



ANNUAL BUDGET

Fiscal Year 2014-15

Final Budget Adopted by Board of Trustees on 9/9/14



ANNUAL BUDGET

2014 – 2015

Service Dates

BOARD OF TRUSTEES:	Roberta L. Mason, President	1974-2014
	Kerry David, Board Clerk	1992-2014
	Molly Blann	2005-2014
	Dr. Karen Borges	2007-2016
	Dr. Fritz Wenck	1974-2016
	Gina Niceforo, Student Trustee	2014-2015

BOARD SECRETARY: Kindred Murillo, Ed.D.

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

Jeff DeFranco, Vice President of Administrative Services

Alice Jones, Director of Fiscal 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 for an electronic copy of this document and other budget related information.

Lake Tahoe Community College

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

TABLE OF CONTENTS

2014–2015 OPERATING BUDGET

	<u>Page</u>
SECTION 1: Executive Summary	1
• FY 14/15 Budget Executive Summary	2
• Total Revenue, Expenditures & Unrestricted Ending Fund Balance	8
• Unrestricted Budget Overview	9
SECTION 2: Assumptions & Goals	10
• Fiscal Planning Guiding Principles	11
• Final Budget Building Assumptions	12
• Budget Building Information	13
SECTION 3: Revenue Assumptions	18
• 2014/15 Unrestricted Revenue Details & Assumptions	19
• 5-Year Revenue Trend (Fund 11 – Unrestricted)	20
• 5-Year Revenue Trend (Fund 12 – Restricted)	24
• Revenue Descriptions	27
SECTION 4: Unrestricted Budget	32
• 3-Year Budget Summary	33
• Revenues + Reserves vs. Expenditures Graph	34
• FY 14/15 Object Summary-Unrestricted (Adopted vs. Budget)	35
• FY 14/15 Object Summary-Unrestricted (Actuals vs. Budget)	36
• Revenue and Expenditures – Unrestricted	37
SECTION 5: Restricted Budget	38
• 3-Year Budget Summary	39
• FY 14/15 Object Summary-Restricted (Adopted vs. Budget)	40
• FY 14/15 Object Summary-Restricted (Actuals vs. Budget)	41
• Revenue and Expenditures – Restricted	42
SECTION 6: Program Breakdown	43
• Program Detail – Budget to Budget Comparison	44
• Program Detail – Actuals to Budget Comparison	49
SECTION 7: Object Breakdown	54
• Object Detail – Budget to Budget Comparison	55
• Object Detail – Actuals to Budget Comparison	60
SECTION 8: Auxiliary Funds	65
• Fund Summary Sheet	66
• Individual Fund Details	67
SECTION 9: Staffing Levels	75
• Historical Staffing Tables	76
• Compensation Trends by Group	80
• Total Compensation Trends	81
• Non-Academic Salary Allocations	82
SECTION 10: Graphs & Analyses	87
• Full-Time Equivalent Students	88
• Full-Time Equivalent Students Comparison	89
• Grant Funds	90
• Deficit Factor Trends	91

EXECUTIVE SUMMARY

2014/15 ANNUAL BUDGET

- FY 14/15 Budget Executive Summary •
- Total Revenue, Expenditures & •
Unrestricted EFB Graph
- Unrestricted Budget Overview •

SECTION 1

This Executive Summary highlights the components in the proposed Fiscal Year 2014/15 (FY14/15) budget and provides an overview of the major issues, challenges and changes that are reflected in this document.

FULL TIME EQUIVALENT STUDENTS OUTLOOK

Fiscal Year 13/14 achieved significant restoration in Full Time Equivalent Students (FTES), and Lake Tahoe Community College (LTCC) continues to predict this trend into FY14/15. In FY11/12, the college's FTES was 1,884; however in FY12/13, a number of factors caused the FTES to dip to 1,464. As a result, the college was forced into stabilization for one year. This allowed LTCC to be fully funded for 1,884 FTES in FY12/13, despite only generating 1,464 FTES, and the college received a one-time stability adjustment of approximately \$1.966 million (420 FTES).

The FY13/14 adopted budget was built on a projection of 1,750 FTES. Once the fall quarter began, it was clear to the organization that the college was not on track to achieve 1,750 FTES for FY13/14. As a result, the college developed a mid-year revised budget that required additional reductions in order to better align expenditures with projected FTES and the resulting revenue. The college finished FY13/14 achieving 1,671 FTES. Although it did not meet LTCC's original projection of 1,750 FTES, or the revised projection of 1,702 FTES, it was still a positive increase of 207 FTES from the previous year's low of 1,464 FTES.

Heading into FY14/15, the college is projecting a goal of 1,870 FTES. This projected growth is, in great part, attributed to the following four (4) areas:

1. The South Bay Regional Public Safety Training Consortium Partnership

This South Bay Regional Public Safety Training Consortium (SBRPSTC) partnership resulted in 72 FTES in FY13/14 in its first year. It is projected to increase to 250 FTES in FY14/15.

2. Increased Instructional Service Agreements

The college is projecting that 83 FTES in FY14/15 will be funded through Instructional Service Agreements (ISAs). The college projects generating FTES through ISAs with Cal Fire, Fire Science (multiple agencies) and the Culinary Jail Program.

3. Establishment of the Intercollegiate Soccer Program

The Intercollegiate Soccer Program is set to begin in fall 2014 and is leading to a targeted increase of 20 resident FTES in this fiscal year. It is also expected to increase revenue through non-resident (both international and out of state) FTES increases as well.

4. A Focus on Stabilization of Campus-Generated Full Time Equivalent Students

The college began a focused effort to stabilize campus-generated Full Time Equivalent Students (FTES) in FY13/14. This included course offerings, schedule enhancement, marketing strategies and strategic recruitment and retention efforts. These efforts will continue through FY14/15.

SHIFTING EXPENDITURES

Although the college has projected in FY14/15 that it will build back to a level that is close to the FY11/12 FTES level, the college continues to face some financial challenges. The college's participation in SBRPSTC, projected to generate \$1.2 million in revenue, will also require more than \$700,000 in expenses to cover the 250 FTES. Similarly, the Instructional Service Agreements (ISAs) also include associated costs to generate the projected 83 FTES. As new revenue comes from these FTES, the expense side of the college's budget also changes drastically due to the fact that, as the type of FTES changes, so does the associated expenses.

PRECISION & BUDGETING

Prior to FY12/13, budget expenditures were much greater than actual expenses. During the past three years, the college has done a tremendous amount of detail and precision work. The FY14/15 budget reflects LTCC's most accurate budget to date in terms of the revenue being tightly dialed down. The college has implemented a position control system that allows LTCC to more accurately budget expenditures for staffing costs. The district has built deficit factors into the budget to account for course cancellations so the district no longer anticipates seeing significant course cancellation savings at yearend. In addition, through the budget process, LTCC has continued to examine the budget and bring down budgeted amounts to align with historical expenditure levels.

STATE FUNDING

Although the state's revenue picture continues to recover, this improvement does not always directly translate back to the college. A majority of the new funds are focused on the paying down of deferrals, growth funds and other items that do not always provide direct benefit to the college.

FY14/15 includes 2.75% for access (growth) funding, however due to LTCC coming out of stabilization, the college does not qualify because the organization has remained below its highest FTES level. The Governor has made a focused effort to buy down the deferrals. This decreases the state's debt allowing help with the college's annual cash flow levels; however, it does not translate to new revenue for the college.

In FY13/14, the state revenue increase provided a statutory Cost of Living Adjustment (COLA) of 1.565% and 0.85% in FY14/15. Although the COLA has been helpful, it does not make up for the lack of COLA from FY08/09 through FY12/13. As reported by the Chancellor's Office, it has been determined that the lack of COLAs throughout those years have cost the California Community Colleges 16% of purchasing power.

*The FY14/15 budget reflects
LTCC's most accurate
budget to date in terms of
the revenue being tightly
dialed down.*

Certain programs that align with specific state priorities have received an increase in restricted revenues. The state has provided additional funding for items such as instructional equipment and scheduled maintenance, along with funding for categorical programs. Most notably, the Student Success and Support Program (SSSP) realized a system-wide doubling of funding. The benefits of this increase

are twofold: 1) the college can expand and improve services to students, and 2) the additional funding allows the college to cover student support costs in categorical programs (fund 12), where appropriate. These revenue sources will assist in funding existing needs while reducing pressure on unrestricted funds. While this has a positive impact on that program, it is restricted money with a restricted purpose and doesn't necessarily impact the general, bottom line of the college.

ENDING FUND BALANCE & DECLINING UNRESTRICTED RESERVES

LTCC's Ending Fund Balance (EFB) has been reduced significantly during the past several years.

At the end of FY11/12, the college's EFB was 20%. It was 14.5% at the end of FY12/13 and was 13% by end of FY13/14. The college has been strategically using this fund to help restore FTES, help balance the budget, and to assist in covering retirement incentives and retiree medical benefit costs. Going back as far as FY12/13, and as recently as FY13/14, some of these funds were used to pay for retirement incentives. Although this created a one-time upfront cost to LTCC, it also helped open up ongoing, long-term operational savings for the college. The budgeted (projected) FY14/15 ending fund balance of \$1,461,061 currently equates to 10.26% of the college's total budgeted appropriations. (According to the annual financial and budget report submitted to the California Community College Chancellor's Office, the average ending fund balance statewide was 16%.) At this time, a 10% ending funding balance is the college's stated floor for an ending fund balance amount. For this reason, future fiscal years will not show a similar reduction in the ending fund balance compared to the ones that have occurred in the past few years.

The district is deficit spending again, and the budget projects the deficit spending at \$279,200.

Although budget appropriations are up significantly from FY13/14 to FY14/15, the college still needed to make reductions in the budget development process to counter increasing costs.

Although the college received revenue for the Joint Powers Agreement (JPA) and Instruction Service Agreements (ISAs), the programs must also be accommodated which results in increased costs. In addition, there are other inflationary costs from vendors, compensation, health and welfare, and pension costs. The college also had \$90,000 of costs that were previously funded by the Title III grant that were absorbed into the unrestricted general fund.

Beginning in FY12/13, the college began the process of reducing staffing levels by offering a retirement incentive. This resulted in an ongoing operational savings of \$475,000 beginning in FY13/14 and beyond; positively impacting the budget. Staffing reductions have been made across campus in all staffing areas. (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 FY14/15. The budget includes approximately \$85,000 worth of compensation increases as a result of step and longevity increases, as well as approximately \$94,000 of additional health and welfare costs beyond what was budgeted in FY13/14. In addition, there is an increase of \$30,000 in costs due to changes to the adjunct salary schedule.

LOOKING FORWARD

Looking forward, LTCC has the possibility of being in an improved financial situation as early as FY15/16. The reason for this is that state revenue and the state budget, as it relates to community colleges, are projected to continue to improve. The most important step toward ensuring that the college remains on

The most important step to ensuring that the college remains on track to realize this improved financial situation by FY15/16, is to achieve the FTES target of 1,870 in FY14/15 and keep in position to potentially grow the FTES again in FY15/16.

track to realize this improved financial situation by FY15/16 is to achieve the FTES target of 1,870 in FY14/15, and stay on track to be in position to potentially grow the FTES again in FY15/16.

FY15/16 is a critical year for LTCC as it is the third and final year that the college can grow out of stabilization. It is important for the college to meet the desired enrollment growth in FY14/15. If LTCC can achieve a 1,870 FTES in FY14/15 and can continue to experience growth in FY15/16, the third and final stabilization year, the college has the potential to leverage to a much stronger financial position. Looking beyond FY15/16, if LTCC is able to continue to grow enrollment, the college may qualify to obtain the

access/growth funding that has not been available to the organization in recent years.

LTCC has a General Obligation Bond on the November 2014 ballot. This bond could potentially provide an opportunity to positively impact the district's annual financial position as well as assist with meeting the college's infrastructure needs.

POTENTIAL CHALLENGES

There are a number of potential challenges to securing a strong financial position for LTCC. These include:

1. Staff Vacancies

A major contribution to the balancing of LTCC's budget is derived from savings that the college is realizing due to a number of staff vacancies. While this helps to create some of the college's savings, it is important to note that it only temporarily allows the college to save resources. In addition, there are some interim positions that are generating savings but cannot be viewed as long-term, permanent solutions. It is also important to be cognizant of the fact that the college will likely have some additional staffing costs as those vacancies are made whole in FY15/16.

2. Projected Increases to Public Employees Retirement System and State Teachers Retirement System

The college is experiencing increasing pension costs which will continue to have a financial impact on the district's budget. Employer paid pension costs continue to increase through FY20/21. The Public Employees Retirement System (PERS) board has approved an employer rate of 11.7% for FY14/15. It is projected to rise to 20.4% by FY20/21. The California legislature has approved the State Teachers Retirement System (STRS) employer contribution rate, and it has been signed by the Governor. For numerous years the rate was

at 8.25%, including FY13/14 but it will now increase to 8.88% in FY14/15. Each subsequent year will result in approximately a 1.85% increase until the rate tops out in FY20/21 at 19.1%.

3. Increasing Health and Welfare Costs

In FY14/15, the college is funding a 5.5% increase of health and welfare costs for employees. This results in approximately \$94,000 worth of additional costs in FY14/15. The college anticipates that these costs will continue to rise in future years.

4. Declining Ending Fund Balance

The college has strategically used reserves to help offset costs while attempting to restore its FTES levels. For this reason, the college's unrestricted ending fund balance has been significantly reduced and is at 10% for FY14/15. This could be a threat to the college's finances because there are no longer available reserves beyond the 10% floor to help offset reductions in future fiscal years.

5. Full Time Equivalent Students

Full Time Equivalent Students (FTES) is one of the college's biggest challenges. The budget is built based on an increase of 199 FTES. If that is not achieved, it will greatly impact the college's revenue picture. There is also concern regarding the decline of FTES on campus and speculation on whether or not the local decline will continue. Finally, the South Bay Regional Public Safety Training Consortium (SBRPSTC) can also pose a significant threat if LTCC becomes too dependent on the FTES and the corresponding revenue that is generated through this program.

The college has strategically used reserves to help offset costs while attempting to restore its FTES levels. For this reason, the college's unrestricted ending fund balance has been significantly reduced, and is at 10% for FY14/15.

The total unrestricted (fund 11) and restricted (fund 12) revenues and expenditures for the FY14/15 are as follows:

	Revenues	Appropriations
Unrestricted	\$ 13,959,455	\$ 14,238,655
Restricted	\$ 2,447,115	\$ 2,441,721
TOTAL	\$ 16,406,570	\$ 16,680,376

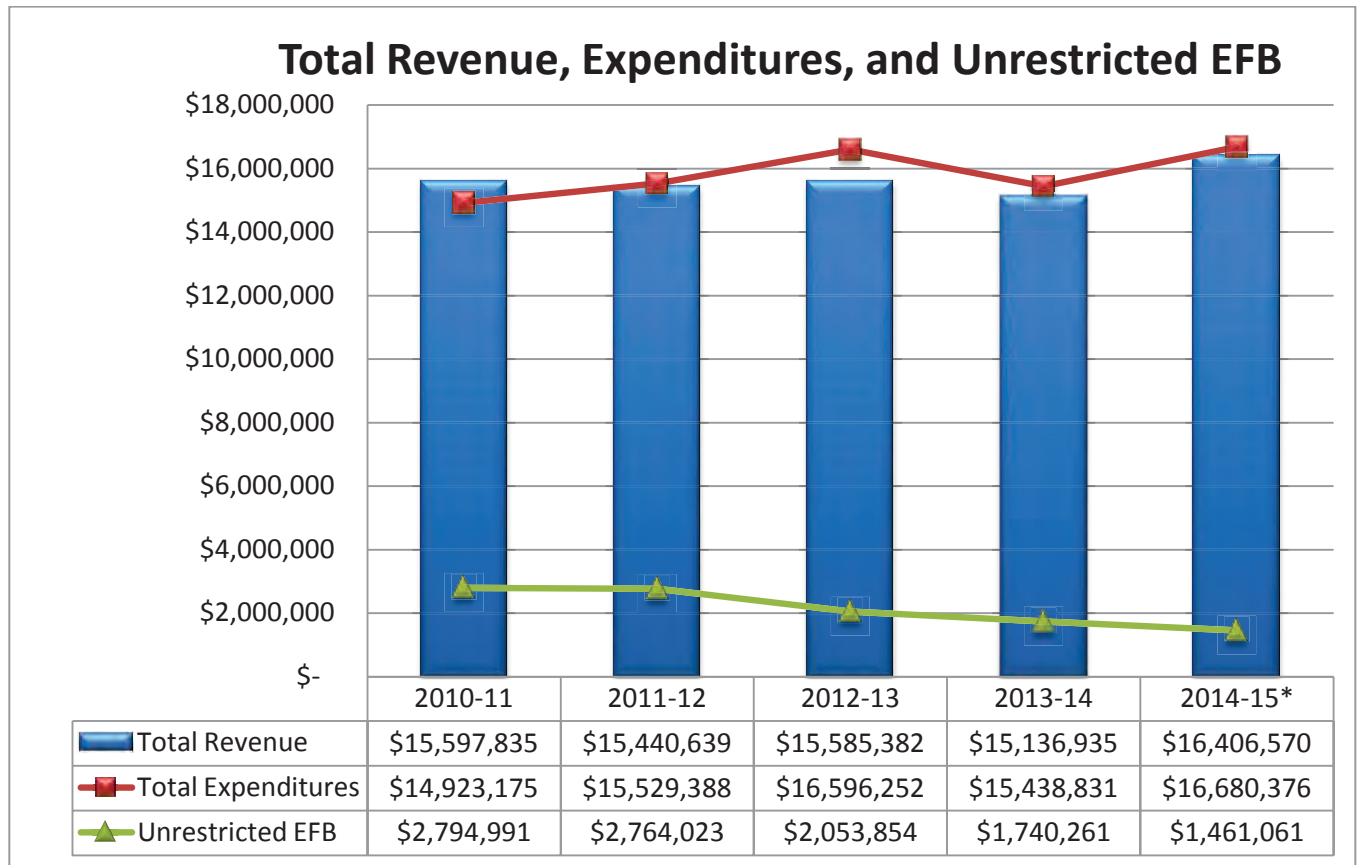
(See Total Revenue & Expenditure Graph in Section 1)

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

Funds	Budgeted Appropriations + Budgeted Reserves
General Fund:	
Unrestricted (Fund 11)	\$15,699,716*
Restricted (Fund 12)	\$2,504,898
Debt Service Fund	\$151,497
Child Development Center Fund	\$500,839
Capital Outlay Fund	\$640,773
Self-Insurance Fund	\$201,750
Retiree Benefits Fund	\$222,582
Student Representation Fees	\$6,733
Student Financial Aid Fund	\$2,698,743
OPEB Trust Fund	\$383,220
TOTAL	\$23,010,751

* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 10% BOT Contingency which in FY14/15 is budgeted to be \$1,461,061.

REVENUE , EXPENDITURES & UNRESTRICTED EFB

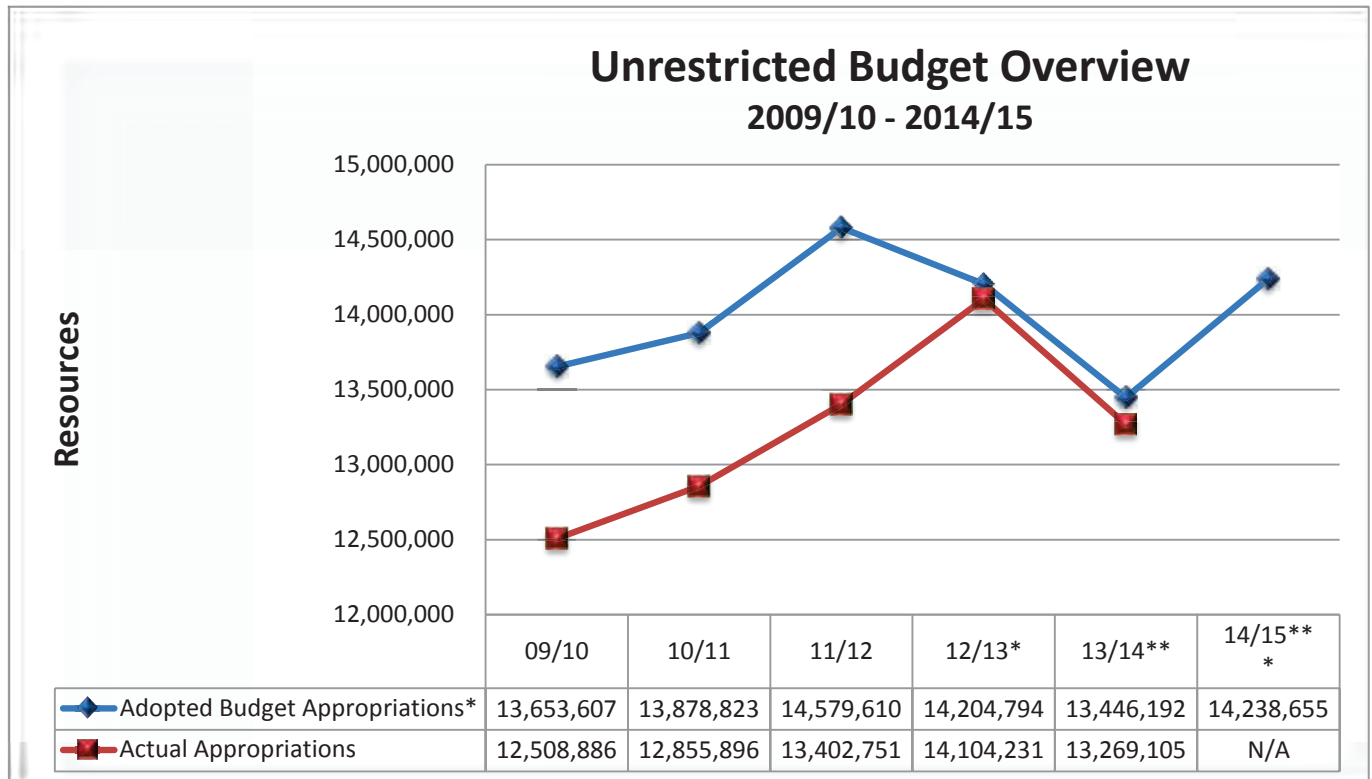


Unrestricted (Fund 11) and Restricted (Fund 12) revenue and expenditures are reflected in the graph above for FY2010/11-FY2014/15. In addition, it illustrates the consistent decline of the college's unrestricted ending fund balance.

For the fourth year in a row, the college is projecting a decreasing ending fund balance. This decline is the result of a strategic two-year fund-down (FY12/13 and FY13/14) to help the college restore its FTES while moving toward balancing its revenues and expenditures. The budgeted (projected) FY14/15 ending fund balance of \$1,461,061 currently equates to 10.26% of the college's total budgeted appropriation. At this time, a 10% ending funding balance is the college's stated floor for an ending fund balance amount. For this reason, the ending fund balance in future fiscal years will not show a similar reduction as those that have occurred in the past few years. (The actual between FY2010/11 and FY2013/14 ending fund balance has decreased by more than \$1 million and it is projected to increase by nearly another \$280,000.)

*Note: The numbers from FY2010/11-FY2013/14 are actual. Fiscal year 2014/15 is budgeted.

UNRESTRICTED BUDGET OVERVIEW



The graph above is an overview of historical LTCC budgets (FY09/10–FY14/15) and illustrates the significant difference between the organization’s budgeted expenses versus the actual revenue and appropriations between FY09/10 to FY12/13. 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. In both FY12/13 and FY13/14 approximately \$100,000 less than was appropriated was expended. 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.

The graph above also demonstrates LTCC’s rising expenses of \$12.5M in FY09/10 to \$14.24M in FY14/15 despite significant reductions that were made during that same timeframe.

* 12/13 Adopted budget includes a one-time retirement incentive transfer in the amount of \$439,848

** 13/14 Actuals are Unaudited, 13/14 Budget appropriations are from the Mid-Year Revised Budget.

*** 14/15 is Budget only

ASSUMPTIONS & GOALS

2014/15 ANNUAL BUDGET

- Fiscal Planning Guiding Principles •
- Final Budget Building Assumptions •
- Budget Building Information •

SECTION 2

FISCAL PLANNING GUIDING PRINCIPLES

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

FINAL BUDGET BUILDING ASSUMPTIONS – FY14/15

The most up-to-date assumptions used to develop the Final Fiscal Year 2014/15 (FY14-15) Budget are as follows:

1. A target FTES of 1870, based on updated JPA information, was used to develop the Final FY14-15 Budget. The JPA levels increased to 250 FTES.
2. The Final FY14-15 Budget is based on the adopted FY14-15 State budget.
3. The Final FY14-15 Budget includes a 10% Board of Trustees (BOT) contingency reserve.
4. The District has used the FY13-14 declining enrollment reserve to offset additional reductions in FY14-15. The Final FY14-15 Budget is based on using one-time reserves to deficit spend \$279,200 in FY14-15.
5. FY13-14 included an Other Post Employment Benefits (OPEB) payment and allowed for the District to maintain a 10% BOT Contingency and Declining Enrollment Reserve for use in FY14-15.
6. The Final FY14-15 Budget is based on a 1% deficit factor. The FY13-14 year-end close was based on a 1% deficit factor.
7. The Final FY14-15 Budget includes course cancellation assumptions for fall, winter, and spring. Actual savings from summer cancellations were already realized in the FY14-15 annual budget.

BUDGET BUILDING INFORMATION

2014/15 State of California Budget: On June 20, 2014 Governor Brown signed the 2014/15 State Budget in San Diego with Assembly Speaker Toni Atkins, Senate President pro tem Darrell Steinberg, and other legislators present. This is one of the earliest budget agreements to be enacted in recent history, with the bill being signed by the Governor only five days after it was approved by the Legislature and ten days before the beginning of fiscal year 2014/15. There were also very few line item vetoes included in the final State Budget, and most of them addressed technical errors or to conform with legislative intent. Funding specific to community colleges is very similar to the Governor's May Revision and includes a 0.85% cost of living adjustment (COLA). Access funding was included at 2.75% and will be distributed to those colleges that have enrollment growth beyond their 2013/14 funded FTES. Two categorical programs will see additional funds: Disabled Students Programs & Services (DSPS) and Student Success and Support Program (SSSP). DSPS additional funds are expected to be 105% of the prior year, and SSSP additional funds are expected to be double the previous year. Proposition 39, now in the second year of a five year program, will provide approximately \$37.5 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

- 0.85% for COLA (\$6.5M)
- 2.75% increased access (\$140M)
- \$170M to support student success programs and strengthen support for underrepresented students (this includes \$100M for the Student Success and Support Program and \$70M to close gaps in access and achievement for underrepresented student groups, as identified in Student Equity Plans)
- \$37.5M for energy efficiency projects (Prop 39)
- \$30M for Disabled Students Programs & Services (DSPS)
- \$49.5M for reimbursement of previous mandate claims
- Scheduled maintenance and instructional equipment (\$148M)

Deferral Buy Down

- The final budget will include a *positive* trigger: If the Department of Finance determines as of the 2015 May Revision that the Proposition 98 guarantee is higher than what is estimated at the time of the budget agreement, additional expenditures will occur. The first priority would be to pay down the remaining K-14 deferrals (\$94.465M for the CCCs).

2014/15 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 (IEC) to the Superintendent/President. The Superintendent/President reviews the budget with the President's Council before it is presented to the Board of Trustees at a public meeting. This document was prepared with the assumptions that both revenues and expenditures are based upon the most current approved information from the Chancellor's Office.

The assumptions used to build the final 2014/15 district budget are listed below:

REVENUE ASSUMPTIONS

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 1,770 credit funded and actual FTES, 68 non-credit funded and actual FTES, and 32 Career Development and College Preparation (CDCP) funded and actual FTES (total 1,870 FTES).

