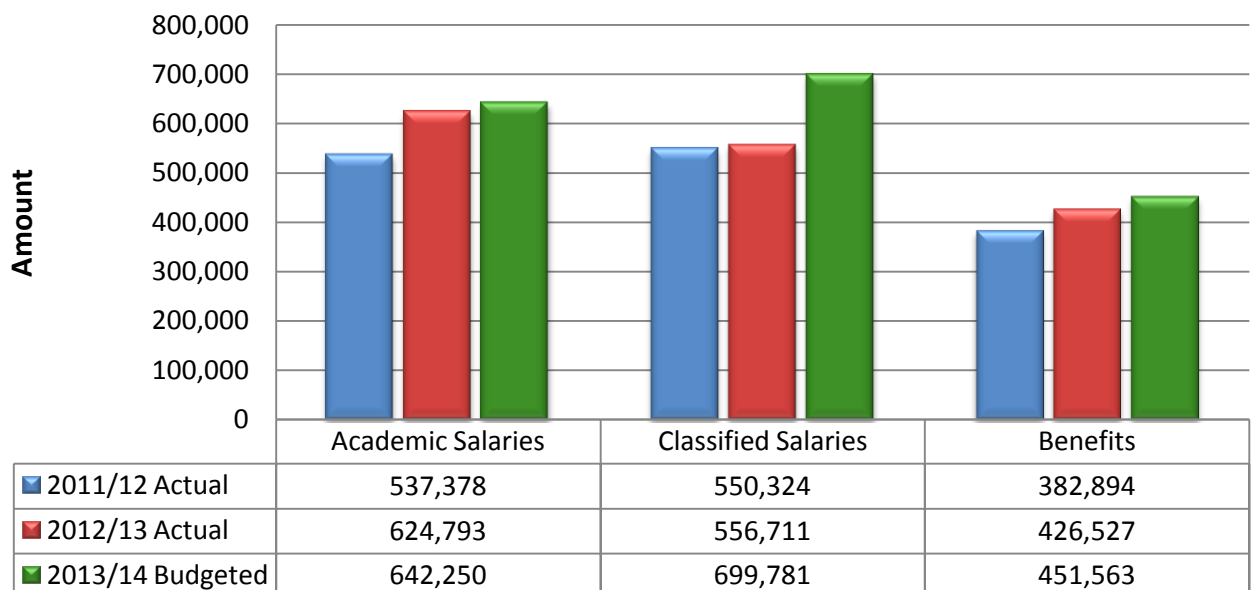
### Compensation (Unrestricted Budget)

2011/12 through 2013/14



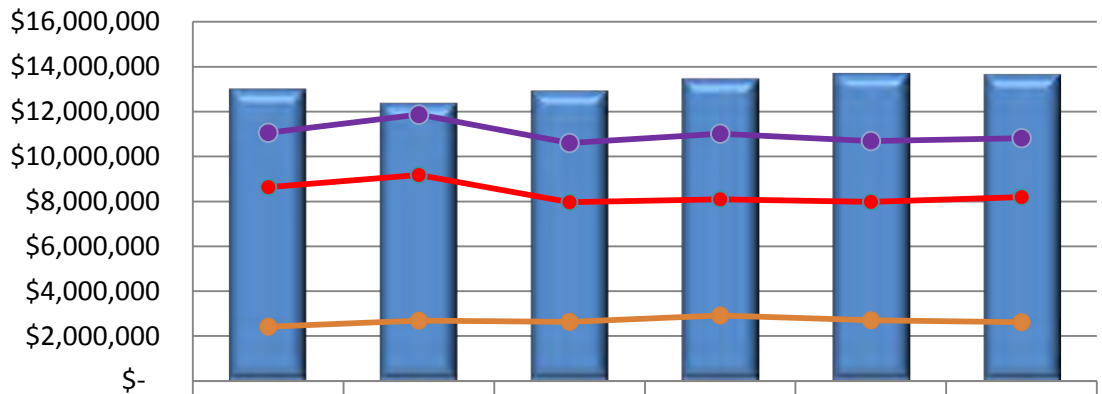
### Compensation (Restricted Budget)

