

LAKE TAHOE COMMUNITY COLLEGE

Annual Budget

Fiscal Year 2018-19

*Budget Proposed to the
Board of Trustees on 9/11/18*



VISION:

California's premier destination
community college

MISSION:

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

One College Drive
South Lake Tahoe, CA 96150
www.ltcc.edu



ANNUAL BUDGET

2018 – 2019

		<u>Service Dates</u>
BOARD OF TRUSTEES:	Kerry David, President	1992-2018
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	Andrea Salazar, Director of Fiscal Services	
	Nick Barclay, Analyst	
	Amber Smith, Accountant	
	Maryellen Sanchez, Administrative Assistant to VPAS	

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

Visit www.ltcc.edu/budget for an electronic copy of this document and other budget related information.

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

Lake Tahoe Community College

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EXECUTIVE SUMMARY

2018-19 ANNUAL BUDGET

- FY 18-19 Budget Executive Summary •
- Total Revenue, Appropriations & •
Unrestricted EFB Graph
- Unrestricted Appropriations Overview •

SECTION 1

EXECUTIVE SUMMARY—ANNUAL BUDGET 2018–19

This executive summary highlights the components in the proposed Fiscal Year 2018-19 (FY18-19) budget and provides an overview of the major issues, opportunities, challenges, and changes that are reflected in this document.

FULL-TIME EQUIVALENT STUDENTS OUTLOOK

Fiscal Year 2017-18 (FY17-18) saw a reduction in actual full-time equivalent students (FTES) from the adopted budget projections. The FY17-18 adopted budget was based on 1,739 FTES; however, actual FTES at year-end were 1,679. The FTES for FY17-18 were about 2% greater than the actual FTES for fiscal year 2016-17 (FY16-17). This increase was a result of increases in campus-generated and dual enrollment FTES.

The district has been conservative when anticipating FTES in the past. The new funding formula requires a new approach to planning for the future. Reviewing and anticipating FTES will still be required in the future, as it makes up the majority of the apportionment from the state, but now there are two additional areas for the district to monitor and plan related to equity and student success.

When anticipating FTES for Fiscal Year 2018-19 (FY18-19), there are numerous factors in play related to dual enrollment, instructional service agreements (ISA), and International students that will affect the ending FTES number. While challenging, the district has created a schedule that emphasizes efficiency while maintaining opportunities for students to complete their courses of study.

STATE FUNDING

The 2018-19 California state budget continues to demonstrate the Governor's commitment to higher education and the success of students. A new funding formula was implemented beginning July 2018, which has three main components: a base allocation, a supplemental allocation and a student success allocation. The state included a three-year average on the FTES portion of the allocation to provide a sense of stability and invested additional funds into the implementation of the new formula. A 2.71% cost of living adjustment (COLA) was also funded, along with an allocation for growth.

The 2018-19 California state budget continues to demonstrate the Governor's commitment to student success in higher education.

In FY17-18, the funding formula focused on access to higher education. While significant progress was made to improve student access and success, more needed to occur to help students complete their degrees in a timely manner and to further eliminate achievement gaps. Input from the community college system was considered and influenced the final outcome of the Assembly Bill 1809 (AB 1809), which was signed by the governor on June 27, 2018 and became effective July 1, 2018 to create the Student Centered Funding Formula (SCFF).

The SCFF has three areas of allocation that include base, supplemental and student success allocations. The base allocation includes measures related to the size of the district, number of campuses, rural location and the number of students served. The supplemental allocation accounts for disadvantaged students. The student success allocation is calculated based on the outcomes achieved that are related to the *Vision for Success* with additional funding provided for outcomes of students qualifying for the supplemental allocation. It was understood by the legislature that the changes to the funding formula occurred quickly and the metrics are vastly different, therefore they provided a phase-in of the funding formula over three years with a hold harmless clause.

While there is funding in the form of a one-time allocation for instructional equipment and scheduled maintenance, it is significantly lower than FY17-18. Funding of adjunct faculty office hours was included again in this year's budget on a one-time allocation as well as an allocation for the Online Education Initiative.

While the district is thankful for the COLA provided in the FY18-19 budget of 2.71%, we are still recovering from multiple years of zero COLAs equating to a loss of buying power over 16%. The FY18-19 budget included an increase to the funding of the community colleges to help implement SCFF. This increase will help partially offset the increases to PERS and STRS, which are increasing by 2.53% and 1.85%, respectively.

The FY18-19 restricted general fund budget continues to increase as LTCC receives money to be used for specific purposes. In FY18-19, deferred revenue is budgeted at approximately \$1.4 million, which is an accumulation of multiple programs. The district received the Pre-Apprenticeship grant in FY17-18, but it was not recognized in the budget at that time; it is reflected in the FY18-19 budget. A legislative change to categorical programs is the creation of the Student Equity and Achievement Program, a combination of Student Success, Equity and Basic Skills funds, which will allow some flexibility for the district to continue to serve students.



SHIFTING STAFFING LEVELS AND EXPENDITURES

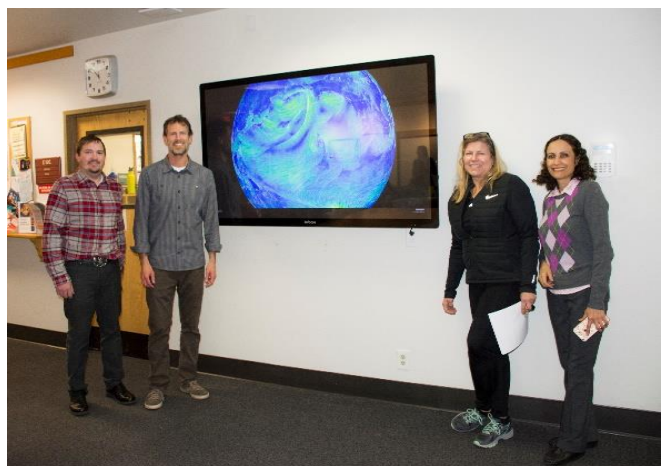
LTCC has 122.41 full time equivalent (FTE) employees in FY18-19, an increase of slightly more than 7 from FY17-18. The majority of growth in FTE between FY17-18 and FY18-19 is budgeted in the restricted and auxiliary funds. In past years, funds received for the student success and support program (SSSP) and the student equity program have been responsible for FTE increases in the restricted general fund.

Aside from staffing levels, employment costs continue to increase. The Confidential and Director group of employees used the results of a recently completed classification/compensation study to guide the distribution of a 2.35% ongoing increase to their represented employees. The 2.35% was a combination of the 1.5% approved for FY17-18 and the 0.85% approved for FY18-19. Full-time faculty received an additional 0.85% increase and adjunct faculty received an additional 2.0% increase. An increase for administration was 2.35% in FY18-19. Classified employees negotiated an increase of 4.15% for FY18-19 which began addressing the results of the salary classification/compensation study. The minimum wage will increase from \$11.00 an hour to \$12.00 an hour beginning in January 2019. The minimum wage is scheduled to increase to \$15.00 an hour in the coming years, which will continue to impact district payroll.

LTCC has entered into instructional service agreements (ISA) over the past few years in order to generate and diversify FTES sources. These ISAs have costs associated with them. The largest ISA is the South Bay Regional Public Safety Training Consortium (SBRPSTC), which is projected to cost the district over \$900,000 in FY18-19. The costs of this program are offset by the FTES earned. Other ISAs include dual enrollment, fire science, the culinary jail program, and the fire academy. In FY12-13, the cost of ISAs was about \$30,000. In FY18-19, ISAs are budgeted to cost just over \$1 million, which reduces staff costs.

In January 2018, an investment in staffing to boost enrollment was included for International Education, outreach and dual enrollment, incarcerated students, and work experience. These proof of concept investments were for the second half of FY17-18 and all of FY18-19. Review of desired outcomes for each area will occur before decisions to make the investments permanent.

*The district made
investments in key areas to
support the success of our
students.*



PENSION COSTS

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

The STRS rate increased from the FY17-18 rate of 14.43% to 16.28% for FY18-19, and the PERS rate increased from the FY17-18 rate of 15.531% to a rate of 18.062% in FY18-19. The following table projects LTCC's contribution to both funds from the unrestricted general fund in the near future.

Projected STRS and PERS Contributions					
Fiscal Year	STRS Contribution*	PERS Contribution**	Total Contribution	Annual Increase	Increase from FY 13-14
2013-14	\$326,619	\$288,092	\$614,711		
2014-15	\$332,651	\$311,240	\$643,891	\$29,180	\$29,180
2015-16	\$402,189	\$339,132	\$741,321	\$97,430	\$126,610
2016-17	\$417,077	\$399,132	\$816,142	\$74,821	\$201,431
2017-18	\$482,813	\$489,714	\$972,527	\$156,385	\$357,816
2018-19	\$556,266	\$615,613	\$1,171,879	\$199,352	\$557,168
2019-20	\$637,443	\$730,910	\$1,368,353	\$196,474	\$753,642
2020-21	\$691,023	\$851,387	\$1,542,410	\$174,057	\$927,699

Table 1: Projected STRS and PERS Contributions

* LTCC contribution projections are based on budgeted FY18-19 unrestricted general fund STRS contribution, assuming the cost impact of the annual approximate 3% step and column increase in salary. Any changes to salary will impact LTCC's contribution. STRS on-behalf payments are not included in the table above.

** LTCC contribution projections are based on budgeted FY18-19 unrestricted general fund PERS contribution, assuming the cost impact of the annual approximate 3% step and column increase in salary. Any changes to salary will impact LTCC's contribution.

Included in FY17-18 actuals is the reflection of \$342,357 in pass-through revenue and expenditures for STRS on-behalf payments made by the state per a change in accounting methods. Historically, the state has made a portion of the payment to STRS on behalf of local employers. Based on a new accounting advisory, LTCC is now required to show the revenue and expenditures on its books without ever receiving the revenue or making the payments. The FY18-19 budget reflects \$300,000 of revenues and expenditures. The expenditures have been divided proportionately between program 4934 general instruction (\$250,000) to represent instructional salary based contributions, and program 6010 the instruction office (\$50,000) to represent non-instructional academic salary based contributions.

GENERAL OBLIGATION BOND

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

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

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

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

LOOKING FORWARD

The state budget, as it relates to community colleges, is positive; however, it is not at the same level as the past few years. The most important step toward ensuring that the college remains on track to realize this improved financial situation is to achieve, or better yet exceed, the restoration FTES target of 1,761 by FY18-19 and understand and improve the new data elements of the Student Centered Funding Formula.

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

On campus resident FTES, specifically face-to-face FTES, has been declining for a number of years. In FY11-12, there were 1,304 face-to-face FTES; in FY17-18, there were 577. Campus face-to-face creates a vital and engaging experience for students, which helps with overall student completion. While the efforts to expand and diversify FTES sources are encouraging, LTCC needs students on campus. This is both a weakness and an opportunity. The district engaged in a housing feasibility study to try to assist

students with the issue surrounding affordable housing, which demonstrated a need for a 100-bed solution. The escalating costs of construction is a potential hurdle to overcome, but it has inspired many on campus and in the community to come up with creative solutions that are currently being vetted. Recommendations from the enrollment management study continue to go into effect, and outreach and recruiting efforts continue to be increased.

LTCC's ending fund balance (EFB) in FY17-18 was \$2,422,887, which was 15.36% of FY17-18 appropriations. In FY18-19, the EFB is projected to increase to \$2,538,108, which is 14.84% of FY18-19 appropriations. The board of trustees has a stated goal of a 15% reserve target to help protect programs during the next recession.

LTCC has leveraged other strong financial positions to help reduce the impact of a future recession. Increasing staffing levels, and the associated payroll costs, must be scrutinized with a potential recession on the horizon. LTCC has established a STRS and PERS reserve to help offset those costs in the future. LTCC has been making progress toward funding the Other Post-employment Benefits (OPEB) Annual Required Contribution (ARC). In FY17-18, the reserves for OPEB were increased by \$320,185 from one-time funds.

In FY18-19, LTCC is in a strong financial position thanks to conservative financial leadership, reduction of liabilities and increased assets, and balancing annual revenues with expenditures. LTCC has been prioritizing resource allocation with the future in mind. Threats to the strong financial position include declining face-to-face FTES and rising pension costs. However, the threats are not insurmountable. Based on recent practices and conservative financial leadership, LTCC should be optimistic about the future.

*LTCC is optimistic
about the future!*



Graduation, 2018.

The total unrestricted (Fund 11) and restricted (Fund 12) revenues and appropriations for the FY18-19 are as follows:

	Revenues	Appropriations
Unrestricted	\$17,214,450	\$17,099,229
Restricted	\$6,336,863	\$6,083,354
TOTAL	\$23,551,313	\$23,182,583