Potential Impact – The final budget has been built assuming the district restores to a level of 1,870 FTES. Final FTES for 2012/13 was 1,464 (420 less than base funding level of 1,884 FTES). Final FTES for 2013/14 was 1,671. If the district cannot attain the 1,870 level in 2014/15, 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. This is the second year in a row 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), increased pension costs, health and welfare, and other inflationary costs (i.e.: increases to maintenance agreements). The COLA this year is 0.85% of total computational revenue. For the district computation, the projected amount is approximately \$99,940.

3. **Education Protection Account (EPA):** Revenues raised by Proposition 30's tax increases will be deposited into the "Education Protection Account" (EPA) within the State's General Fund. EPA funds provide additional revenue for spending on schools and community colleges as a result of Proposition 30. The measure increases the Proposition 98 minimum guarantee. At the same time, the measure puts new tax revenue into 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 in November 2012, language related to the EPA was placed into law which stated that the new tax revenues generated would be placed into the EPA and would be paid at a rate of 89% directly to K-12 school districts, county offices of education, and charter schools, and the remaining 11% directly to community college districts. EPA funds will provide greater funding certainty for California's community colleges. As part of the Proposition 30 requirements, LTCC will be required to track the use of EPA funds and report them as part of their budget adoption.

EPA Spending Plan: The district is projected to receive \$1,885,887 of Education Protection Account (EPA) funds in FY14-15. 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 \$2,103,971 and object code 1310 (Adjunct Faculty) budgeted at \$1,408,508. There are significantly more budgeted expenses (\$3.768 million) to apply the revenue of \$1.885 million against.

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

Potential Impact – At the projected 1,870 FTES level, 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 enrollment lower than the 11/12 year.

5. **Beginning Fund Balance:** The pre-audit projection for the 2014/15 total (unrestricted general fund) beginning fund balance is \$1.740 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. In FY13-14 the beginning fund balance was \$2,053,854.

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. If revenue doesn't continue to 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. **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 – Per the Budget Council recommendation, the Total Computational Revenue budgeted amount includes a deduction of 1% or \$126,648 (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.

7. **Lottery:** The district will use a projected rate of \$128 per FTES unrestricted (\$126 projected rate in FY13/14 and \$120 final rate in FY12/13) and \$34.00 per FTES for Proposition 20 (\$25 projected rate in FY12/13 and \$26 final rate in FY11/12). The last lottery revenue projection letter from the Chancellor's Office was issued on July 23, 2013.

Potential Impact – In FY14/15 lottery proceeds are based on 1,930 FTES, which is a projection of FY14/15 residents plus non-residents FTES. Any reduction to funded FTES, or a reduction in the rate per FTES, will result in an adverse impact on lottery proceeds for both unrestricted and restricted funds. Based on current information, the district is estimating \$312,660 total (unrestricted \$247,040) and (restricted \$65,620) in lottery funds for FY14/15.

8. **Mandated Block Grant:** The mandated block grant funding is being preserved by the Governor's budget. The funding formula will be the same as the current fiscal year (\$28 per FTES). The per-FTES is based on the prior year P2 notice from the Chancellor's office (1,695 FTES). Based on this information, the district is expecting revenues close to \$47,400.
9. **Forest Reserve Fund:** This federal funding is provided to districts located in rural forested counties in California. The funds come from 25% of the revenues collected from timber sales, grazing, recreation, and land uses to counties in which national forest lands are located. The budget amount for the current fiscal year is based upon projections from El Dorado County Office of Education (EDCOE) and FY13/14 receipts.

Potential Impact – The potential loss of this revenue funding source will obviously hurt the district in the future as this unique, federal non-apportionment and unrestricted funding is projected to decrease significantly in the future.

10. **Categorical Funding:** Two existing state funded categorical programs will see increases in FY14/15. The California Community College (CCC) system is receiving a doubling of funds for Student Success and Support Programs (SSSP), formerly Matriculation. Additional funds are being provided state-wide to the Disabled Students Programs & Services (DSPS) program. All other State-funded categorical programs are projected to be funded at the 2013/14 level. A new categorical program of student equity was also approved as part of the State budget.

Potential Impact – SSSP will receive almost twice as many funds as it did last year. In addition, it allows the district to add program support for students in addition to assisting the budget by covering college costs in support of student success. DSPS is receiving 105% of the prior year's allocation. This will provide additional money in support of that program. At the time of budget development, the local impact of student equity funding (a new funding stream and program) was not yet known because the funding formula and the allowable and non-allowable uses had not yet been released.

11. **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.
12. **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 had a rate per student increase from \$62 per unit to \$93 per unit in fiscal year 2013/14, and remains \$93 per unit in 2014/15. For fiscal year 2014/15, the preliminary figure for GNP is \$25,000 due to the attrition of students that qualify under this policy.

POTENTIAL COST INCREASES

1. **Salary Schedule Increases:** The 2014/15 budget includes a \$30,000 increase to adjunct faculty salaries through an MOU agreed upon in fiscal year 2012/13. 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 fiscal year 2014/15 is \$85,000 for all part-time and full-time employees. The preliminary projections for

costs of step and longevity increases are estimated to be \$50,000 for faculty and \$35,000 for classified, confidential, and director staff salaries.

3. **Health and Welfare Benefits:** The budgeted cost of health and welfare per employee was \$17,496 in fiscal year 13/14 and the budgeted amount was increased to \$18,456 per employee for fiscal year 14/15. Under the current plan structure, health and welfare costs for the 2014/15 fiscal year are projected to increase by 5.5% or approximately \$94,000.
4. **Fixed Payroll Costs:** For FY14/15, the CalPERS rate increased from the FY13/14 rate of 11.442% to the rate of 11.771%. The CalSTRS rate increased from the FY13/14 rate of 8.25% to 8.888% for FY14/15 (the rate is 10.259% for a reduced workload program). State unemployment insurance rates remained the same year over year at 0.05%. The Worker's Compensation rate increased slightly from 1.517% in FY13/14 to 1.623% in FY14/15.
5. **Insurance:** Premiums for most insurance areas increased from fiscal year 2013/14 to fiscal year 2014/15 as the total insured value moved from \$53 million to almost \$55 million for the 2014/15 fiscal year. General liability decreased from a 2013/14 premium of \$56,127 to \$43,980 in FY14/15. Property insurance also increased as the premium went from \$20,749 to \$21,703. Student accident insurance premiums increased to \$19,772 (\$17,500 premium with additional \$2,272 catastrophic coverage). Excess liability decreased from \$4,678 to \$4,503. 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).
6. **Scheduled Maintenance/Instructional Equipment:** The state budget provides for additional funding of \$111,931 for scheduled maintenance and \$111,931 for instructional equipment.
7. **Long-term Liabilities:** This is an area where the college has made significant progress during the last three years. Specifically, pre-existing retirement incentives have all been paid off. Funding for the "pay-go" amount of FY14/15 retiree medical benefits have been set aside in fund 69 so they are fully funded in FY14/15. Beginning in FY13/14, the college made its first required annual contribution toward other post-employment benefits (OPEB) and is scheduled to do so in the FY14/15 budget. The benefit of funding OPEB as active employees earn that benefit is that it creates greater certainty that the resources will be available when the district employees retire, and are eligible to access those benefits. Funding these long-term liabilities will also help the district's accreditation standing and rating with creditors, such as a bond finance rating.

RESERVES ASSUMPTIONS

1. **Unrestricted Contingency Reserve:** The Board Designated Contingency reserve will be reset at 10.26% of proposed unrestricted appropriations (approximately \$1.461 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 fiscal year 2014/15.
2. **Declining Enrollment Reserve:** The declining enrollment reserve of \$300,000 was set aside in FY13/14 and that reserve was used in FY14/15 to help offset what would have otherwise been necessary reductions. The reserve had been intended to help the college minimize reductions while trying to restore its FTES. That reserve will not be carried forward into FY14/15 because it is being used, as evidenced by the fact that the college is deficit spending \$279,000 in FY14/15.

REVENUE ASSUMPTIONS

2014/15 ANNUAL BUDGET

- 2014/15 Unrestricted •
Revenue Details & Assumptions
- 5-Year Revenue Trend – Unrestricted •
- 5-Year Revenue Trend – Restricted •
- Revenue Descriptions •

SECTION 3

Fund 11**UNRESTRICTED BUDGETED REVENUES****Final 2014-15 Budget**

<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Assumptions</u>
8110	Forest Reserve Fund	35,000	Estimate per 2013/14 receipts
8123	Higher Education Act - FWS	2,046	Historical trends; 5% of workstudy salaries
8151	Higher Education Act - Pell	3,500	Historical trends; based on USDE administrative cost allowance funding notice
8152	Higher Education Act - SEOG	2,588	Historical trends; 5% of SEOG student grants
8611	State General Apportionment	6,516,050	TCR: includes 0.85% COLA and 1.0% deficit factor; 1,770 credit, 68 non-credit, 32 CDCP FTES
8614	BOG Fee Waiver Admin.	24,137	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	1,885,877	TCR: Advance Apportionment per California Community College Chancellor's Office
8655	Part-time Faculty Office Hours	1,745	Advance Apportionment per California Community College Chancellor's Office
8671	Homeowners Property Tax Relief	40,000	TCR: historical trends
8672	Timber Yield Tax	150	TCR: historical trends
8681	Lottery Revenue	247,040	\$128 x 1,930 FTES per Chancellor's Office memo July 16, 2014
8682	State Mandated Costs	47,473	\$28 x 13/14 P-2 enrollment (1695.47 FTES)
8811	Tax Allocation, Secured Roll	3,300,000	TCR: historical trends
8812	Tax Allocation, Supplemental	7,500	TCR: historical trends
8813	Tax Allocation, Unsecured Roll	75,000	TCR: historical trends
8830	Contracted Services	15,000	SnowGlobe Music Festival
8832	Contracted Services - Bookstore	40,000	Barnes & Noble per FY 13/14 actual
8841	Ticket Sales	20,000	Historical trends
8842	Copy & Printing Sales	7,500	Library CoinOp historical trends
8847	Sales - Food	250	Historical trends
8850	Rentals and Leases	10,000	Historical trends and known rentals
8860	Interest	4,000	Historical trends
8870	Community Education Fees	180,000	Per input from Community Ed
8871	Child Development Services (TPNS)	16,500	Approx. 23 students @ \$80/month x 9 months
8872	Fitness Education Center Fees	45,000	Per input from Community Ed
8874	Student Enrollment Fees	815,263	TCR (98%): based 13/14 actuals adjusted for anticipated increase in FTES
8875	Facilities Fees	4,000	Historical trends
8877	Student Material Fees	80,000	Per 13/14 actual and historical trends
8879	Transcript Fees	10,000	Historical trends
8880	Non-Resident Tuition	333,600	\$139/unit for 60 FTES; average 40 units/FTES per historical trends
8881	Good Neighbor Policy Fee	25,000	TCR (98%): assumes decline due to deauthorization of fee
8885	Course Fees	6,000	Miscellaneous student fees; historical trends
8894	Library Fines	1,500	Historical trends
8899	Miscellaneous Income	10,000	Historical trends
8983	Transfers-In, Other	111,186	Foundation Reimbursement (Foundation salaries, Haldan Art Gallery, support for Soccer program)
TOTAL		\$ 13,959,455	

*TCR = Total Computational Revenue Based on 1870 Resident FTES

UNRESTRICTED REVENUES (FUND #11) 5-YEAR TRENDS

		2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Audited Actuals	2013-2014 Budget	2013-2014 Actuals	2014-2015 Final Budget
STATE SOURCES (APPORTIONMENT):							
	Base 1870; Use: Cr = \$4826; NC = \$2788/\$3283	12,603,157	12,146,290	12,207,667	12,012,998	11,622,422	12,664,840
	Less: Taxes (Obj #8671-8816)	(3,394,861)	(3,352,826)	(3,378,576)	(3,419,100)	(3,490,064)	(3,422,650)
	Less: Student Enrollment Fees & Good Neighbor Policy	(589,524)	(775,874)	(790,792)	(781,620)	(768,258)	(840,263)
LOCAL SOURCES (APPORTIONMENT):							
8671	Homeowners Property Tax Relief	41,102	40,998	39,898	40,000	39,916	40,000
8672	Timber Yield Tax	22	88	131	100	214	150
8811	Tax Allocation, Secured Roll	3,253,066	3,237,829	3,254,354	3,300,000	3,317,732	3,300,000
8812	Tax Allocation, Supplemental	17,588	2,868	7,756	3,000	57,528	7,500
8813	Tax Allocation, Unsecured Roll	76,243	70,256	75,219	75,000	74,392	75,000
8816	Tax Allocation, Prior Years	6,840	787	1,218	1,000	282	-
8874	Student Enrollment Fees \$31/unit, credit FTES	522,386	711,826	741,021	756,620	737,010	815,263
8881	Good Neighbor Policy Fee	67,138	64,048	49,771	25,000	31,248	25,000
TOTAL COMPUTATIONAL REVENUE:		12,603,157	12,146,290	12,207,667	12,012,998	11,622,422	12,664,840
NON-APPORTIONMENT UNRESTRICTED FUNDS:							
FEDERAL SOURCES:							
8110	Forest Reserve Fund	78,452	58,052	52,357	50,155	38,662	35,000
8123	Higher Education Act - FWS Admin. allowance only	-	-	1,530	-	1,747	2,046
8151	Higher Education Act - Pell Admin. allowance only	3,705	4,645	1,515	1,300	3,750	3,500
8152	Higher Education Act - SEOG Admin. allowance only	1,476	-	1,273	1,475	2,912	2,588
8160	Veterans Education	-	-	-	-	744	-

		2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Audited Actuals	2013-2014 Budget	2013-2014 Actuals	2014-2015 Final Budget
	Admin. allowance only						
8197	Child Development Training Consortium Admin. allowance only	1,350	559	-	-	-	-
Subtotal Federal Sources (Non-apportionment):		84,983	63,256	56,675	52,930	47,815	43,134
STATE SOURCES:							
8614	Enrollment (BOG) Fee Waiver Administration	7,573	9,384	22,381	21,189	21,189	24,137
8615	Prior Year Deficit Factor Adjustment	-	-	-	-	247,382	-
8616	Part-time Faculty Compensation	36,550	36,550	36,550	36,550	36,550	36,550
8655	Part-Time Faculty Office Hours	1,716	1,745	1,745	1,745	1,745	1,745
8659	Miscellaneous State Grants	-	-	-	-	10,000	-
8681	Lottery Revenue (Unrestricted)	277,233	281,247	248,522	189,000	179,545	247,040
8682	State Mandated Costs	36,559	56,410	52,920	42,000	42,012	47,473
Subtotal State Sources (Non-apportionment):		359,631	385,336	362,118	290,484	538,423	356,945
LOCAL SOURCES:							
8820	Contrib, Gifts, Grants, Endowment	2,500	18,674	5,000	-	-	-
8830	Contract Services SnowGlobe & Bookstore Commissions	54,548	51,825	60,778	60,000	51,387	55,000
8841	Ticket Sales Theatre productions	23,206	19,227	22,430	20,000	13,984	20,000
8842	Copy & Printing sales Library coin op machines	8,679	8,072	8,344	8,000	7,658	7,500
8847	Sales of Food Culinary Food Sales	2,602	393	80	500	115	250
8850	Rentals and Leases Outside use of LTCC facilities	21,775	27,745	12,600	12,500	11,098	10,000
8860	Interest	6,686	6,597	35,827	10,000	4,008	4,000
8870	Community Education Fees	-	-	151,359	210,000	151,842	180,000

		2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Audited Actuals	2013-2014 Budget	2013-2014 Actuals	2014-2015 Final Budget
8871	Child Development Services (TPNS) TPNS monthly fees	24,480	24,410	15,386	20,160	16,515	16,500
8872	Fitness Education Center Fees	25,524	64,762	35,204	40,000	48,071	45,000
8873	Field Trip Fees	1,175	2,690	-	-	-	-
8875	Facilities Fees Off Campus PE/WLD facilities	9,930	5,728	6,267	6,000	3,850	4,000
8877	Student Material Fees	85,448	85,176	62,335	65,000	81,555	80,000
8879	Transcript Fees	10,990	10,953	9,586	10,000	12,356	10,000
8880	Non-Resident Tuition	283,541	302,914	263,688	260,000	287,000	333,600
8885	Course Fees Starting in 12/13 year, combined audit and challenge	2,769	2,993	3,805	4,000	8,078	6,000
8887	Course Challenge Exam Fees Combined in object code #8885 above in 12/13	3,655	1,080	710	-	310	-
8891	Expired Warrants	-	(868)	-	-		
8893	Parking Fines	950	970	295	700	150	-
8894	Library Fines	2,324	2,691	2,097	2,000	1,077	1,500
8899	Miscellaneous Income Miscellaneous receipts	49,461	9,232	13,870	10,000	(33,691)	10,000
8912	Sale of Equipment/Supplies Usually on disposal of larger amounts of items	6,850	-	50	-	1,705	-
8981	Transfers-In Interfund	23,422	46,360	328	-	-	-
8983	Transfers-In, Other	55,120	85,277	57,563	77,329	79,782	111,186
Subtotal Local Sources (Non-apportionment):		705,635	776,901	767,602	816,189	746,850	894,536
NON-APPORTIONMENT UNRESTRICTED FUNDS:		1,150,249	1,225,493	1,186,395	1,159,603	1,333,088	1,294,615

	2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Audited Actuals	2013-2014 Budget	2013-2014 Actuals	2014-2015 Final Budget
TOTAL COMPUTATIONAL REVENUE:	12,603,157	12,146,290	12,207,667	12,012,998	11,622,422	12,664,840
NON-APPORTIONMENT UNRESTRICTED FUNDS:	1,150,249	1,674,085	1,605,188	1,503,017	1,919,326	1,694,694
TOTAL REVENUE, UNRESTRICTED SOURCES:	13,753,406	13,371,783	13,394,062	13,172,601	12,955,510	13,959,455
BEGINNING FUND BALANCE:	2,491,112	2,794,991	2,764,023	2,121,675	2,053,854	1,740,261
9790 Beginning Unrestricted Fund Balance Audited Beginning Fund Balance before 2013/14						
TOTAL REVENUE & BEGINNING FUND BALANCE:	16,244,518	16,166,774	16,158,085	15,294,276	15,009,364	15,699,716

RESTRICTED REVENUES (FUND #12) 5-YEAR TRENDS

		2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Audited Actuals	2013-2014 Budget	2013-2014 Actuals	2014-2015 Final Budget
FEDERAL SOURCES:							
8121	Title III	400,000	324,057	381,925	94,019	94,018	-
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	592,971	248,618	240,325	221,343
8123	Higher Education Act - CWSP	26,125	40,598	33,726	42,029	34,947	35,290
8124	TRIO ETS Grant	-	170,000	-	274,781	243,749	230,507
8125	TRIO UB Grant	-	-	-	348,843	261,573	287,020
8126	Indirect Grant Funds	-	-	-	-	-	67,374
8140	TANF (Federal Share)	24,366	24,447	25,683	32,236	24,896	24,896
8160	Veterans Education	340	288	-	-	-	-
8171	Vocational Education Act (VTEA)	150,943	116,067	108,846	112,665	97,434	128,556
8175	Tech.Pre. (Career Transitions)	69,708	46,970	49,389	79,036	44,025	-
8190	ARRA	6,746	-	-	-	-	-
8197	Child Development Training Consort.	1,350	0	1,182	1,294	1,030	1,294
Subtotal Federal Sources:		823,517	957,962	1,193,722	1,233,521	1,041,997	996,280

		2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Audited Actuals	2013-2014 Budget	2013-2014 Actuals	2014-2015 Final Budget
STATE SOURCES:							
8612	Basic Skills Current Year	73,210	89,270	98,953	102,991	90,696	90,000
8621	Extended Opportunities Prog. & Serv.	108,595	111,899	103,049	123,761	127,133	127,133
8622	Coop Agencies Resources for Ed	11,116	11,116	10,716	10,488	11,416	11,149
8623	Disabled Student Prog. & Serv.	249,987	224,775	215,437	246,627	206,205	204,774
8624	Instructional Equipment	-	-	-	109,713	109,710	111,931
8625	CalWORKS	79,757	76,294	72,346	64,632	80,583	92,133
8627	Board Financial Assist. Prog.	110,720	140,035	123,056	139,832	123,187	117,147
8628	Student Success & Support (Effective FY13/14) (Formerly Matriculation - Credit)	88,553	88,497	88,048	186,483	138,662	279,205
8629	Matriculation (Non-Credit)	11,655	11,655	11,655	11,616	6,215	28,819
8631	Faculty/Staff Diversity	3,702	3,702	3,702	3,700	3,541	3,540
8632	Telecomm. & Tech. Infrastr.	8,448	-	-	-	-	-
8635	Foster Care Education	112,559	120,819	114,727	115,193	104,779	104,384
8654	Folsom Lake SB70 Grant	40,906	26,029	78,238	87,815	62,655	-
8656	AB86 Adult Education	-	-	-	-	-	180,541
8657	SB1070 Grant	-	-	-	-	-	9,089
8659	Miscellaneous State Grants	-	-	-	-	707	2,293
8681	Lottery Revenue	43,394	50,090	47,063	52,000	53,080	65,620
Subtotal State Sources:		942,602	954,181	966,990	1,254,851	1,118,569	1,427,758

		2010-2011 Audited Actuals	2011-2012 Audited Actuals	2012-2013 Audited Actuals	2013-2014 Budget	2013-2014 Actuals	2014-2015 Final Budget
LOCAL SOURCES:							
8876	Health Fees \$3/quarter per student	21,188	19,340	15,893	17,396	13,328	17,543
8884	Student Representation Fees \$1/quarter per student - Now in Fund 72	9,124	6,132	-	-	-	-
8897	North/Far North Training	8,000	5,850	1,264	8,000	6,587	5,000
8899	Miscellaneous Income	-	-	453	-	945	534
8981	Transfers-In Interfund	-	-	13,000	-	-	-
	Subtotal Local Sources:	38,312	31,322	30,610	25,396	20,860	23,077
TOTAL REVENUE RESTRICTED SOURCES:		1,804,431	1,943,465	2,191,322	2,513,768	2,181,426	2,447,115
BEGINNING FUND BALANCE:							
9750	Beginning Restricted Fund Balance						
	FKCE Reserve	-	-	-	-	-	-
	Basic Skills Reserve	-	-	-	-	-	-
	Revolving Cash/Future Hires	116,679	116,679	-	-	-	-
	Equipment Acquisition Reserve (Art)	-	-	-	-	-	-
	Equipment Replacement	746	1,351	-	-	-	-
	Bookstore Reserve	300,708	301,194	-	-	-	-
	TRIO	15,600	15,600	-	-	-	-
	Other Miscellaneous Reserves	-	-	353,833	-	53,132	64,831
	Accreditation Visit Reserve	5,000	-	-	-	-	-
	Subtotal Beginning Fund Balance:	438,733	434,824	353,833	-	53,132	64,831
TOTAL REVENUE & BEGINNING FUND BALANCE:		2,243,164	2,378,289	2,545,154	2,513,768	2,234,558	2,511,946

REVENUE DESCRIPTIONS

FEDERAL REVENUE

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

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

PELL: Federal Pell 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 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). 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. Grant requires a 25% District contribution unless the District receives a Title III waiver. 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. This funding stream ended in September of 2013.

Child Development Training Consortium (CDTC): Funding to administer training funds to qualifying early childhood education (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 participates in*

three Trio Grants: Educational Talent Search (ETS), Upward Bound (UB) and Student Support Services (SSS).

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

STATE REVENUE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AB86 Adult Education: Funds to provide a regional consortia of K-12 and community college districts to collaborate in order to expand and improve adult education services.

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

LOCAL REVENUE

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

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

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

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

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

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:* Per unit fees charged for tuition.
- *Non-District Facility Use Fee:* Fee charged for off-campus P.E. classes; fee varies by facility.

- *Health Fees:* Fees charged per student per quarter to offset the cost of providing student accident insurance and wellness counseling services.
- *Student Material Fees:* Fees charged for items of lasting value to the student, such as art materials.
- *Transcript Fees:* Fees charged for processing transcripts at the student's request.
- *Course Fees:* Fees related to a petition to repeat a course and fees related to a petition to test through a course.
- *Non-Resident Fees:* Charged to students (in addition to the enrollment fee) who are not residents in the state of California.
- *Good Neighbor Policy:* A per unit fee charged to Nevada residents who have maintained continuous enrollment since Fall 2011 in lieu of out of state tuition and/or enrollment fees.
- *Student Representation Fees:* Fees charged per student per quarter; funds used for certain student political activities.

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.

Expired Warrants: Subsequent reissue of a previously canceled check.