2011/12 through 2013/14



## TOTAL COMPENSATION

**Total Compensation Trends (Unrestricted)**



Unrestricted Appropriations	\$12,933,860	\$12,308,449	\$12,855,896	\$13,402,751	\$13,645,631	\$13,576,009
Total Salaries	\$8,636,906	\$9,179,398	\$7,965,067	\$8,096,799	\$7,985,741	\$8,199,169
Total Benefits	\$2,417,750	\$2,684,482	\$2,637,186	\$2,916,292	\$2,697,502	\$2,620,764
Total Compensation	\$11,054,656	\$11,863,880	\$10,602,253	\$11,013,091	\$10,683,243	\$10,819,933
Total Salary % of Unrestricted Appropriations	66.8%	74.6%	62.0%	60.4%	58.5%	60.4%
Total Benefits % of Unrestricted Appropriations	18.7%	21.8%	20.5%	21.8%	19.8%	19.3%
Total Comp % of Unrestricted Appropriations	85.5%	96.4%	82.5%	82.2%	78.3%	79.7%

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

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

## 2013-14 NON-ACADEMIC SALARY ALLOCATIONS

These non-academic salary allocations have been determined to achieve budget alignment with the reporting requirements of the Chancellor's Office. The salaries have been allocated in accordance with the work performed so that all associated expenses are budgeted 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 current practice through FY12-13). The allocations are listed on the following pages by department (in alpha order).

Department	Position	Name	Fund	Program Code	Program Name	13-14 Allocation
Administrative Services	VP Administrative Services	Jeff DeFranco	11	6602	Administrative Services	45.00%
			11	6820	Community Svcs Events	5.00%
			11	6825	Community Ed/Indirect	5.00%
			11	6850	Comm Use of Facilities	5.00%
			11	6895	Foundation	5.00%
			11	6900	Ancillary Svcs-Other Ops	5.00%
			11	7101	Facilities Planning	20.00%
			11	7105	Tech Infrastructure	10.00%
	Administrative Assistant to Administrative Services	Maryellen Sanchez	11	6602	Admin Services	60.00%
			11	6850	Comm Use of Facilities	5.00%
			11	6900	Ancillary Svcs-Other Ops	5.00%
			11	7101	Facilities Planning	20.00%
			11	7105	Technology Infrastructure	10.00%
Admissions and Records	A&R Coordinator	Gayle Bradshaw	11	6200	Admissions and Records	100.00%
	Interim Student Records Tech	Dru Cunningham	11	6200	Admissions and Records	100.00%
	Director of Enrollment Services	Cheri Jones	11	6200	Admissions and Records	80.00%
			11	7104	Title III	20.00%
	A&R Technician	Rosalba Juarez	11	6200	Admissions and Records	100.00%
	Sr A&R Technician	Reyna Reger	11	6200	Admissions and Records	100.00%
	A&R Technician	Laura Ryland	11	6200	Admissions and Records	32.00%
			12	6460	Student Svcs - Fin Aid	68.00%
	A&R Technician	Mia Smyrski	11	6200	Admissions and Records	100.00%
Art Department	Art Studio Technician, 3-D	Francis Rider	11	1002	Art	100.00%
Career Technical Education	Program Technician - Vocational Programs	Jamie Rhone	11	6013	CTE Admin	45.00%
			12	6013	CTE Admin	55.00%
	Prog Tech - CTE	Melissa Liggett	11	6013	CTE Admin	100.00%