Table 2: FY18-19 Unrestricted and Restricted Revenues and Appropriations

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

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

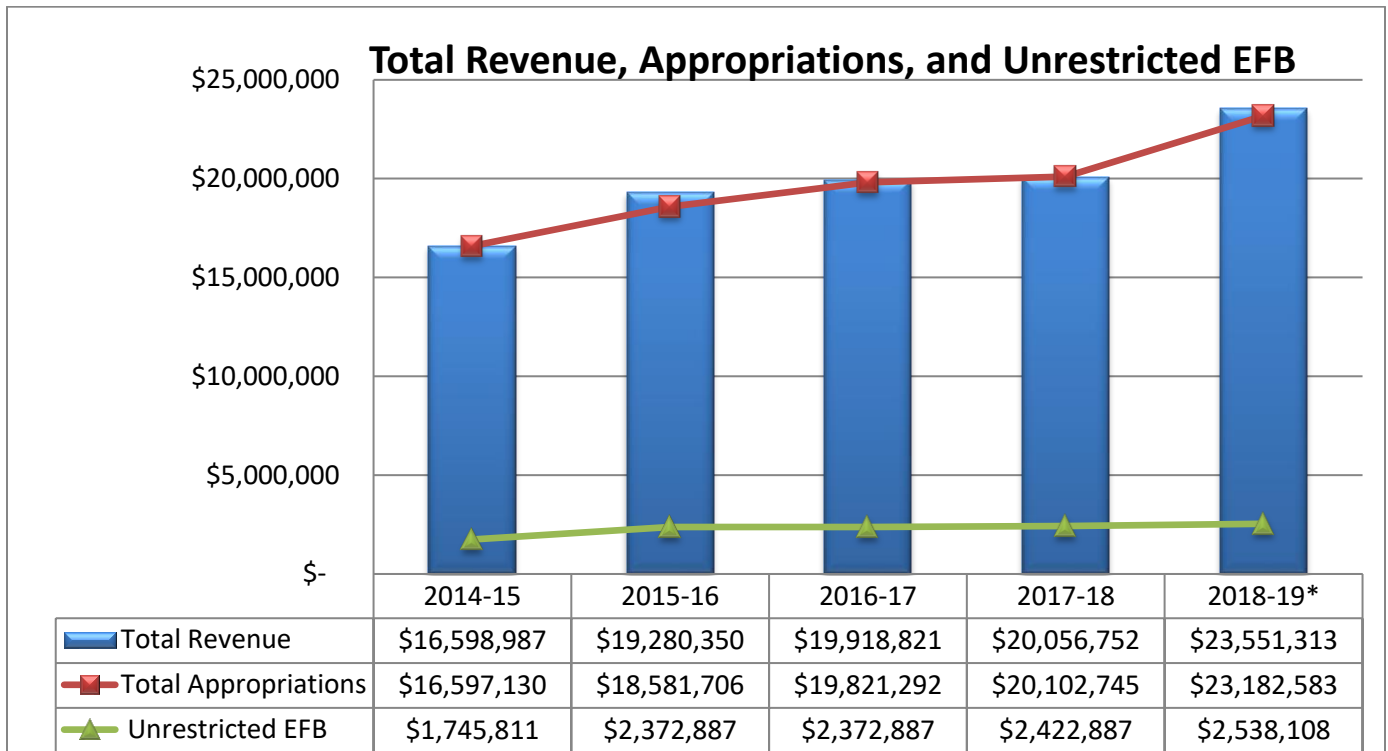
Funds	Budgeted Appropriations + Budgeted Reserves
General Fund:	
Unrestricted (Fund 11)	\$19,637,337*
Restricted (Fund 12)	\$ 6,462,670
Bond Interest and Redemption Fund	\$ 3,866,469
Child Development Center Fund	\$ 593,338
Capital Outlay Projects Fund	\$ 709,636
General Obligation Bond Fund	\$15,686,313
University Center Capital Fund	\$ 223,661
Community Education Fund	\$ 346,669
Community Play Consortium	\$ 293,898
Self-Insurance Fund	\$ 235,593
Retiree Benefits Fund	\$ 725,336
Student Representative Fee Trust Fund	\$ 19,431
Student Financial Aid Trust Fund	\$ 1,747,800
OPEB Trust Fund	\$ 1,334,877

Table 3: Total Appropriations and Budgeted Reserves

* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 14.84% BOT contingency, which in FY18-19 is budgeted to be \$2,538,108.



REVENUE , APPROPRIATIONS, AND UNRESTRICTED ENDING FUND BALANCE



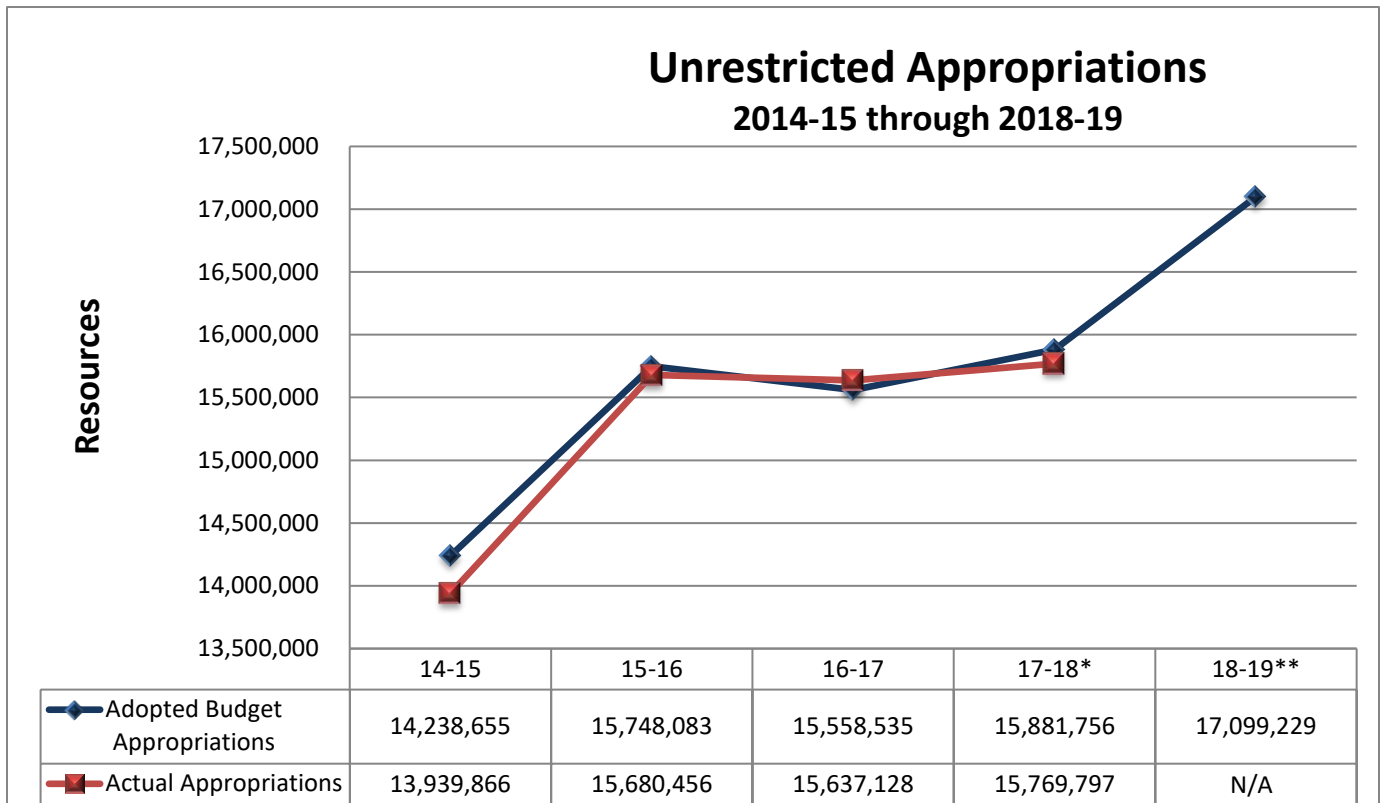
Graph 1: Total Revenue, Appropriations, and Unrestricted EFB

The graph above documents the combined unrestricted and restricted revenue and appropriations for fiscal years 2014-15 through 2018-19. The graph illustrates the changing revenue and expenditure picture and the impact on the college's unrestricted ending fund balance (EFB). A significant amount of one-time unrestricted revenue in FY15-16 and FY16-17 allowed the district to achieve some financial goals, including rebuilding the unrestricted EFB. In FY16-17, LTCC received an attendance allowance of 89 FTES due to severe winter storms that resulted in FTES loss equating to a one-time revenue increase of about \$449,000. LTCC used those one-time funds to increase reserves considering projected future cost increases and economic recession. In FY18-19, LTCC will be funded on the new Student Centered Funding Formula (SCFF). LTCC is projecting increased total computational revenue in FY18-19 from the new SCFF totaling approximately \$15.5 million.

The restricted general fund projects moderate growth in FY18-19, including about \$1.4 million in deferred revenue from FY17-18. After the FY17-18 budget was adopted, LTCC received the Pre-Apprenticeship and OJT grant of a one-time amount of \$500,000; and \$125,000 for Guided Pathways implementation. Other increases from 2016-17 to 2017-18 include a Title III grant and the regional share of the Strong Workforce Program. Lake Tahoe Community College acts as the fiscal agent for the AEBG Consortium, which was primarily responsible for the growth reflected in the restricted fund from FY14-15 to FY15-16.

* The numbers from FY14-15 through FY16-17 are audited actuals. FY17-18 are unaudited actuals. FY18-19 is budgeted.

UNRESTRICTED APPROPRIATIONS OVERVIEW



Graph 2: Unrestricted Appropriations Overview, 2014-15 through 2018-19

The graph above is an overview of LTCC's unrestricted appropriations (FY14-15 through FY18-19) and illustrates differences between the organization's budgeted appropriations versus the actual appropriations. In 2011-12 and in prior years, LTCC often had a notable discrepancy, occasionally over \$1 million, between budgeted and actual appropriations. Staff has worked diligently to become more precise in developing budget projections. While this has proved to be effective from a budget and planning standpoint, it will also mean that the organization will be less likely to have unexpected remaining funds at the end of the fiscal year.

The graph above also demonstrates LTCC's rising expenses year over year. In FY15-16, LTCC received a large increase in revenue from the state resulting in appropriations increasing by about \$1.8 million. This included an increase in rural allocation and significant one-time revenue of almost \$1 million. In FY16-17, LTCC received an attendance allowance of 89 FTES due to severe winter storms that resulted in FTES loss equating to a one-time revenue increase of about \$449,000. LTCC used those one-time funds to increase reserves considering projected future cost increases and economic recession. In FY18-19, LTCC is projecting to increase appropriations by approximately \$1.33 million over FY17-18 actuals. Revenue in FY18-19 is projected to increase by approximately \$1.39 million, more than offsetting the increased appropriations. LTCC should be cautious with commitments of ongoing expenditures as revenue in future years is uncertain due to the new SCFF. Salaries will continue to increase due to step and column increases, and STRS and PERS contribution rates will continue to increase into the future. LTCC should also ensure that its FTES levels are able to remain consistent now and into the future to ensure the stability of the college.

* FY17-18 actuals are unaudited.

** FY18-19 is budget only.

COLLEGE OVERVIEW

2018-19 ANNUAL BUDGET

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

SECTION 2

DISTRICT OVERVIEW

OVERVIEW OF LAKE TAHOE COMMUNITY COLLEGE DISTRICT

1. **Vision:** *California's premier destination community college*
2. **Mission:** *Lake Tahoe Community College serves our local, regional, and global communities by promoting comprehensive learning, success, and life-changing opportunities. Through quality instruction and student support, our personalized approach to teaching and learning empowers students to achieve their educational and personal goals.*
3. **LTCC Campus and Students:** Lake Tahoe Community College (LTCC) is located approximately 121 miles from Sacramento and 205 miles from San Francisco. It was founded in 1974 and serves a 16-square-mile area on the South Shore of Lake Tahoe. LTCC developed from a small institution, housed in a converted motel on South Lake Tahoe's main thoroughfare, into a premier education destination with its own pine-tree-studded campus. During the last five years, LTCC has served an average of 6,000 students annually: helping them to earn terminal degrees, preparing them for transfer to four-year institutions, instructing them in basic skills, and readying them for successful careers through the college's career and technical education offerings.
4. **Academic Program:** Since 1988, the college has welcomed students to its beautiful 164-acre wooded campus with a suite of classrooms and labs, full-service library, 190-seat black box theatre, fine arts building with plentiful art studio and gallery space, fitness education center and gymnasium, commercial-grade culinary arts kitchen, the Haldan Art Gallery, the Child Development Center, the Demonstration Garden, and much more. LTCC currently offers 35 associate degrees, including 14 associate in arts and science transfer degrees that provide seamless matriculation to four-year institutions. Additionally, the college currently offers 32 certificates. Throughout its history, the college has maintained the highest level of accreditation possible from the Accrediting Commission for Community and Junior Colleges (ACCJC). This means the college has substantially met or exceeded all of the eligibility requirements, accreditation standards and commission policies of the ACCJC. The commission fully reaffirmed LTCC's accreditation in October 2017. LTCC opened the Lisa Maloff University Center in August 2018 with three educational partners bringing bachelor's degrees to the basin.
5. **Graduation and Transfer Rates:** LTCC has built up and maintained excellent graduation and transfer rates, and for the past five years, the college has achieved outstanding transfer rates to the University of California and the California State University systems compared to community college institutions of its same size. With a 43.0% graduation and transfer rate and a 57.4% persistence (first-year retention) rate, LTCC serves students from within the district as well as from across the Lake Tahoe basin through the highest quality of instruction. Additionally, the college provides further access to students through a diversity of distance education courses and programs.
6. **Fiscal Management:** The college's 2017-18 funded resident FTES was 1,678.93 and the nonresident FTES was 93.54. The district continues to exhibit robust and sustainable financial trends through conservative fiscal management and budgeting, demonstrating strong and stable management. The district has low direct debt, and an adopted unrestricted reserve policy of a minimum 10%. The board has a stated goal of a 15% reserve target to help protect programs during the next recession.

7. Highlights:

- The Lake Tahoe Community College Foundation raises several hundred thousand dollars each year to provide scholarships and financial assistance to LTCC students and support of college programs.
- The college is an active participant in the California Community Colleges Chancellor's Office Institutional Effectiveness Partnership Initiative.
- LTCC has been selected as a full implementation college as part of the statewide California Community Colleges Online Education Initiative to increase access to college students across California.
- The college is in the early stages of significant facility and technology improvements.
- LTCC received a \$5.8 million donation in FY14-15 to provide for the addition of an on-site University Center, which can help bring four-year educational opportunities to the Lake Tahoe Basin. Construction of this project was completed in August 2018.
- LTCC is partnering with the Lake Tahoe Unified School District on the Dual-Enrollment Program, designed to help local high school students explore and meet long-term educational and career goals.