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

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

2014/15 ANNUAL BUDGET

- 3 – Year Budget Summary •
- Revenues + Reserves vs. Expenditures Graph •
- FY14/15 Object Summary - Unrestricted •
(Adopted vs. Budget)
- FY14/15 Object Summary – Unrestricted •
(Actuals vs. Budget)
- Revenue vs. Expenditures Graph •

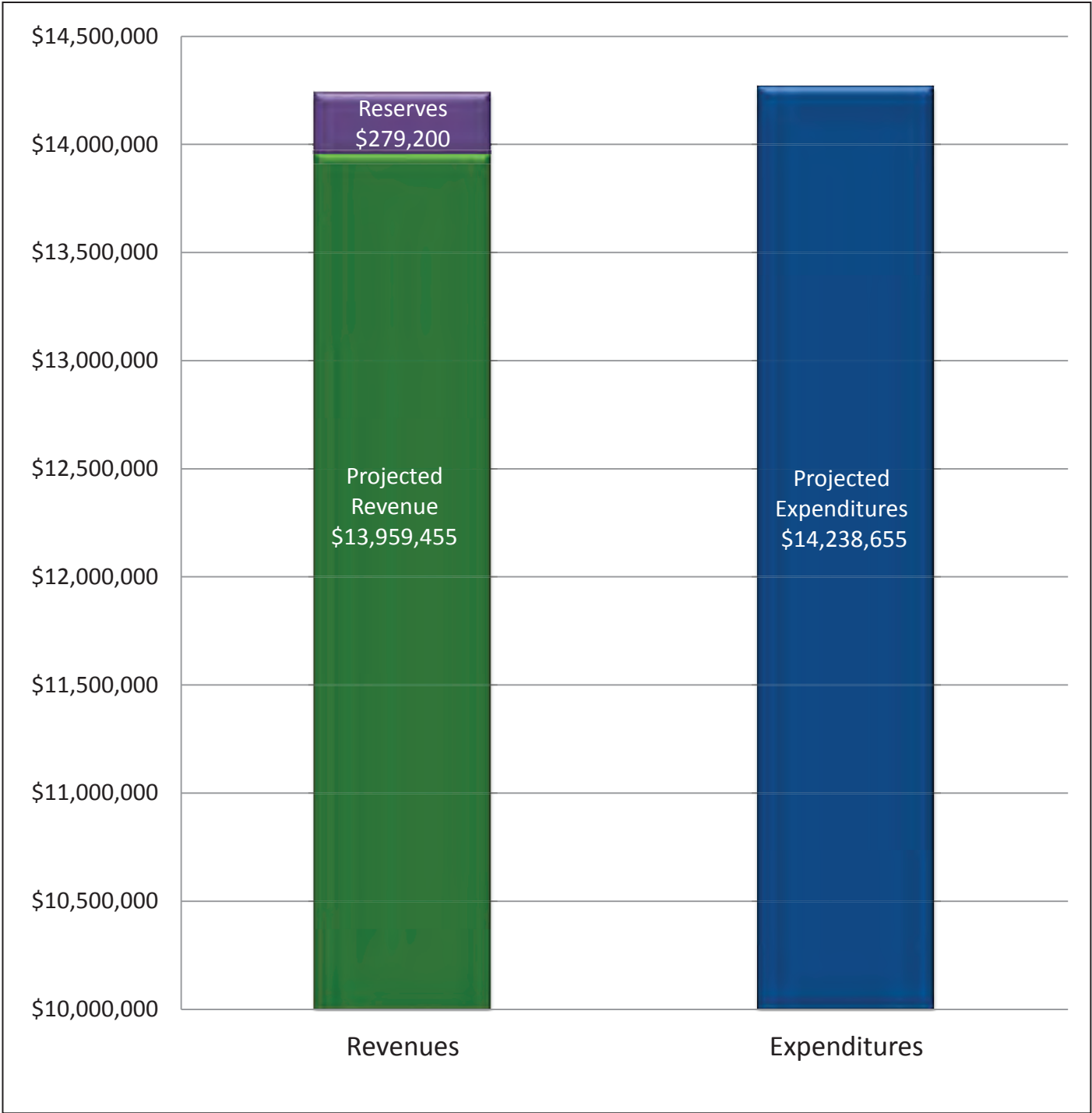
SECTION 4

3-YEAR UNRESTRICTED BUDGET SUMMARY - FY14-15 FINAL BUDGET

	2012-13 ACTUALS GENERAL FUND UNRESTRICTED	2013-14 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2013-14 REVISED BUDGET GENERAL FUND UNRESTRICTED	2013-14 ACTUAL GENERAL FUND UNRESTRICTED	2014-15 FINAL BUDGET GENERAL FUND UNRESTRICTED
BEGINNING BALANCE	2,764,023	2,121,675	2,053,854	2,053,854	1,740,261
INCOME					
Total Federal Income	56,675	52,930	35,925	47,815	43,134
Total State Income	8,470,446	8,102,762	7,912,547	7,942,653	8,799,022
Total Local Income	4,808,999	4,939,580	4,952,630	4,885,260	5,006,113
Other Financing Sources	57,941	77,329	107,056	79,782	111,186
TOTAL INCOME	13,394,061	13,172,601	13,008,158	12,955,510	13,959,455
TOTAL RESOURCES	16,158,084	15,294,276	15,062,012	15,009,364	15,699,716
EXPENSES					
Total Academic	5,064,562	5,170,036	4,997,587	4,982,992	4,804,395
Total Classified	2,926,763	3,029,133	2,986,107	2,848,242	2,956,362
TOTAL SALARIES	7,991,325	8,199,169	7,983,694	7,831,234	7,760,757
Total Employee Benefits	2,697,880	2,620,764	2,584,020	2,640,623	2,657,327
TOTAL COMPENSATION	10,689,205	10,819,933	10,567,714	10,471,857	10,418,084
Total Supplies	232,156	252,549	252,351	212,730	272,754
Total Services	1,802,573	2,009,135	2,143,543	1,863,521	2,915,557
Total Capital Outlay	170,487	219,767	204,799	186,788	169,950
TOTAL NON-LABOR EXPENSES	2,205,216	2,481,451	2,600,693	2,263,039	3,358,261
TOTAL EXPENSES	12,894,421	13,301,384	13,168,407	12,734,896	13,776,345
Total Other Outgo	1,209,810	274,625	277,785	534,209	462,310
TOTAL APPROPRIATED	14,104,231	13,576,009	13,446,192	13,269,105	14,238,655
Reserves					
Reserves for One-Time Investments		60,000			
Declining Enrollment Reserve		300,000	300,000		
ENDING FUND BALANCE (10% BOT CONTINGENCY)	2,053,854	1,358,267	1,315,820	1,740,261	1,461,061
UNRESTRICTED FUND SUMMARY					
Reserves/Ending Balance					
As Percent of: Income	15.33%	10.31%	10.12%	13.43%	10.47%
Appropriations	14.56%	10.00%	9.79%	13.12%	10.26%
Difference Between Total Resources And Total Appropriations	2,053,853	1,718,267	1,615,820	1,740,259	1,461,061
INCOME vs. APPROPRIATED SUMMARY					
Total Income	13,394,061	13,172,601	13,008,158	12,955,510	13,959,455
Total Appropriated	14,104,231	13,576,009	13,446,192	13,269,105	14,238,655
INCOME LESS APPROPRIATED	-710,170	-403,408	-438,034	-313,595	-279,200
COMPENSATION SUMMARY					
Compensation as Percent of Income	79.81%	82.14%	81.24%	80.83%	74.63%
Compensation as Percent of Expenses	82.90%	81.34%	80.25%	82.23%	75.62%

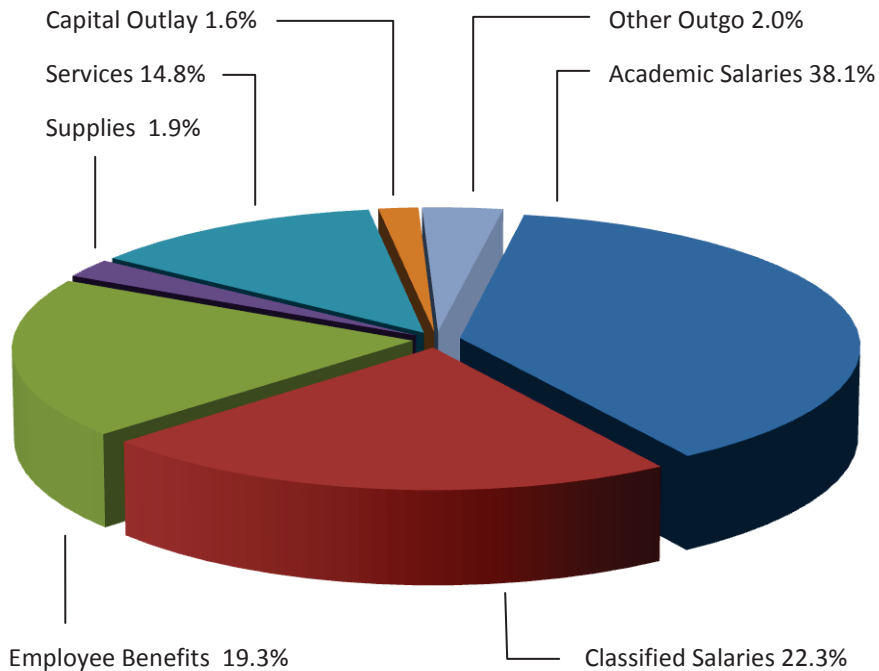
Revenues + Reserves vs. Expenditures Graph

Fund 11 Unrestricted Budget



OBJECT SUMMARY – UNRESTRICTED (FY 13/14 Adopted vs. FY 14/15 Budget)

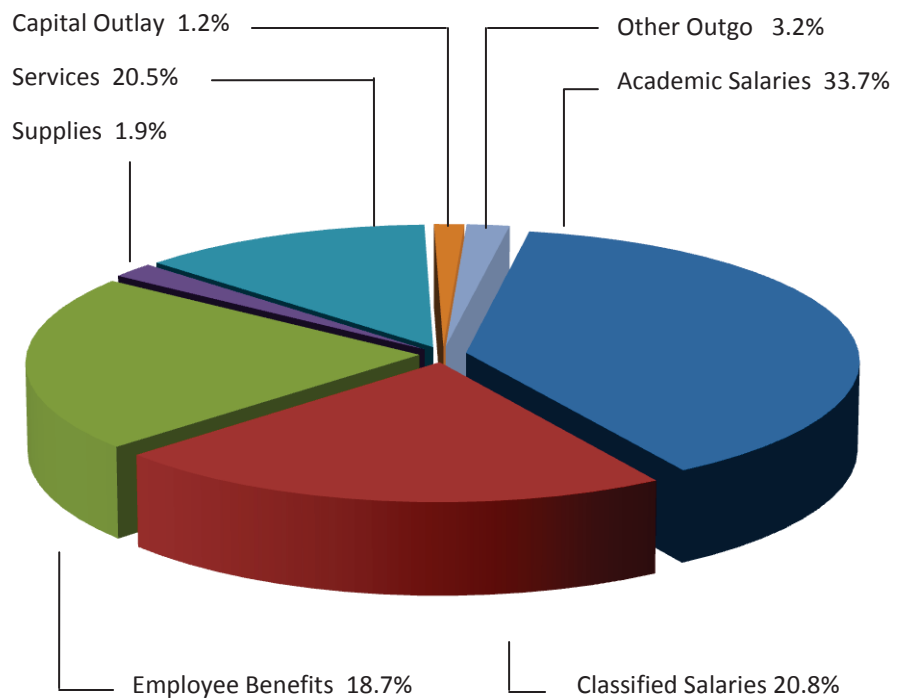
Fiscal Year 2013-2014 Adopted Budget



Major Object Summary for the Fiscal Year 2013-14 Adopted Budget:

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

Fiscal Year 2014-2015 Final Budget

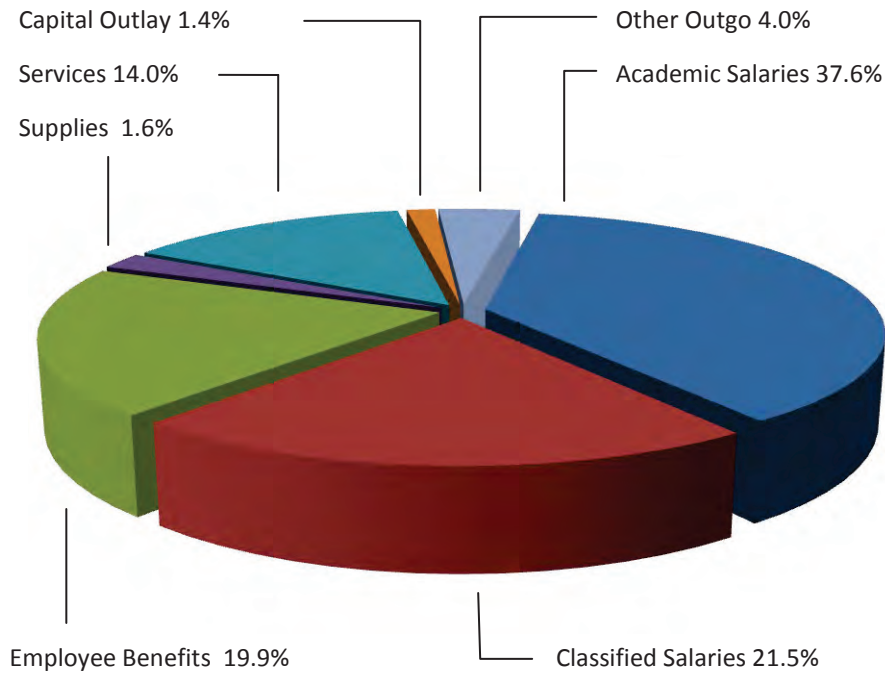


Major Object Summary for the Fiscal Year 2014-15 Final Budget:

Academic Salaries	\$4,804,395
Classified Salaries	\$2,956,362
Employee Benefits	\$2,657,327
Supplies	\$ 272,754
Services	\$2,915,557
Capital Outlay	\$ 169,950
Other Outgo	\$ 462,310

OBJECT SUMMARY – UNRESTRICTED (FY 13/14 Actuals vs. FY 14/15 Budget)

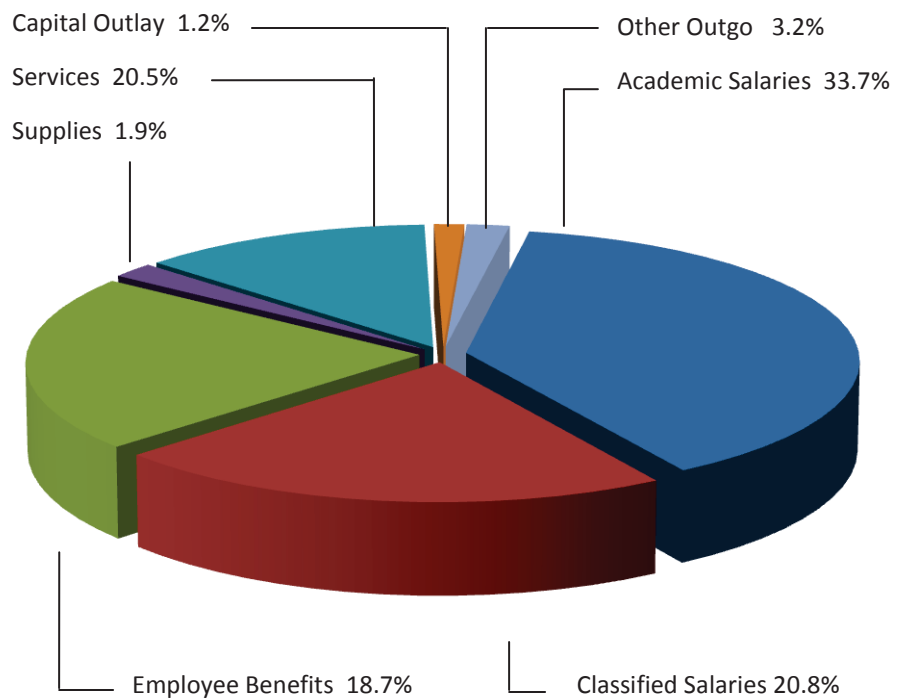
Fiscal Year 2013-2014 Actuals



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

Academic Salaries	\$4,982,992
Classified Salaries	\$2,848,242
Employee Benefits	\$2,640,623
Supplies	\$ 212,730
Services	\$1,863,521
Capital Outlay	\$ 186,788
Other Outgo	\$ 534,209

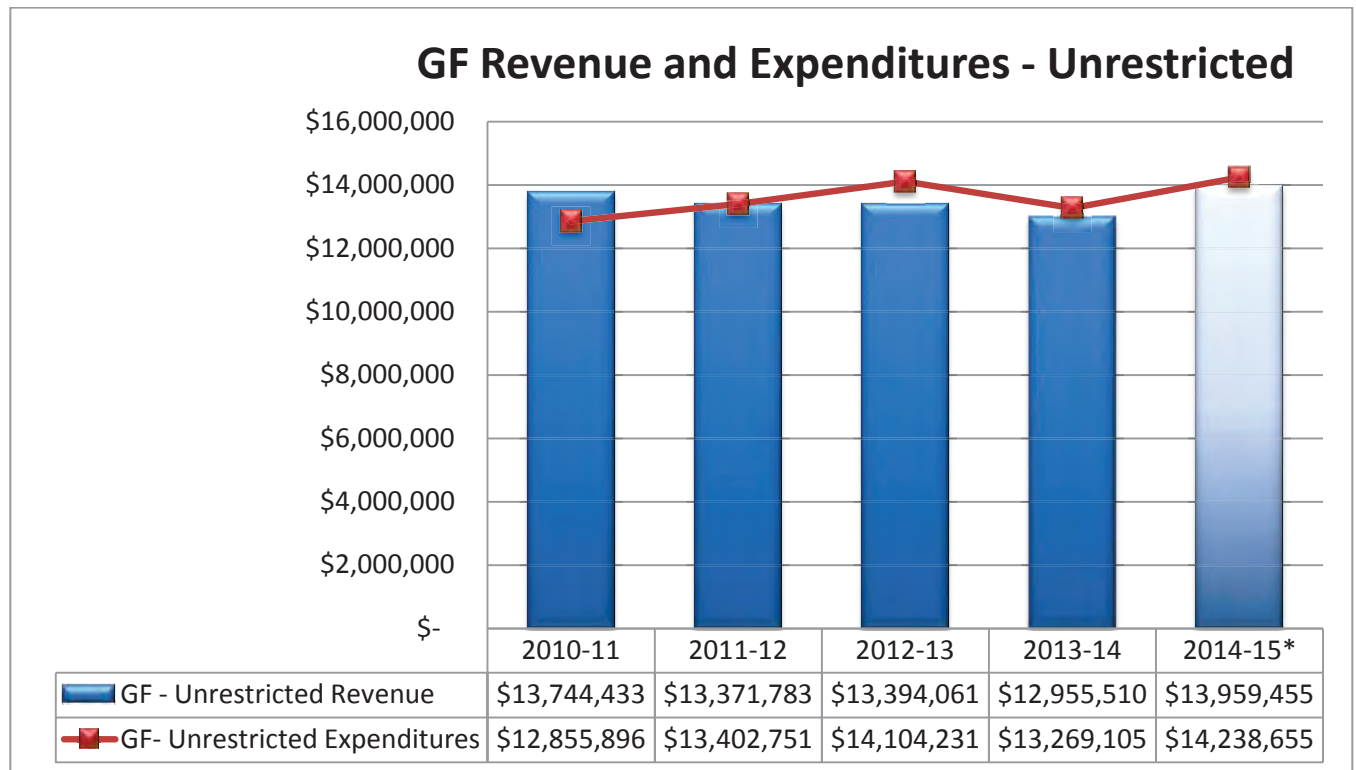
Fiscal Year 2014-2015 Final Budget



Major Object Summary for the Fiscal Year 2014-15 Final Budget:

Academic Salaries	\$4,804,395
Classified Salaries	\$2,956,362
Employee Benefits	\$2,657,327
Supplies	\$ 272,754
Services	\$2,915,557
Capital Outlay	\$ 169,950
Other Outgo	\$ 462,310

REVENUE AND EXPENDITURES - UNRESTRICTED



The above graph reflects general fund unrestricted revenue and unrestricted expenditures. LTCC is predicting a significant increase in revenue (more than \$1 million) for the FY14/15. The predominate factor in the projected increase in revenue is the projection of increasing from 1,671 FTES in FY13/14 to a projection of 1,870 FTES in FY14/15. The graph also demonstrates that LTCC is projecting to spend \$279,200 more resources than the organization is bringing in for FY14/15. In the last three 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 2010/11-2012/13 are audited actual, 2013/14 is unaudited actual and 2014/15 is budgeted.

RESTRICTED BUDGET

2014/15 ANNUAL BUDGET

- 3 – Year Budget Summary •
- FY14/15 Object Summary - Restricted •
(Adopted vs. Budget)
- FY14/15 Object Summary – Restricted •
(Actuals vs. Budget)
- Revenue vs. Expenditures Graph •

3-YEAR RESTRICTED BUDGET SUMMARY - FY14-15 FINAL BUDGET

	2012-13 ACTUAL	2013-14 ADOPTED BUDGET	2013-14 REVISED BUDGET	2013-14 ACTUAL	2014-15 FINAL BUDGET
	GENERAL FUND RESTRICTED	GENERAL FUND RESTRICTED	GENERAL FUND RESTRICTED	GENERAL FUND RESTRICTED	GENERAL FUND RESTRICTED
BEGINNING BALANCE	353,833	53,132	53,132	53,132	64,831
<u>INCOME</u>					
Total Federal Income	1,193,722	1,233,521	1,155,929	1,041,997	996,280
Total State Income	966,989	1,280,925	1,158,132	1,118,569	1,427,758
Total Local Income	17,610	25,396	25,934	20,860	23,077
Other Financing Sources	13,000	0	0	0	0
TOTAL INCOME	2,191,321	2,539,842	2,339,995	2,181,425	2,447,115
<u>TOTAL RESOURCES</u>	2,545,154	2,592,974	2,393,127	2,234,557	2,511,946
<u>EXPENSES</u>					
Total Academic	624,793	642,250	634,719	612,835	671,111
Total Classified	551,127	699,781	655,190	554,294	638,508
<u>TOTAL SALARIES</u>	1,175,920	1,342,031	1,289,909	1,167,129	1,309,619
Total Employee Benefits	426,149	451,563	449,237	418,883	427,399
<u>TOTAL COMPENSATION</u>	1,602,069	1,793,594	1,739,146	1,586,012	1,737,018
Total Supplies	76,724	126,001	115,066	115,578	190,313
Total Services	328,608	482,125	414,311	395,990	381,868
Total Capital Outlay	152,880	70,219	21,352	25,178	73,247
<u>TOTAL NON-LABOR EXPENSES</u>	558,212	678,345	550,729	536,746	645,428
<u>TOTAL EXPENSES</u>	2,160,280	2,471,939	2,289,875	2,122,759	2,382,446
Total Other Outgo	331,741	47,196	47,339	46,967	59,275
<u>TOTAL APPROPRIATED</u>	2,492,021	2,519,135	2,337,214	2,169,726	2,441,721
<i>Reserves:</i>					
Bookstore Reserve In 12-13					
Other Reserves		21,962	4,034		7,048
<u>ENDING FUND BALANCE</u>	53,132	51,877	51,879	64,831	63,177

RESTRICTED FUND SUMMARY

Reserves/Ending Balance					
As Percent of: Income	2.42%	2.04%	2.22%	2.97%	2.58%
Appropriations	2.13%	2.06%	2.22%	2.99%	2.59%
Difference Between Total Resources And Total Appropriations	53,133	73,839	55,913	64,831	70,225

INCOME vs. APPROPRIATED SUMMARY

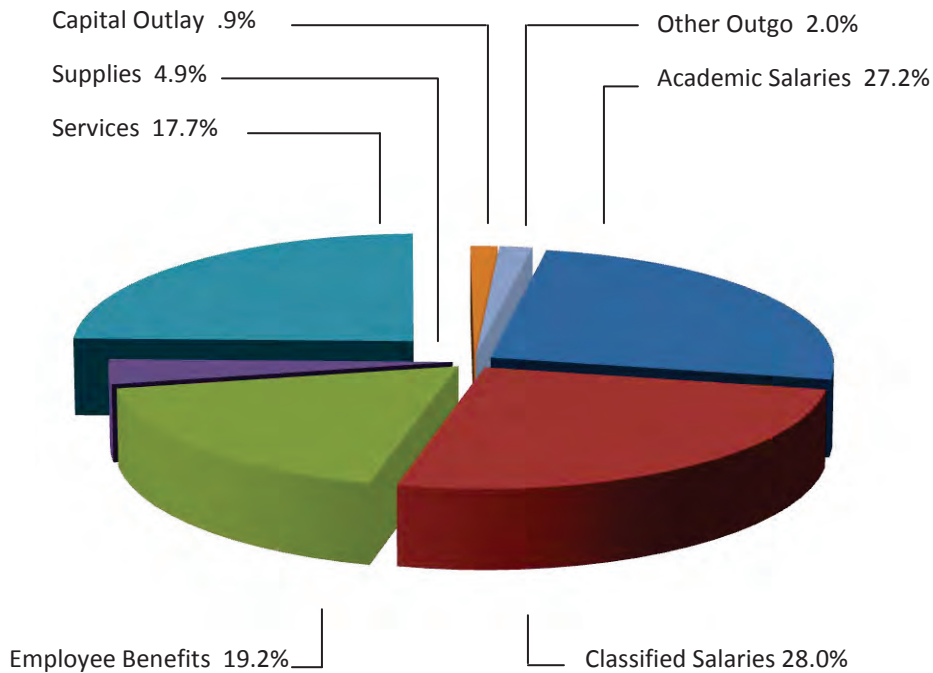
Total Income	2,191,321	2,539,842	2,339,995	2,181,425	2,447,115
Total Appropriated	2,492,021	2,519,135	2,337,214	2,169,726	2,441,721
INCOME LESS APPROPRIATED	-300,700	20,707	2,781	11,699	5,394

COMPENSATION SUMMARY

Compensation as Percent of Income	73.11%	70.62%	74.32%	72.71%	70.98%
Compensation as Percent of Expenses	74.16%	72.56%	75.95%	74.71%	72.91%

OBJECT SUMMARY – RESTRICTED (FY 13/14 Adopted vs. FY 14/15 Budget)

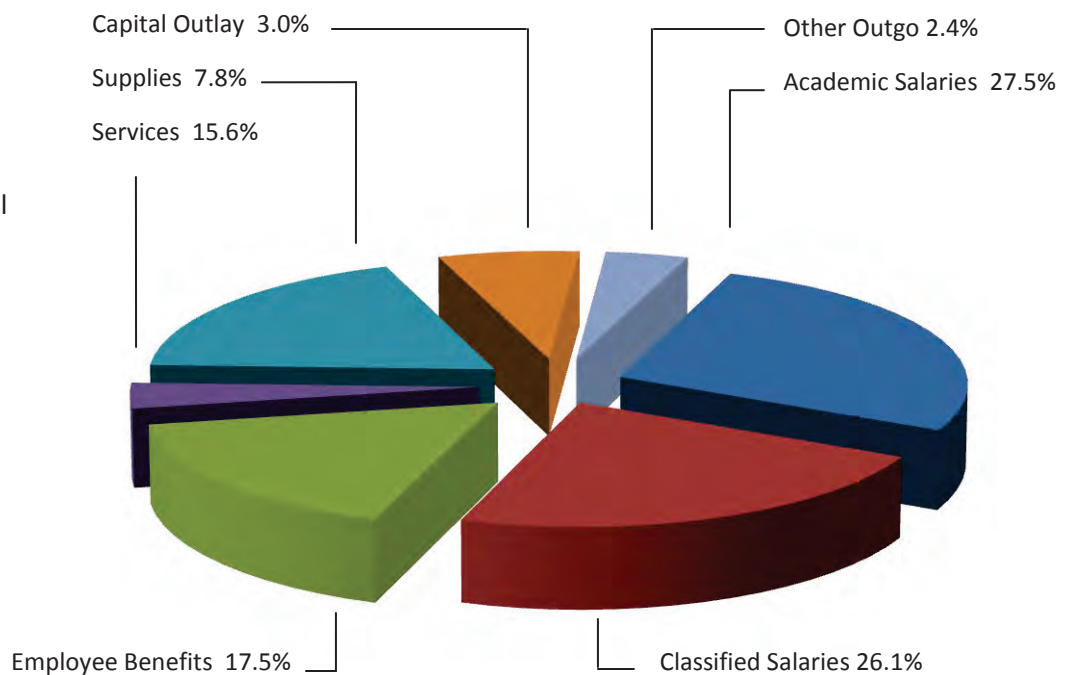
Fiscal Year 2013-2014 Adopted Budget



Major Object Summary for the Fiscal Year 2013-14 Adopted Budget:

Academic Salaries	\$634,719
Classified Salaries	\$655,190
Employee Benefits	\$449,237
Supplies	\$115,066
Services	\$414,311
Capital Outlay	\$ 21,352
Other Outgo	\$ 47,339

Fiscal Year 2014-2015 Final Budget

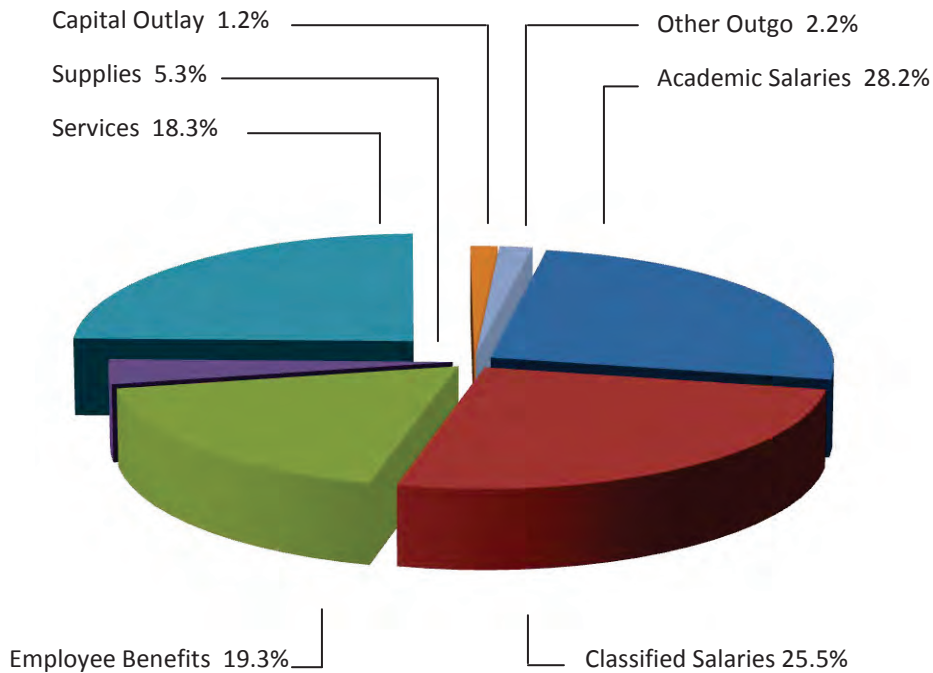


Major Object Summary for the Fiscal Year 2014-15 Final Budget:

Academic Salaries	\$671,111
Classified Salaries	\$638,508
Employee Benefits	\$427,399
Supplies	\$190,313
Services	\$381,868
Capital Outlay	\$ 73,247
Other Outgo	\$ 59,275

OBJECT SUMMARY – RESTRICTED (FY 13/14 Actuals vs. FY 14/15 Budget)

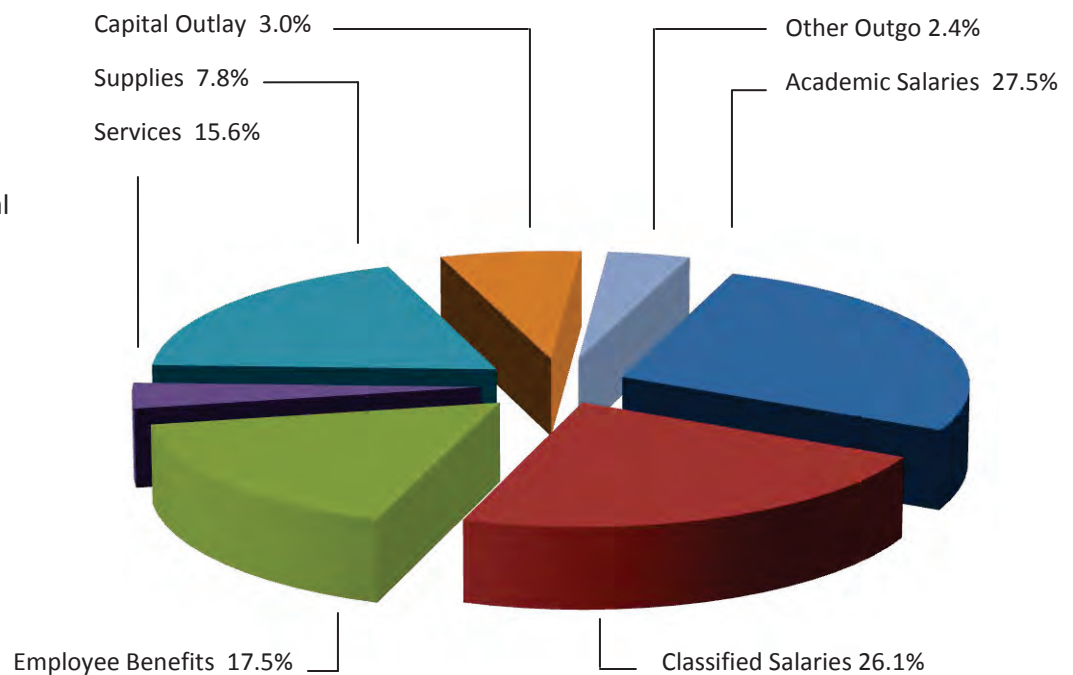
Fiscal Year 2013-2014 Actuals



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

Academic Salaries	\$612,835
Classified Salaries	\$554,294
Employee Benefits	\$418,883
Supplies	\$115,578
Services	\$395,990
Capital Outlay	\$ 25,178
Other Outgo	\$ 46,967

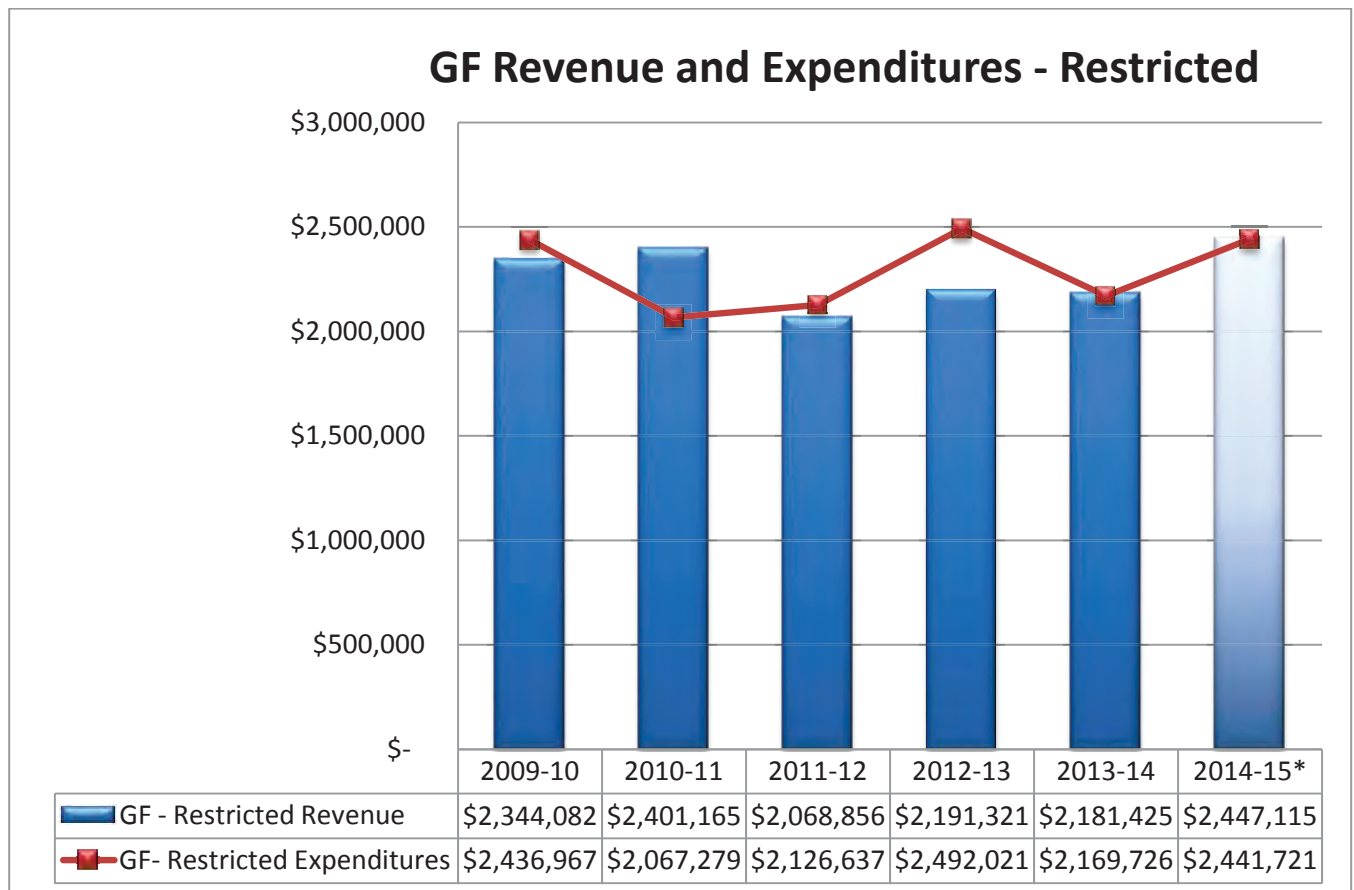
Fiscal Year 2014-2015 Final Budget



Major Object Summary for the Fiscal Year 2014-15 Final Budget:

Academic Salaries	\$671,111
Classified Salaries	\$638,508
Employee Benefits	\$427,399
Supplies	\$190,313
Services	\$381,868
Capital Outlay	\$ 73,247
Other Outgo	\$ 59,275

REVENUE AND EXPENDITURES - RESTRICTED



The above graph reflects annual restricted revenue and restricted expenditures.

The projections for FY14/15 revenue is higher than any of the other years reflected on this graph. This is due to a number of factors, most notably the funding for the Student Success and Support Program (SSSP) significantly increased in FY13/14 and then was doubled in FY14/15. The college also received a moderate allocation for the Disabled Students Programs and Services (DSPS) Program in FY14/15. In addition, for the second year in a row, the college received Instructional Equipment Funds that are accounted for in this projection.

*Note: The numbers from FY09/10–FY12/13 are audited actuals, FY13/14 is unaudited actuals and FY14/15 is budgeted.

PROGRAM BREAKDOWN

2014/15 ANNUAL BUDGET

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

SECTION 6

PROGRAM DETAIL - BUDGET TO FINAL BUDGET FY 14-15

Final Budget 14-15

		2012-13 ADOPTED BUDGET <i>Unrestricted GF</i>	2013-14 ADOPTED BUDGET <i>Unrestricted GF</i>	2013-14 REVISED BUDGET <i>Unrestricted GF</i>	2014-15 FINAL BUDGET <i>Unrestricted GF</i>	13-14 Revised vs 14-15 Final Budget UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
0109	Horticulture	1,591	0	0	0	0
0114	Forestry	0	0	0	4,205	4,205
0301	Environmental Studies	3,763	2,434	2,434	2,352	(82)
0399	Green Sustainable Energy	7,957	8,139	8,139	3,417	(4,722)
0401	Biology	295,125	316,354	318,765	309,459	(9,306)
0501	Business	348,377	275,890	276,255	292,589	16,334
0511	Real Estate	14,853	16,803	23,104	25,230	2,126
0514	Computer Applications	155,352	143,596	140,555	101,690	(38,865)
0599	D-Wing Computer Lab	42,333	36,148	36,148	24,545	(11,603)
0601	General Communications	14,853	23,104	18,903	16,820	(2,083)
0701	Computer & Information Science	135,371	102,453	104,400	91,479	(12,921)
0835	Physical Education	494,333	521,176	515,084	455,504	(59,580)
0836	Wilderness Education	141,285	136,462	132,655	157,528	24,873
0899	Recreation	2,438	0	0	0	0
1002	Art	412,853	385,418	377,980	356,628	(21,352)
1004	Music	191,207	184,188	181,840	186,978	5,138
1007	Theatre Arts	187,988	185,184	174,937	195,802	20,865
1008	Dance	32,314	30,945	26,219	27,331	1,112
1012	Photography & Digital Arts	99,906	100,361	94,060	110,972	16,912
1101	World Languages	5,418	3,213	3,213	3,235	22
1102	French	4,774	4,726	4,726	4,730	4
1103	German	0	4,726	3,151	0	(3,151)
1104	Italian	2,122	0	0	0	0
1105	Spanish	202,884	201,598	199,229	222,962	23,733
1107	Chinese	0	0	0	4,205	4,205
1106	Russian	0	4,726	4,726	0	(4,726)
1108	Japanese	6,366	6,301	7,876	6,307	(1,569)
1119	Portuguese	4,774	0	0	0	0
1155	ISSI	176,565	172,687	161,610	161,905	295
1191	Sign Language	14,853	15,753	15,753	13,403	(2,350)
Subtotal World Languages		417,756	413,730	400,284	416,747	16,463

		2012-13 ADOPTED BUDGET	2013-14 ADOPTED BUDGET	2013-14 REVISED BUDGET	2014-15 FINAL BUDGET	13-14 Revised vs 14-15 Final Budget UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	
Code	Program					
1201	Health	158,494	109,884	110,053	62,531	(47,522)
1205	Phlebotomy	4,837	4,867	4,867	4,896	29
1208	Medical Office	14,323	8,795	8,795	14,980	6,185
1230	Nursing Assistant	8,494	8,368	8,368	8,426	58
1240	Dental Assistant	22,247	24,352	24,352	24,057	(295)
1250	EMT	51,388	60,700	60,778	57,287	(3,491)
1290	Emergency Response	9,130	10,306	10,306	9,744	(562)
1299	Physical Therapy Aide	4,244	4,201	6,701	4,205	(2,496)
Subtotal Allied Health		273,157	231,473	234,220	186,126	(48,094)
1305	Early Childhood Education	90,352	87,427	87,504	91,703	4,199
1306	Culinary Arts	193,567	199,688	197,340	195,296	(2,044)
1390	Culinary Jail	11,157	24,000	15,000	19,688	4,688
1501	English	346,653	310,327	307,366	259,280	(48,086)
1506	Speech	23,341	29,405	27,304	18,922	(8,382)
1509	Philosophy	23,341	21,003	21,003	14,717	(6,286)
1510	Religion	14,853	21,003	21,003	14,717	(6,286)
1590	Foundational English	165,035	170,339	170,580	186,731	16,151
1599	Humanities	14,853	14,702	14,702	14,717	15
1701	Mathematics	430,373	541,472	537,950	562,045	24,095
1901	Physical Sciences	11,670	3,676	3,676	3,680	4
1902	Physics	107,529	107,807	109,721	134,385	24,664
1905	Chemistry	144,075	51,106	73,315	112,005	38,690
1914	Geology	49,959	53,752	56,454	58,676	2,222
2001	Psychology	166,844	183,396	185,715	197,991	12,276
2104	Counseling/Addiction Studies	13,561	16,969	16,969	18,869	1,900
2105	Criminal Justice	12,201	21,397	21,397	22,339	942
2106	Criminal Justice In-Service	0	49,692	0	0	0
2133	Fire Science	10,609	10,108	10,108	10,512	404
2190	Fire Academy	72,227	76,764	80,964	78,827	(2,137)
2191	Fire Officer	19,944	9,920	7,413	8,725	1,312
2192	Fire In-Service	45,420	99,750	78,750	75,600	(3,150)
Subtotal Fire Sciences		148,200	196,542	177,235	173,664	(3,571)
2193	South Bay RPSTC - JPA	0	0	209,570	672,049	462,479
2202	Anthropology	71,751	74,531	72,504	78,021	5,517
2203	Ethnic Studies	0	6,301	4,201	27,993	23,792
2208	Sociology	69,629	68,230	68,434	71,714	3,280
Subtotal Anthropology/Sociology		141,380	149,062	145,139	177,728	32,589

		2012-13 ADOPTED BUDGET	2013-14 ADOPTED BUDGET	2013-14 REVISED BUDGET	2014-15 FINAL BUDGET	13-14 Revised vs 14-15 Final Budget UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	
Code	Program					
2205	History	31,404	56,377	56,450	43,114	(13,336)
2207	Political Science	25,038	52,176	50,149	58,587	8,438
	Subtotal History/Poli Sci	56,442	108,553	106,599	101,701	(4,898)
2204	Economics	12,731	37,340	37,377	38,703	1,326
2206	Geography	63,020	58,776	58,849	58,822	(27)
4901	Instructional Support	(42,134)	37,276	(73,003)	(137,129)	(64,126)
4930	Supervised Tutoring	2,122	0	0	0	0
4933	General Studies	0	12,390	19,749	20,166	417
4958	ESL	135,699	127,651	127,651	138,581	10,930
4980	Work Experience	31,576	29,834	29,834	29,466	(368)
	Subtotal Instructional Programs	5,641,212	5,778,443	5,771,981	6,164,914	392,933

	<u>Code</u>	<u>Program</u>					
	6010	Instruction Office	523,863	452,120	416,858	436,558	19,700
	6011	Dean Humanities/Social Sciences	183,239	135,565	135,161	120,336	(14,825)
	6012	Dean Science/Business	127,764	65,415	56,429	31,419	(25,010)
	6013	CTE Administrator	108,863	83,240	77,301	99,161	21,860
	6030	Academic Senate	12,676	37,988	31,408	22,821	(8,587)
	6110	TLC	139,660	86,826	86,844	79,810	(7,034)
	6115	Instructional Development	128,760	72,974	73,047	76,355	3,308
	6120	Library	359,917	291,132	286,750	276,841	(9,909)
	6130	Media Services	75,885	76,338	76,484	67,478	(9,006)
*	6140	Art Gallery	25,390	18,951	21,585	22,682	1,097
	6150	Academic Info. Systems & Technology	17,140	17,970	17,970	30,785	12,815
	6200	Admissions & Records	471,625	469,622	470,407	472,210	1,803
	6310	Student Services - Counseling	83,384	95,428	80,052	25,182	(54,870)
	6330	Transfer Activities	71,701	67,004	67,097	57,972	(9,125)
	6340	Career Guidance	53,370	44,302	44,379	30,258	(14,121)
	6420	DRC	65,395	0	3,100	3,100	0
	6440	Student Health Services	24,245	11,387	11,402	31,723	20,321
	6450	Student Services Administration	112,381	84,747	84,854	68,080	(16,774)
	6451	Student Recruitment	4,521	11,300	11,300	11,300	0
	6460	Student Services - Financial Aid	98,129	104,122	99,935	101,562	1,627
	6490	International Education	0	0	14,033	60,495	46,462
	6510	Maintenance Services	345,031	323,737	321,481	333,391	11,910

		2012-13 ADOPTED BUDGET <i>Unrestricted GF</i>	2013-14 ADOPTED BUDGET <i>Unrestricted GF</i>	2013-14 REVISED BUDGET <i>Unrestricted GF</i>	2014-15 FINAL BUDGET <i>Unrestricted GF</i>	13-14 Revised vs 14-15 Final Budget UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
6530	Custodial Services	481,476	439,347	441,001	444,588	3,587
6540	College Vehicles	17,500	15,000	15,000	15,000	0
6550	Grounds	48,456	49,022	50,322	45,334	(4,988)
6570	Utilities	448,000	463,680	466,500	466,500	0
6600	Board of Trustees	0	0	0	115,280	115,280
6601	President's Office	469,679	314,811	314,078	222,031	(92,047)
6602	Administrative Services	311,949	156,033	154,827	133,207	(21,620)
6604	Institutional Research & Planning	130,669	102,268	102,362	96,053	(6,309)
6720	Fiscal Services	506,037	388,302	391,010	354,872	(36,138)
6730	Human Resources	216,277	227,647	237,486	224,066	(13,420)
6750	Faculty/Staff Development	34,100	25,000	25,000	20,000	(5,000)
6751	Classified Staff Development	0	0	0	7,500	7,500
6752	Director Development	0	0	0	4,500	4,500
6753	Staff Development	0	0	0	9,000	9,000
6771	Purchasing	26,732	19,550	19,550	28,405	8,855
6772	Insurance & Property Management	146,495	140,495	140,495	120,000	(20,495)
6773	Graphics	44,996	2,500	1,000	2,250	1,250
6774	Safety	22,205	21,325	21,325	21,325	0
6775	General Services	56,714	70,096	70,018	262,209	192,191
6780	Computer Services - Info Tech.	947,730	1,106,129	993,353	1,061,173	67,820
6783	Reprographics	153,122	149,186	149,332	150,474	1,142
6790	Mandated Cost Claim	1,872	0	0	0	0
6792	CEA	1,061	0	0	0	0
6793	Collective Bargaining	0	0	20,000	20,000	0
6820	Community Services Events	27,826	69,136	71,050	70,746	(304)
6821	Graduation	0	13,219	13,234	12,939	(295)
*	6824 Community Education	66,354	198,520	201,666	199,384	(2,282)
	6825 Community Education Indirect	0	76,672	81,038	86,373	5,335
	6830 Demonstration Garden	6,805	6,550	6,550	10,433	3,883
	6840 Economic Development	0	41,298	42,464	32,797	(9,667)
	6850 Community Use of Facilities	3,183	40,897	41,264	43,634	2,370
*	6860 SnowGlobe	0	15,377	15,377	15,569	192
	6891 Public Information Office	91,809	167,758	169,237	221,737	52,500
^	6895 Foundation	99,112	155,637	161,425	190,901	29,476
	6900 Ancillary Services - Other Operations	0	15,664	15,980	18,159	2,179
	6920 CDC	45,372	55,444	55,444	45,000	(10,444)
^	6921 TPNS	47,943	48,201	48,641	46,485	(2,156)
	6922 CDC Indirect	0	21,799	21,956	24,890	2,934
	6940 Food Services	0	500	750	1,300	550

		2012-13 ADOPTED BUDGET	2013-14 ADOPTED BUDGET	2013-14 REVISED BUDGET	2014-15 FINAL BUDGET	13-14 Revised vs 14-15 Final Budget UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	
Code	Program					
6960	Student Activities	30,990	53,819	54,274	72,392	18,118
6961	Athletic Director	0	0	2,700	43,340	40,640
6962	Women's Soccer	0	0	11,851	46,682	34,831
6963	Men's Soccer	0	0	11,851	57,413	45,562
6968	Co-curricular Activities	0	0	0	7,073	7,073
7101	Facilities Planning	4,052	158,086	158,151	164,218	6,067
7102	Campus & Site Improvement	0	1,315	1,318	1,356	38
7104	Title III/ERP implementation	189,365	250,037	219,270	176,775	(42,495)
7105	Technology Infrastructure	137,719	93,863	94,966	93,259	(1,707)
7115	Scheduled/Deferred Maintenance	50,000	15,000	15,000	0	(15,000)
7210	Long-term Debt/Transfers to Fund #22	31,000	31,000	31,000	32,600	1,600
Subtotal Non-Instructional Programs		7,929,539	7,770,351	7,646,993	7,998,741	351,748
5901	Retiree Benefits/Incentives	145,674	27,214	27,214	19,500	(7,714)
6740	Non-Instructional Retiree Benefits	48,522	0	0	55,500	55,500
Subtotal Retirement Costs		194,196	27,214	27,214	75,000	47,786
Total Unrestricted Costs		13,764,947	13,576,009	13,446,188	14,238,655	792,467

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 FY12-13 and FY14-15.

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 - 2014-15		2012-13 ACTUALS	2013-14 ACTUALS	2014-15 FINAL BUDGET	14-15 Budget vs 12-13 Actuals UNRESTRICTED VARIANCE	14-15 Budget vs 13-14 Actuals UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
<u>Code</u>	<u>Program</u>					
0114	Forestry	0	0	4,205	4,205	4,205
0301	Environmental Studies	42	6,987	2,352	2,310	(4,635)
0399	Green Sustainable Energy	3,256	3,214	3,417	161	203
0401	Biology	290,924	314,281	309,459	18,535	(4,822)
0501	Business	330,502	286,085	292,589	(37,913)	6,504
0511	Real Estate	9,164	25,126	25,230	16,066	104
0514	Computer Applications	134,712	124,806	101,690	(33,022)	(23,116)
0599	D-Wing Computer Lab	48,113	37,274	24,545	(23,568)	(12,729)
0601	General Communications	11,986	13,043	16,820	4,834	3,777
0701	Computer & Information Science	100,227	102,377	91,479	(8,748)	(10,898)
0835	Physical Education	493,071	519,386	455,504	(37,567)	(63,882)
0836	Wilderness Education	116,837	111,033	157,528	40,691	46,495
0899	Recreation	2,139	0	0	(2,139)	0
1002	Art	381,865	383,962	356,628	(25,237)	(27,334)
1004	Music	187,222	188,808	186,978	(244)	(1,830)
1007	Theatre Arts	184,175	175,921	195,802	11,627	19,881
1008	Dance	20,620	13,954	27,331	6,711	13,377
1012	Photography & Digital Arts	62,566	50,283	110,972	48,406	60,689
1101	World Languages	286	3,335	3,235	2,949	(100)
1102	French	1,833	5,454	4,730	2,897	(724)
1103	German	0	2,960	0	0	(2,960)
1104	Italian	1,551	0	0	(1,551)	0
1105	Spanish	204,087	212,500	222,962	18,875	10,462
1106	Russian	0	1,541	0	0	(1,541)
1107	Chinese	0	0	4,205	4,205	4,205
1108	Japanese	6,782	8,513	6,307	(475)	(2,206)
1155	ISSI	144,721	151,310	161,905	17,184	10,595
1191	Sign Language	16,956	16,453	13,403	(3,553)	(3,050)
Subtotal World Languages		376,216	402,066	416,747	40,531	14,681
1201	Health	117,533	111,359	62,531	(55,002)	(48,828)
1205	Phlebotomy	4,575	6,487	4,896	321	(1,591)

		2012-13 ACTUALS	2013-14 ACTUALS	2014-15 FINAL BUDGET	14-15 Budget vs 12-13 Actuals UNRESTRICTED VARIANCE	14-15 Budget vs 13-14 Actuals UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
1208	Medical Office	16,411	15,260	14,980	(1,431)	(280)
1230	Nursing Assistant	7,691	7,953	8,426	735	473
1240	Dental Assistant	20,617	23,406	24,057	3,440	651
1250	EMT	44,191	42,562	57,287	13,096	14,725
1290	Emergency Response	9,202	7,170	9,744	542	2,574
1299	Physical Therapy Aide	3,976	0	4,205	229	4,205
Subtotal Allied Health		224,196	214,197	186,126	(38,070)	(28,071)
1305	Early Childhood Education	90,306	102,118	91,703	1,397	(10,415)
1306	Culinary Arts	156,681	173,327	195,296	38,615	21,969
1390	Culinary Jail	8,241	14,689	19,688	11,447	4,999
1501	English	352,419	333,814	259,280	(93,139)	(74,534)
1506	Speech	24,472	31,818	18,922	(5,550)	(12,896)
1509	Philosophy	22,450	19,673	14,717	(7,733)	(4,956)
1510	Religion	16,319	21,623	14,717	(1,602)	(6,906)
1590	Foundational English	122,615	139,489	186,731	64,116	47,242
1599	Humanities	16,668	16,834	14,717	(1,951)	(2,117)
1701	Mathematics	534,041	535,517	562,045	28,004	26,528
1901	Physical Sciences	5,976	10,222	3,680	(2,296)	(6,542)
1902	Physics	111,725	112,944	134,385	22,660	21,441
1905	Chemistry	146,331	83,526	112,005	(34,326)	28,479
1914	Geology	50,895	53,281	58,676	7,781	5,395
2001	Psychology	163,921	176,030	197,991	34,070	21,961
2104	Counseling/Addiction Studies	11,438	19,600	18,869	7,431	(731)
2105	Criminal Justice	15,380	25,722	22,339	6,959	(3,383)
2133	Fire Science	9,479	11,872	10,512	1,033	(1,360)
2190	Fire Academy	63,482	71,622	78,827	15,345	7,205
2191	Fire Officer	2,433	0	8,725	6,292	8,725
2192	Fire In-Service	24,144	70,809	75,600	51,456	4,791
Subtotal Fire Sciences		99,538	154,303	173,664	74,126	19,361
2193	South Bay RPSTC - JPA	0	195,590	672,049	672,049	476,459
2202	Anthropology	68,705	70,049	78,021	9,316	7,972
2203	Ethnic Studies	0	0	27,993	27,993	27,993
2208	Sociology	71,074	71,950	71,714	640	(236)
Subtotal Anthropology/Sociology		139,779	141,999	177,728	37,949	35,729