Department	Position	Name	Fund	Program Code	Program Name	13-14 Allocation
Child Development Center	CDC Operations Assistant	Karen Allen	11	1305	Early Childhood Ed	2.91%
			12	1305	Early Childhood Ed	28.09%
			33	6920	CDC	69.00%
	CDC Teacher	Cristina Crazysnake	33	6920	CDC	100.00%
	CDC Teacher	Molly DeLallo	33	6920	CDC	100.00%
	CDC Teacher	Julia Nold	33	6920	CDC	100.00%
	CDC Teacher	Lisa Riley (Strauss)	33	6920	CDC	100.00%
	CDC Cook	Cindylu Robinson	33	6920	CDC	100.00%
	Lead Teacher - CDC	Shawna Sarver	33	6920	CDC	100.00%
	Custodian	Brenda Seals	33	6530	Custodial Services	100.00%
	CDC Teacher	Tara Vohs	33	6920	CDC	100.00%
College Advancement & Community Engagement	Director of College Advancement & Community Engagement	Peter Bostic	11	6891	Public Information Office	50.00%
			11	6895	Foundation	50.00%
Community Education	Intrm Director of Community Ed	Megan Waskiewicz	11	6824	Community Education	100.00%
Computer Services - IT	Programmer/Web Developer	Bill Abiko	11	6780	Computer Services - IT	90.00%
			11	7104	Title III	10.00%
	System Programmer/MIS Analyst	Martin Currie	11	6780	Computer Services - IT	100.00%
	Sr Technical Administrator	Dave Burba	11	6780	Computer Services - IT	40.00%
			11	7104	Title III	20.00%
			11	7105	Technology Infrastructure	40.00%
	System Admin-Enterprise Apps	Bill King	11	6780	Computer Services - IT	75.00%
			11	7104	Title III	25.00%
	Res Analytics Database Admin	Adam Lange	11	6780	Computer Services - IT	50.00%
			11	7104	Title III	50.00%
	Computer/Network Technician	Kirby Moulton	11	6780	Computer Services - IT	100.00%
	Tech & Media Support Tech	Diana Nelson	11	6780	Computer Services - IT	100.00%
	Network Specialist	Vacant	11	6780	Computer Services - IT	100.00%

Department	Position	Name	Fund	Program Code	Program Name	13-14 Allocation
Computer Technology Center	Prog Tech Computer Tech Wing/ Assessment Center	Carol Merkley	11	0599	D-Wing Computer Lab	65.00%
			12	6320	Matriculation Assessment	35.00%
Fiscal Services	Director of Fiscal Services	Marc Sabella/Vacant	11	6720	Fiscal Services	70.00%
			11	6825	Comm ED Indirect	5.00%
			11	6895	Foundation	5.00%
			11	6900	Ancillary Svcs-Other Ops	5.00%
			11	7101	Facilities Planning	5.00%
			11	6922	CDC Indirect	10.00%
	Fiscal Services Technician	Avril Harcourt	11	6720	Fiscal Services	55.00%
			11	6895	Foundation	35.00%
			11	6960	Student Activities	10.00%
	Accountant	Mark Norton	11	6720	Fiscal Services	85.00%
			11	6825	Community Ed Indirect	5.00%
			11	6922	CDC Indirect	10.00%
	Accounting Assistant	Georgillis Ortega	11	6720	Fiscal Services	70.00%
			11	6460	Financial Aid	20.00%
			11	6825	Community Ed Indirect	2.00%
			11	7102	Campus & Site Imprvmt	2.00%
			11	7104	Title III	2.00%
			11	7105	Technology Infrastructure	2.00%
			11	6922	CDC Indirect	2.00%
Human Resources	Human Resources Tech	Danny Masellones	11	6730	Human Resources	100.00%
	Human Resources Director	Susan Walter	11	6730	Human Resources	100.00%
Instnl Research & Planning	Dir of Instnl Res & Planning	Aaron McVean	11	6604	Instnl Research/Planning	65.00%
			11	6840	Economic Development	5.00%
			11	6891	Public Information Office	5.00%
			11	6895	Foundation	5.00%
			11	7101	Facilities planning	10.00%
			11	7104	Title III	10.00%