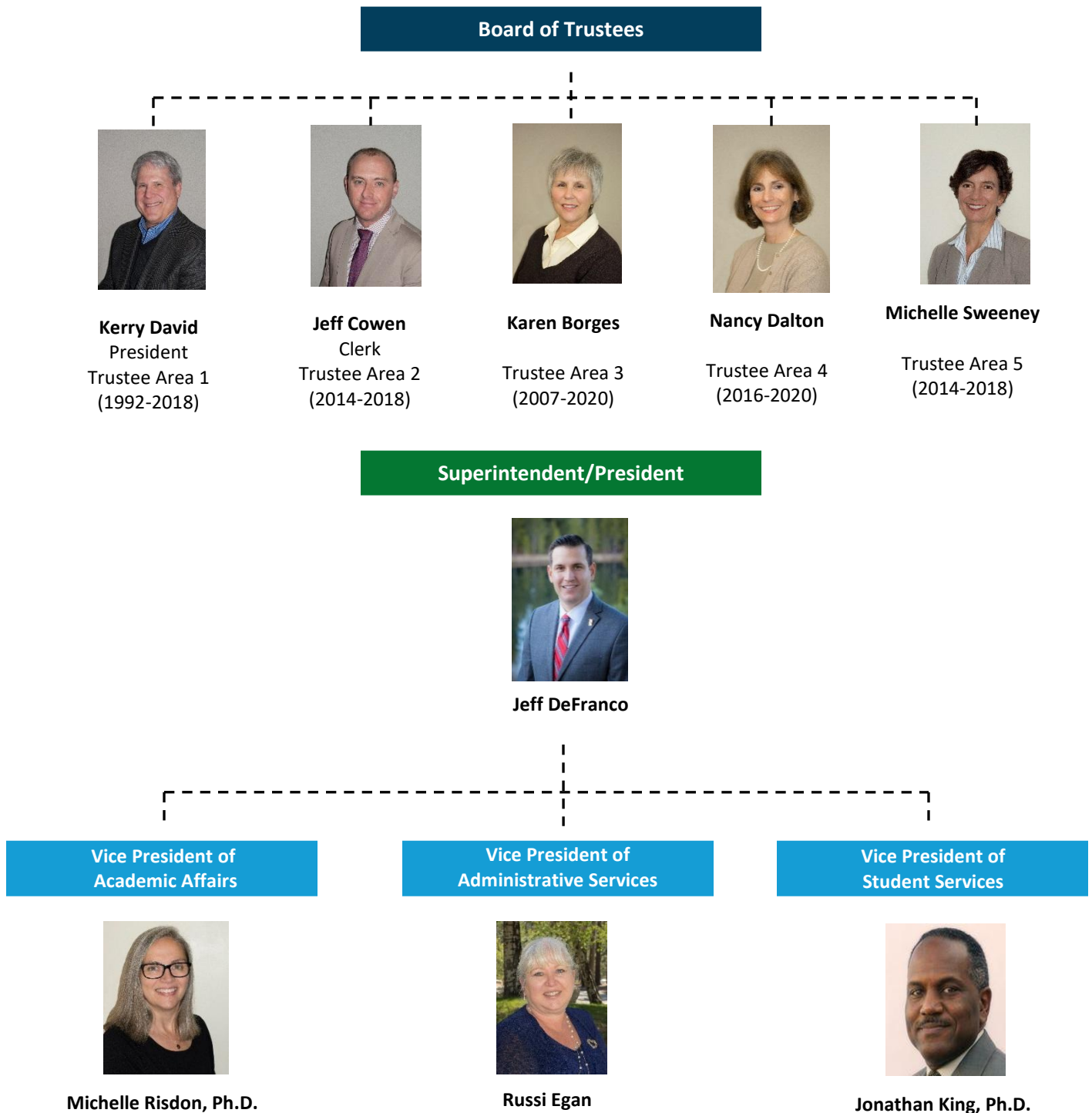


Lisa Maloff University Center, Ribbon Cutting, August 2018.



Completed Library Plaza with Fire Pit.

The district is governed by a five-member board of trustees, elected by trustee area. They work in coordination with staff to govern and administer the district. Jeff DeFranco, the district's superintendent/president, began his tenure in January 2017, after having served as the district's vice president of administrative services for approximately five years. The organization's structure is as follows:



COMMUNITY OVERVIEW

OVERVIEW OF COMMUNITY

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

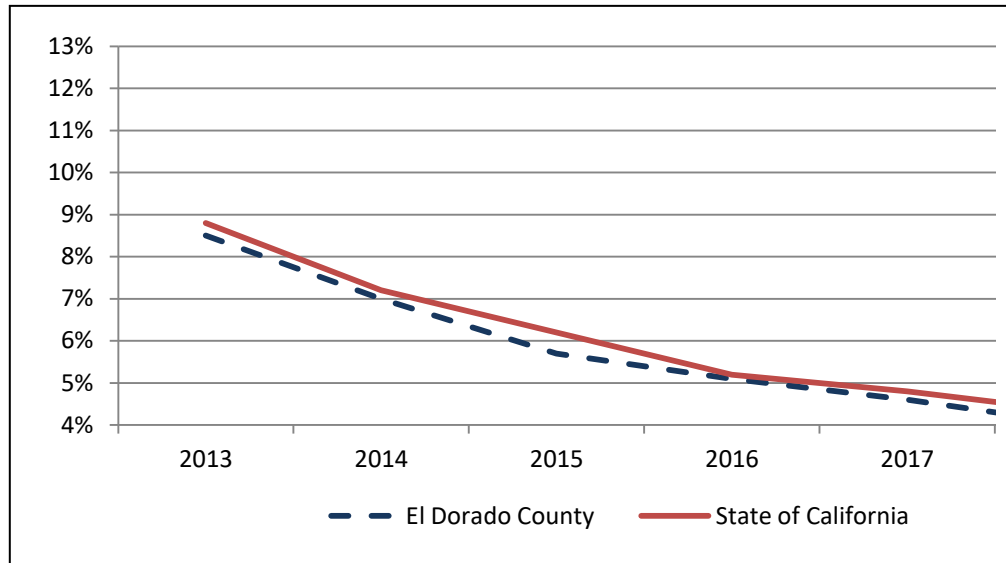
The following chart illustrates the population estimates for El Dorado County and the state of California. This information is based on the 2010 US Department of Commerce for April 1.

Year	EL DORADO COUNTY		STATE OF CALIFORNIA	
	Population	% Change	Population	% Change
2005	173,181	--	35,869,173	--
2006	175,258	1.2%	36,116,202	0.7%
2007	177,195	1.1%	36,399,676	0.8%
2008	178,599	0.8%	36,704,375	0.8%
2009	179,701	0.6%	36,966,713	0.7%
2010	181,183	0.8%	37,223,900	0.7%
2011	180,639	-0.3%	37,427,946	0.5%
2012	182,640	1.1%	37,668,804	0.6%
2013	182,958	0.2%	37,984,138	0.8%
2014	183,957	0.5%	38,340,074	0.9%
2015	181,058	-1.6	39,144,818	2.0%
2016	184,371	1.8%	39,189,035	0.1%
2017	185,062	0.4%	39,523,613	0.9%
2018	188,987	2.12%	39,776,830	0.6%

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

2. **Key Industries:** The Lake Tahoe region offers a rich array of natural resources, outdoor recreation opportunities, gaming, and other tourist amenities. It is considered a major tourist destination in the United States, and key industries include tourism, the ski industry, and leisure and hospitality. Tourism is the key summer industry, offering numerous outdoor activities including hiking, boating, paddle boarding, and mountain biking.
3. **Employment:** El Dorado County’s unemployment rate has consistently stayed below the statewide average. In 2017, the county’s unemployment rate was 4.0% (see graph below).

Unemployment Rates



Graph 3: El Dorado County Unemployment Rates

Source: US Department of Labor

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

Fiscal Year	Local Secured	Unsecured	Total	Annual Growth Rate
2011-12	\$5,762,556,969	\$103,761,791	\$5,866,318,760	N/A
2012-13	\$5,654,508,299	\$103,522,008	\$5,758,030,307	-1.85%
2013-14	\$5,729,040,118	\$109,761,973	\$5,838,802,091	1.40%
2014-15	\$5,960,654,948	\$109,489,818	\$6,070,144,766	3.96%
2015-16	\$6,283,268,529	\$106,194,501	\$6,389,463,030	5.26%
2016-17	\$6,579,531,398	\$108,293,264	\$6,687,824,662	4.67%
2017-18	\$7,018,123,449	\$110,211,049	\$7,128,334,498	6.59%

Averages

3-year Average	5.51%
5-year Average	4.38%

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

Source: California Municipal Statistics, Inc.

STRATEGIC PLAN SUMMARY

We at Lake Tahoe Community College believe:

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

LONG-TERM STRATEGIES AND GOALS

(per Strategic Plan: 2011-2017)

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

1. Student Access

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

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

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

2. Student Learning, Success, Equity, and Achievement

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

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

3. Community Engagement

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

4. College Sustainability

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

*"California's Premier
Destination
Community College"*





LTCC Strategic Plan 2011-2017

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

Table 6: Strategic Plan: 2011-2017

LTCC Scorecard

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Target	Source
Strategic Issue #1 - Student Access								
Early College Awareness, Preparation, and Readiness (Objectives 1.1, 1.2)								
STHS Capture Rates								
Enrolled at LTCC w/in 1 Year	N/A	40.9%	35.3%	28.2%	30.8%	30.3%	50.0%	LTUSD/NSC
Enrolled at LTCC w/in 2 Years	N/A	50.2%	43.1%	39.6%	45.50%	TBD		LTUSD/NSC
LTCC Enrollment								
% Representation of Latino Students Enrolled at LTCC (Fall)	19.9%	24.4%	27.1%	27.8%	29.8%	28.9%	30.0%	LTCCReports
Start Right (Objectives 1.3, 1.4)								
First-Time, Full-Time Student Fall to Spring Retention Rates	67.0%	65.0%	62.0%	52.0%	49.0%	48.0%	75.0%	LTCCReports
First-Time, Full-Time Student Fall to Fall Retention Rates	52.0%	56.0%	54.0%	51.0%	43.0%	41.0%	50.0%	LTCCReports
Strategic Issue #2 - Student Learning, Success, and Achievement								
Clear Expectations and Strong Support (Objectives 2.1, 2.2)								
Student Success								
Face-to-face Success Rates	84.0%	84.0%	84.0%	84.0%	83.0%	82.0%	> 80%	LTCCReports
Distance Education Success Rates	76.0%	77.0%	78.0%	79.0%	80.0%	80.0%	> 80%	LTCCReports
Connections and Direction (Objectives 2.3, 2.4)								
Student Retention								
Retention from Beginning to End of Term	93.6%	95.2%	91.4%	92.6%	93.7%	90.6%	90.0%	LTCCReports
Foundational English to College Level English Progression Rate	34.0%	45.7%	41.4%	38.5%	45.9%	42.4%		CCCSSS
Foundational Math to College Level Math Progression Rate	44.9%	52.5%	51.8%	45.4%	46.9%	48.0%		CCCSSS
30 Units Completed	65.6%	72.2%	61.6%	60.3%	61.9%	59.4%	> 75%	CCCSSS
Clear and Effective Pathways Toward Completion (Objectives 2.5, 2.6)								
Student Achievement								
AD/AD-T Degrees Awarded	171	167	124	158	205	145	200	LTCCReports
CTE Certificates Awarded	38	37	40	37	37	33	60	LTCCReports
Overall Transfer Rates	125	101	179	214	411	334	165	NSC
Quality, Innovation, and Excellence in Teaching (Objectives 2.7, 2.8)								
Agreement that Technology Resources at LTCC are Sufficient to Meet Instructional Needs	N/A	38.1%	N/A	35.4%	N/A	38.0%	75.0%	FSE - Q27
Strategic Issue #3 - Community Engagement								
Heightened Community Awareness (Objectives 3.1, 3.2)								
Community Education (CONNECT)								
Number of Offerings	17	112	158	151	189	232	200	CONNECT
Number of Participants	582	1,850	1,803	2,153	1,936	2,090	2111	CONNECT
Community Leadership and Partnership (Objectives 3.3, 3.4)								

LTCC Scorecard

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Target	Source
Number of Consortia or Partnerships involving the College	N/A	N/A	N/A	N/A	5	5		S/P Office
Strategic Issue #4 - College Sustainability								
Fiscal Stability, Resilience, and Vitality (Objectives 4.1)								
Grant Dollars Brought in to LTCC	\$909,083	\$1,146,000	\$690,709	\$866,201	\$1,297,577	\$1,682,045	\$1,500,000	Fiscal
Vibrant and Sustainable Learning Spaces (Objectives 4.2, 4.3, 4.4)								
Overall Electric Usage (Kilowatt Hours)	2,309,425	2,137,263	1,842,370	1,877,014	1,598,893	1,702,276	< 1,841,270	M&O
Natural Gas Usage (Therms)	138,595	138,595	127,236	101,268	99,659	160,191	< 129,730	M&O
Agreement that Technology Support Meets the Needs of the College and its Constituencies	N/A	50.0%	N/A	50.0%	N/A	38.6%	75.0%	FSE - Q10
A Dynamic Workforce (Objectives 4.5, 4.6, 4.7)								
Professional Development Expenses	\$35,000	\$20,000	\$20,000	\$27,500	\$53,000	\$48,500	\$35,000	Fiscal
Agreement that LTCC Provides Personnel with Appropriate Opportunities for Continued Professional Development	N/A	71.4%	N/A	58.6%	N/A	72.6%	75.0%	FSE - Q8
Agreement that LTCC Policies for Participation in the Decision-Making Process are Effective	N/A	57.6%	N/A	49.8%	N/A	50.6%	75.0%	FSE - Q15
Rank Among the 8 Small Colleges in Faculty Compensation	6th	7th	7th	5th	2nd	N/A		HR
Representation of Traditionally Underrepresented Populations in LTCC Staff, Faculty, and Administration	7.0%	12.0%	11.9%	12.8%	13.6%	15.1%		HR
California Community College Student Success Scorecard (CCCCSS)								
Completion								
Overall	50.0%	44.3%	37.9%	40.8%	43.0%	43.7%		CCCCSS
Prepared	71.4%	54.2%	55.7%	38.1%	63.2%	68.4%		CCCCSS
Unprepared	46.1%	41.5%	31.6%	41.5%	36.1%	37.7%	45.0%	CCCCSS
Persistence								
Overall	48.3%	58.5%	50.4%	56.0%	57.4%	63.5%		CCCCSS
Prepared	42.9%	37.5%	49.2%	40.5%	63.2%	71.1%		CCCCSS
Unprepared	49.3%	64.6%	50.9%	60.6%	55.4%	61.6%		CCCCSS
30 Units								
Prepared	67.9%	70.8%	70.5%	50.0%	61.4%	73.7%		CCCCSS
Unprepared	65.1%	72.6%	58.5%	63.4%	62.0%	56.0%		CCCCSS
Remedial								
ESL	N/A	N/A	N/A	N/A	N/A	N/A		CCCCSS
Transfer Level Achievement								
English (1-Year)	67.3%	70.9%	70.9%	72.2%	64.7%	54.3%		CCCCSS
English (2-Years)	78.0%	75.3%	76.7%	81.3%	78.4%	61.1%		CCCCSS

LTCC Scorecard

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Target	Source	Links
Transfer Level Achievement									
English (1-Year)	67.3%	70.9%	70.9%	72.2%	64.7%	54.3%		CCCSSS	
English (2-Years)	78.0%	75.3%	76.7%	81.3%	78.4%	61.1%		CCCSSS	
Math (1-Year)	17.3%	16.5%	13.4%	16.7%	10.8%	13.0%		CCCSSS	
Math (2-Years)	24.4%	30.4%	30.2%	27.8%	25.2%	23.5%		CCCSSS	
Career Technical Education									
CTE Completions	35.7%	36.7%	35.9%	37.8%	39.4%	39.9%		CCCSSS	
Skills Builder	N/A	N/A	N/A	3.5%	13.3%	20.7%		CCCSSS	
Career Development & College Preparation									
CDCP Participant Completions	0.6%	1.7%	0.0%	0.0%	N/A	N/A		CCCSSS	
Institutional Effectiveness Partnership Initiative (IEPI) Framework of Indicators									
Student Performance and Outcomes									
Successful Course Completions	75.8%	73.5%	72.9%	72.5%	74.2%	84.7%	80.0%	LTCCReports	
Accreditation Status									
Current Status	FA-RA	FA-N	FA-N	FA-N	FA-N	FA-RA	FA-RA	ACCJC	
Date of Next Visit	Current	2017	2017	2017	2017	2024	2024	ACCJC	
Fiscal Viability and Programmatic Compliance with Federal Guidelines									
Fund Balance	20.6%	14.6%	13.1%	12.5%	15.1%	15.1%	15.0%	Fiscal	
Compliance with State/Federal Guidelines									
Audit Findings	4	1	2	0	2	1	0	Fiscal	