Final Budget - 2014-15

		2012-13 ACTUALS	2013-14 ACTUALS	2014-15 FINAL BUDGET	14-15 Budget vs 12-13 Actuals UNRESTRICTED VARIANCE	14-15 Budget vs 13-14 Actuals UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
2205	History	34,098	76,768	43,114	9,016	(33,654)
2207	Political Science	24,687	47,862	58,587	33,900	10,725
Subtotal History/Poli Sci		58,785	124,630	101,701	42,916	(22,929)
2204	Economics	4,733	36,451	38,703	33,970	2,252
2206	Geography	53,883	53,148	58,822	4,939	5,674
4901	Instructional Support	139,683	42,525	-137,129	(276,812)	(179,654)
4933	General Studies	15,061	20,005	20,166	5,105	161
4958	ESL	130,549	120,539	138,581	8,032	18,042
4980	Work Experience	29,585	29,818	29,466	(119)	(352)
Subtotal Instructional Programs		5,616,840	5,762,038	6,164,914	548,074	402,876
Code	Program					
6010	Instruction Office	343,035	397,101	436,558	93,523	39,457
6011	Dean Humanities/Social Sciences	168,706	143,027	120,336	(48,370)	(22,691)
6012	Dean Science/Business	121,214	54,755	31,419	(89,795)	(23,336)
6013	CTE Administrator	93,215	80,439	99,161	5,946	18,722
6030	Academic Senate	21,620	30,223	22,821	1,201	(7,402)
6110	TLC	146,438	82,189	79,810	(66,628)	(2,379)
6115	Instructional Development	49,377	63,090	76,355	26,978	13,265
6120	Library	342,260	284,509	276,841	(65,419)	(7,668)
6130	Media Services	70,757	64,130	67,478	(3,279)	3,348
* 6140	Art Gallery	20,049	24,046	22,682	2,633	(1,364)
6150	Academic Info. Systems & Technology	17,300	9,380	30,785	13,485	21,405
6200	Admissions & Records	461,678	472,630	472,210	10,532	(420)
6310	Student Services - Counseling	49,046	64,519	25,182	(23,864)	(39,337)
6330	Transfer Activities	71,885	60,244	57,972	(13,913)	(2,272)
6340	Career Guidance	48,443	34,218	30,258	(18,185)	(3,960)
6420	DRC	51,369	-1,599	3,100	(48,269)	4,699
6440	Student Health Services	8,404	15,464	31,723	23,319	16,259
6450	Student Services Administration	75,569	69,427	68,080	(7,489)	(1,347)
6451	Student Recruitment	1,247	1,471	11,300	10,053	9,829
6460	Student Services - Financial Aid	80,939	102,233	101,562	20,623	(671)
6490	International Education	0	3,985	60,495	60,495	56,510
6510	Maintenance Services	304,527	295,590	333,391	28,864	37,801
6530	Custodial Services	482,784	422,111	444,588	(38,196)	22,477

		2012-13 ACTUALS	2013-14 ACTUALS	2014-15 FINAL BUDGET	14-15 Budget vs 12-13 Actuals UNRESTRICTED VARIANCE	14-15 Budget vs 13-14 Actuals UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
6540	College Vehicles	8,803	12,939	15,000	6,197	2,061
6550	Grounds	34,764	37,210	45,334	10,570	8,124
6570	Utilities	429,041	429,801	466,500	37,459	36,699
6600	Board of Trustees	0	0	115,280	115,280	115,280
6601	President's Office	293,950	283,336	222,031	(71,919)	(61,305)
6602	Administrative Services	174,151	142,997	133,207	(40,944)	(9,790)
6604	Institutional Research & Planning	76,490	70,464	96,053	19,563	25,589
6720	Fiscal Services	391,795	355,314	354,872	(36,923)	(442)
6730	Human Resources	223,097	217,620	224,066	969	6,446
6750	Faculty/Staff Development	21,860	19,355	20,000	(1,860)	645
6751	Classified Staff Development	0	0	7,500	7,500	7,500
6752	Director Development	0	0	4,500	4,500	4,500
6753	Staff Development	0	0	9,000	9,000	9,000
6771	Purchasing	24,886	16,614	28,405	3,519	11,791
6772	Insurance & Property Management	148,546	140,495	120,000	(28,546)	(20,495)
6773	Graphics	40,430	1,343	2,250	(38,180)	907
6774	Safety	25,157	18,467	21,325	(3,832)	2,858
6775	General Services	11,783	73,916	262,209	250,426	188,293
6776	OPEB Trust Fund Contributions	0	184,238	0	0	(184,238)
6780	Computer Services - Info Tech.	907,993	927,192	1,061,173	153,180	133,981
6783	Reprographics	156,478	146,530	150,474	(6,004)	3,944
6792	CEA	1,054	0	0	(1,054)	0
6793	Collective Bargaining	0	13,830	20,000	20,000	6,170
6820	Community Services Events	67,032	80,171	70,746	3,714	(9,425)
6821	Graduation	11,346	13,768	12,939	1,593	(829)
* 6824	Community Education	162,471	199,179	199,384	36,913	205
6825	Community Education Indirect	92,084	85,080	86,373	(5,711)	1,293
^ 6830	Demonstration Garden	3,217	9,257	10,433	7,216	1,176
6840	Economic Development	39,502	50,634	32,797	(6,705)	(17,837)
6850	Community Use of Facilities	36,430	39,653	43,634	7,204	3,981
^ 6860	SnowGlobe	42,719	11,166	15,569	(27,150)	4,403
6891	Public Information Office	131,969	185,142	221,737	89,768	36,595
6895	Foundation	213,436	162,216	190,901	(22,535)	28,685
6900	Ancillary Services - Other Operations	18,366	15,233	18,159	(207)	2,926
6920	CDC	44,078	55,444	45,000	922	(10,444)
6921	TPNS	41,440	46,497	46,485	5,045	(12)
6922	CDC Indirect	25,950	18,930	24,890	(1,060)	5,960
6940	Food Services	0	709	1,300	1,300	591

Final Budget - 2014-15

		2012-13 ACTUALS	2013-14 ACTUALS	2014-15 FINAL BUDGET	14-15 Budget vs 12-13 Actuals UNRESTRICTED VARIANCE	14-15 Budget vs 13-14 Actuals UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
6960	Student Activities	63,279	71,339	72,392	9,113	1,053
6961	Athletic Director	0	6,145	43,340	43,340	37,195
6962	Women's Soccer	0	9,419	46,682	46,682	37,263
6963	Men's Soccer	0	9,521	57,413	57,413	47,892
6968	Co-curricular Activities	0	11,728	7,073	7,073	(4,655)
7101	Facilities Planning	99,076	158,967	164,218	65,142	5,251
7102	Campus & Site Improvement	52,680	1,337	1,356	(51,324)	19
7104	Title III/ERP Implementation	343,799	216,731	176,775	(167,024)	(39,956)
7105	Technology Infrastructure	138,227	80,719	93,259	(44,968)	12,540
7115	Scheduled/Deferred Maintenance	50,000	15,000	0	(50,000)	(15,000)
7210	Long-term Debt/Transfers to Fund #22	31,000	31,000	32,600	1,600	1,600
7220	TRAN	16,038	0	0	(16,038)	0
Subtotal Non-Instructional Programs		7,724,279	7,449,828	7,998,741	274,462	548,913
5901	Retiree Benefits/Incentives	145,674	57,214	19,500	(126,174)	(37,714)
6740	Non-Instructional Retiree Benefits	48,072	0	55,500	7,428	55,500
Subtotal Retirement Costs		193,746	57,214	75,000	(118,746)	17,786
Total Unrestricted Costs		13,534,865	13,269,105	14,238,655	703,790	969,550

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 FY12-13 and FY14-15.

Programs 6140, 6824 and 6860 have offsetting revenue lines

Programs 6895 and 6921 have partial offsetting revenue lines

OBJECT BREAKDOWN

2014/15 ANNUAL BUDGET

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

SECTION 7

OBJECT DETAIL - BUDGET TO FINAL BUDGET FY 14-15

Final Budget 14-15	2012-13 BUDGET			2013-14 REVISED BUDGET			2014-15 FINAL BUDGET			2014-15 vs. 2012-13 Budget Variance	2014-15 vs. 2013-14 Revised Budget Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
<u>EXPENSES</u>											
<u>ACADEMIC SALARIES</u>											
1110 Full-Time Instructor	2,322,498	2,278,950	43,548	2,313,192	2,286,179	27,013	2,131,615	2,103,971	27,644	(174,979)	(182,208)
Subtotal	2,322,498	2,278,950	43,548	2,313,192	2,286,179	27,013	2,131,615	2,103,971	27,644	(174,979)	(182,208)
1210 Administrators	823,396	730,589	92,807	704,208	624,033	80,175	683,983	550,490	133,493	(180,099)	(73,543)
1211 Admin In-District Allowance	28,793	26,888	1,905	32,856	27,743	5,113	27,200	21,659	5,541	(5,229)	(6,084)
1212 Counselors	345,982	136,360	209,622	388,058	130,075	257,983	389,877	111,904	277,973	(24,456)	(18,171)
1213 Academic Director	85,133	0	85,133	74,641	0	74,641	31,249	0	31,249	0	0
1214 Reassigned Time	15,601	15,601	0	35,087	35,087	0	20,205	16,299	3,906	698	(18,788)
1215 Learning Disabilities Specialist	51,106	12,967	38,139	38,601		38,601	39,062	0	39,062	(12,967)	0
1216 Library / Media Services Director	86,688	86,688	0	89,487	89,487	0	90,596	90,596	0	3,908	1,109
Subtotal	1,436,699	1,009,093	427,606	1,362,938	906,425	456,513	1,282,172	790,948	491,224	(218,145)	(115,477)
1310 Adjunct Faculty	1,476,727	1,424,661	52,066	1,353,726	1,340,604	13,122	1,421,630	1,408,508	13,122	(16,153)	67,904
1315 Fitness Education Center Adjuncts	129,224	129,224	0	115,890	115,890	0	115,890	115,890	0	(13,334)	0
1390 Other Instructional Salaries	231,496	162,546	68,950	123,647	75,170	48,477	121,401	98,009	23,392	(64,537)	22,839
1399 Instructor Substitutes	40,000	40,000	0	38,500	38,500	0	38,500	38,500	0	(1,500)	0
Subtotal	1,877,447	1,756,431	121,016	1,631,763	1,570,164	61,599	1,697,421	1,660,907	36,514	(95,524)	90,743
1414 Reassigned Time - Overload	0	0	0	5,428	5,428	0	9,528	9,528	0	9,528	4,100
1415 Student Activities Advisor	26,250	26,250	0	26,250	26,250	0	26,250	26,250	0	0	0
1420 Part-Time or Sub Librarian	16,200	16,200	0	0	0	0	0	0	0	(16,200)	0
1430 Part-Time or Sub Counselors	25,394	593	24,801	32,658	593	32,065	62,467	593	61,874	0	0
1440 Part-Time Program Director	58,997	58,997	0	58,997	58,997	0	58,997	58,997	0	0	0
1450 Athletic Director	0	0	0	2,000	2,000	0	0	0	0	0	(2,000)
1460 Lead Faculty Stipend	48,306	48,306	0	55,781	52,106	3,675	42,318	42,318	0	(5,988)	(9,788)
1470 CCE Facilitator	1,960	1,960	0	40,000	40,000	0	37,000	37,000	0	35,040	(3,000)
1495 Mileage Allowance	15,345	15,345	0	12,345	12,345	0	11,345	11,345	0	(4,000)	(1,000)
1499 Other Non-Instr. Acad. Salaries	101,621	43,847	57,774	90,955	37,100	53,855	116,393	62,538	53,855	18,691	25,438
Subtotal	294,073	211,498	82,575	324,414	234,819	89,595	364,298	248,569	115,729	37,071	13,750
TOTAL ACADEMIC	5,930,717	5,255,972	674,745	5,632,307	4,997,587	634,720	5,475,506	4,804,395	671,111	(451,577)	(193,192)

Final Budget 14-15	2012-13 BUDGET			2013-14 REVISED BUDGET			2014-15 FINAL BUDGET			2014-15 vs. 2012-13 Budget Variance	2014-15 vs. 2013-14 Revised Budget Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
<u>CLASSIFIED SALARIES</u>											
2110 Full-Time Regular Classified	1,832,668	1,499,821	332,847	1,841,276	1,515,508	325,768	1,439,834	1,210,780	229,054	(289,041)	(304,728)
2111 Confidentials	0	0	0	0	0	0	291,201	263,681	27,520	263,681	263,681
2120 Part-Time Regular Classified	269,261	234,125	35,136	198,157	176,829	21,328	260,727	203,283	57,444	(30,842)	26,454
2150 Classified Supervisor	663,791	645,104	18,687	639,470	621,284	18,186	650,336	620,975	29,361	(24,129)	(309)
2190 Classified In-Dist Allow, Reg.	0	0	0	960	960	0	960	960	0	960	0
Subtotal	2,765,720	2,379,050	386,670	2,679,863	2,314,581	365,282	2,643,058	2,299,679	343,379	(79,371)	(14,902)
2210 F-T/Reg. Classified Instructional	191,450	191,450	0	174,592	137,147	37,445	185,699	150,643	35,056	(40,807)	13,496
Subtotal	191,450	191,450	0	174,592	137,147	37,445	185,699	150,643	35,056	(40,807)	13,496
2310 Classified Overtime	38,573	36,073	2,500	68,023	63,023	5,000	73,743	68,743	5,000	32,670	5,720
2340 Part-Time/ Temp. Class. Non-Instr	254,035	204,255	49,780	335,845	225,158	110,687	318,443	211,371	107,072	7,116	(13,787)
2341 Part-Time / Temporary Technician	36,792	12,712	24,080	54,780	30,700	24,080	49,172	25,772	23,400	13,060	(4,928)
2350 Student Workers	48,968	0	48,968	60,843	0	60,843	82,408	0	82,408	0	0
2399 Other Non-Instr. Class. Salaries	20,639	20,639	0	22,102	20,882	1,220	21,502	20,282	1,220	(357)	(600)
Subtotal	399,007	273,679	125,328	541,593	339,763	201,830	545,268	326,168	219,100	52,489	(13,595)
2410 Instructional Aide I, Hourly	4,823	4,823	0	4,560	4,560	0	1,703	1,703	0	(3,120)	(2,857)
2411 Instructional Aide II, Hourly	148,544	125,049	23,495	90,143	72,605	17,538	69,870	62,470	7,400	(62,579)	(10,135)
2412 Instructional Aide III, Hourly	5,129	5,129	0	50,083	50,083	0	41,175	41,175	0	36,046	(8,908)
2414 Instructional Aide - AIARE	0	0	0	0	0	0	6,720	6,720	0	6,720	6,720
2415 Tutor	104,071	71,732	32,339	88,259	57,564	30,695	88,737	57,564	31,173	(14,168)	0
2417 Interpreter	4,627	0	4,627	2,400	0	2,400	2,400	0	2,400	0	0
2418 Artist Model I	2,070	2,070	0	1,604	1,604	0	1,604	1,604	0	(466)	0
2419 Artist Model II	8,600	8,600	0	5,500	5,500	0	5,937	5,937	0	(2,663)	437
2421 Accompanist	0	0	0	2,000	2,000	0	2,000	2,000	0	2,000	0
2442 TPNS Substitute Teacher	700	700	0	700	700	0	700	700	0	0	0
2490 Classified Overtime, Instr.	2,136	2,136	0	0	0	0	0	0	0	(2,136)	0
2499 Part-Time Class. Instr. Sal. Other	820	820	0	0	0	0	0	0	0	(820)	0
Subtotal	281,520	221,059	60,461	245,249	194,616	50,633	220,846	179,873	40,973	(41,186)	(14,743)
<u>TOTAL CLASSIFIED</u>	3,637,697	3,065,238	572,459	3,641,297	2,986,107	655,190	3,594,871	2,956,363	638,508	(108,875)	(29,744)
<u>TOTAL SALARIES</u>	9,568,414	8,321,210	1,247,204	9,273,604	7,983,694	1,289,910	9,070,377	7,760,758	1,309,619	(560,452)	(222,936)
<u>EMPLOYEE BENEFITS</u>											
3110 STRS Direct Instruction	204,747	193,190	11,557	203,090	194,000	9,090	216,140	209,567	6,573	16,377	15,567
3111 STRS Non-Academic Admin. & Supervisors	0	0	0	7,295	7,295	0	4,907	4,907	0	4,907	(2,388)
3112 STRS Non-Academic Other	120,273	86,096	34,177	109,746	70,961	38,785	108,814	62,612	46,202	(23,484)	(8,349)
Subtotal	325,020	279,286	45,734	320,131	272,256	47,875	329,861	277,086	52,775	(2,200)	4,830
3210 PERS Direct Instruction	33,069	33,069	0	24,066	19,791	4,275	26,619	22,493	4,126	(10,576)	2,702
3211 PERS Classified/Other Non-Academic	315,762	271,616	44,146	304,519	261,471	43,048	301,507	260,960	40,547	(10,656)	(511)
3212 PERS Other Academic Non-Instructional	6,800	6,800	0	7,800	6,800	1,000	26,111	26,111	0	19,311	19,311
Subtotal	355,631	311,485	44,146	336,385	288,062	48,323	354,237	309,564	44,673	(1,921)	21,502
3310 Soc. Sec. Direct Instruction	12,002	12,002	0	11,075	8,503	2,572	14,020	11,847	2,173	(155)	3,344
3311 Soc. Sec. Classified/Other Non-Academic	173,867	149,738	24,129	171,754	147,845	23,909	163,760	142,159	21,601	(7,579)	(5,686)
3312 Soc. Sec. Other Academic Non-Instructional	4,500	4,500	0	4,500	4,500	0	13,756	13,756	0	9,256	9,256

Final Budget 14-15	2012-13 BUDGET			2013-14 REVISED BUDGET			2014-15 FINAL BUDGET			2014-15 vs. 2012-13 Budget Variance	2014-15 vs. 2013-14 Revised Budget Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3320 Medicare Direct Instruction	68,753	64,937	3,816	65,016	61,895	3,121	62,709	60,199	2,510	(4,738)	(1,696)
3321 Medicare Classified/Other Non-Academic	45,179	38,465	6,714	45,958	38,590	7,368	45,094	38,088	7,006	(377)	(502)
3322 Medicare Other Academic Non-Instructional	24,101	17,256	6,845	22,672	15,353	7,319	22,351	14,172	8,179	(3,084)	(1,181)
Subtotal	328,402	286,898	41,504	320,975	276,686	44,289	321,690	280,221	41,469	(6,677)	3,535
3410 H&W Direct Instruction	591,293	571,122	20,171	657,347	620,865	36,482	666,633	631,419	35,214	60,297	10,554
3411 H&W Classified/Other Non-Academic	835,791	696,072	139,719	870,186	717,528	152,658	876,836	750,894	125,942	54,822	33,366
3412 H&W Other Academic Non-Instructional	325,419	238,747	86,672	303,700	213,411	90,289	315,977	217,354	98,623	(21,393)	3,943
Subtotal	1,752,503	1,505,941	246,562	1,831,233	1,551,804	279,429	1,859,446	1,599,667	259,779	93,726	47,863
3510 SUI Direct Instruction	52,158	49,263	2,895	2,241	2,134	107	8,174	8,085	89	(41,178)	5,951
3511 SUI Classified/Other Non Academic	34,273	29,180	5,093	1,586	1,331	255	3,057	2,813	244	(26,367)	1,482
3512 SUI Other Academic Non-Instructional	18,284	13,091	5,193	782	530	252	765	483	282	(12,608)	(47)
Subtotal	104,715	91,534	13,181	4,609	3,995	614	11,996	11,381	615	(80,153)	7,386
3610 Workers' Compensation Direct Instruction	73,210	69,147	4,063	68,020	64,755	3,265	70,190	67,381	2,809	(1,766)	2,626
3611 WC Classified/Other Non Academic	48,863	40,958	7,905	49,008	40,373	8,635	51,788	42,612	9,176	1,654	2,239
3612 WC Other Academic Non-Instructional	25,663	18,375	7,288	23,679	16,062	7,617	25,010	15,856	9,154	(2,519)	(206)
Subtotal	147,736	128,480	19,256	140,707	121,190	19,517	146,988	125,849	21,139	(2,631)	4,659
3710 Apple Direct Instruction	39,210	36,748	2,462	36,245	34,807	1,438	36,746	35,464	1,282	(1,284)	657
3711 Apple Classified/Other Non Academic	6,229	4,752	1,477	8,816	6,261	2,555	8,881	6,188	2,693	1,436	(73)
3712 Apple Other Academic Non-Instructional	2,351	1,196	1,155	1,719	1,001	718	2,557	1,479	1,078	283	478
Subtotal	47,790	42,696	5,094	46,780	42,069	4,711	48,184	43,131	5,053	435	1,062
3910 Misc. Benes. Direct Instruction	3,780	3,780	0	5,365	3,780	1,585	1,896	1,896	0	(1,884)	(1,884)
3911 Misc. Benes. Classified/Other Non Academic	22,680	17,280	5,400	20,175	17,280	2,895	10,428	8,532	1,896	(8,748)	(8,748)
3912 Misc. Benes. Academic Non-Instructional	6,900	6,900	0	6,900	6,900	0	0	0	0	(6,900)	(6,900)
Subtotal	33,360	27,960	5,400	32,440	27,960	4,480	12,324	10,428	1,896	(17,532)	(17,532)
TOTAL EMPLOYEE BENEFITS	3,095,157	2,674,280	420,877	3,033,260	2,584,022	449,238	3,084,726	2,657,327	427,399	(16,953)	73,305
TOTAL COMPENSATION	12,663,571	10,995,490	1,668,081	12,306,864	10,567,716	1,739,148	12,155,103	10,418,085	1,737,018	(577,405)	(149,631)
SUPPLIES											
4310 Instructional Supplies & Materials	129,435	67,988	61,447	128,371	43,672	84,699	78,880	0	78,880	(67,988)	(43,672)
4315 Instructional Materials	62,010	62,010	0	58,055	58,055	0	88,955	88,955	0	26,945	30,900
4320 Media Supplies	3,750	3,750	0	3,650	3,650	0	3,650	3,650	0	(100)	0
4325 Instructor Desk Copies	3,500	3,500	0	3,000	3,000	0	1,500	1,500	0	(2,000)	(1,500)
Subtotal	198,695	137,248	61,447	193,076	108,377	84,699	172,985	94,105	78,880	(43,143)	(14,272)
4510 Books, Magazines, Periodicals	13,701	1,184	12,517	1,438	695	743	2,360	1,273	1,087	89	578
4515 Career Center Materials	0	0	0	0	0	0	0	0	0	0	0
4550 Non-Instructional Supp & Matls	192,386	177,409	14,977	172,902	143,278	29,624	287,722	177,376	110,346	(33)	34,098
Subtotal	206,087	178,593	27,494	174,340	143,973	30,367	290,082	178,649	111,433	56	34,676
4620 Kitchen Supplies	150	150	0	0	0	0	0	0	0	(150)	0
Subtotal	150	150	0	0	0	0	0	0	0	(150)	0
TOTAL SUPPLIES	404,932	315,991	88,941	367,416	252,350	115,066	463,067	272,754	190,313	(43,237)	20,404

Final Budget 14-15	2012-13 BUDGET			2013-14 REVISED BUDGET			2014-15 FINAL BUDGET			2014-15 vs. 2012-13 Budget Variance	2014-15 vs. 2013-14 Revised Budget Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
SERVICES											
5110 Personal Service Contracts	20,570	8,000	12,570	38,925	23,275	15,650	64,481	27,375	37,106	19,375	4,100
5111 Personal Service Contracts (Instructional)	0	0	0	32,486	3,100	29,386	25,998	3,100	22,898	3,100	0
5120 Contract Services	735,251	499,395	235,856	783,920	546,081	237,839	864,285	719,196	145,089	219,801	173,115
5121 Contract Services (Instructional - ISAs)	0	0	0	290,929	290,929	0	755,187	755,187	0	755,187	464,258
5140 Software License & Online Services	111,565	103,540	8,025	119,247	108,207	11,040	124,610	96,214	28,396	(7,326)	(11,993)
5170 Audit	45,000	45,000	0	51,200	51,200	0	52,350	52,350	0	7,350	1,150
5180 Legal	22,500	22,500	0	40,000	40,000	0	45,000	45,000	0	22,500	5,000
Subtotal	934,886	678,435	256,451	1,356,707	1,062,792	293,915	1,931,911	1,698,422	233,489	1,019,987	635,630
5211 Mileage Reimbursement	2,340	1,840	500	6,628	5,615	1,013	11,846	10,835	1,011	8,995	5,220
5212 Field Labs	3,150	3,150	0	3,100	3,100	0	3,450	3,450	0	300	350
5213 Conference/ Travel	78,965	27,540	51,425	86,677	54,690	31,987	129,530	89,251	40,279	61,711	34,561
5214 Student Field Trips	25,090	2,200	22,890	43,234	6,200	37,034	89,527	51,525	38,002	49,325	45,325
5216 Staff Development Activities	64,350	52,850	11,500	38,272	37,972	300	45,575	45,575	0	(7,275)	7,603
5217 Vocational Education Training	8,000	0	8,000	8,000	0	8,000	5,000	0	5,000	0	0
5220 In-District Expense	0	0	0	0	0	0	0	0	0	0	0
Subtotal	181,895	87,580	94,315	185,911	107,577	78,334	284,928	200,636	84,292	113,056	93,059
5310 Institutional Memberships	21,837	21,187	650	28,469	28,169	300	34,694	34,244	450	13,057	6,075
5320 Licensing Fees	3,645	3,645	0	10,697	10,697	0	13,073	13,073	0	9,428	2,376
Subtotal	25,482	24,832	650	39,166	38,866	300	47,767	47,317	450	22,485	8,451
5440 Student Insurance	13,980	13,980	0	13,980	0	13,980	22,280	8,300	13,980	(5,680)	8,300
Subtotal	13,980	13,980	0	13,980	0	13,980	22,280	8,300	13,980	(5,680)	8,300
5511 Utilities - Electricity	215,500	215,500	0	240,000	240,000	0	240,000	240,000	0	24,500	0
5512 Utilities - Natural Gas/Non-Electrical	125,000	125,000	0	125,000	125,000	0	125,000	125,000	0	0	0
5513 Utilities - Water & Sewer	39,500	39,500	0	39,500	39,500	0	39,500	39,500	0	0	0
5514 Utilities - Refuse	38,000	38,000	0	42,000	42,000	0	42,000	42,000	0	4,000	0
5516 Utilities - Telephone	30,000	30,000	0	17,180	17,180	0	17,180	17,180	0	(12,820)	0
5517 Utilities - Internet	0	0	0	2,820	2,820	0	2,820	2,820	0	2,820	0
5530 Postage & Courier Services	22,306	22,106	200	22,606	22,606	0	22,606	22,606	0	500	0
5550 Facilities Rents and Leases	66,964	63,964	3,000	30,105	27,105	3,000	31,288	28,288	3,000	(35,676)	1,183
5560 Equipment Rents and Leases	14,020	14,020	0	14,250	14,250	0	11,965	11,965	0	(2,055)	(2,285)
Subtotal	551,290	548,090	3,200	533,461	530,461	3,000	532,359	529,359	3,000	(18,731)	(1,102)
5610 Printing	50,369	42,930	7,439	51,835	45,355	6,480	60,226	54,401	5,825	11,471	9,046
5620 Outreach Activities	0	0	0	5,925	0	5,925	9,638	0	9,638	0	0
5640 Repairs and Maintenance	54,190	54,190	0	47,880	47,820	60	45,265	45,205	60	(8,985)	(2,615)