Department	Position	Name	Fund	Program Code	Program Name	13-14 Allocation
Instruction Office	Dean of CTE & Instruction	Virginia Boyar	11	6012	Dean - Science/Bus	45.00%
			11	6013	CTE Admin	17.42%
			11	6840	Economic Development	5.00%
			12	6013	CTE Admin	32.58%
	Interim Dean of Instruction	Kurt Green	11	6011	Dean - Human/Soc Sci	90.00%
			11	6820	Community Svcs Events	10.00%
	VP Academic Affairs & Student Services	Tom Greene	11	6010	Instruction Office	43.00%
			11	6820	Community Svcs Events	10.00%
			11	6825	Community Ed Indirect	10.00%
			11	6840	Economic Development	5.00%
			11	6922	CDC Indirect	2.00%
			11	7104	Title III	20.00%
			12	6391	Student Svcs-TRiO SSS	10.00%
	Administrative Asst to Dean	Shelley Hansen	11	6010	Instruction Office	100.00%
	Office Asst - Instruction	Terry Livesay	11	6010	Instruction Office	100.00%
	Administrative Asst to VP AASS	Lori Thorne	11	6010	Instruction Office	90.00%
			11	6825	Community Ed Indirect	5.00%
			12	7104	Title III	5.00%
Library	Library Tech & Interim CACE Assistant/Web Specialist	Diane Lewis	11	6120	Library	50.00%
			11	6891	Public Information Office	25.00%
			11	6895	Foundation	25.00%
	Library Systems Technician	Jonathan Schank	11	6120	Library	100.00%
	Library Clerk	Rose Valero	11	6120	Library	100.00%

Department	Position	Name	Fund	Program Code	Program Name	13-14 Allocation
Maintenance & Operations	Director of Facilities	Randy Joslin	11	6510	Maintenance Services	80.00%
			11	7101	Facilities Planning	20.00%
	Groundskeeper/Custodian	Virgilio Ballesteros	11	6530	Custodial Services	100.00%
	Groundskeeper/Custodian	James Cooper	11	6530	Custodial Services	100.00%
	Interim Lead Grnds/Custn	Jose Gutierrez	11	6530	Custodial Services	100.00%
	Groundskeeper/Custodian	Davin Kangas	11	6530	Custodial Services	100.00%
	Facilities & Maintenance Tech	John Labrado	11	6510	Maintenance Services	100.00%
	Groundskeeper/Custodian	Ramiro Oropeza	11	6530	Custodial Services	100.00%
	Groundskeeper/Custodian	Eric Pacheco-Jimenez	11	6530	Custodial Services	100.00%
	Groundskeeper/Custodian	Guy Przytakoski	11	6530	Custodial Services	100.00%
	Operations Technician (M&O) & HR Assistant	Teresa Peshon	11	6510	Maintenance Services	70.00%
			11	6730	Human Resources	30.00%
Media	Media Specialist	Pat Leonard-Heffner	11	6130	Media Services	100.00%
Payroll	Payroll Specialist	Cindy Hertzog	11	6720	Fiscal Services	96.00%
			11	6825	Community Education	2.00%
			11	6922	CDC Indirect	2.00%
Physical Education	PE Program Technician	Marla Sharp	11	0835	PE - Fitness	30.00%
			11	1201	Health	20.00%
			11	6825	Comm Ed Indirect	50.00%
Reprographics/Mailroom	Reprographics Tech/Swtchbd	Bob Peart	11	6783	Reprographics	100.00%