Lake Tahoe Community College

District Organizational Chart

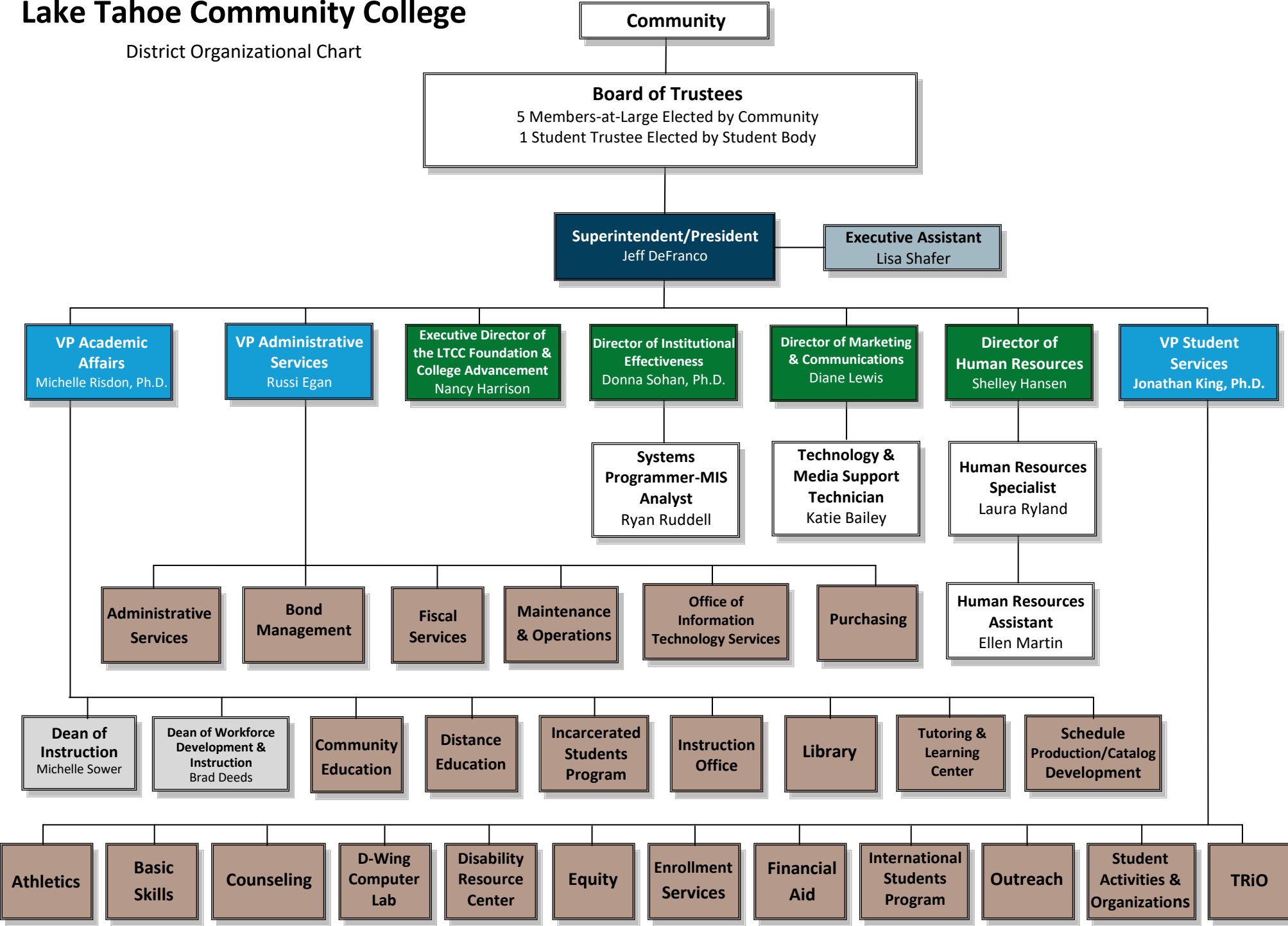


Table 8: LTCC Organizational Chart

ORGANIZATIONAL UNITS

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

Office of the Superintendent/President

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

Academic Affairs

Academic affairs encompasses the instructional portion of the college. The vice president of academic affairs oversees the dean of instruction, the dean of workforce development and instruction, the instruction office, the library and learning services, schedule production and catalog development, distance and community education, the Child Development Center, Tahoe Parents Nursery School, and the Incarcerated Students Program. Academic affairs provides support to college faculty and instructional departments.

Administrative Services

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

Student Services

Student success provides the support that students need to be successful. This unit focuses on equity, making sure that each individual student has the resources he or she needs to be successful. The vice president of student services oversees enrollment services, counseling, student outreach and equity, financial aid, TRiO, the Disability Resource Center, the International Student Program, athletics, and the D-wing computer labs.

CAPITAL PROJECTS

Definition

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

Facilities Master Plan

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

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

Campus Master Site Plan

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

Accounting for Capital Projects

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

Fund 41: Capital Projects Fund

The Capital Projects Fund is used to account for the accumulation and expenditure of moneys for the construction of Scheduled Maintenance and Special Repairs (SMSR) projects, Proposition 39 Energy Efficiency projects, and other significant capital outlay projects. Moneys in this fund come from state categorical funding, redevelopment agency fees, long-term facility lease revenues, utility rebates, parking fines and interfund transfers and can only be used for capital outlay expenses.

Fund 43: General Obligation Bond Fund

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

Fund 44: University Center Capital Fund

The University Center Capital Fund is used to account for the resources and expenditures related to the University Center capital outlay project. This project has been funded by private donation and is accounted for in a fund separate from other capital outlay projects. The fund also carries reserves for future capital equipment purchases and scheduled maintenance for the facility.

Measure F General Obligation Bond Update

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

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

In August 2015, the district executed the first bond issuance, Series A, in the amount of \$19,000,000. A second issuance, Series B, was executed in February 2018 in the amount of \$15,000,000. Series B will fund projects approved by the board of trustees to take place through the 2020-21 academic year.

Measure F expenditures through June 30, 2018 totaled \$18,314,644.

Series A and B Project Categories	FY 2018-19 Budget
Master Planning	\$ 334,777
Site improvements	\$ 993,486
Modernization/renovation of existing facilities	\$ 1,634,737
New construction planning/initial construction costs	\$ 2,586,660
Technology projects	\$ 935,775
Safety projects	\$ 451,977
Bond issuance and management	\$ 393,388
Total	\$ 7,330,800

Table 9: Capital Projects Categories and Budget

Capital Projects Budgeted in 2018-19

MOBILITY HUB

Total project budget: \$1,343,089

Funding source: Measure F Bond (Msr F)
Tahoe Transportation District (TTD)

2018-19 budget: Msr F - \$735,000
TTD - \$593,089

Project scope: Construction of a new mobility hub including covered bicycle storage, improved bus pick-up and drop-off locations, a new bus stop shelter, connective bicycle pathways, and infrastructure for electric bus charging and electric vehicle charging.

Project vision: LTCC is aware that lack of transportation is a major barrier for student access. A centralized mobility hub will provide increased bus service, alternative transportation services and facilities, and overall connectivity for students. The project also addresses the college vision by enhancing LTCC's role as a hub for the community.

Impact on operating budget: Slight increase in utility, maintenance and custodial costs. TTD will be responsible for maintenance of the bus shelter and all electricity usage for electric bus charging.



LRC RENOVATIONS

Total project budget: \$153,900

Funding sources: Measure F Bond

2018-19 budget: \$114,489

Project scope: Incorporation of the Math Center, Writing Center, Testing Center and tutoring services into the L-Wing.

Project vision: Better assist students on and off campus and provide comprehensive learning support by consolidating tutoring and learning services with the library services.

Impact on operating budget: Decrease in staffing costs by consolidating multiple programs under the supervision of one director.



CLASSROOM UPGRADES & ENHANCEMENTS

Total project budget: \$689,500

Funding source: Measure F Bond

2018-19 budget: \$677,278

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

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

Impact on operating budget: None



LANDSCAPE IMPROVEMENTS AND IRRIGATION EFFICIENCIES

Total project budget: \$282,500

Funding sources: Measure F Bond
South Tahoe Public Utility District

2018-19 budget: Msr F - \$212,674

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

Project vision: Campus beautification

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



UNIVERSITY CENTER (PROJECT COMPLETION)

Total project budget: \$7,257,000

Funding source: Measure F and Private Donation

2018-19 budget: Msr F - \$515,000

Project scope: Construction of a new, stand-alone, university center. Construction to be complete August 2018.

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

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



UNIVERSITY CENTER PARKING LOT

Total project budget: \$385,000

Funding source: Measure F Bond

2018-19 budget: \$385,000

Project scope: Renovation of existing parking lot east of the University Center including site drainage, curbs, slurry seal, striping, and asphalt and concrete as required.

Project vision: Update the existing parking to provide parking for University Center students and staff.

Impact on operating budget: None



CAMPUS WIDE SIGNAGE AND WAYFINDING

Total project budget: \$105,000

Funding source: Measure F Bond

2018-19 budget: \$80,000

Project scope: Installation of campus-wide wayfinding signage.

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

Impact on operating budget: None

HVAC PHASE 3 – ENERGY MGMT SYSTEMS

Total project budget: \$289,800

Funding source: Measure F Bond

2018-19 budget: \$198,710

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

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

Impact on operating budget: Utility savings

TECHNOLOGY PROJECTS CATEGORY

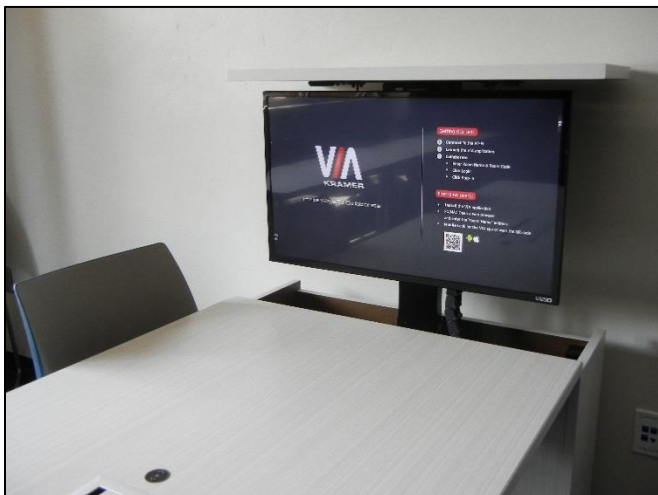
Funding source: Measure F Bond

2018-19 budget: \$935,775

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

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

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



SAFETY PROJECTS CATEGORY

Funding source: Measure F Bond

2018-19 budget: \$451,997

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

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

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



ASSUMPTIONS AND GOALS

2018-19 ANNUAL BUDGET

- Resource Allocation Guiding Principles •
- FY18-19 Final Budget Building Assumptions •
- Budget Building Information •
- Educational Protection Account Spending Plan •

SECTION 3

RESOURCE ALLOCATION GUIDING PRINCIPLES

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

November 29, 2017

Budget Council

December 5, 2017

Senior Leadership Team (SLT)

December 12, 2017

Board of Trustees

FY18–19 FINAL BUDGET BUILDING ASSUMPTIONS

1. Use the 2018-19 Governor’s proposed budget to initially develop the budget. The final budget will be updated to include additional information from the State and the California Community Colleges Chancellor’s Office such as the Governor’s May Revise and the approved State Budget.
2. Develop a balanced budget in FY18-19 with no use of reserves to offset operating costs. A balanced budget is defined as total appropriations equaling total revenue for FY18-19.
3. Due to the proposal of a new funding formula changes are expected throughout the process. The budget will be built based on the concept of being “held harmless” at the FY17-18 FTES stabilization funding rate of 1747 FTES as proposed in the Governor’s proposed budget. LTCC will re-assess revenue throughout the budgeting process as the proposals to the new funding formula change.
4. If the District projects at the end of FY17-18 to have unanticipated or one-time revenue, these funds should be considered for the following purposes: OPEB trust, STRS/PERS reserve, and the unrestricted reserve.
5. Use a 1% deficit factor for budget building purposes.
6. Continue to budget for an assumed 10% course cancellation rate.

BUDGET BUILDING INFORMATION

2018-19 DISTRICT FINAL BUDGET

The district final budget was built using principles that are tied to the short- and long-term goals and strategies, including unit planning, program review, and the strategic plan of LTCC. The budget assumptions and goals have been reviewed and recommended by the budget council and the institutional effectiveness council (IEC) to the superintendent/president. The superintendent/president reviews the budget with the senior leadership team before it is presented to the board of trustees at a public meeting. This document was prepared with the assumptions that both revenues and expenditures are based upon the most current approved information from the California Community Colleges Chancellor's Office. The FY18-19 budget is a balanced budget, as budgeted revenues equal budgeted appropriations.