Final Budget 14-15	2012-13 BUDGET			2013-14 REVISED BUDGET			2014-15 FINAL BUDGET			2014-15 vs. 2012-13 Budget Variance	2014-15 vs. 2013-14 Revised Budget Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5642 Vehicle Maintenance & Repair	17,500	17,500	0	15,000	15,000	0	15,000	15,000	0	(2,500)	0
5680 Maintenance Agreements	315,478	205,296	110,182	202,001	198,011	3,990	209,214	180,214	29,000	(25,082)	(17,797)
Subtotal	437,537	319,916	117,621	322,641	306,186	16,455	339,343	294,820	44,523	(25,096)	(11,366)
5720 Election Services	0	0	0	0	0	0	20,000	20,000	0	20,000	20,000
Subtotal	0	0	0	0	0	0	20,000	20,000	0	20,000	20,000
5810 Advertising	28,650	27,550	1,100	69,933	62,455	7,478	74,531	72,897	1,634	45,347	10,442
5812 Employment Verification	9,655	8,850	805	9,900	9,150	750	9,650	9,150	500	300	0
5816 Administrative Fees	1,056	1,056	0	1,056	1,056	0	1,056	1,056	0	0	0
5895 Merchant Discount & Bank Fees	25,000	25,000	0	25,000	25,000	0	33,600	33,600	0	8,600	8,600
Subtotal	64,361	62,456	1,905	105,889	97,661	8,228	118,837	116,703	2,134	54,247	19,042
5990 Other Operating Expenses	8,100	8,000	100	100	0	100	0	0	0	(8,000)	0
Subtotal	8,100	8,000	100	100	0	100	0	0	0	(8,000)	0
TOTAL SERVICES	2,217,531	1,743,289	474,242	2,557,855	2,143,543	414,312	3,297,425	2,915,557	381,868	1,172,268	772,014
CAPITAL OUTLAY											
6220 Improvements to Buildings	0	0	0	21,865	21,865	0	15,065	15,065	0	15,065	(6,800)
Subtotal	0	0	0	21,865	21,865	0	15,065	15,065	0	15,065	(6,800)
6310 Library Bks/Magazines/Prdcls/Databases	20,000	20,000	0	25,895	25,895	0	28,895	28,895	0	8,895	3,000
Subtotal	20,000	20,000	0	25,895	25,895	0	28,895	28,895	0	8,895	3,000
6410 Audio Visual Equipment, New	21,000	1,000	20,000	1,626	1,000	626	500	500	0	(500)	(500)
6460 Computer Software, New	0	0	0	1,000	1,000	0	1,000	1,000	0	1,000	0
6470 Computer Hardware, New	278,100	133,740	144,360	70,431	63,306	7,125	103,690	44,792	58,898	(88,948)	(18,514)
6471 Computer Hardware, Replacement	17,000	17,000	0	1,000	1,000	0	920	920	0	(16,080)	(80)
6480 Equipment/Furniture, New	45,990	36,600	9,390	50,238	36,637	13,601	41,783	36,814	4,969	214	177
6481 Equipment/Furniture, Replacement	14,000	14,000	0	2,950	2,950	0	2,835	2,835	0	(11,165)	(115)
6490 Instr. Equip./Furniture, New	1,000	0	1,000	0	0	0	0	0	0	0	0
Subtotal	377,090	202,340	174,750	127,245	105,893	21,352	150,728	86,861	63,867	(115,479)	(19,032)
6591 Capital Leases	12,520	12,520	0	51,146	51,146	0	48,509	39,129	9,380	26,609	(12,017)
Subtotal	12,520	12,520	0	51,146	51,146	0	48,509	39,129	9,380	26,609	(12,017)
TOTAL CAPITAL OUTLAY	409,610	234,860	174,750	226,151	204,799	21,352	243,197	169,950	73,247	(64,910)	(34,849)
TOTAL EXPENSES	15,695,644	13,289,630	2,406,014	15,458,286	13,168,408	2,289,878	16,158,792	13,776,346	2,382,446	486,716	607,938
OTHER OUTGO											
7310 Transfers to Other Funds	766,513	465,319	301,194	269,153	269,153	0	456,838	456,838	0	(8,481)	187,685
7512 Direct Payments to Students	14,400	0	14,400	7,500	0	7,500	4,000	0	4,000	0	0
7590 Federal Financial Aid Replacement	10,000	10,000	0	5,472	5,472	0	5,472	5,472	0	(4,528)	0
7620 Textbook Grants	23,200	0	23,200	32,200	0	32,200	33,000	0	33,000	0	0
7625 Student Supplies & Materials	5,315	0	5,315	3,739	0	3,739	18,975	0	18,975	0	0
7635 Student Transportation	4,900	0	4,900	3,900	0	3,900	3,300	0	3,300	0	0
TOTAL OTHER OUTGO	824,328	475,319	349,009	321,964	274,625	47,339	521,585	462,310	59,275	(13,009)	187,685
TOTAL APPROPRIATED	16,519,972	13,764,949	2,755,023	15,780,246	13,443,032	2,337,214	16,680,376	14,238,655	2,441,721	473,706	795,623

OBJECT DETAIL - ACTUALS TO FINAL BUDGET FY 14-15

Final Budget - 2014-2015	2012-13 ACTUAL			2013-14 ACTUAL			2014-15 FINAL BUDGET			2014-15 Budget vs. 2012-13 Actual Variance	2014-15 Budget vs. 2013-14 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	2,253,539	2,223,848	29,691	2,239,818	2,227,620	12,198	2,131,615	2,103,971	27,644	(119,877)	(123,649)
Subtotal	2,253,539	2,223,848	29,691	2,239,818	2,227,620	12,198	2,131,615	2,103,971	27,644	(119,877)	(123,649)
1210 Administrators	821,779	730,295	91,484	719,690	643,051	76,639	683,983	550,490	133,493	(179,805)	(92,561)
1211 Admin In-District Allowance	33,194	29,529	3,665	31,865	26,920	4,945	27,200	21,659	5,541	(7,870)	(5,261)
1212 Counselors	342,710	114,657	228,053	374,857	119,655	255,202	389,877	111,904	277,973	(2,753)	(7,751)
1213 Academic Director	85,366	0	85,366	72,129	-728	72,857	31,249	0	31,249	0	728
1214 Reassigned Time	15,301	15,301	0	105,467	90,652	14,815	20,205	16,299	3,906	998	(74,353)
1215 Learning Disabilities Specialist	51,106	12,967	38,139	38,601	0	38,601	39,062	0	39,062	(12,967)	0
1216 Library / Media Services Director	86,688	86,688	0	89,487	89,487	0	90,596	90,596	0	3,908	1,109
Subtotal	1,436,144	989,437	446,707	1,432,096	969,037	463,059	1,282,172	790,948	491,224	(198,489)	(178,089)
1310 Adjunct Faculty	1,328,640	1,314,720	13,920	1,354,021	1,343,021	11,000	1,421,630	1,408,508	13,122	93,788	65,487
1315 Fitness Education Center Adjuncts	131,598	131,598	0	125,775	125,775	0	115,890	115,890	0	(15,708)	(9,885)
1390 Other Instructional Salaries	168,177	111,725	56,452	107,800	59,828	47,972	121,401	98,009	23,392	(13,716)	38,181
1399 Instructor Substitutes	30,125	30,125	0	36,759	36,759	0	38,500	38,500	0	8,375	1,741
Subtotal	1,658,540	1,588,168	70,372	1,624,355	1,565,383	58,972	1,697,421	1,660,907	36,514	72,739	95,524
1414 Reassigned Time - Overload	4,173	4,173	0	5,410	5,410	0	9,528	9,528	0	5,355	4,118
1415 Student Activities Advisor	30,839	30,839	0	30,400	30,400	0	26,250	26,250	0	(4,589)	(4,150)
1420 Part-Time or Sub Librarian	12,460	12,460	0	0	0	0	0	0	0	(12,460)	0
1430 Part-Time or Sub Counselors	19,901	162	19,739	20,707	356	20,351	62,467	593	61,874	431	237
1440 Part-Time Program Director	58,997	58,997	0	58,997	58,997	0	58,997	58,997	0	0	0
1450 Athletic Director	0	0	0	3,600	3,600	0	0	0	0	0	(3,600)
1460 Lead Faculty Stipend	60,032	60,032	0	37,289	37,289	0	0	0	0	(60,032)	(37,289)
1470 CCE Facilitator	42,146	42,146	0	43,875	43,875	0	42,318	42,318	0	172	(1,557)
1490 Sabbatical Replacement, Non-Ins	0	0	0	0	0	0	37,000	37,000	0	37,000	37,000
1495 Mileage Allowance	15,930	15,930	0	10,336	10,336	0	11,345	11,345	0	(4,585)	1,009
1499 Other Non-Instr. Acad. Salaries	96,653	38,368	58,285	88,943	30,688	58,255	116,393	62,538	53,855	24,170	31,850
Subtotal	341,131	263,107	78,024	299,557	220,951	78,606	364,298	248,569	115,729	(14,538)	27,618
TOTAL ACADEMIC	5,689,354	5,064,560	624,794	5,595,826	4,982,991	612,835	5,475,506	4,804,395	671,111	(260,165)	(178,596)
CLASSIFIED SALARIES											
2110 Full-Time Regular Classified	1,865,910	1,528,457	337,453	1,827,377	1,533,328	294,049	1,439,834	1,210,780	229,054	(317,677)	(322,548)
2111 Confidentials	0	0	0	0	0	0	291,201	263,681	27,520	263,681	263,681
2120 Part-Time Regular Classified	179,194	178,100	1,094	200,228	172,735	27,493	260,727	203,283	57,444	25,183	30,548
2150 Classified Supervisor	599,200	579,714	19,486	548,276	533,026	15,250	650,336	620,975	29,361	41,261	87,949
2190 Classified In-Dist Allow, Reg.	80	80	0	960	960	0	960	960	0	880	0
Subtotal	2,644,384	2,286,351	358,033	2,576,841	2,240,049	336,792	2,643,058	2,299,679	343,379	13,328	59,630
2210 F-T/Reg. Classified Instructional	166,961	166,961	0	153,536	121,505	32,031	185,699	150,643	35,056	(16,318)	29,138
Subtotal	166,961	166,961	0	153,536	121,505	32,031	185,699	150,643	35,056	(16,318)	29,138

Final Budget - 2014-2015	2012-13			2013-14			2014-15			2014-15	2014-15
	ACTUAL			ACTUAL			FINAL BUDGET			Budget vs. 2012-13 Actual Variance	Budget vs. 2013-14 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
2301 CDC Operations Assistant	4,521	0	4,521	0	0	0	0	0	0	0	0
2310 Classified Overtime	40,557	36,425	4,132	59,979	54,719	5,260	73,743	68,743	5,000	32,318	14,024
2340 Part-Time/ Temp. Class. Non-Instr	257,068	191,605	65,463	267,420	204,542	62,878	318,443	211,371	107,072	19,766	6,829
2341 Part-Time / Temporary Technician	52,082	26,937	25,145	57,268	34,125	23,143	49,172	25,772	23,400	(1,165)	(8,353)
2350 Student Workers	44,875	0	44,875	50,549	0	50,549	82,408	0	82,408	0	0
2399 Other Non-Instr. Class. Salaries	17,628	16,928	700	18,339	17,729	610	21,502	20,282	1,220	3,354	2,553
Subtotal	416,731	271,895	144,836	453,555	311,115	142,440	545,268	326,168	219,100	54,273	15,053
2410 Instructional Aide I, Hourly	102	102	0	10,331	10,331	0	1,703	1,703	0	1,601	(8,628)
2411 Instructional Aide II, Hourly	137,003	108,689	28,314	51,001	35,659	15,342	69,870	62,470	7,400	(46,219)	26,811
2412 Instructional Aide III, Hourly	3,808	3,808	0	57,189	57,189	0	41,175	41,175	0	37,367	(16,014)
2414 Instructional Aide - AIARE	0	0	0	5,420	5,420	0	6,720	6,720	0	6,720	1,300
2415 Tutor	92,358	68,083	24,275	79,836	52,818	27,018	88,737	57,564	31,173	(10,519)	4,746
2417 Interpreter	1,256	0	1,256	672	0	672	2,400	0	2,400	0	0
2418 Artist Model I	1,785	1,785	0	2,122	2,122	0	1,604	1,604	0	(181)	(518)
2419 Artist Model II	7,087	7,087	0	4,944	4,944	0	5,937	5,937	0	(1,150)	993
2421 Accompanist	2,000	2,000	0	6,600	6,600	0	2,000	2,000	0	0	(4,600)
2442 TPNS Substitute Teacher	487	487	0	491	491	0	700	700	0	213	209
2490 Classified Overtime, Instr.	3,123	3,123	0	0	0	0	0	0	0	(3,123)	0
2499 Part-Time Class. Instr. Sal. Other	808	808	0	0	0	0	0	0	0	(808)	0
Subtotal	249,817	195,972	53,845	218,606	175,574	43,032	220,846	179,873	40,973	(16,099)	4,299
TOTAL CLASSIFIED	3,477,893	2,921,179	556,714	3,402,538	2,848,243	554,295	3,594,871	2,956,363	638,508	35,184	108,120
EMPLOYEE BENEFITS											
3110 STRS Direct Instruction	242,006	233,699	8,307	253,904	246,017	7,887	216,140	209,567	6,573	(24,132)	(36,450)
3111 STRS Non-Academic Admin. & Supervisors	10,813	10,813	0	17,108	15,886	1,222	4,907	4,907	0	(5,906)	(10,979)
3112 STRS Non-Academic Other	97,951	70,556	27,395	101,093	65,004	36,089	108,814	62,612	46,202	(7,944)	(2,392)
Subtotal	350,770	315,068	35,702	372,105	326,907	45,198	329,861	277,086	52,775	(37,982)	(49,821)
3210 PERS Direct Instruction	39,737	37,670	2,067	29,262	25,246	4,016	26,619	22,493	4,126	(15,177)	(2,753)
3211 PERS Classified/Other Non-Academic	279,088	237,786	41,302	279,099	238,193	40,906	301,507	260,960	40,547	23,174	22,767
3212 PERS Other Academic Non-Instructional	41,469	30,665	10,804	24,990	24,653	337	26,111	26,111	0	(4,554)	1,458
Subtotal	360,294	306,121	54,173	333,351	288,092	45,259	354,237	309,564	44,673	3,443	21,472
3310 Soc. Sec. Direct Instruction	25,397	23,957	1,440	17,548	15,258	2,290	14,020	11,847	2,173	(12,110)	(3,411)
3311 Soc. Sec. Classified/Other Non-Academic	155,845	133,125	22,720	156,021	133,475	22,546	163,760	142,159	21,601	9,034	8,684
3312 Soc. Sec. Other Academic Non-Instructional	23,240	17,373	5,867	13,530	13,123	407	13,756	13,756	0	(3,617)	633
3320 Medicare Direct Instruction	63,869	61,084	2,785	62,906	60,135	2,771	62,709	60,199	2,510	(885)	64
3321 Medicare Classified/Other Non-Academic	42,763	36,328	6,435	43,344	36,971	6,373	45,094	38,088	7,006	1,760	1,117
3322 Medicare Other Academic Non-Instructional	24,049	17,145	6,904	22,015	15,012	7,003	22,351	14,172	8,179	(2,973)	(840)
Subtotal	335,163	289,012	46,151	315,364	273,974	41,390	321,690	280,221	41,469	(8,791)	6,247
3410 Health & Welfare Direct Instruction	634,086	611,275	22,811	650,477	616,145	34,332	666,633	631,419	35,214	20,144	15,274
3411 H&W Classified/Other Non-Academic	808,631	669,866	138,765	832,184	692,798	139,386	876,836	750,894	125,942	81,028	58,096
3412 H&W Other Academic Non-Instructional	324,324	236,668	87,656	284,940	201,997	82,943	315,977	217,354	98,623	(19,314)	15,357
Subtotal	1,767,041	1,517,809	249,232	1,767,601	1,510,940	256,661	1,859,446	1,599,667	259,779	81,858	88,727
3510 SUI Direct Instruction	55,508	53,442	2,066	8,486	8,457	29	8,174	8,085	89	(45,357)	(372)
3511 SUI Classified/Other Non Academic	32,709	27,904	4,805	1,820	1,532	288	3,057	2,813	244	(25,091)	1,281
3512 SUI Other Academic Non-Instructional	18,136	12,936	5,200	755	513	242	765	483	282	(12,453)	(30)
Subtotal	106,353	94,282	12,071	11,061	10,502	559	11,996	11,381	615	(82,901)	879

Final Budget - 2014-2015	2012-13			2013-14			2014-15			2014-15	2014-15
	ACTUAL			ACTUAL			FINAL BUDGET			Budget vs. 2012-13 Actual Variance	Budget vs. 2013-14 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3610 Workers' Compensation Direct Instruction	68,528	65,564	2,964	66,423	63,507	2,916	70,190	67,381	2,809	1,817	3,874
3611 WC Classified/Other Non Academic	46,839	39,266	7,573	47,116	39,639	7,477	51,788	42,612	9,176	3,346	2,973
3612 WC Other Academic Non-Instructional	25,724	18,369	7,355	23,342	15,968	7,374	25,010	15,856	9,154	(2,513)	(112)
Subtotal	141,091	123,199	17,892	136,881	119,114	17,767	146,988	125,849	21,139	2,650	6,735
3710 Apple Direct Instruction	21,395	19,960	1,435	20,957	19,663	1,294	36,746	35,464	1,282	15,504	15,801
3711 Apple Classified/Other Non Academic	6,603	5,152	1,451	5,351	4,141	1,210	8,881	6,188	2,693	1,036	2,047
3712 Apple Other Academic Non-Instructional	1,674	941	733	1,159	453	706	2,557	1,479	1,078	538	1,026
Subtotal	29,672	26,053	3,619	27,467	24,257	3,210	48,184	43,131	5,053	17,078	18,874
3910 Misc. Benes. Direct Instruction	3,780	3,780	0	60,629	60,629	0	1,896	1,896	0	(1,884)	(58,733)
3911 Misc. Benes. Classified/Other Non Academic	22,365	15,494	6,871	22,763	16,784	5,979	10,428	8,532	1,896	(6,962)	(8,252)
3912 Misc. Benes. Academic Non-Instructional	7,500	6,683	817	12,282	9,424	2,858	0	0	0	(6,683)	(9,424)
Subtotal	33,645	25,957	7,688	95,674	86,837	8,837	12,324	10,428	1,896	(15,529)	(76,409)
TOTAL EMPLOYEE BENEFITS	3,124,029	2,697,501	426,528	3,059,504	2,640,623	418,881	3,084,726	2,657,327	427,399	(40,174)	16,704
TOTAL COMPENSATION	12,291,276	10,683,240	1,608,036	12,057,868	10,471,857	1,586,011	12,155,103	10,418,085	1,737,018	(265,155)	(53,772)
SUPPLIES											
4310 Instructional Supplies & Materials	101,142	94,033	7,109	106,177	21,128	85,049	78,880	0	78,880	(94,033)	(21,128)
4315 Instructional Materials	46,731	0	46,731	48,391	48,391	0	88,955	88,955	0	88,955	40,564
4320 Media Supplies	3,987	3,334	653	3,983	3,620	363	3,650	3,650	0	316	30
4325 Instructor Desk Copies	1,674	1,674	0	1,637	1,637	0	1,500	1,500	0	(174)	(137)
Subtotal	153,534	99,041	54,493	160,188	74,776	85,412	172,985	94,105	78,880	(4,936)	19,329
4510 Books, Magazines, Periodicals	4,929	1,193	3,736	1,209	465	744	2,360	1,273	1,087	80	808
4550 Non-Instructional Supp & Matls	150,416	131,844	18,572	166,910	137,488	29,422	287,722	177,376	110,346	45,532	39,888
Subtotal	155,345	133,037	22,308	168,119	137,953	30,166	290,082	178,649	111,433	45,612	40,696
TOTAL SUPPLIES	308,879	232,078	76,801	328,307	212,729	115,578	463,067	272,754	190,313	40,676	60,025
SERVICES											
5110 Personal Service Contracts	14,111	14,111	0	15,350	15,000	350	64,481	27,375	37,106	13,264	12,375
5111 Personal Service Contracts (Instructional)	34,128	22,857	11,271	35,476	-1,599	37,075	25,998	3,100	22,898	(19,757)	4,699
5120 Contract Services	687,079	558,141	128,938	684,354	431,429	252,925	864,285	719,196	145,089	161,055	287,767
5121 Contract Services (Instructional - ISAs)	0	0	0	274,308	274,308	0	755,187	755,187	0	755,187	480,879
5140 Software License & Online Services	128,805	119,021	9,784	98,722	91,487	7,235	124,610	96,214	28,396	(22,807)	4,727
5170 Audit	48,600	48,600	0	68,500	68,500	0	52,350	52,350	0	3,750	(16,150)
5180 Legal	35,345	35,345	0	33,267	31,067	2,200	45,000	45,000	0	9,655	13,933
Subtotal	948,068	798,075	149,993	1,209,977	910,192	299,785	1,931,911	1,698,422	233,489	900,347	788,230
5211 Mileage Reimbursement	1,461	1,141	320	3,697	3,065	632	11,846	10,835	1,011	9,694	7,770
5212 Field Labs	1,755	1,755	0	2,803	2,803	0	3,450	3,450	0	1,695	647
5213 Conference/ Travel	49,788	29,815	19,973	70,354	44,308	26,046	129,530	89,251	40,279	59,436	44,943
5214 Student Field Trips	10,956	96	10,860	32,567	247	32,320	89,527	51,525	38,002	51,429	51,278
5215 Travel Clearing Account	(1,265)	(1,265)	0	0	0	0	0	0	0	1,265	0
5216 Staff Development Activities	36,642	34,848	1,794	26,811	26,511	300	45,575	45,575	0	10,727	19,064
5217 Vocational Education Training	2,197	0	2,197	1,750	500	1,250	5,000	0	5,000	0	(500)
Subtotal	101,534	66,390	35,144	137,982	77,434	60,548	284,928	200,636	84,292	134,246	123,202

Final Budget - 2014-2015	2012-13			2013-14			2014-15			2014-15	2014-15
	ACTUAL			ACTUAL			FINAL BUDGET			Budget vs. 2012-13 Actual Variance	Budget vs. 2013-14 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5310 Institutional Memberships	20,779	20,429	350	25,136	24,556	580	34,694	34,244	450	13,815	9,688
5320 Licensing Fees	3,126	3,126	0	14,788	14,788	0	13,073	13,073	0	9,947	(1,715)
Subtotal	23,905	23,555	350	39,924	39,344	580	47,767	47,317	450	23,762	7,973
5440 Student Insurance	13,980	0	13,980	13,972	4,073	9,899	22,280	8,300	13,980	8,300	4,227
Subtotal	13,980	0	13,980	13,972	4,073	9,899	22,280	8,300	13,980	8,300	4,227
5511 Utilities - Electricity	200,189	197,632	2,557	236,444	236,444	0	240,000	240,000	0	42,368	3,556
5512 Utilities - Natural Gas/Non-Electrical	118,466	118,466	0	108,253	108,253	0	125,000	125,000	0	6,534	16,747
5513 Utilities - Water & Sewer	27,333	27,333	0	35,801	35,801	0	39,500	39,500	0	12,167	3,699
5514 Utilities - Refuse	48,566	48,566	0	31,703	31,703	0	42,000	42,000	0	(6,566)	10,297
5516 Utilities - Telephone	37,042	37,042	0	13,926	13,926	0	17,180	17,180	0	(19,862)	3,254
5517 Utilities - Internet	0	0	0	3,940	3,940	0	2,820	2,820	0	2,820	(1,120)
5530 Postage & Courier Services	21,352	21,352	0	21,630	21,630	0	22,606	22,606	0	1,254	976
5550 Facilities Rents and Leases	16,356	13,356	3,000	15,482	12,482	3,000	31,288	28,288	3,000	14,932	15,806
5560 Equipment Rents and Leases	7,979	7,979	0	12,211	12,211	0	11,965	11,965	0	3,986	(246)
Subtotal	477,283	471,726	5,557	479,390	476,390	3,000	532,359	529,359	3,000	57,633	52,969
5610 Printing	28,328	22,540	5,788	45,299	43,769	1,530	60,226	54,401	5,825	31,861	10,632
5620 Outreach Activities	3,843	0	3,843	10,494	0	10,494	9,638	0	9,638	0	0
5640 Repairs and Maintenance	95,068	94,329	739	36,687	36,463	224	45,265	45,205	60	(49,124)	8,742
5642 Vehicle Maintenance & Repair	9,405	9,405	0	12,939	12,939	0	15,000	15,000	0	5,595	2,061
5680 Maintenance Agreements	299,959	188,061	111,898	182,084	178,094	3,990	209,214	180,214	29,000	(7,847)	2,120
Subtotal	436,603	314,335	122,268	287,503	271,265	16,238	339,343	294,820	44,523	(19,515)	23,555
5720 Election Services	1,484	1,484	0	0	0	0	20,000	20,000	0	18,516	20,000
Subtotal	1,484	1,484	0	0	0	0	20,000	20,000	0	18,516	20,000
5810 Advertising	25,664	24,564	1,100	54,116	48,566	5,550	74,531	72,897	1,634	48,333	24,331
5812 Employment Verification	4,202	3,604	598	4,240	3,852	388	9,650	9,150	500	5,546	5,298
5816 Administrative Fees	17,157	17,157	0	1,035	1,035	0	1,056	1,056	0	(16,101)	21
5895 Merchant Discount & Bank Fees	25,051	25,051	0	31,371	31,371	0	33,600	33,600	0	8,549	2,229
Subtotal	72,074	70,376	1,698	90,762	84,824	5,938	118,837	116,703	2,134	46,327	31,879
5895 Bad Debt Expense	51,363	51,363	0	0	0	0	0	0	0	(51,363)	0
5990 Other Operating Expenses	8,000	8,000	0	0	0	0	0	0	0	(8,000)	0
TOTAL SERVICES	2,134,294	1,805,304	328,990	2,259,510	1,863,522	395,988	3,297,425	2,915,557	381,868	1,110,253	1,052,035
CAPITAL OUTLAY											
6220 Improvements to Buildings	14,993	14,993	0	12,631	12,631	0	15,065	15,065	0	72	2,434
Subtotal	14,993	14,993	0	12,631	12,631	0	15,065	15,065	0	72	2,434
6310 Library Bks/Magazines/Prdcls/Databases	23,412	23,412	0	26,815	26,815	0	28,895	28,895	0	5,483	2,080
Subtotal	23,412	23,412	0	26,815	26,815	0	28,895	28,895	0	5,483	2,080

Final Budget - 2014-2015	2012-13			2013-14			2014-15			2014-15	2014-15
	ACTUAL			ACTUAL			FINAL BUDGET			Budget vs. 2012-13 Actual Variance	Budget vs. 2013-14 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
6410 Audio Visual Equipment, New	11,848	496	11,352	850	224	626	500	500	0	4	276
6460 Computer Software, New	0	0	0	1,095	1,095	0	1,000	1,000	0	1,000	(95)
6470 Computer Hardware, New	145,410	15,542	129,868	54,791	47,660	7,131	103,690	44,792	58,898	29,250	(2,868)
6471 Computer Hardware, Replacement	0	0	0	119	119	0	920	920	0	920	801
6480 Equipment/Furniture, New	101,654	89,994	11,660	74,435	57,165	17,270	41,783	36,814	4,969	(53,180)	(20,351)
6481 Equipment/Furniture, Replacement	3,681	3,681	0	3,141	2,990	151	2,835	2,835	0	(846)	(155)
6591 Capital Leases	22,369	22,369	0	38,089	38,089	0	48,509	39,129	9,380	16,760	1,040
Subtotal	22,369	22,369	0	172,520	147,342	25,178	48,509	39,129	9,380	16,760	(108,213)
<u>TOTAL CAPITAL OUTLAY</u>	323,367	170,487	152,880	211,966	186,788	25,178	243,197	169,950	73,247	(537)	(16,838)
<u>TOTAL EXPENSES</u>	15,057,816	12,891,109	2,166,707	14,857,651	12,734,896	2,122,755	16,158,792	13,776,346	2,382,446	885,237	1,041,450
<u>OTHER OUTGO</u>											
7310 Transfers to Other Funds	1,487,369	1,186,175	301,194	527,163	527,163	0	456,838	456,838	0	(729,337)	(70,325)
7512 Direct Payments to Students	1,365	0	1,365	6,490	0	6,490	4,000	0	4,000	0	0
7590 Federal Financial Aid Replacement	8,190	8,190	0	7,047	7,047	0	5,472	5,472	0	(2,718)	(1,575)
7620 Textbook Grants	22,029	0	22,029	33,665	0	33,665	33,000	0	33,000	0	0
7625 Student Supplies & Materials	4,882	0	4,882	4,316	0	4,316	18,975	0	18,975	0	0
7635 Student Transportation	0	0	0	2,497	0	2,497	0	0	0	0	0
<u>TOTAL OTHER OUTGO</u>	1,526,106	1,194,365	331,741	581,178	534,210	46,968	521,585	462,310	59,275	(732,055)	(71,900)
<u>TOTAL APPROPRIATED</u>	16,583,921	14,085,478	2,498,443	15,438,828	13,269,105	2,169,723	16,680,375	14,238,655	2,441,720	153,177	969,550