Department	Position	Name	Fund	Program Code	Program Name	13-14 Allocation
Schedule Production	Intrm Prog Tech Sch Prodn	Darci Osika	11	6010	Instruction Office	70.00%
			11	6825	Comm Ed Indirect	10.00%
			11	6850	Comm Use of Facilities	20.00%
	Schedule Production Speclst	Ricki Rozga	11	6010	Instruction Office	70.00%
			11	6825	Comm Ed Indirect	10.00%
			11	6850	Comm Use of Facilities	20.00%
Science	Science Laboratory and Instructional Safety Specialist	Kathy Strain	11	0401	Biology	80.00%
			11	1902	Physics	10.00%
			11	1905	Chemistry	10.00%
Student Services	Dean of Student and Academic Support Services	Suzanne Saia	11	6450	Student Services Admin	40.00%
			11	6960	Student Activities	10.00%
			12	6310	Student Svcs-Counseling	10.00%
			12	6390	TRiO Indirect	7.00%
			12	6392	Student Svcs-TRiO ETS	13.00%
			12	6393	Student Svcs-TRiO UB	20.00%
	Director of Financial Aid	Julie Cathie	11	6460	Student Svcs - Fin Aid	75.50%
			12	6430	EOPS	10.00%
			12	6460	Student Svcs - Fin Aid	14.50%
	Prog Coord/HS Stu Supp ETS	Eric Cornejo	12	6392	Student Svcs - TRiO ETS	100.00%
	Instr Prog Specialist, TRiO UB	David Czarnecki	12	6393	Student Svcs - TRiO UB	100.00%
	TRiO Program Assistant, ETS	Erika Franco	12	6392	Student Svcs - TRiO ETS	100.00%
	Prog Asst, TRiO Stu Supp Svcs	Vacant	12	6391	Student Svcs - TRiO SSS	100.00%
	Prog Coord/HS Stu Supp UB	Tori Kuwahara	12	6393	Student Svcs - TRiO UB	100.00%
	Academic Support Specialist	Anna Lee	12	6391	Student Svcs - TRiO SSS	100.00%
	Office Assistant - Student Svcs	Alba Morales	11	6310	Student Svcs-Counseling	8.00%
			12	6310	Student Svcs-Counseling	37.00%
			12	6430	EOPS	12.00%
			12	6460	Student Svcs - Fin Aid	43.00%

Department	Position	Name	Fund	Program Code	Program Name	13-14 Allocation
Student Services (continued)	Financial Aid Technician	America Ramirez	11	6460	Student Svcs - Fin Aid	6.00%
			12	6430	EOPS	36.00%
			12	6460	Student Svcs - Fin Aid	58.00%
	CalWORKS/Financial Aid Program Assistant	Arturo Rangel	12	6430	EOPS	10.00%
			12	6460	Student Svcs - Fin Aid	90.00%
	Student Services Coordinator	Lisa Shafer	11	6450	Student Svcs Admin	23.00%
			11	6960	Student Activities	10.00%
			11	7104	Title III	20.00%
			12	6310	Student Svcs-Counseling	30.00%
			12	6460	Student Svcs - Fin Aid	17.00%
	Middle Sch Stu Supp Spclst ETS	Lisa Utzig-Schafer	12	6392	Student Svcs - TRiO ETS	100.00%
Superintendent/President	Admin Asst to Supt/Pres	Julie Booth	11	6601	President's Office	90.00%
			11	6821	Graduation	10.00%
	Superintendent/President	Kindred Murillo	11	6601	President's Office	40.00%
			11	6820	Community Svcs Events	5.00%
			11	6840	Economic Development	10.00%
			11	6891	Public Information Office	5.00%
			11	6895	Foundation	15.00%
			11	6960	Student Activities	5.00%
			11	7101	Facilities Planning	15.00%
			11	7105	Tech Infrastructure	5.00%
Theater	Theatre Production Technician	Kurt Munger	11	1007	Theater Arts	75.00%
			11	6820	Community Svcs Events	25.00%
TPNS	TPNS Coordinator	Jennifer Bronken	11	6921	TPNS	100.00%
	TPNS Coordinator	Aileen Yure	11	6921	TPNS	100.00%