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

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

BUDGET DEVELOPMENT PROCESS

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

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

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

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

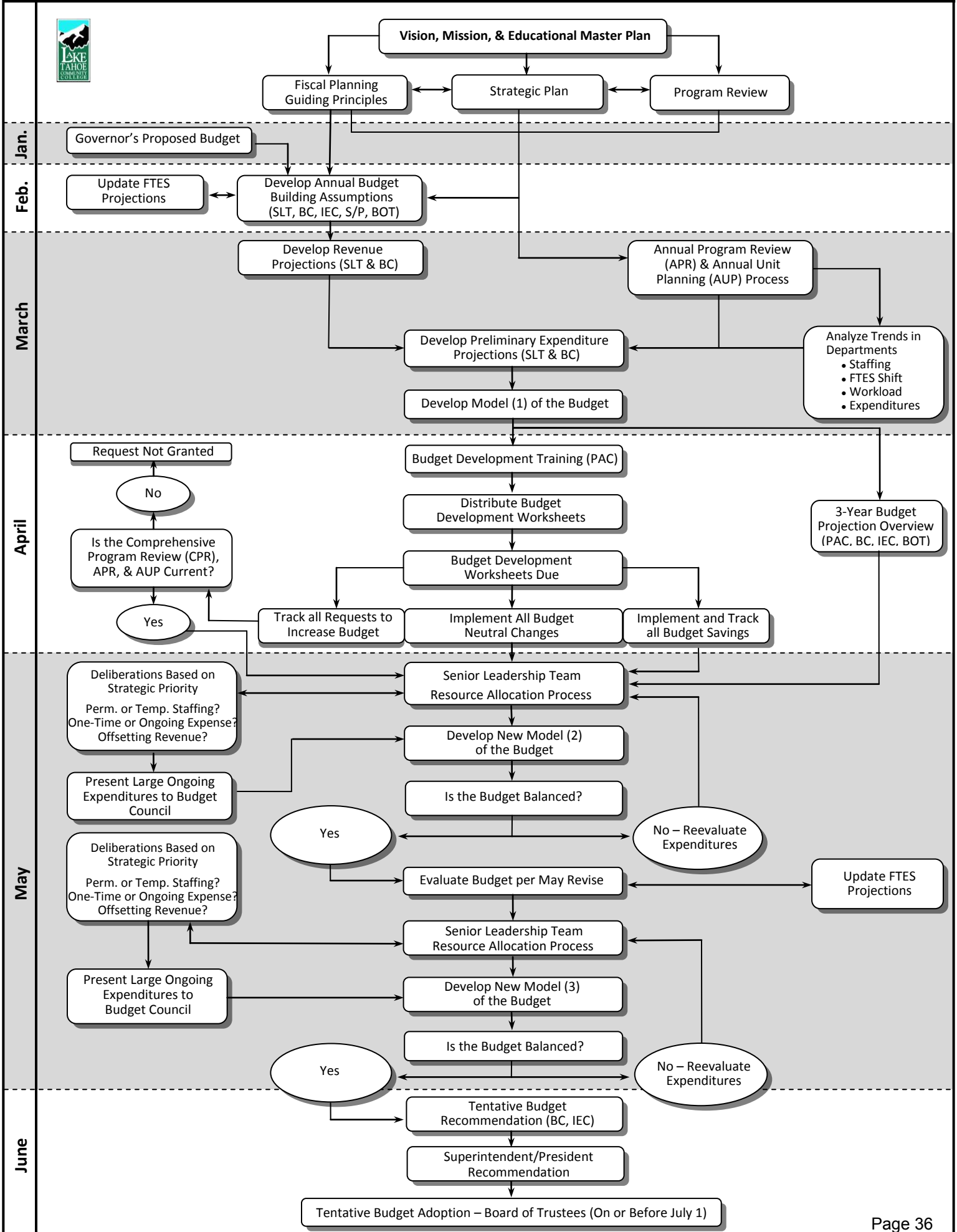
After July 1, the prior fiscal year is closed out and actuals are determined, including ending fund balances. Using prior year actuals and the final state budget, the final fiscal year budget is developed. After review and recommendation by the budget council, institutional effectiveness council, and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

BUDGET AMENDMENT PROCESS

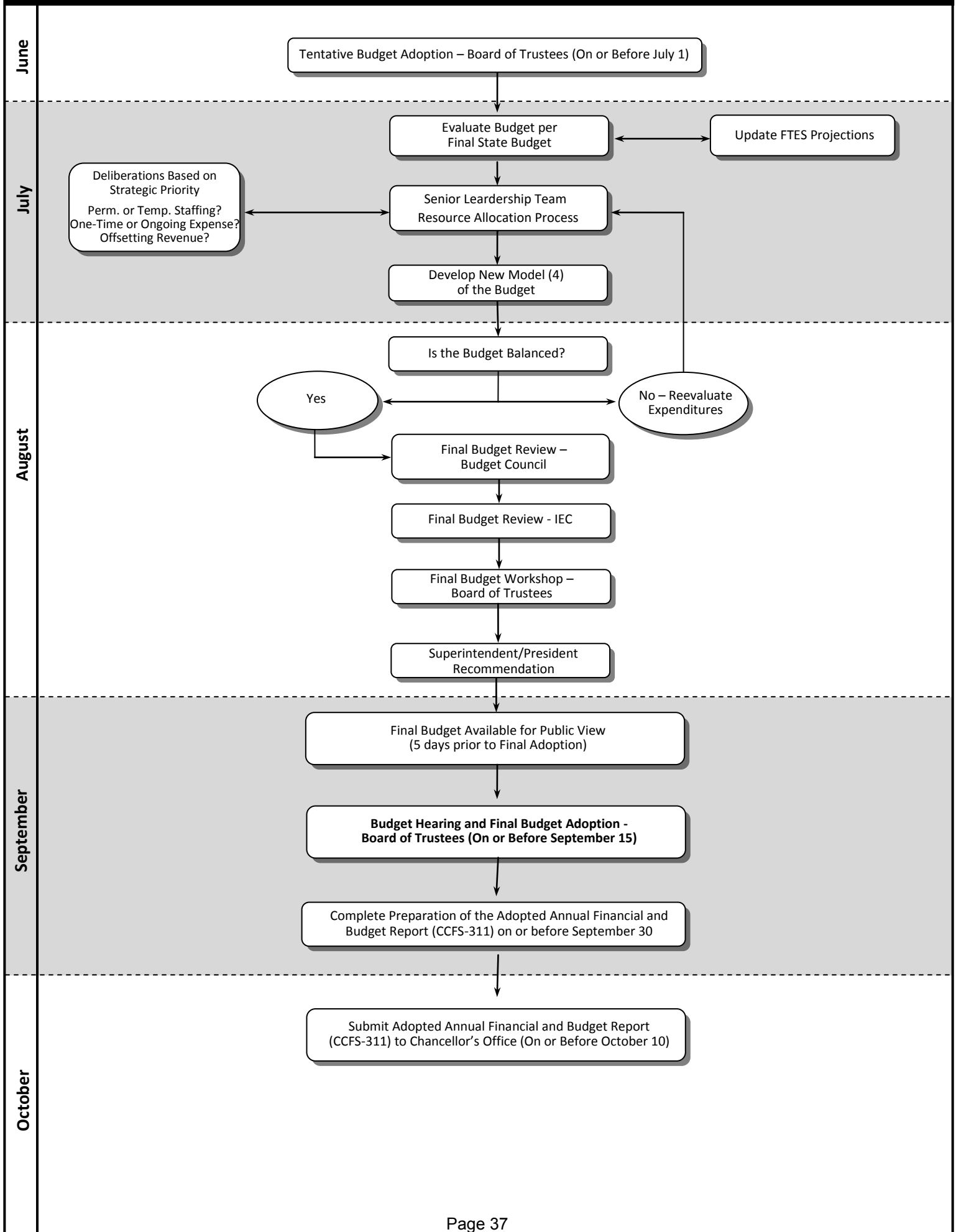
The budget may be amended through budget transfers based on the need of budget managers to reflect the actual cost of doing business. Transfers that occur across major object codes (i.e., 4000 to 5000) are presented quarterly to the board of trustees for inspection and ratification.



LTCC BUDGET DEVELOPMENT PROCESS



LTCC BUDGET DEVELOPMENT PROCESS (Continued)



2018-19 BUDGET DEVELOPMENT TIMELINE

January 10 – Governor’s proposed budget is unveiled for FY18-19

February 28 – Budget council reviews governor’s proposed budget

February 28 - Budget council approves budget building assumptions

February 28 – Present enrollment projections to the budget council

March 13 – Budget development overview and training with the president’s advisory council and other campus budget managers

March 31 – Annual unit plan due to instruction office

April 5 – Institutional effectiveness council (IEC) approves the budget building assumptions

April 6 – Distribute budget development worksheets

April 10 – Board of trustees approves budget building assumptions

April 23 – Unrestricted budgets due from budget managers

April 27 – Restricted budgets due from budget managers

May 1 – Budget priority session with the senior leadership team

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

May 23 – Budget building session with the budget council

June 6 and 20 – Present tentative budget to the budget council

June 7 and 21 – Present tentative budget to IEC

June 12 – Board of trustees first reading of tentative budget

June 27 – The California State budget enacted for FY18-19

June 26 – Board of trustees adoption of tentative budget (California Code of Regulations Title 5§58305)

July 1 – Fiscal Year 2018-19 begins

August 15 – Present final budget to the budget council for recommendation

August 16 – Present final budget to the IEC for recommendation

August 28 – Board of trustees first reading of final budget

September 6 – Final budget in library for public viewing

September 11 – Public hearing of the final budget (California Code of Regulations Title 5§58301)

September 11 – Board of trustees adoption of final budget (California Code of Regulations Title 5§58305)

Note: Some items may differ from approved calendar due to the new student success funding formula.

Table 10: 2018-19 Budget Development Timeline

2018-19 STATE BUDGET

The governor signed the Fiscal Year 2018-19 state budget (18-19 state budget) on June 27, 2018. The 2018 budget act continues to increase the state's rainy day fund and pay down liabilities to counter the potential fiscal impact of federal policy changes, and the potential end of an economic expansion that has surpassed historical averages. Once again, the governor made it a priority to reinforce the idea that a recession will occur in the future, and according to historical analysis, it will occur in the next few years. There will be a cost of living adjustment (COLA) of 2.71% in 2018-19.

The 18-19 state budget projects \$133.3 billion in revenues and transfers, a 2.7% increase over the 17-18 state budget. The state budget adds \$4.3 billion to the state's rainy day fund, bringing the balance to \$13.8 billion. California voters approved Proposition 55, which extended the tax increases that fund the education protection account created by Prop 30. Passage of Prop 55 helps to stabilize K-14 Proposition 98 funding, including community college funding, beyond the end of Prop 30.

The 18-19 state budget includes Proposition 98 funding of \$78.4 billion for 2018-19, an increase of \$2.6 billion over the 17-18 state budget. Specific to California community colleges (CCC's), the 18-19 budget includes \$9.2 billion, an increase of \$606 million of ongoing revenue over the 17-18 budget.

Funding for California community colleges in 2018-19 includes:

Unrestricted System-Wide	Estimated Impact to Lake Tahoe CCD
● \$151.3 million to increase general operating expense funding to help with the implementation of the student centered funding formula	● Approximately \$725,000 to increase general operating expense funding
● \$173.16 million for COLA increase	● \$390,402 for COLA increase
● \$59.7 million for enrollment growth of 1%	● \$0 anticipated for enrollment growth
● \$58.7 million to support the hold harmless provision	● \$0 anticipated as district qualifies for SCFF
Restricted System-Wide	Restricted Impact to LTCC
● \$28.5 million one-time for deferred maintenance and instructional equipment	● \$44,216 one-time for deferred maintenance and instructional equipment

Table 11: Proposed Funding for California Community Colleges for FY18-19

The 18-19 state budget included the following significant adjustments that affect California community colleges and LTCC specifically.

REVENUE ASSUMPTIONS

1. Unrestricted Revenues

- A. **Cost of Living Adjustments:** The 18-19 state budget provides a 2.71% cost of living adjustment (COLA). LTCC projects to receive about \$390,402 in additional apportionment as a result. This COLA, while helpful, does not cover the increases to salaries or increases to STRS and PERS rates. The district should be prudent when adding ongoing costs to the budget. Previously negotiated obligations such as step and column increases to salary, and STRS and PERS contribution rate increases are outpacing increases to revenue.
- B. **Increased Operating Expenses:** The budget provides an additional \$151.3 million of Proposition 98 general fund to increase base allocation funding with respect to covering baseline-operating expenses. LTCC is scheduled to receive an increase of approximately \$725,000 to base allocation funds intended to partially assist with rising PERS and STRS costs and implement the new Student Success Funding Formula (SCFF).
- C. **Mandate Backlog Payments:** The 18-19 state budget allocates \$0 of Proposition 98 general fund to the state's payment of outstanding mandate claims by community colleges. In past years LTCC received significant one-time revenues, including \$168,156 in FY16-17, and \$960,000 in FY15-16.
- D. **Mandated Block Grant:** The Mandated Block Grant funding is being preserved by the governor's budget. The funding formula will be the same as the current fiscal year (\$28.44 per FTES). The per-FTES is based on the prior year P2 notice from the chancellor's office (1,747.85 FTES). Based on this information, the district is expecting revenues of \$49,709.
- E. **Full-Time Faculty:** The 18-19 state budget will provide an unrestricted allocation of \$67.7 million of Proposition 98 general fund to increase the number of full-time faculty in each community college district. LTCC is projecting to receive \$100,159 in FY18-19.
- F. **Enhanced Noncredit Rate Change:** In 2015-16, the state budget allocated \$49.5 million Proposition 98 general fund to reflect an increase adopted with the 2014-15 state budget in the funding rate for career development and college preparation noncredit courses to equal the rate provided for credit courses. This rate change carries forward again in 2018-19 and beyond.
- G. **California Nevada Interstate Agreement:** Beginning in fall 2016, the California Nevada Interstate Agreement (CNIA) allows up to 100 students annually that are residents of neighboring Nevada zip codes in the Lake Tahoe basin to attend LTCC at a special rate of \$93 per unit (three times the resident rate). This policy, which was new in FY16-17, replaced the previous Good Neighbor Policy which was eliminated in 2011, yet had a few remaining students participating through the "grandfather clause". CNIA students will count toward LTCC's resident FTES totals and therefore LTCC will receive State of California apportionment funding for these students. LTCC generated \$38,665 in enrollment fees from approximately 11 FTES in FY17-18, and is currently projecting a small increase in FY18-19.

- H. **Apportionments:** The 18-19 state budget provides for an additional \$270 million to the California Community College system to implement the new Student Centered Funding Formula (SCFF). The new funding formula emphasizes the progress and completion of our students. LTCC benefits from SCFF at this time with an increase of approximately \$725,000.
- I. **Property Taxes, Enrollment Fees, and Deficit Coefficient:** Based on the 2018-19 budget building assumptions developed by the budget council and approved by the board of trustees the deficit factor used for budget development is 1%. The total computational revenue budgeted amount includes a deduction of 1% (see “F1-Deficit Factor Trends” graph in Section 11). The deficit coefficient could increase if the state determines that there is a shortfall to property tax collections or a decrease is realized to student enrollment fees, which would adversely impact the ending fund balance at the end of the fiscal year. Local property tax collections have been growing since FY13-14, with an average of 4.63% over the most recent three years.
- J. **Forest Reserve Fund:** This federal funding is provided to districts located in rural forested counties in California. The funds come from 25% of the revenues collected from timber sales, grazing, recreation, and land uses to counties in which national forest lands are located. The budget amount for the current fiscal year is based upon projections from El Dorado County Office of Education (EDCOE) and FY17-18 receipts. The potential loss of this revenue funding source will obviously hurt the district in the future, as this unique federal non-apportionment and unrestricted funding is projected to decrease significantly in the future.
- K. **Lottery:** The district will use a projected rate of \$151 per FTES unrestricted (\$146 in FY17-18, \$143 in FY16-17, \$140 in FY15-16, \$128 in FY14-15 and \$126 in FY13-14) and \$53 per FTES for Proposition 20 (\$48 in 17-18, \$45 in FY16-17, \$40 in FY15-16, \$34 in FY14-15 and \$25 in FY13-14). In FY18-19, lottery proceeds are based on 1,848 FTES, which is a projection of resident plus nonresident FTES. Any reduction to funded FTES, or a reduction in the rate per FTES, will result in an adverse impact on lottery proceeds for both unrestricted and restricted funds. Based on current information, the district is estimating \$376,992 total (\$279,048 unrestricted and \$97,944 restricted) in lottery funds for FY18-19.