AUXILIARY FUNDS

2014/15 ANNUAL BUDGET

Fund Summary Sheet •

Individual Fund Detail •

SECTION 8

LTCC FUND SUMMARY SHEET - FY14-15 FINAL BUDGET

	FY 11-12 Actuals	FY 12-13 Actuals	FY 13-14 Budget	FY 13-14 Actuals	FY 14-15 Final Budget
Fund 22 - Debt Service Fund					
BFB	38	1,568	1,609	1,609	22
Revenues	144,004	139,516	141,475	141,503	141,475
Expenses	(142,475)	(139,475)	(141,475)	(143,090)	(141,475)
Reserves	-	-	-	-	-
EFB	1,568	1,609	1,609	22	22
Fund 33 - Child Development Center					
BFB	24,870	42,930	24,675	24,675	56,934
Revenues	439,558	423,452	444,929	495,049	443,905
Expenses	(421,498)	(441,707)	(464,604)	(462,791)	(481,574)
Reserves	-	-	(5,000)	-	(5,000)
EFB	42,930	24,675	-	56,934	14,265
Fund 41 - Capital Projects					
BFB	397,035	379,534	327,708	327,708	303,762
Revenues	229,038	442,721	295,513	354,876	337,011
Expenses	(246,539)	(494,546)	(474,220)	(378,823)	(455,333)
Reserves	-	-	(149,001)	-	(161,001)
EFB	379,534	327,708	-	303,762	24,439
Fund 61 - Self-Insurance Fund					
BFB	69,428	44,280	52,567	52,567	81,675
Revenues	103,134	202,871	140,570	167,955	120,075
Expenses	(128,282)	(194,584)	(133,137)	(138,847)	(122,366)
Reserves	-	-	(60,000)	-	(60,000)
EFB	44,280	52,567	-	81,675	19,384
Fund 69 - Retiree Benefits Fund					
BFB	-	-	439,615	439,615	146,781
Revenues	-	938,807	27,214	57,970	75,801
Expenses	-	(499,193)	(368,146)	(350,804)	(179,719)
Reserves	-	-	(98,683)	-	(42,863)
EFB	-	439,615	-	146,781	-
Fund 72 - Student Representative Fund					
BFB	-	-	451	451	1,433
Revenues	-	7,035	5,200	7,394	5,300
Expenses	-	(6,584)	(6,738)	(6,411)	(6,733)
Reserves	-	-	-	-	-
EFB	-	451	(1,087)	1,433	-
Fund 74 - Student Financial Aid Fund					
BFB	5,052	5,333	8,656	5,323	10,496
Revenues	2,745,491	2,325,292	3,005,398	2,472,753	2,688,247
Expenses	(2,745,210)	(2,325,301)	(3,014,054)	(2,467,580)	(2,688,247)
Reserves	-	-	-	-	-
EFB	5,333	5,323	-	10,496	10,496
Fund 79 - OPEB Trust					
BFB	-	-	-	-	184,243
Revenues	-	-	184,238	184,243	198,977
Expenses	-	-	-	-	-
Reserves	-	-	-	-	(383,220)
EFB	-	-	184,238	184,243	-

BFB = Beginning Fund Balance

EFB = Ending Fund Balance

FUND #22: DEBT SERVICE - FY14-15 FINAL BUDGET

	FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Actuals	FY 13-14 Adopted Budget	FY 13-14 Actuals	FY 14-15 Final Budget
Ordinary Income/Expense						
Beginning Balance	2,165	38	1,568	1,609	1,609	22
8860 - Interest	38	67	41	0	22	0
Total Revenues	38	67	41	0	22	0
Transfers-in from General Fund	138,123	143,937	139,475	141,475	141,481	141,475
Total Revenues & Transfers-in	138,161	144,004	139,516	141,475	141,503	141,475
Expenditures						
5816 - Administrative Fees	0	0	0	0	1,815	2,000
5895 - Merchant Discount & Bank Fees	0	0	0	2,000	0	0
7110 - Long-term Debt Repayment	75,000	80,000	80,000	80,000	85,000	80,000
7115 - Interest on L/T Debt Payments	65,288	62,475	59,475	59,475	56,275	59,475
Total Expenditures	140,288	142,475	139,475	141,475	143,090	141,475
Sub-total Increase/(Decrease)	(2,127)	1,529	41	0	(1,587)	0
Ending Fund Balance	38	1,568	1,609	1,609	22	22

FUND #33: CHILD DEVELOPMENT CENTER - FY14-15 FINAL BUDGET

	FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Actuals	FY 13-14 Adopted Budget	FY 13-14 Actuals	FY 14-15 Final Budget
Ordinary Income/Expense						
Beginning Balance	29,685	24,870	42,930	24,675	24,675	56,934
8196 - DOE Federal Food Program	13,881	14,011	12,983	13,500	14,130	13,500
86xx - Other Grants & Programs	70,846	69,952	60,310	63,217	66,195	63,155
88xx - Child Development Services & Health Fees	283,309	308,966	305,345	312,768	358,701	322,250
8899 - Miscellaneous/Interest	37	51	0	0	20	0
Total Revenues	368,073	392,980	378,638	389,485	439,046	398,905
Transfers-in from General Fund	46,578	46,578	44,814	55,444	56,004	45,000
Total Revenues & Transfers-in	414,651	439,558	423,452	444,929	495,049	443,905
Expenditures						
1xxx - Academic Salaries	0	0	0	44,924	44,184	45,386
2xxx - Classified Salaries	295,603	294,419	298,137	278,854	278,094	282,725
3xxx - Employee Benefits	75,890	83,269	93,343	86,542	91,524	98,364
4xxx - Supplies	19,596	16,599	19,931	22,260	19,794	22,175
5xxx - Operating Expense	24,740	25,780	28,231	31,024	27,770	31,324
6xxx - Improvements	637	1,431	2,064	1,000	1,425	1,600
Total Expenditures	416,466	421,498	441,707	464,604	462,791	481,574
Reserves						
7xxx - Other Outgo & Reserves	3,000	0	0	5,000	-	5,000
Total Reserves	3,000	0	0	5,000	-	5,000
Sub-total Increase/(Decrease)	(4,815)	18,060	(18,255)	(24,675)	32,258	(42,669)
Ending Fund Balance	24,870	42,930	24,675	(0)	56,934	14,265

FUND #41: CAPITAL PROJECTS - FY 14-15 FINAL BUDGET

	FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Actuals	FY 13-14 Actuals	FY 13-14 Final Budget	FY 14-15 Final Budget
Ordinary Income/Expense						
Beginning Balance - 7/1/xx	430,542	397,035	379,534	327,708	327,708	303,762
8651 - Prop 39 Energy Efficiency	0	0	0	54,220	0	47,790
8652 - Scheduled Maintenance	0	0	0	109,708	109,705	111,931
8850 - Rentals & Leases	77,092	78,359	80,715	81,808	81,808	83,080
8860 - Interest Income	2,295	846	569	630	500	500
8893 - Parking Fines	965	0	0	600	0	500
8896 - Redevelopment	74,056	74,056	74,056	74,056	74,000	74,000
8898 - Energy Rebates	0	0	0	4,855	0	5,210
8899 - Miscellaneous Income	0	1,420	360	0	500	0
Total Revenues	154,408	154,682	155,700	325,877	266,513	323,011
Tranfers-in from Foundation	0	0	0	0	0	0
Transfers-in from other funds	93,702	74,356	287,021	29,000	29,000	14,000
Total Revenues & Transfers-in	248,110	229,038	442,721	354,877	295,513	337,011
Expenditures						
2xxx - Classified Hourly	0	0	0	2,201	0	10,000
3xxx - Employee Benefits	0	0	0	111	0	514
4xxx - Supplies	299	0	0	17,455	5,000	21,500
5xxx - Operating Expense	42,398	9,502	110,649	65,588	105,040	123,869
6xxx - Capital Outlay	101,568	65,825	259,422	168,988	239,705	176,575
7310 - Transfers to Other Funds	137,352	171,212	124,475	124,481	124,475	122,875
Reserves						
790x - Equipment Replacement/Parking Lot	0	0	0	0	74,001	86,001
7913 - New Facility Reserve	0	0	0	0	0	0
7914 - Redevelopment Reserve	0	0	0	0	0	0
7927 - Student Center Upgrade Reserve	0	0	0	0	75,000	75,000
Total Expenditures & Reserves	281,617	246,539	494,546	378,823	623,221	616,334
Sub-total Increase/(Decrease)	(33,507)	(17,501)	(51,825)	(23,946)	(327,708)	(279,323)
Ending Fund Balance	397,035	379,534	327,708	303,762	0	24,439

FUND #61: SELF INSURANCE - FY14-15 FINAL BUDGET

	FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Actuals	FY 13-14 Adopted Budget	FY 13-14 Actuals	FY 14-15 Final Budget
Ordinary Income/Expense						
Beginning Balance	59,992	69,428	44,280	52,567	52,567	81,675
8860 - Interest & Misc. Revenues	156	99	125	75	27,460	75
Total Revenues	156	99	125	75	27,460	75
Transfers-in from General Fund	122,951	103,035	202,746	140,495	140,495	120,000
Total Revenues & Transfers-in	123,107	103,134	202,871	140,570	167,955	120,075
Expenditures						
5410 - Property & Liability Insurance	87,951	126,501	91,181	100,000	92,854	89,229
5415 - Self Insurance Claims	0	1,781	102,294	30,000	42,939	30,000
5640 - Repair by Vendors	23,860	0	0	0	0	0
5816 - Worker's Compensation Fees	0	0	1,109	3,137	3,054	3,137
6480 - New Non-instr Equipment/Furniture	1,860	0	0	0	0	0
Reserves						
7910 - Self Insurance Reserves	0	0	0	60,000	0	60,000
Total Expenditures & Reserves	113,671	128,282	194,584	193,137	138,847	182,366
Sub-total Increase/(Decrease)	9,436	(25,148)	8,287	(52,567)	29,108	(62,291)
Ending Fund Balance	69,428	44,280	52,567	0	81,675	19,384

FUND #69: RETIREE BENEFITS - FY14-15 FINAL BUDGET

	FY 12-13 Actuals	FY 13-14 Adopted Budget	FY 13-14 Actuals	FY 14-15 Final Budget
Ordinary Income/Expense				
Beginning Balance	0	439,615	439,615	146,781
8860 - Interest Income	1,019	0	756	801
Transfers-in from General Fund	937,788	27,214	57,214	75,000
Total Revenues & Transfers-in	938,807	27,214	57,970	75,801
Expenditures				
1110 - Full-Time Instructor	0	0	0	0
2110 - Full-Time / Regular Classified	0	0	0	0
3110 - STRS Direct Instruction	179,574	69,147	77,558	0
3211 - PERS - Classified/Other Non-Academic	0	124,239	130,536	0
3310 - Social Security - Direct Instruction	5,425	0	0	0
3320 - Medicare - Direct Instruction	1,987	0	0	0
3410 - H & W - Direct Instruction	73,365	97,094	66,225	45,084
3411 - H & W - Class/Other Non-Academic	46,278	74,666	73,485	109,635
3910 - Misc Benefits - Direct Instruction	189,563	0	0	22,000
5310 - Institutional Memberships	3,000	3,000	3,000	3,000
Reserves				
7999 - Unallocated Reserves	0	98,683	0	42,863
Total Expenditures & Reserves	499,193	466,829	350,804	222,582
Sub-total Increase/(Decrease)	439,615	-439,615	-292,834	-146,781
Ending Fund Balance	439,615	-0	146,781	-0

FUND #72: STUDENT REPRESENTATION FEES - FY14-15 FINAL BUDGET

	FY 12-13 Actuals	FY 13-14 Adopted Budget	FY 13-14 Actuals	FY 14-15 Final Budget
Ordinary Income/Expense				
Beginning Balance	0	1,538	451	1,433
8884 - Student Representation Fees	4,681	5,200	4,044	5,300
8981 - Transfers-In	2,354	0	3,350	0
Total Revenues	7,035	5,200	7,394	5,300
Expenditures				
5110 - Personal Service Contracts	1,500	1,500	2,400	2,700
5213 - Conference / Travel	4,756	5,238	4,012	4,033
Reserves				
7xxx - Other Outgo & Reserves	328	0	0	0
Total Expenditures & Reserves	6,584	6,738	6,412	6,733
Sub-total Increase/(Decrease)	451	-1,538	982	-1,433
Ending Fund Balance	451	0	1,432	0

FUND #74: FINANCIAL AID - FY14-15 FINAL BUDGET

	FY 10-11 Actuals	FY 11-12 Actuals	FY 12-13 Actuals	FY 13-14 Adopted Budget	FY 13-14 Actuals	FY 14-15 Final Budget
Ordinary Income/Expense						
Beginning Balance	1,688	5,052	5,333	8,656	5,323	10,496
8151 - Pell	2,274,728	2,532,183	2,136,867	2,787,667	2,263,055	2,500,000
8152 - FSEOG	38,478	48,813	56,406	53,763	58,249	39,058
8160 - Veterans Affairs	26,032	5,144	2,333	10,000	2,189	10,000
8193 - General Fund Financial Aid Refund	2,576	6,553	0	5,000	6,970	5,000
8195 - Americorps	21,878	25,769	14,088	30,000	23,684	30,000
8197 - CDTC Awards	2,400	3,191	1,268	2,400	2,720	2,400
8622 - CARE	7,100	7,100	7,500	6,818	6,800	6,800
8625 - CalWorks (childcare only)	38,681	37,950	38,709	39,000	33,771	19,989
8640 - CalGrant	68,616	78,788	58,304	70,000	74,998	75,000
88xx - Interest & Other Local Income	13695	0	9,818	750	317	0
Total Revenues	2,494,184	2,745,491	2,325,292	3,005,398	2,472,753	2,688,247
Expenditures						
2150 - Classified Supervisor	0	0	0	0	2,656	0
3xxx - Employee Benefits	0	0	0	0	548	0
5895 - Bank Fees	18	90	0	0	0	0
7310 - Transfers to Other Funds	2070	0	0	0	0	0
7512 - Direct Payments to Students	2,447,474	2,699,958	2,278,432	2,970,054	2,426,840	2,663,258
7590 - Fed FA Refunds	2,576	7,212	8,161	5,000	6,970	5,000
7612 - CalWorks Child Care	38,681	37,950	38,709	39,000	30,567	19,989
7610 - Other Child Care Payments	0	0	0	0	0	0
7621 - CARE Textbook Grant	0	0	0	0	0	0
Total Expenditures	2,490,819	2,745,210	2,325,301	3,014,054	2,467,580	2,688,247
Sub-total Increase/(Decrease)	3,365	281	-9	-8,656	5,172	0
Ending Fund Balance	5,052	5,333	5,324	0	10,496	10,496

FUND #79: OPEB TRUST - FY14-15 FINAL BUDGET

	FY 12-13 Actuals	FY 13-14 Adopted Budget	FY 13-14 Actuals	FY 14-15 Final Budget
Ordinary Income/Expense				
Beginning Trust Balance	0	0	0	184,243
8860 - Interest Income	0	0	5	14,739
Transfers-in from General Fund	0		184,238	184,238
Total Revenues & Transfers-in	0	0	184,243	198,977
Expenditures				
3410 - H & W - Direct Instruction	0	0	0	0
3411 - H & W - Class/Other Non-Academic	0	0	0	0
Total Expenditures	0	0	0	0
Increase/(Decrease) of Trust Balance	0	0	184,243	198,977
Reserves/Ending Trust Fund Balance		0	184,243	383,220
7902 - Restricted Reserves	0	0	184,243	383,220

STAFFING LEVELS

2014/15 ANNUAL BUDGET

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

SECTION 9

HISTORICAL STAFFING TABLES

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

Headcount	FY 2009/10	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15
Administration	7	6.5	8	7	6	6
Notes	<ul style="list-style-type: none"> Includes 1 President, 2 VPs, 3 Deans, & 1 CTE Director 	<ul style="list-style-type: none"> 0.5 <i>Interim</i> Director of Student Services replaces previous 1.0 Dean of Student Services. 	<ul style="list-style-type: none"> <i>Interim</i> VP of Admin Services replaces VP of Business Services position <i>Interim</i> administrator position, Exec Dir of T&ES (+1.0) Shift includes full time <i>Interim</i> Dean of SASS, previously <i>Interim</i> Dir of Student Services (+0.5) 	<ul style="list-style-type: none"> VP of Admin Services replaces <i>Interim</i> VP of Admin Services position Reflects Dean of Instruction retirement. CTE Director moves to Dean position (-1.0) 	<ul style="list-style-type: none"> Reflects elimination of <i>Interim</i> Executive Director of Technology & Educational Services position, moves to Dir of Enrollment Serv 	<ul style="list-style-type: none"> VP of AA & SS hired midyear to replace resignation and temp replacement. Reflects Dean of Instruction retirement. English Instructor moves to Dean position.
Variance	Baseline	(-0.5)	(+1.5)	(-1.0)	(-1.0)	(0.0)

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

Headcount	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15
Full Time Faculty	39	39.5	40	38
Notes	<ul style="list-style-type: none"> Includes 31.5 Instructors, 4.5 Counselors, 1 LDS Specialist, & 2 Academic Directors 	<ul style="list-style-type: none"> Addition of Math Instructor (+1.0) History/Political Science Instructor retires (-1.0) 0.5 Counselor moves to <i>Interim</i> Dean of SASS (-0.5) <i>Interim</i> Counselor added (+1.0) 	<ul style="list-style-type: none"> Replacement of History/Political Science Instructor (+1.0) <i>Interim</i> Dean of SASS moves back to Counselor (+1.0) Chemistry Instructor resignation (-1.0) <i>Interim</i> Counselor retires (-1.0) 0.5 ECE Instructor moves from Director to Faculty (+0.5) 	<ul style="list-style-type: none"> Physical Education Instructor retires (-1.0) English Instructor moves to <i>Interim</i> Dean of Instruction (-1.0)
Variance	Baseline	(+0.5)	(+0.5)	(-2.0)

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

Headcount	2012/13	2013/14	2014/15
Classified Staff (CEU)	64	62	59
• Full-time (FT)	46	43	39
• Part-time (PT)	18	19	20
Variance	Baseline	(-2.0)	(-3.0)

2014/15

Notes:

New positions (increase to headcount):

1. Laboratory Specialist – Science (FT) - (Previously PT Hourly)
2. High School Student Support Specialist, (ETS) (FT)
3. Program Assistant, (ETS) (PT)
4. Purchasing Technician (vacant) (PT) - (Previously PT Hourly)

Deleted Positions (decrease to headcount)

1. Network Specialist (previously vacant, contracted out) (FT)
2. CalWORKS/Financial Aid Program Technician (Bilingual) (FT)
3. ETS Program Coordinator – High School Student Support (FT)
4. Office Assistant – Student Services (Bilingual) (filled by short term, temporary employee) (FT)
5. Program Assistant, (ETS) (FT)
6. Library Technician (filled by short term, temporary employee)/Foundation & Marketing Specialist (reorged to *Interim* Marketing & Communications Officer) (FT)
7. Library Clerk (PT)

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

Headcount	2012/13	2013/14	2014/15
Confidential Employees	7.0	6.0	6.0
Notes	<ul style="list-style-type: none"> Includes 1 Administrative Assist to the President, 2 Administrative Assistants to the VP, 3 Administrative Assistants to the Dean, & 1 HR Technician 	<ul style="list-style-type: none"> Administrative Assistant to the Dean retires, not replaced 	<ul style="list-style-type: none"> Includes 1 <i>Interim</i> Exec Assist to the President, 2 Admin Assistants to the VP, 1 Admin Assistant to the Dean, 1 <i>Interim</i> Admin Assistant to the Dean, & 1 HR Technician
Variance	Baseline	(-1.0)	(0.0)

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

Headcount	2012/13	2013/14	2014/15
Classified Directors	9.2	9.0	9.0
Notes	<ul style="list-style-type: none"> Includes 5 Full-Time Directors, 2 <i>Interim</i> Directors, 1 Foundation Executive Director, 0.7 PIO, & 0.5 CDC Director 	<ul style="list-style-type: none"> Community Education Coordinator changes to Director of Community Education (+1.0) Director of Enrollment Services replaces <i>Interim</i> Director of Admissions & Records Director of Facilities replaces <i>Interim</i> Director of Facilities & Maintenance PIO and Foundation Executive Director merged into Director of CACE (-0.7) 0.5 CDC Director moves to Faculty Position (-0.5) 	<ul style="list-style-type: none"> Addition of <i>Interim</i> Marketing & Communications Officer (+1.0) <i>Interim</i> Manager of Human Resources replaces Director of Human Resources <i>Interim</i> Assist Dir of Foundation & College Advancement replaces Director of CACE Director of Institutional Research & Planning resignation (-1.0)
Variance	Baseline	(-0.2)	(0.0)

Full Time Equivalent Employees

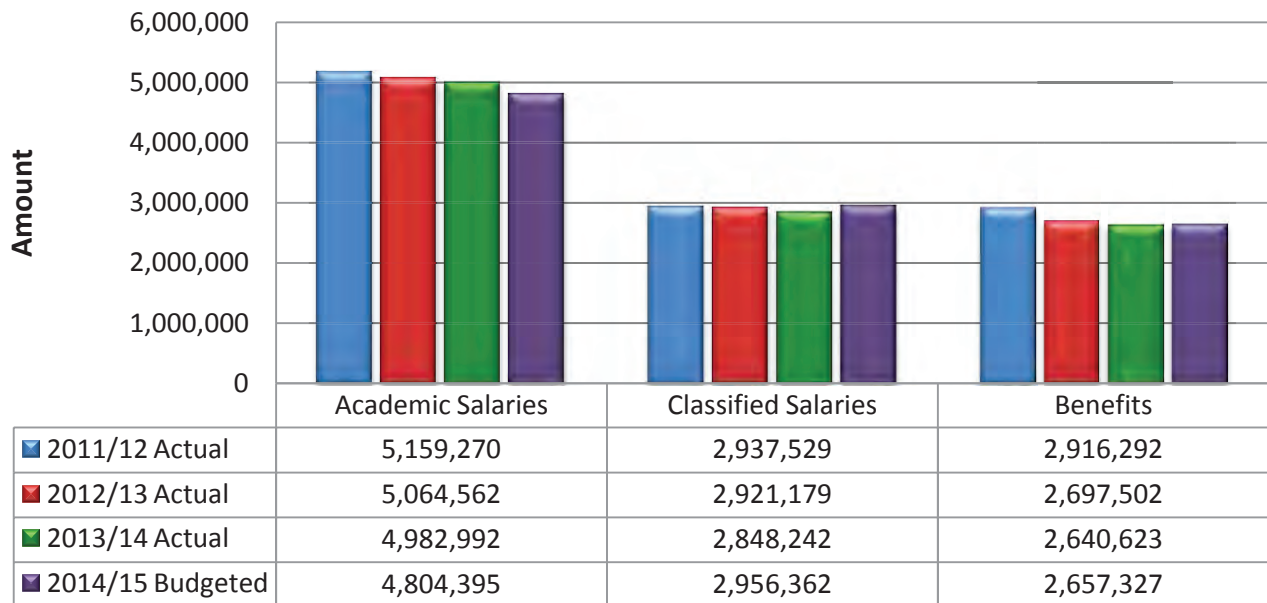
FTE, Full Time Equivalent, is a unit that indicates the workload of an employed person in a way that makes workloads comparable across various contexts. FTE is defined as the total number of hours worked divided by the maximum number of hours in a full-time workload. For example, the total working hours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

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

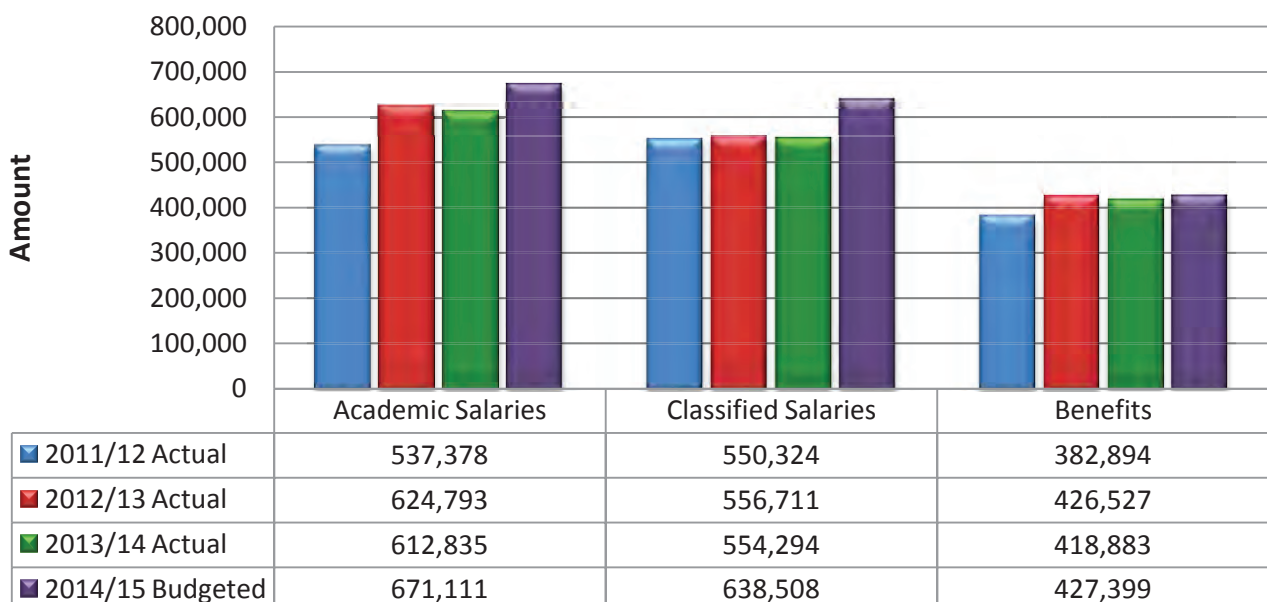
FTE	2014/15
Total FTE	106.08
Administration	6.00
Faculty	36.33
Classified	48.93
Confidential	6.00
Director	8.82

COMPENSATION TRENDS BY GROUP

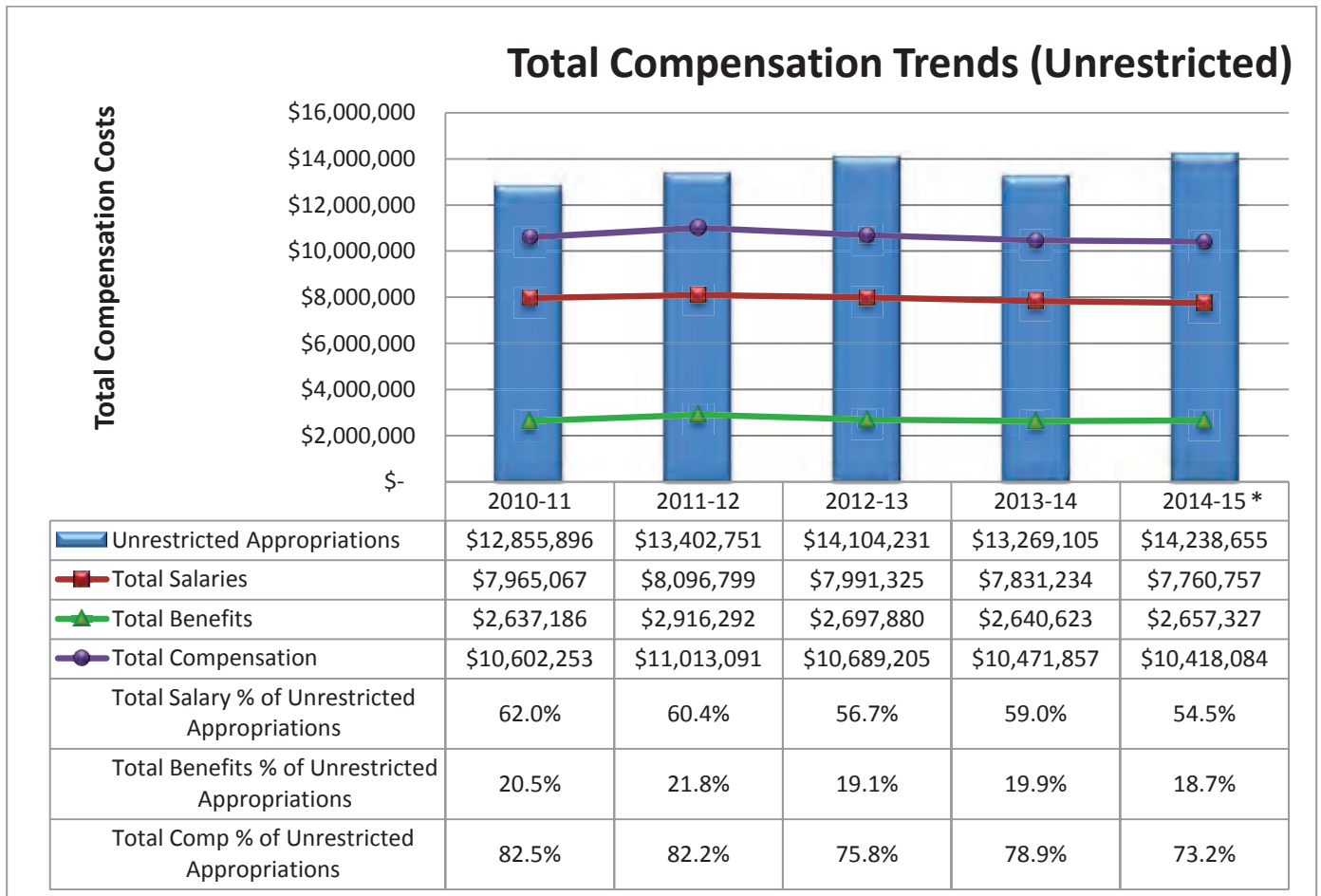
Compensation (Unrestricted Budget) 2011/12 through 2014/15



Compensation (Restricted Budget) 2011/12 through 2014/15



TOTAL COMPENSATION



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.