# GRAPHS & ANALYSES

2013/14 OPERATING BUDGET

Full-Time Equivalent Students •

Grant Funds •

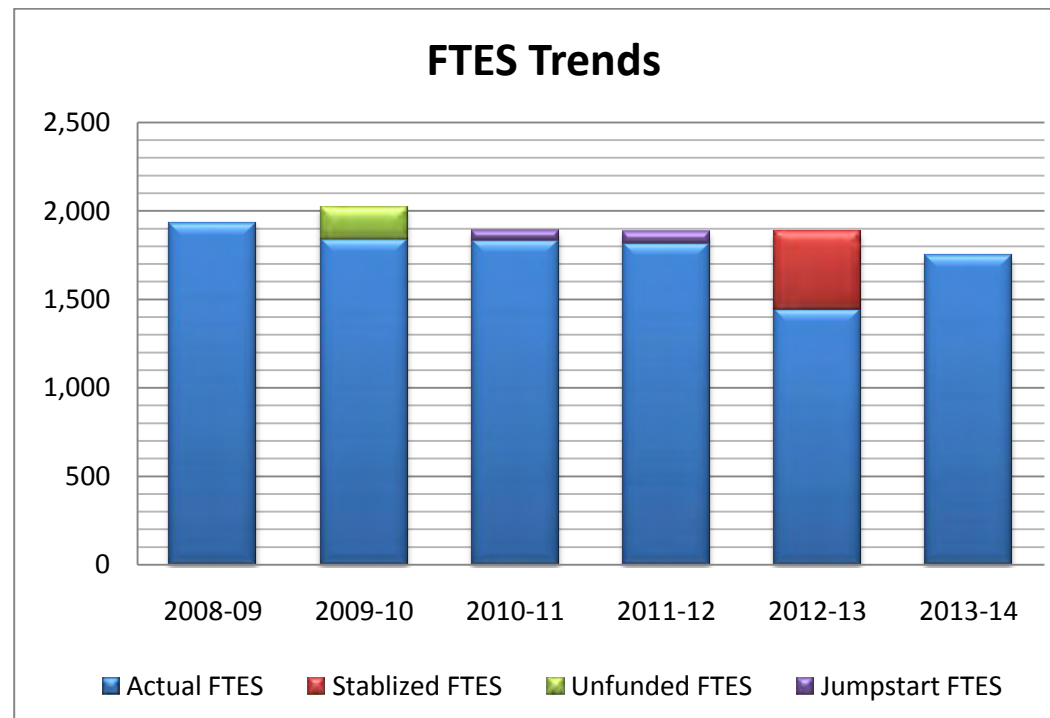
Deficit Factor Trends •

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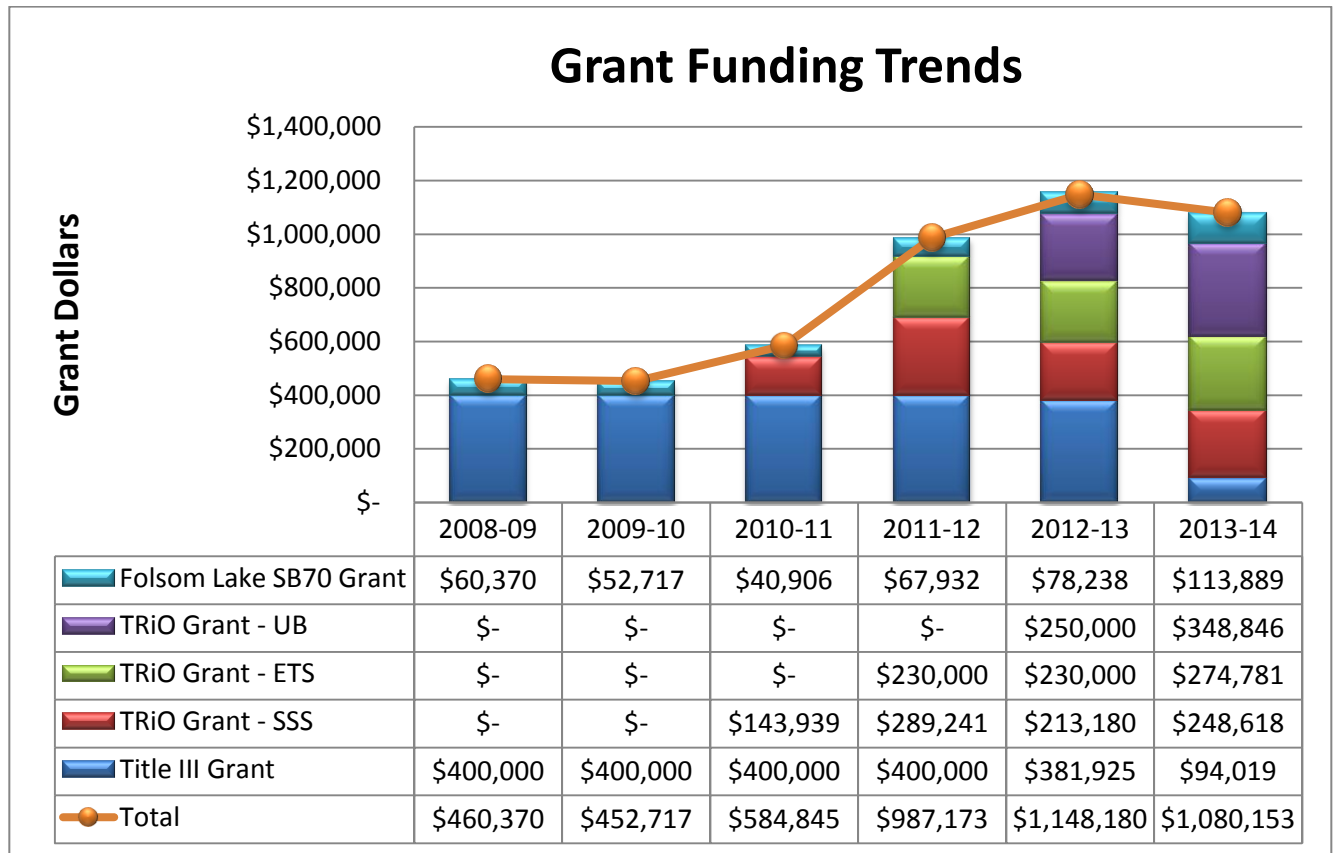
## SECTION 10

## FULL-TIME EQUIVALENT STUDENTS (FTES)

Fiscal Year	Actual (Funded & Unfunded) FTES	Funded FTES	Funded Credit FTES	Funded Non-Credit FTES	Funded Non- Credit CDCP FTES	+/- from Prior Year	% Credit Increase/ Decrease	% Non-Credit Increase/ Decrease	% Non-Credit CDCP Increase/ Decrease
08/09	1,935	1,935	1810.29	58.74	65.95	-	-	-	
09/10	2,021	1,839	1730.20	54.03	54.41	-96.35	-4.42%	-8.03%	-17.5%
10/11	1,890	1,890	1807.37	53.75	29.32	51.81	4.46%	-0.51%	-46.1%
11/12	1,884	1,884	1812.08	48.75	23.43	-6.18	0.26%	-9.30%	-20.1%
12/13	1,464	1,464	1383.27	49.64	31.35	-420.00	-23.66%	1.83%	33.8%
13/14	1750*								