2. Restricted Revenues

- A. **Student Equity and Achievement Program:** The 18-19 state budget includes legislation that combines Basic Skills, Student Equity, and Student Success and Support Program (SSSP) into the Student Equity and Achievement (SEA) program. The combining of these programs will provide LTCC with the flexibility to spend allocations as needed to serve the local student populations to help them succeed. The 18-19 state budget does not include any additional funds for the SEA.
- B. **Adult Education:** The Adult Education Block Grant program provides funds for adult education administered by school districts, county offices of education, and community college districts. Pursuant to the governor’s adult education policy, school districts, county offices of education, and community college districts that received state and federal funding for adult education are expected to be members of an adult education consortium and develop a comprehensive regional plan for adult education. As the fiscal agent of the Lake Tahoe Adult Education Consortium (LTAEC), LTCC projects to receive \$889,231 in revenue for adult education in FY18-19. \$721,285 is the annual allocation, \$126,418 is deferred revenue from FY17-18, \$33,570 is deferred from FY16-17 and must be spent by the end of

2018, and \$7,958 is remaining of a data grant associated with reporting requirements. The LTAEC consists of LTCC, Lake Tahoe Unified School District, Alpine County Unified School District, and the El Dorado County Office of Education.

- C. **Deferred Maintenance and Instructional Equipment:** The 18-19 state budget allocates approximately \$28.5 million to community colleges, which can be appropriated for deferred maintenance, instructional equipment, and specified water conservation projects. The state budget allocates \$44,216 to LTCC in FY18-19, of which \$30,000 is budgeted for scheduled maintenance and \$14,216 for library and instructional equipment.
- D. **Strong Workforce Program:** The 18-19 state budget includes \$248 million for the Strong Workforce Program to improve and expand efforts for workforce consistent with recommendations from the Workforce Task Force. LTCC is allocated \$148,154 for these efforts. LTCC is also projecting to receive \$217,335 from the regional share of these funds, consistent with FY17-18 actuals.
- E. **The Federal TRiO Programs (TRiO):** LTCC currently receives federal funding for two TRiO programs, Talent Search and Upward Bound. LTCC was recertified for the five-year Upward Bound grant beginning in FY17-18 and will receive \$248,641 in FY18-19. LTCC will receive \$246,000 in FY18-19 for the Talent Search program, which is in its third year of funding.

3. Statewide Increases

- A. **Student Centered Funding Formula:** The 2018-19 state budget includes \$522.8 million to implement the new Student Centered Funding Formula (SCFF). This includes \$151.3 million to support a base augmentation for the SCFF, \$173.16 million for a 2.71% COLA increase, \$59.7 million to support 1% enrollment growth, and \$58.7 million to support the hold harmless provision in the SCFF. LTCC projects to receive approximately \$725,000 from the implementation of the SCFF and approximately \$390,000 from the COLA.
- B. **California Online Community College:** An increase of \$100 million one-time and \$20 million ongoing funds are allocated to establish an online community college. LTCC will not receive any of this funding.
- C. **California College Promise:** An increase of \$46 million will support the implementation of the California College Promise as established by AB 19. LTCC expects to receive approximately \$46,000 from this program.
- D. **Part-Time Faculty Office Hours:** An increase of \$50 million one-time funds to compensate part-time faculty for providing and holding office hours. LTCC projects to receive \$8,000 to support part-time faculty office hours.
- E. **Student Success Completion Grant:** An increase of \$40.7 million that consolidates two existing financial aid programs and establishes the Student Success Completion Grant to provide grants of \$649 per semester to qualifying students who enroll in 12 to 14 units and \$2,000 per semester to qualifying students who enroll in 15 or more units per semester. Eligible LTCC students will receive funding on a quarterly basis.

The complete 18-19 state budget is available from the California Department of Finance website at www.ebudget.ca.gov. The district can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness, or timeliness of information posted there, and such information is not incorporated herein by such reference.

COST INCREASES

1. **Salary Schedule Increases:** During FY17-18, as agreed upon by the bargaining groups, a classification/compensation study for Classified, Confidential and Director staff members was completed. The results of the classification/compensation study will help guide future negotiations with potential increases being applied to the salary schedule with an emphasis placed on first moving those members who are furthest from the median. Director and confidential staff received a 2.35% increase to the salary schedule with consideration given to those furthest from median. Increases to the remaining groups are as follows; administrators 2.35%, full-time faculty 0.85% and adjunct faculty 2.0%. The minimum wage is scheduled to increase to \$15.00 an hour in the coming years, which will continue to impact district payroll.
2. **Step and Column Increases:** The college will fund annual step and column increases. Historically salaries increase approximately 3% year-over-year as a result.
3. **Health and Welfare Benefits:** Health and welfare costs continue to increase, although the current negotiated cap for all groups remains at \$18,456. With a cap of \$18,456, any health and welfare costs above the cap will be the responsibility of the employee.
4. **Fixed Payroll Costs:** For FY18-19, the CalPERS rate increased from the FY17-18 rate of 15.531% to a rate of 18.062%. The CalSTRS rate increased from the FY17-18 rate of 14.43% to 16.28% for FY18-19. State unemployment insurance rates remained the same year over year at 0.05%. The workers' compensation rate decreased slightly from 1.708% in FY17-18 to 1.638% in FY18-19. The reflection of \$300,000 in pass-through revenue and expenditures for STRS on-behalf payments made by the state per a change in accounting methods remains budgeted, and will likely decrease in the future due to new calculation methodologies.
5. **STRS On-Behalf:** New in FY15-16 actuals was the reflection of \$300,000 in pass-through revenue and expenditures for STRS on-behalf payments made by the state per a change in accounting methods. Historically, the state has made a portion of the payment to STRS on behalf of local employers. Based on a new accounting advisory, LTCC is now required to show the revenue and expenditures on its books without ever receiving the revenue or making the payments. FY17-18 actuals included \$342,357 in revenue and expenditures.
6. **Long-Term Liabilities:** This is an area where the college has made significant progress during the last five years. Funding for the "pay-go" amount of FY18-19 retiree medical benefits have been set aside in fund 69 in the FY17-18 budget. The college is planning a contribution of about \$165,068 to the Other Postemployment Benefits (OPEB) fund in FY18-19. LTCC made significant progress, utilizing one-time funds, toward fully funding the irrevocable trust. The benefit of funding OPEB as active employees earn a retiree medical benefit is that it creates greater certainty that the resources will be available when the district employees retire and are eligible to access those benefits. Funding these long-term liabilities will also help the district's accreditation standing and rating with creditors, such as a bond finance rating. In the long-term, a fully funded OPEB fund will eliminate the requirement for annual pay-go transfers.

RESERVES ASSUMPTIONS

1. **Ending Fund Balance:** The unrestricted ending fund balance (EFB) is budgeted at \$2,538,108, which is 14.84% of budgeted appropriations in FY18-19. The EFB includes the unrestricted contingency reserve.
2. **Unrestricted Contingency Reserve:** The board designated contingency reserve is \$2,538,108 in FY18-19. This reserve is 14.84% of budgeted appropriations, which exceeds the board of trustee's policy minimum of 10%. This reserve may be needed for unbudgeted operational expenses or any unanticipated cuts to apportionment funding in FY18-19.
3. **PERS/STRS Rate Increase Reserve:** The PERS/STRS rate increase reserve was moved to Fund 69 (previously in Fund 11) in FY16-17 and is currently funded at \$350,000 In FY18-19.



Denim Day 2018

EDUCATION PROTECTION ACCOUNT SPENDING PLAN

EDUCATION PROTECTION ACCOUNT (EPA)

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

Proposition 30 includes two temporary tax increases: (1) 0.25% increase in the sales and use tax for four years (2013-2016), and (2) an increase in the income tax rate for taxable incomes of over \$250,000 for seven years (2012-2018). The newly approved Proposition 55 has extended the increase in the income tax rate for taxable incomes over \$250,000 for an additional 12 years (2019-2030). This extension will result in increased state revenues ranging from \$4 billion to \$9 billion each year from 2019 through 2030, depending on the economy and the stock market. EPA funds will be issued to local school agencies (K-14) in 25% increments at the end of each quarter: September, December, March, and June.

POTENTIAL IMPACT

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

EPA SPENDING PLAN

The district is projected to receive \$1,546,639 of Education Protection Account (EPA) funds in FY18-19. 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 \$2,197,306 and object code 1310 (adjunct faculty) budgeted at \$1,473,472. There are significantly more budgeted expenses (\$3.67 million) to apply against the revenue of \$1.55 million.

REVENUE ASSUMPTIONS

2018-19 ANNUAL BUDGET

- Student Centered Funding Formula (SCFF) •
- 2018-19 Unrestricted Revenue Projections •
- Five-Year Revenue Trend – Fund 11 Unrestricted •
- Five-Year Revenue Trend – Fund 12 Restricted •
- Revenue Descriptions •

Base Allocation							
	2016-17	2017-18	2018-19	3-Year Average	Adjusted Counts	Rates	Funding
Basic Allocation							
Base Allocation	\$3,602,102	\$3,649,633	\$4,000,356				
Rural Allocation	\$1,145,692	\$1,160,808	\$1,160,808				
Total Basic Allocation	\$4,747,794	\$4,810,441	\$5,161,164			\$5,161,164	\$5,161,164
FTES							
Credit	1,663.30	1,628.82	1,628.82	1,640.31	1,480.31	\$3,818	\$5,651,836
Non-Credit	56.42	40.14	40.14			\$3,347	\$134,368
CDCP	14.09	9.87	9.87			\$5,457	\$53,857
Total FTES	1,733.81	1,678.83	1,678.83				
Special Populations							
Special Admit	32.00					\$5,589	\$178,836
Inmates in Correctional Facilities	128.00					\$5,589	\$715,344
TOTAL BASE ALLOCATION FUNDING							\$11,895,406

Table 12: Base Allocation

The base allocation of the Student Centered Funding Formula (SCFF) is comprised of the basic allocation and per FTES funding. Changes to the base allocation occurred in the per FTES calculations. In fiscal year 2017-18 (FY17-18), community colleges received 100% of their funding based on the base allocation model. The new funding formula, effective July 2018, changes to support student completion and recognize the need to provide additional services to help students achieve their success. In FY18-19, the rates change to bring the base allocation down to 70% of the total apportionment in contrast to the previous 100% model. This amount reduces over the next two years to be 65% in 2019-20 and 60% in 2020-21.

The basic allocation accounts for the size of a district, the number of centers, a rural college designation and the number of colleges within a district. Cost-of-living adjustments (COLA) are applied to these allocations when approved. The FY18-19 COLA was approved at 2.71%.

The funding for FTES has changed with the SCFF. Credit FTES are now based on a three-year average, including the current year, the prior year, and 2 years prior. The three-year average is designed to provide stability from year-to-year swings in enrollment. In FY18-19 the adjusted three-year average is funded at a rate of \$3,818. Special population FTES are removed from this average. Funding for Non-Credit and CDCP FTES has not changed, current year FTES will be funded at a rate of \$3,347 and \$5,547 per FTES respectively.

Special Population FTES include Special Admit students, primarily dual-enrollment high school students, and Inmates in Correctional Facilities. In FY18-19, these populations are funded at a rate of \$5,588 per current year FTES. These populations are funded at a higher rate because they are not eligible for the supplemental or student success portions of the SCFF as well as to ensure they continue to be served across the state.



Supplemental Allocation					
Headcounts	2016-17	2017-18	2018-19	Rates	Funding
Pell Grant Student Headcount	518			\$919	\$476,042
AB540 Student Headcount	287			\$919	\$263,753
Promise Grant (Formerly BOGW) Headcount	1,848			\$919	\$1,698,312
TOTAL SUPPLEMENTAL ALLOCATION FUNDING					\$2,438,107

Table 13: Supplemental Allocation Table

The supplemental allocation of the Student Centered Funding Formula (SCFF) provides additional funding to empower disadvantaged students with support and services. The supplemental allocation comprises 20% of the SCFF.

These populations include students receiving the Pell Grant, students eligible under AB540, and students qualified for the California College Promise Grant (formerly the BOGW). Headcounts are used for the supplemental allocation as opposed to FTES. The district is funded at a rate of \$919 for each qualifying student.

Students can count for more than one group in the supplemental allocation. If a student is either a Pell Grant or AB540 student, the district will be funded at the rate of \$919. Likewise, the district will also be funded at a rate of \$919 for students eligible for the California College Promise Grant. If the Pell/AB540 student is also eligible for the California College Promise Grant, the district will be funded an additional \$919.

The supplemental allocation will be based on prior year data. However, that data is not available until after the final budget is adopted each year. Consequently, for budget development purposes, data from 2 years ago is used. The FY18-19 final allocation will be based on data from FY17-18. However, for budget building purposes, FY16-17 data was used as it was the most recent data available at the time of budget development.



Student Success Allocation								
Outcomes	AA	ADTs	Certificates	CTE	Transfer	Math/ English	Living Wage	Total
All Students	102	43	33	287	340	14	880	
Points/Outcome	3	4	2	1	1.5	2	1	
Rate	\$440	\$440	\$440	\$440	\$440	\$440	\$440	
Total	\$134,640	\$75,680	\$29,040	\$126,280	\$224,400	\$12,320	\$387,200	\$989,560
Pell Students Only	51	28	11	80	75	5	54	
Points/Outcome	4.5	6	3	1.5	2.25	3	2	
Rate	\$111	\$111	\$111	\$111	\$111	\$111	\$111	
Total	\$25,475	\$18,648	\$3,663	\$13,320	\$18,731	\$1,665	\$8,991	\$90,493
Promise Grant Students	82	35	22	119	165	7	168	
Points/Outcome	3	4	2	1	1.5	2	1	
Rate	\$111	\$111	\$111	\$111	\$111	\$111	\$111	
Total	\$27,306	\$15,540	\$4,884	\$13,209	\$27,473	\$1,554	\$18,648	\$108,614
TOTAL STUDENT SUCCESS ALLOCATION FUNDING								\$1,188,666

Table 14: Student Success Allocation

The student success allocation of the Student Centered Funding Formula (SCFF) provides additional funding for various student progress and outcome metrics achieved. Not all outcomes are weighted equally, but a student may be counted for every successful outcome or progress milestone. Beginning in fiscal year 2018-19 (FY18-19), the student success allocation will be 10% of the SCFF. This amount will increase over the next two years to be 15% in 2019-20 and 20% in 2020-21.