2014 - 15 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 and expensed appropriately. Employees and/or supervisors were interviewed to ensure the accuracy of the allocations. With the implementation of the salary allocations within the budget there will no longer be the need for numerous manual salary allocations at fiscal year end (The previous practice through FY12/13). The allocations are listed on the following pages by department (in alpha order).

Department	Position	Name	Fund	Program Code	Program Name	14-15 Allocation
Administrative Services	V.P. Administrative Services	Jeff DeFranco	11	6602	Administrative Services	33.00 %
			11	7101	Facilities Planning	25.00 %
			11	6895	Foundation	10.00 %
			11	7105	Technology Infrastructure	10.00 %
			11	6820	Community Services Events	5.00 %
			11	6840	Economic Development	5.00 %
			11	6850	Community Use of Facilities	5.00 %
			11	6900	Ancillary Services	5.00 %
			11	6825	Community Ed - Indirect	2.00 %
	Administrative Assistant to V.P. Administrative Services	Maryellen Sanchez	11	6602	Administrative Services	55.00 %
			11	7101	Facilities Planning	20.00 %
			11	7105	Technology Infrastructure	10.00 %
			11	6830	Demonstration Garden	5.00 %
			11	6850	Community Use of Facilities	5.00 %
			11	6900	Ancillary Services	5.00 %
Admissions and Records	Admissions & Recs Coordinator	Gayle Bradshaw	11	6200	Admissions & Records	100.00 %
	Student Records Technician	Dru Cunningham	11	6200	Admissions & Records	100.00 %
	Admissions & Recs Technician	Erika Franco	11	6200	Admissions & Records	100.00 %
	Director of Enrollment Services	Cheri Jones	11	6200	Admissions & Records	80.00 %
			11	7104	ERP Implementation	20.00 %
	Admissions & Recs Technician	Rosalba Juarez	11	6200	Admissions & Records	100.00 %
	Senior Admissions & Records Technician	Reyna Reger	11	6200	Admissions & Records	50.00 %
	Admissions & Recs Technician	Laura Ryland	11	6200	Admissions & Records	100.00 %
Art	Art Studio Technician, 3-D	Francis Rider	11	1002	Art	100.00 %
Career and Technical Education	Program Technician-CTE	Melissa Liggett	11	6013	CTE Admin	100.00 %
	Program Technician-Voc Program	Jamie Rhone	11	6013	CTE Admin	50.04 %
			12	6013	CTE Admin	49.96 %

*Rows containing the same fund and program code within one position indicate separate source codes

Department	Position	Name	Fund	Program Code	Program Name	14-15 Allocation
Child Development Center	CDC Operations Assistant	Karen Allen	33	6920	Child Development Center	72.35 %
			12	1305	Early Childhood Education	24.74 %
			11	1305	Early Childhood Education	2.91 %
	CDC Teacher	Cristina Crazysnake	33	6920	Child Development Center	100.00 %
	CDC Teacher	Molly DeLallo	33	6920	Child Development Center	100.00 %
	CDC Teacher	Julia Nold	33	6920	Child Development Center	100.00 %
	CDC Cook	CindyLu Robinson	33	6920	Child Development Center	100.00 %
	CDC Lead Teacher	Shawna Sarver	33	6920	Child Development Center	100.00 %
	CDC Teacher	Lisa Strauss	33	6920	Child Development Center	100.00 %
College Advancement & Community Engagement	Interim Marketing & Communications Officer	Diane Lewis	11	6891	College Advancement	100.00 %
	Interim Assistant Director Foundation and College Advancement	Julie Booth	11	6895	Foundation (Paid by Foundation)	70.87 %
			11	6895	Foundation (Paid by District)	29.13 %
Community Education	Director of Community Ed	Megan Waskiewicz	11	6824	Community Education	100.00 %
Fiscal Services	Director of Fiscal Services	Alice Jones	11	6720	Fiscal Services	60.00 %
			12	6721	Grants Accounting	15.00 %
			11	6825	Community Ed - Indirect	5.00 %
			11	6895	Foundation	5.00 %
			11	6900	Ancillary Services	5.00 %
			11	6922	CDC - Indirect	5.00 %
			11	7101	Facilities Planning	5.00 %
	Accountant	Mark Norton	11	6720	Fiscal Services	85.00 %
			11	6922	CDC - Indirect	10.00 %
			11	6825	Community Ed - Indirect	5.00 %
	Accounting Assistant	Georgillis Ortega	11	6720	Fiscal Services	72.00 %
			11	6460	Financial Aid	20.00 %
			11	6825	Community Ed - Indirect	2.00 %
			11	6922	CDC - Indirect	2.00 %
			11	7102	Campus & Site Improvement	2.00 %
			11	7105	Technology Infrastructure	2.00 %
	Fiscal Services Technician	Vacant	11	6895	Foundation	50.00 %
			11	6720	Fiscal Services	40.00 %
			11	6960	Student Activities	10.00 %
Human Resources	Interim Manager of Human Resources	Shelley Hansen	11	6730	Human Resources	100.00 %
	Human Resources Technician	Daniel Masellones	11	6730	Human Resources	100.00 %
	Human Resources Assistant	Teresa Peshon	11	6730	Human Resources	30.00 %
Institutional Research and Planning	Research Analytics Database Administrator	Adam Lange	11	6604	Institutional Research/Planning	50.00 %
			11	7104	ERP Implementation	50.00 %
	Director of Institutional Research & Planning	Vacant	11	6604	Institutional Research/Planning	100.00 %

*Rows containing the same fund and program code within one position indicate separate source codes

Department	Position	Name	Fund	Program Code	Program Name	14-15 Allocation
Instruction Office	Dean of CTE & Instruction	Virginia Boyar	11	6012	Dean of CTE & Instruction	20.48 %
			11	6013	CTE Admin	25.09 %
			12	6013	CTE Admin	28.29 %
			12	6013	CTE Admin (AB86 Grant)	6.14 %
			11	6840	Economic Development	5.00 %
			12	6013	CTE Admin	15.00 %
	Office Assistant, Instruction	Teresa Livesay	11	6010	Instruction Office	100.00 %
	Interim Dean of Instruction	Michelle Risdon	11	6011	Dean of Instruction	80.00 %
			11	6820	Community Services Events	10.00 %
			12	6013	CTE Admin (AB86 Grant)	10.00 %
	Administrative Assistant to the Dean(s)	Sarah Segal	11	6010	Instruction Office	100.00 %
	Administrative Assistand to V.P. Academic Affairs and Student Services	Lori Thorne	11	6010	Instruction Office	93.82 %
			11	7104	ERP Implementation	5.00 %
			12	6013	CTE Admin (AB86 Grant)	1.18 %
	VP of Academic Affairs and Student Services	Vacant	11	6010	Instruction Office	43.00 %
			11	7104	ERP Implementation	20.00 %
			11	6820	Community Services Events	10.00 %
			11	6825	Community Ed - Indirect	10.00 %
			12	6013	CTE Admin (AB86 Grant)	10.00 %
			11	6840	Economic Development	5.00 %
			11	6922	CDC - Indirect	2.00 %
Library	Library Systems Technician	Jonathan Schank	11	6120	Library	100.00 %
	Library Technician	Vacant	11	6120	Library	100.00 %
Maintenance and Operations	Groundskeeper/Custodian	Virgil Ballesteros	11	6530	Custodial Services	100.00 %
	Groundskeeper/Custodian	James Cooper	11	6530	Custodial Services	100.00 %
	Lead Groundskeeper/Custodian	Jose Gutierrez	11	6530	Custodial Services	100.00 %
	Director of Facilities	Randall Joslin	11	6510	Maintenance Services	80.00 %
			11	7101	Facilities Planning	20.00 %
	Groundskeeper/Custodian	Davin Kangas	11	6530	Custodial Services	100.00 %
	Facilities & Maintenance Tech	John Labrado	11	6510	Maintenance Services	100.00 %
	Lead Groundskeeper/Custodian	Ramiro Oropeza	11	6530	Custodial Services	100.00 %
	Groundskeeper/Custodian	Eric Pacheco-Jimenez	11	6530	Custodial Services	100.00 %
	Operations Technician	Teresa Pehson	11	6510	Maintenance Services	70.00 %
	Groundskeeper/Custodian	Guy Przytakoski	11	6530	Custodial Services	100.00 %
	Groundskeeper/Custodian	Brenda Seals	33	6530	Custodial Services	100.00 %
Media	Media Specialist	Pat Leonard -Heffner	11	6130	Media Services	90.00 %
			11	6820	Community Services Events	10.00 %

*Rows containing the same fund and program code within one position indicate seperate source codes

Department	Position	Name	Fund	Program Code	Program Name	14-15 Allocation
Office of Information Technology Services	Programmer/Web Applications Dev	William Abiko	11	6780	OITS	90.00 %
			11	7104	ERP Implementation	10.00 %
	Senior Technical Administrator	David Burba	11	7105	Technology Infrastructure	50.00 %
			11	6780	OITS	30.00 %
			11	6150	Academic Info Systems & Tech	10.00 %
			11	7104	ERP Implementation	10.00 %
	System Programmer-MIS Analyst	Martin Currie	11	6780	OITS	100.00 %
	System Administrator-Enterprise Applications	William King	11	6780	OITS	75.00 %
			11	7104	ERP Implementation	25.00 %
	Computer/Network Technician	Robert Moulton	11	6780	OITS	100.00 %
	Technology & Media Supp Tech	Diana Nelson	11	6780	OITS	100.00 %
Payroll	Payroll Specialist	Cynthia Hertzog	11	6720	Fiscal Services	96.00 %
			11	6825	Community Ed - Indirect	2.00 %
			11	6922	CDC - Indirect	2.00 %
Physical Education	Program Technician-PE	Marla Sharp	11	6825	Community Ed - Indirect	50.00 %
			11	0835	Physical Education	30.00 %
			11	1201	Health	20.00 %
Reprographics	Reprographics Technician	Robert Peart	11	6783	Reprographics	100.00 %
Schedule Production	Schedule Prod/Catalog Devel-PT	Darci Osika	11	6010	Instruction Office	70.00 %
			11	6850	Community Use of Facilities	20.00 %
			11	6825	Community Ed - Indirect	10.00 %
	Schedule Production Specialist	Ricki Rozga	11	6010	Instruction Office	70.00 %
			11	6850	Community Use of Facilities	20.00 %
			11	6825	Community Ed - Indirect	10.00 %
Science	Laboratory Specialist-Science	Amelia Oleson	11	1905	Chemistry	100.00 %
	Science Laboratory & Instructional Safety Specialist	Katherine Strain	11	0401	Biology	80.00 %
			11	1902	Physics	10.00 %
			11	1905	Chemistry	10.00 %
Student Services	Director of Financial Aid	Julie Cathie	11	6460	Financial Aid	75.50 %
			12	6460	Financial Aid	14.50 %
			12	6430	EOPS	4.90 %
			12	6430	EOPS	3.00 %
			12	6430	EOPS	2.10 %
	Program Assistant, ETS	Natalia Cazares-Rodriguez	12	6392	TRiO - ETS	100.00 %
	Instruct Prog Specialist, UB	David Czarnecki	12	6393	TRiO - UB	100.00 %
	Dean of Student and Academic Support Serivces	Suzanne Gochis	11	6450	Student Services Administrator	24.00 %
			12	6392	TRiO - ETS	20.00 %
			12	6393	TRiO - UB	20.00 %
			12	6310	Counseling	15.24 %
			11	6960	Student Activities	10.00 %
			11	6922	CDC - Indirect	5.00 %

*Rows containing the same fund and program code within one position indicate seperate source codes

Department	Position	Name	Fund	Program Code	Program Name	14-15 Allocation
			11	6961	Athletic Director	5.00 %
			12	6450	Student Services Administrator	0.76 %
	HS Program Coordinator, UB	Tori Kuwahara	12	6393	TRiO - UB	100.00 %
	Program Coordinator, SSS	Anna Lee	12	6391	TRiO - SSS	100.00 %
	HS Acad Supprt Specialist, ETS	Darren McKay	12	6392	TRiO - ETS	100.00 %
	Program Technician-D-Wing	Carol Merkley	12	6320	Matriculation & Assessment	70.00 %
			11	0599	D-Wing Computer Lab	20.00 %
			12	6320	Matriculation & Assessment	10.00 %
	Interim Administrative Assistant to the Dean(s)	Alba Morales	12	6310	Counseling	52.52 %
			11	6450	Student Services Administrator	23.00 %
			11	6960	Student Activities	10.00 %
			12	6460	Financial Aid	8.05 %
			12	6460	Financial Aid	5.00 %
			12	6450	Student Services Administrator	1.43 %
	Financial Aid Technician	America Ramirez	12	6460	Financial Aid	85.00 %
			12	6430	EOPS	10.00 %
			12	6430	EOPS	3.00 %
			12	6430	EOPS	2.00 %
	Interim International Student Program Coordinator	Reyna Reger	11	6490	International Education	50.00 %
	Program Assistant, SSS	Madelyn Rios	12	6391	TRiO - SSS	100.00 %
	MS Student Specialist, ETS	Lisa Utzig	12	6392	TRiO - ETS	100.00 %
Superintendent/President	Superintendent/President	Kindred Murillo	11	6601	President's Office	35.00 %
			11	7101	Facilities Planning	20.00 %
			11	6895	Foundation	15.00 %
			11	6891	College Advancement	10.00 %
			11	6820	Community Services Events	5.00 %
			11	6825	Community Ed - Indirect	5.00 %
			11	6840	Economic Development	5.00 %
			11	6960	Student Activities	5.00 %
	Interim Executive Assistant to the Superintendent/President	Lisa Shafer	11	6601	President's Office	80.00 %
			11	6821	Graduation	10.00 %
			11	6825	Community Ed - Indirect	5.00 %
			11	6960	Student Activities	5.00 %
Tahoe Parents Nursery School	TPNS Coordinator	Jennifer Bronken	11	6921	Tahoe Parent Nursery School	100.00 %
	TPNS Coordinator	Aileen Yure	11	6921	Tahoe Parent Nursery School	100.00 %
Theatre	Theatre Production Technician	Kurt Munger	11	1007	Theatre	75.00 %
			11	6820	Community Services Events	25.00 %

*Rows containing the same fund and program code within one position indicate seperate source codes

GRAPHS & ANALYSES

2014/15 ANNUAL BUDGET

- Full-Time Equivalent Students •
- Full-Time Equivalent Students Comparison •
- Grant Funds •
- Deficit Factor Trends •

SECTION 10

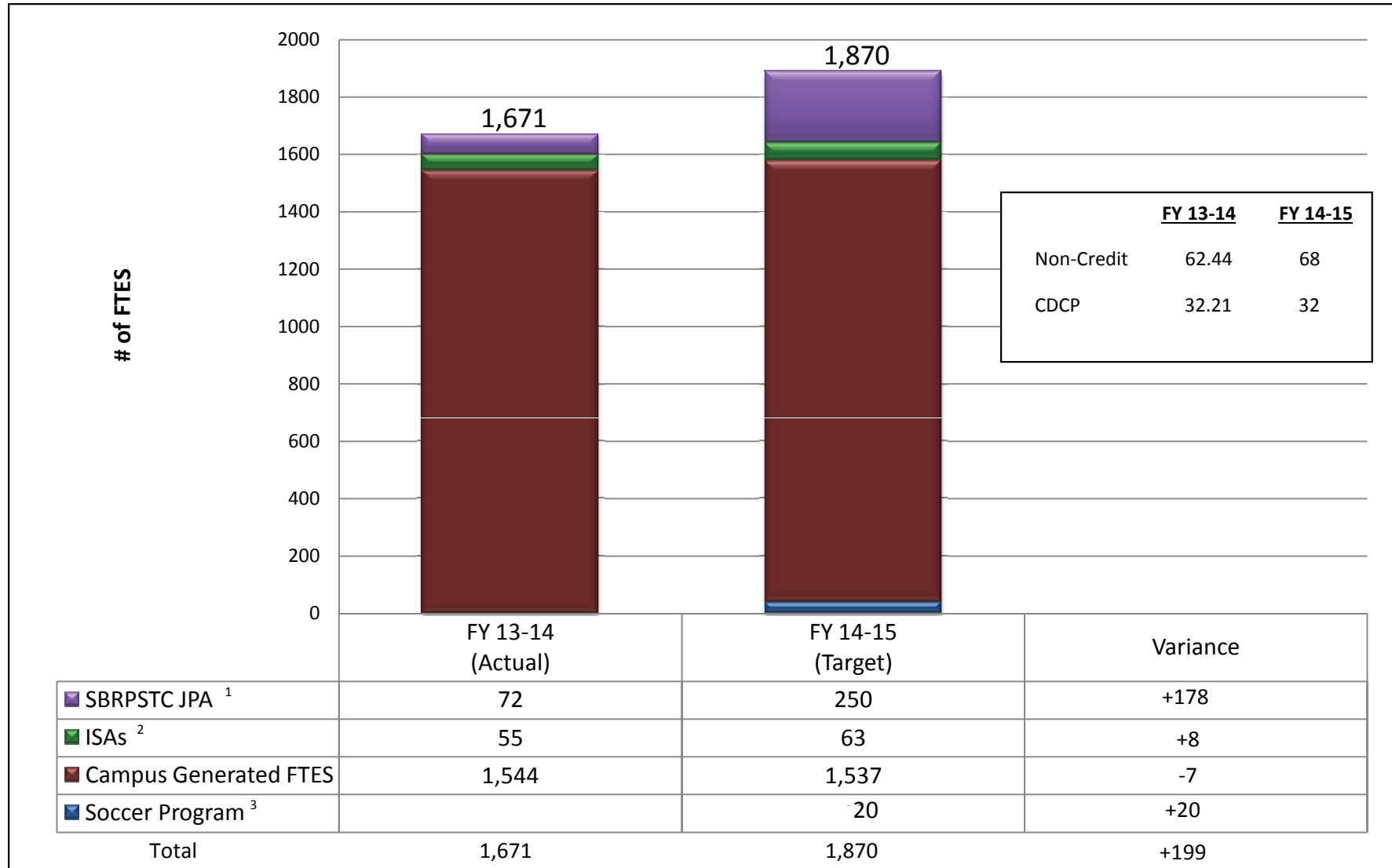
FULL-TIME EQUIVALENT STUDENTS (FTES)

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	1,671	1,672	1,576.80	62.44	32.21	207.19	13.99%	25.8%	2.7%
14/15	1870*								

* Projected

FTES Comparison

FY 2013-14 Actual vs. FY 2014-15 Target - Resident FTES Only



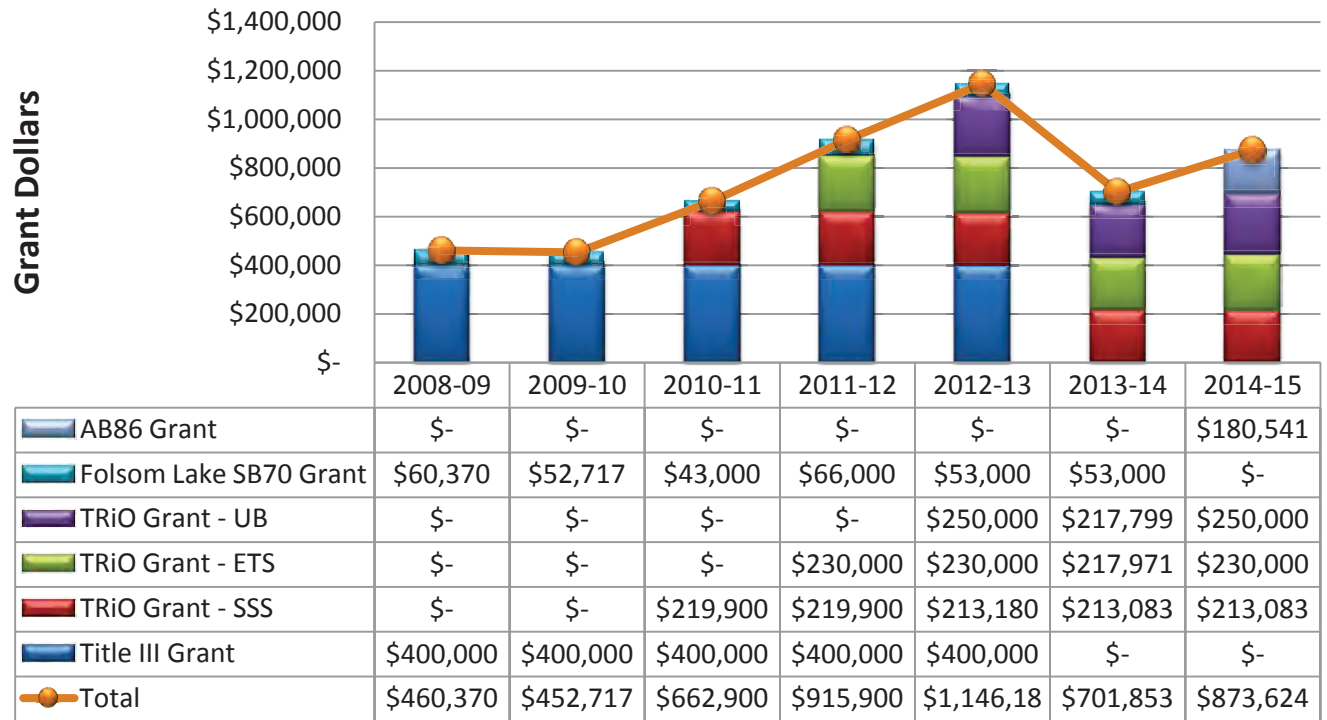
¹ South Bay Regional Public Safety Training Consortium Joint Powers Agreement

² Instructional Service Agreements

³ Also Campus Generated FTES

GRANT FUNDS

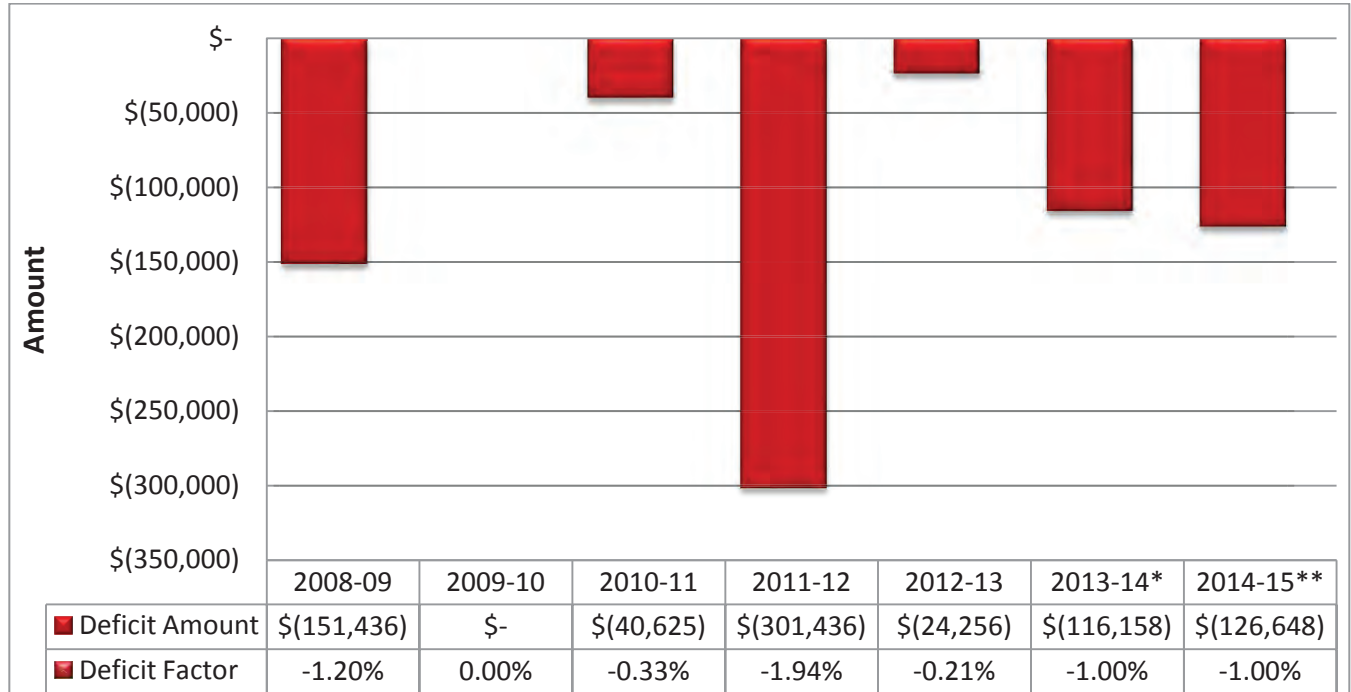
Grant Funding Trends



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 dipped in 2013/14 due to the end of the Title III grant in September of 2013, however, they are on the rise once again due to the addition of the AB86 grant.

DEFICIT FACTOR TRENDS

R1 – Deficit Factor Trends



* FY13/14 deficit projected based on the most recent information from the Chancellor's Office as of August 2014.

** FY14/15 deficit projected based on LTCC budget assumptions.

Deficit factors result from shortfalls in property tax, enrollment fees or other revenues at the State level that impact Proposition 98 funding. The final deficit factor for the District will be included in the Recalculation Apportionment (R1) that is typically released in February in the calendar year following the end of the previous fiscal year (or 18 months *after* the start of the previous fiscal year). The final deficit factor for FY13/14 will therefore be released in February 2015. The projected deficit factor for FY14/15 is based on LTCC's approved budget assumptions using a floor of 1% for calculation of the budgeted deficit factor. Recent deficit factors have been some of the highest in the history of the District.