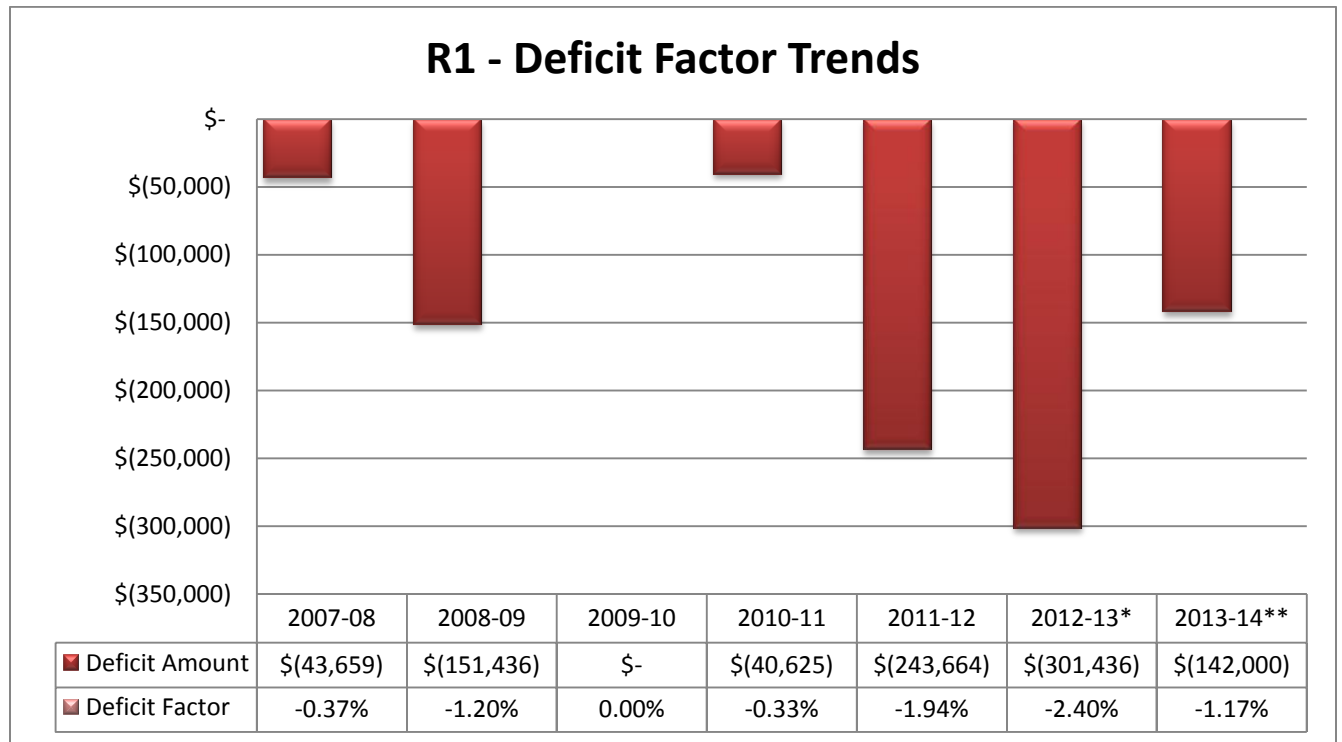


## GRANT FUNDS



The graph above illustrates the amount of funds that Lake Tahoe Community College has brought in through grant sources since 2008/09. 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 diminish in 2013/14 due to the end of the Title III grant in September 2013.

## DEFICIT FACTOR TRENDS



**Figure 1 – NOTE: \*Projected based on latest information from the Chancellor’s Office at the August 2013 Budget Workshop.  
\*\*Projected based on five year rolling average.**

Deficit factors result from shortfalls in property tax, enrollment fees or other revenues at the State level that impact Proposition 98 funding. Most recently for FY12-13, uncertainty over the backfill of redevelopment agency (RDA) funds has resulted in a projected deficit factor of (-2.4%). 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 final deficit factor for FY12-13 will therefore be released in February 2014. The projected deficit factor for FY13-14 is based on the average of the previous five years, including the current estimate for FY12-13. Recent deficit factors have been some of the highest in the history of the District.