Success and progress outcomes include: earning an associate degree (AA – 3 points); earning an associate degree for transfer (ADT – 4 points); earning a credit certificate of 16 or more units (Certificates – 2 points); completion of 9 or more career or technical education units (CTE – 1 point); transfer to a 4-year university (Transfer – 1.5 points); completion of transfer level math and English in their first year (Math/English – 2 points); and attainment of the regional living wage (Living Wage – 1 point). In FY18-19, the district will be funded at \$440 per point.

The district will receive an additional funding amount for students who receive the Pell Grant or the California College Promise Grant and complete any of the success outcomes. The additional points are funded at \$111 per point. The points are available for the same outcomes and are listed in the table above. The district will receive points for every category in which a student qualifies. For example, if a student received the Pell Grant, had their fees waived by the California College Promise Grant, and graduated with an associate degree for transfer, that student would count for 14 points funded at the rates listed in the table above.



Like the supplemental allocation, the student success allocation will be based on prior year data. However, that data is not available until after the final budget is adopted each year. Consequently, for budget development purposes, prior-prior year data is used. The FY18-19 final allocation will be based on data from FY17-18. However, for budget building purposes, FY16-17 data was used as it was the most recent data available at the time of budget development.

2018-19 Revenue		
Student Centered Funding Formula (SCFF)		
Base Allocation		
Base Allocation	\$5,161,164	
FTEs - Credit	\$5,651,836	
FTEs – Non-Credit	\$134,368	
FTEs - CDCP	\$53,857	
FTEs - Incarcerated	\$715,344	
FTEs - Special Admit	\$178,836	\$11,895,406
Supplemental Allocation		
Pell Grant	\$476,042	
AB540	\$263,753	
Promise Grant (BOGW)	\$1,698,312	\$2,438,107
Student Success Allocation		
AA	\$187,421	
ADT	\$109,868	
Certificate	\$37,587	
CTE	\$152,809	
Transfer	\$270,604	
Math/English	\$15,539	
Living Wage	\$414,839	\$1,188,666
Total Computational Revenue/SCFF		\$15,522,179
Hold Harmless Formula		
Computational Revenue/2017-18 P2		\$14,405,966
2.71% COLA		\$390,402
Total Computational Revenue/2017-18 P2		\$14,796,368

Table 15: Student Centered Funding Formula Summary

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

The above tables present a summary of the total computational revenue (TCR) projections for two possible scenarios in FY18-19. The first table presents projected funding resulting from the new Student

Centered Funding Formula (SCFF). Based on the best information available at the time of budget development, LTCC is projecting to receive \$15,522,179 from the SCFF in FY18-19.

The second table represents the calculation under the hold harmless provision. This calculation includes the computational revenue for FY17-18 with the addition of COLA. Based on FY17-18 P2 information, the hold harmless provision calculation indicates LTCC would receive a minimum of \$14,796,368 in FY18-19.

The funding formula states that each district will receive the higher of the SCFF or the hold harmless calculation. LTCC does not expect to be funded at the hold harmless rate in FY18-19 and is estimating the receipt of the \$15,522,179 for FY18-19.



LTCC Graduation 2018

Fund 11

UNRESTRICTED REVENUE PROJECTIONS

Final 2018-19 Budget

Account	Description	FY17-18 Actuals	FY18-19 Final Budget	Assumptions
8110	Forest Reserve Fund	35,496	25,000	Based on "H.R. 2" or "Doc Fix" passed on 4/16/15 per RCRC
8123	Higher Education Act - FWS	1,514	1,700	Historical trends; 5% of work-study salaries
8151	Higher Education Act - Pell	2,090	2,300	Historical trends; based on USDE administrative cost allowance funding notice
8152	Higher Education Act - SEOG	2,366	1,700	Historical trends; 5% of SEOG student grants
8160	Veterans Education	140	288	Historical trends
8611	State General Apportionment	6,658,701	8,669,555	*TCR: Per 2018-19 Student Centered Funding Formula (SCFF)
8611-901	General Apportionment, Prior Year	162,045	-	Prior year corrections from the state
8614	CA College Promise Grant Admin.	22,593	21,384	Per advance apportionment per California Community College Chancellor's Office. Formerly BOG Fee Waivers Admin.
8615-901	CA College Promise (One-Time)	-	46,448	One-Time Funds in 2018-19 for CA College Promise. Possibly ongoing, to be determined by legislature.
8616	Part-time Faculty Compensation	86,249	85,623	Per advance apportionment per California Community College Chancellor's Office
8617	Part-time Faculty Office Hours	7,209	8,000	Based on LTCC's partial reimbursement submission
8630	Education Protection Account (EPA) Funds	2,010,770	1,546,639	TCR: Per CCCCC FY 2018-19 Advance TCR Revenues, July 2018
8630-901	EPA Prior Year	(10,751)	-	Corrections to prior year EPA funding
8671	Homeowners Property Tax Relief	41,283	40,000	TCR: Per FY 2018-19 Advance TCR Revenues, July 2018 - Department of Finance Property Tax Estimates (DoF Tax Factor = 4.86%)
8672	Timber Yield Tax	229	200	TCR: Per FY 2018-19 Advance TCR Revenues, July 2018 - Department of Finance Property Tax Estimates (DoF Tax Factor = 4.86%)
8681	Lottery Revenue	271,403	279,048	\$151 x 1,848 FTES (Resident & Non-Resident) (Rate Estimated per CCCCC memo of July 06, 2018)
8681-901	Lottery Prior-Year	16,458	(11,582)	Corrections to prior year Lottery funding
8682	State Mandated Costs	49,501	49,709	\$28.44 x 16-17 P-2 enrollment (1747.85 FTES)
8683	State Mandated Costs (One-Time)	48,613	-	One-time funds allocation to pay down state-wide mandated costs debt (per Mandate Reimbursement Schedule)
8699	Misc. State Revenues	342,357	300,000	Reflects STRS on behalf payments by the State of California on behalf of LTCC (has an equal offset expense line)
8811	Tax Allocation, Secured Roll	4,169,327	4,337,447	TCR: Per FY 2018-19 Advance TCR Revenues, July 2018 - Department of Finance Property Tax Estimates (DoF Tax Factor = 4.86%)
8812	Tax Allocation, Supplemental	104,313	105,000	TCR: Per FY 2018-19 Advance TCR Revenues, July 2018 - Department of Finance Property Tax Estimates (DoF Tax Factor = 4.86%)
8813	Tax Allocation, Unsecured Roll	73,510	74,000	TCR: Per FY 2018-19 Advance TCR Revenues, July 2018 - Department of Finance Property Tax Estimates (DoF Tax Factor = 4.86%)
8816	Tax Allocation, Prior Years	3,004	-	TCR: historical trends
8819	Redevelopment Agency Funds - Residual	-	-	Not expected for FY18-19
8832	Contracted Services - Bookstore	1,227	-	New Contract in FY17-18 negotiated with zero commission.
8841	Ticket Sales	5,554	3,000	Historical trends, projecting Spring performance only per Theatre PVA
8842	Copy & Printing Sales	3,927	4,000	Library CoinOp historical trends
8850	Rentals and Leases	22,706	22,000	Historical trends and known rentals
8860	Interest	47,157	47,000	Based on FY17-18 amount
8871	Child Development Services (TPNS)	27,920	34,650	Reflects revised parent fee schedule due to shift from credit to non-credit courses
8874	Student Enrollment Fees	837,600	725,231	TCR: Per FY 2018-19 Advance TCR Revenues, July 2018 - Department of Finance Enrollment Fees Estimates (DOF Student Fees Factor = -9.66%)
8875	Facilities Fees	1,829	4,000	Historical trends
8877	Student Material Fees	55,118	60,000	Historical trends
8879	Transcript Fees	16,030	13,000	Historical trends
8880	Non-Resident Tuition	513,740	625,392	\$172/unit for 101 FTES; average 36 units per FTES
8881	Good Neighbor Policy Fee	418	400	Per FY17-18 amount. Phase out due to deauthorization of fee and creation of Interstate Attendance Agreement
8882	California Nevada Interstate Agreement (CNIA)	38,665	39,000	Per FY17-18 amount (\$93 per unit)
8885	Course Fees	7,945	14,000	Miscellaneous student fees; historical trends.
8894	Library Fines	596	500	Historical trends.
8899	Miscellaneous Income	18,190	10,000	Historical trends.
8912	Sale of Equipment or Supplies	786	-	-
8981	Transfers-In Interfund	61,735	29,818	Reimbursement from Community Ed for District Costs based on 10% of C.E. expenses (per 2018-19 Tentative Budget)
8983	Transfers-In, Other	60,234	-	Foundation Reimbursement (No longer a transfer to Fund 11 beginning 2018-19)

TOTAL \$ 15,819,796 \$ 17,214,450

Revenue Summary Table	FY17-18 Actuals	FY18-19 Projected
Total Computational Revenue (TCR*)	13,920,286	15,522,179
Total Computational Revenue - One-Time **	-	-
Federal Revenue	41,606	30,988
State Revenue ***	436,955	443,764
Local Revenue ***	739,471	852,835
Other Financing Sources	122,754	29,818
One-Time Revenues & PY Adjustments ***	216,366	34,866
State On Behalf Payments (Pass Through)	342,357	300,000
TOTAL REVENUE	15,819,796	17,214,450

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

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

*** Excludes TCR Components

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
		Audited	Audited	Audited	Unaudited	Final
		Actuals	Actuals	Actuals	Actuals	Budget
Total Computational Revenue - State Sources						
8611	State General Apportionment	5,536,850	6,706,887	6,657,088	6,658,701	8,669,555
8630	Education Protection Account (EPA) Funds	2,185,842	2,168,137	1,957,119	2,010,770	1,546,639
8671	Homeowners Property Tax Relief	39,699	40,097	40,305	41,283	40,000
8672	Timber Yield Tax	205	180	101	229	200
Total Computational Revenue - Local Sources						
8811	Tax Allocation, Secured Roll	3,504,911	3,717,015	3,904,873	4,169,327	4,337,447
8812	Tax Allocation, Supplemental	66,197	68,627	89,908	104,313	105,000
8813	Tax Allocation, Unsecured Roll	80,239	78,794	76,494	73,510	74,000
8816	Tax Allocation, Prior Years	3,814	1,634	(2,625)	3,004	-
8819	Redevelopment Agency Funds - Residual	5,157	-	-	-	-
8874	Student Enrollment Fees (98% TCR)	799,951	765,257	765,049	820,848	710,726
8881	Good Neighbor Policy Fee (98% TCR)	12,326	5,264	1,481	410	392
8882	California Nevada Interstate Agreement (CNIA) (98% TCR)	-	-	32,127	37,892	38,220
Subtotal Computational Revenue (TCR)		12,235,192	13,551,891	13,521,920	13,920,286	15,522,179
Federal Sources						
8110	Forest Reserve Fund	38,716	40,798	23,649	35,496	25,000
8123	Higher Education Act - FWS	1,773	1,708	1,724	1,514	1,700
8151	Higher Education Act - Pell	3,305	2,305	2,710	2,090	2,300
8152	Higher Education Act - SEOG	1,814	1,689	1,884	2,366	1,700
8160	Veterans Education	288	288	102	140	288
Subtotal Federal Revenue		45,896	46,788	30,069	41,606	30,988
State Sources (Non-TCR)						
8614	BOG Fee Waiver Admin.	24,137	24,375	22,649	22,593	21,384
8616	Part-Time Faculty Compensation	36,550	85,909	85,254	86,249	85,623
8617	Part-Time Faculty Office Hours	1,745	663	2,057	7,209	8,000
8659	Miscellaneous State Grants	-	-	-	-	-
8681	Lottery Revenue	239,910	232,556	248,516	271,403	279,048
8682	State Mandated Costs	47,473	48,585	51,128	49,501	49,709
Subtotal State Revenue (Non-TCR)		349,815	392,088	409,604	436,955	443,764
Local Sources (Non-TCR)						
8830	Contracted Services	15,000	41,100	51,520	-	-

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

	2014-2015 Audited Actuals	2015-2016 Audited Actuals	2016-2017 Audited Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
8832 Contracted Services - Bookstore	32,800	20,490	18,354	1,227	-
8841 Ticket Sales	14,397	15,974	10,377	5,554	3,000
8842 Copy and Printing Sales	6,180	5,016	4,105	3,927	4,000
8847 Sales - Food	-	-	-	-	-
8850 Rentals and Leases	9,223	6,593	15,743	22,706	22,000
8851* Rentals and Leases - Forest Service Building	89,951	82,450	83,706	-	-
8860 Interest	4,565	12,954	24,815	47,157	47,000
8870 Community Education Fees	192,310	-	-	-	-
8871 Child Development Services (TPNS)	22,810	23,345	22,240	27,920	34,650
8872 Fitness Education Center Fees	40,762	-	-	-	-
8874 Student Enrollment Fees (Non-TCR, 2%)	16,326	15,617	15,613	16,752	14,505
8875 Facilities Fees	4,974	5,708	1,655	1,829	4,000
8877 Student Material Fees	83,761	51,952	51,857	55,118	60,000
8879 Transcript Fees	13,080	13,770	13,741	16,030	13,000
8880 Nonresident Tuition	437,722	603,591	485,522	513,740	625,392
8881 Good Neighbor Policy Fee (Non-TCR, 2%)	252	107	30	8	8
8882 California Nevada Interstate Agreement (CNIA) (Non-TCR, 2%)	-	-	656	773	780
8885 Course Fees	11,432	6,765	14,855	7,945	14,000
8887 Course Challenge Exam Fees	-	-	-	-	-
8893 Parking Fines	-	-	-	-	-
8894 Library Fines	1,951	1,021	557	596	500
8899 Miscellaneous Income	6,583	14,409	14,622	18,190	10,000
8912 Sale of Equipment and Supplies	-	160	3,077	786	-
Subtotal Local Sources (Non-TCR)	1,004,078	921,023	833,046	740,259	852,835
Other Financing Sources					
8981 Transfers-In Interfund	12,367	24,923	27,605	61,735	29,818
8983** Transfers-In, Other	78,015	75,370	79,355	60,234	-
Subtotal Other Financing Sources	90,382	100,293	106,961	121,969	29,818
One-Time Revenues and Prior-Year Adjustments					
8611-901 General Apportionment, Prior Year	165,988	32,436	207,589	162,045	-
8615 Prior-Year Deficit Factor Adjustment	-	-	-	-	-
8630-901 EPA, Prior Year	(23,677)	-	(58,857)	(10,751)	-

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

	2014-2015 Audited Actuals	2015-2016 Audited Actuals	2016-2017 Audited Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
8681-991 Lottery, Prior Year	-	3,148	43,613	16,458	(11,582)
8683 State Mandated Costs (One-Time)	74,873	960,586	168,156	48,613	-
8691 Prior-Year Misc. State Adjustments	73	-	-	-	-
8615 California Promise	-	-	-	-	46,448
Subtotal One-Time Revenues and Prior-Year Adjustments	217,257	996,170	360,501	216,365	34,866
State on Behalf Payments (Pass Through)					
8699 Miscellaneous State Revenue	-	299,281	375,029	342,357	300,000
Subtotal State on Behalf Payments (Pass Through)	-	299,281	375,029	342,357	300,000
Total Unrestricted Revenue Sources	13,942,620	16,307,534	15,637,128	15,819,796	17,214,450

Revenue Summary Table

Total Computational Revenue	12,235,192	13,551,891	13,073,353	13,920,286	15,522,179
Total Computational Revenue - One-Time ***	-	-	448,567	-	-
Federal Revenue	45,896	46,788	30,069	41,606	30,988
State Revenue****	349,815	392,088	409,604	436,955	443,764
Local Revenue****	1,004,078	921,023	829,968	739,471	852,835
Other Financing Sources	90,382	100,293	110,038	122,754	29,818
One-Time Revenues and PY Adjustments	217,257	996,170	360,501	216,366	34,866
State on Behalf Payments (Pass Through)	-	299,281	375,029	342,357	300,000
TOTAL UNRESTRICTED REVENUE	13,942,620	16,307,534	15,637,128	15,819,796	17,214,450

* United States Forest Service Lease income moved to F41 in 17-18

** Beginning 18-19 the District will not receive a transfer in from the Lake Tahoe Foundation

*** LTCC Received state support of 89 FTES in FY16-17 due to severe weather in Winter 2017 quarter equating to about \$449,000 in apportionment revenue

**** Excludes TCR components

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

		2014-2015 Audited Actuals	2015-2016 Audited Actuals	2016-2017 Audited Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
Federal Sources						
8121	Title III Grant	-	-	78,917	178,569	456,901
8122	TRiO SSS Grant	212,954	23,776	-	-	-
8123	Higher Education Act - CWSP	37,491	42,707	34,482	23,140	39,018
8124	TRiO ETS Grant	242,763	179,116	317,517	170,405	292,271
8125	TRiO UB Grant	310,651	165,301	320,147	184,655	320,813
8126	Indirect Grant Funds	-	-	-	-	-
8140	TANF (Federal Share)	18,101	28,183	27,593	28,168	28,032
8171	Perkins Title 1-C	128,556	95,101	84,647	82,773	71,228
8175	CTE Transitions	-	45,119	43,425	41,577	41,377
8197	Child Development Training Consort.	850	421	550	-	-
Subtotal Federal Sources		951,366	579,724	907,279	709,288	1,249,640

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

		2014-2015 Audited Actuals	2015-2016 Audited Actuals	2016-2017 Audited Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
State Sources						
8612	Basic Skills **	99,658	61,523	86,242	114,117	121,753
8621	Extended Opportunities Prog. and Serv.	127,133	172,487	181,616	198,332	188,415
8622	Coop Agencies Resources for Ed	11,416	15,468	17,082	18,713	17,836
8623	Disabled Student Prog. and Serv.	202,790	194,055	196,857	201,565	181,705
8624	Instructional Equipment	111,934	59,039	47,282	35,790	117,739
8625	CalWORKS	73,241	86,897	71,017	71,264	128,568
8627	Board Financial Assist. Prog.	122,147	167,339	126,193	127,697	124,004
8628	Student Success and Support **	331,332	560,380	689,002	753,854	758,079
8629	Student Success and Support (Non-Credit) **	18,240	11,320	25,794	19,600	15,603
8631	Faculty/Staff Diversity	3,380	3,379	60,322	50,000	50,000
8635	Foster Care Education	105,690	110,796	119,884	121,122	114,036
8641	Student Equity **	130,334	337,247	408,140	251,199	257,580
8642	Strong Workforce (CTE)	-	-	43,894	207,568	775,593
8643	Veteran Resource Center	-	-	-	-	-
8644	Guided Pathways	-	-	-	75	124,925
8654	Folsom Lake SB70	6,574	-	-	-	-
8656	AB86 Adult Education	187,761	462,720	932,242	687,329	889,231
8657	WIOA Title 1 (Formerly SB1070 Grant)	4,853	9,971	13,276	-	68,000
8658	CTE Enhancement 60%	29,328	44,056	-	-	-
8659	Miscellaneous State Grants	20,000	6,250	24,405	10,207	119,750
8681	Lottery Revenue	67,555	13,995	109,785	67,925	150,627
8691	Pre-Apprenticeship & OJT	-	-	-	30,442	469,144
8699	Miscellaneous State Revenues	-	-	148,726	168,292	203,261
Subtotal State Sources		1,653,366	2,316,922	3,301,760	3,135,092	4,875,849

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

	2014-2015 Audited Actuals	2015-2016 Audited Actuals	2016-2017 Audited Actuals	2017-2018 Unaudited Actuals	2018-2019 Final Budget
Local Sources					
8820 Contributions, Gifts, Grants, Endowments	721	3,000	-	990	4,260
8876 Health Fees \$3 per quarter per student	12,001	11,637	10,916	12,242	18,608
8885 Course/Exam Fees	-	-	310	224	-
8889 Misc. Local Grants	-	160	7,151	6,942	20,114
8897 North/Far North Training	2,423	-	-	-	-
8899 Miscellaneous Income	865	806	858	627	900
Subtotal Local Sources	16,010	15,603	19,235	21,024	43,882
Other Financing Sources					
8970 Fiscal Agent Pass Through	-	-	-	320,000	-
8981 Transfers-In Interfund	-	-	-	-	-
8982 Indirect Funding Intrafund	35,625	60,567	53,420	51,552	167,492
Subtotal Other Financing Sources	35,625	60,567	53,420	371,552	167,492
TOTAL REVENUE RESTRICTED SOURCES	2,656,367	2,972,816	4,281,693	4,236,956	6,336,863
Beginning Fund Balance	53,601	52,704	124,270	221,799	125,807
TOTAL REVENUE AND BEGINNING FUND BALANCE	2,709,968	3,025,520	4,405,963	4,458,755	6,462,670

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

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

REVENUE DESCRIPTIONS

FEDERAL REVENUE

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

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

- Pell:** The Federal Pell Grant provides need-based funds to low-income undergraduate and some postgraduate students. Financial need is determined by the USDOE using a standard formula established by Congress and based on several family-related criteria. The district receives a small per-student administrative allowance for processing the grants.
- SEOG:** The Supplemental Educational Opportunity Grant provides additional grant-in-aid funds to students meeting specific criteria. The grant requires a 25% district contribution unless the district receives a Title III waiver. The district is reimbursed 5% for incurred administrative costs.
- FWS:** Federal Work Study (formerly College Work-Study Program) provides funds for eligible students to work both on and off campus. The grant requires a 25% district contribution unless the district receives a Title III waiver. The district is reimbursed 5% for administration of the program.

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

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

Veterans Education: Federal funds for processing enrollment for veterans.

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

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

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

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

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

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

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

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

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

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

STATE REVENUE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LOCAL REVENUE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Student Fees:

- *Community Education Fees*: Enrollment fees and contract fees collected for certain community education classes and cultural activities.
- *Field Trip Fees*: Represents only those fees allowable by law, such as optional expenses for lodging.
- **Enrollment Fees**: Per-unit fees charged for credit classes as required by Education Code Section 76300.

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

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

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

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

Expired Warrants: Subsequent reissue of a previously canceled check.

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

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

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

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

Nondesignated Fund Balance: Unrestricted beginning fund balance.

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

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



UNRESTRICTED BUDGET

2018-19 ANNUAL BUDGET

- Three – Year Unrestricted Budget Summary •
- FY 18-19 Object Summary – Unrestricted •
(Adopted vs. Final Budget)
- FY 18-19 Object Summary – Unrestricted •
(Actuals vs. Final Budget)
- Revenue and Appropriations – Unrestricted •

SECTION 5

THREE-YEAR UNRESTRICTED BUDGET SUMMARY - FY18-19 FINAL BUDGET

	2016-17 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2016-17 AUDITED ACTUALS GENERAL FUND UNRESTRICTED	2017-18 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2017-18 UNAUDITED ACTUALS GENERAL FUND UNRESTRICTED	2018-19 FINAL BUDGET GENERAL FUND UNRESTRICTED
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RESIDENT FTES 1,761 1,733 1,739 1,679 SCFF

BEGINNING BALANCE 2,372,889 2,372,887 2,372,887 2,372,887 2,422,887

REVENUE

Total Computational Revenue (FTES Driven)	13,712,839	13,073,353	13,684,674	13,920,287	15,522,179
Total Computational Revenue - One-Time	0	448,567 *	490,485	0	0
Federal Revenue	45,988	30,069	45,988	41,606	30,988
State Revenue **	428,032	409,604	413,686	436,955	443,764
Local Revenue **	799,046	829,968	838,893	739,471	852,835
Other Financing Sources	104,474	110,037	108,030	122,754	29,818
One-Time Revenues, PY Adjustments	168,156	360,501	0	216,366	34,866
State "On Behalf" STRS Payments (Pass Through)	300,000	375,029	300,000	342,357	300,000

* Revenue in FY16/17 includes approximately \$449,000 resulting from a state allowance of 88 FTES due to severe weather in the Winter 2017 quarter.

** Excludes Total Computational Revenue components

SCFF = Student Centered Funding Formula

TOTAL REVENUE 15,558,535 15,637,128 15,881,756 15,819,796 17,214,450

TOTAL RESOURCES 17,931,424 18,010,015 18,254,643 18,192,683 19,637,337

EXPENSES

Total Academic	4,827,850	4,654,779	4,875,902	4,833,416	5,025,276
Total Classified	3,276,954	3,245,370	3,377,482	3,186,760	3,754,142
TOTAL SALARIES	8,104,804	7,900,149	8,253,384	8,020,176	8,779,418
Total Employee Benefits	3,096,385	3,097,265	3,209,481	3,222,303	3,582,764
TOTAL COMPENSATION	11,201,189	10,997,414	11,462,865	11,242,479	12,362,182
Total Supplies	302,067	258,396	326,174	288,145	325,978
Total Services	3,534,212	3,222,254	3,547,774	3,262,045	3,760,289
Total Capital Outlay	131,812	172,156	155,660	152,592	147,970
TOTAL NON-LABOR EXPENSES	3,968,091	3,652,806	4,029,608	3,702,782	4,234,237
TOTAL EXPENSES	15,169,280	14,650,220	15,492,473	14,945,261	16,596,419
Total Other Outgo	389,255	986,909	389,283	824,536	502,810

TOTAL APPROPRIATED 15,558,535 15,637,128 15,881,756 15,769,797 17,099,229

Reserves

STRS/PERS Rate Increase Reserve	250,000	0 ***	0	0	0
BOT Contingency Reserve	2,019,089	2,372,887	2,372,887	2,422,887	2,538,108

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

ENDING FUND BALANCE (TOTAL RESERVES) 2,372,889 2,372,887 2,372,887 2,422,887 2,538,108

UNRESTRICTED FUND SUMMARY

Reserves/Ending Balance					
As Percent of: Revenue	15.25%	15.17%	14.94%	15.32%	14.74%
Appropriations	15.25%	15.17%	14.94%	15.36%	14.84%

REVENUE vs. APPROPRIATED SUMMARY

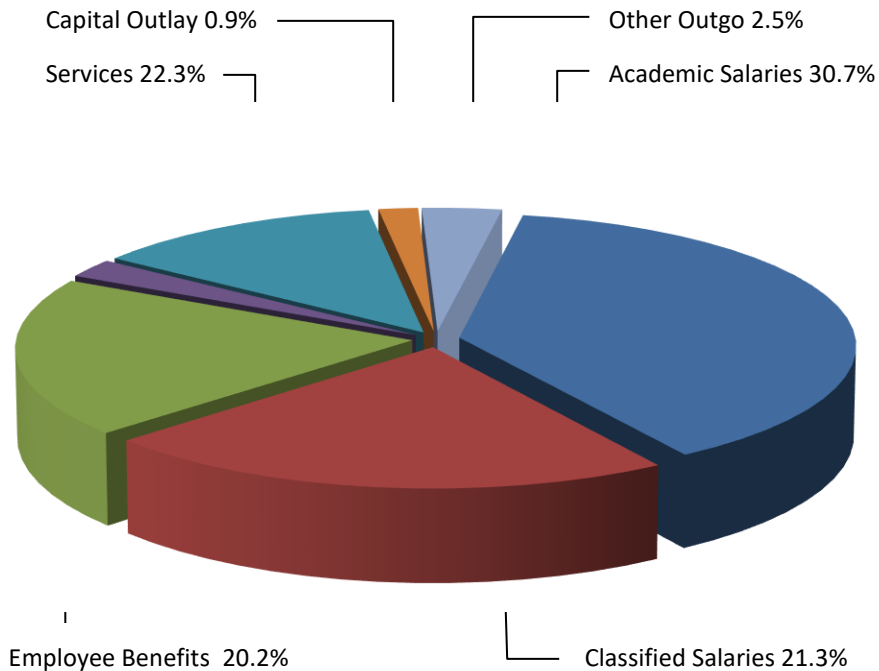
Total Revenue	15,558,535	15,637,128	15,881,756	15,819,796	17,214,450
Total Appropriated	15,558,535	15,637,128	15,881,756	15,819,796****	17,214,450****

REVENUE LESS APPROPRIATED 0 0 0 0 0

**** Balance of revenues greater than appropriations added to BOT Contingency Reserve to be in line with BOT goal of maintaining 15.0% reserve balance

OBJECT SUMMARY – UNRESTRICTED (FY17-18 Adopted vs. FY18-19 Final Budget)

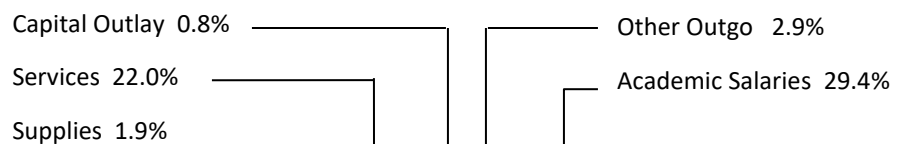
Fiscal Year 2017-2018 Adopted Budget



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

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

Fiscal Year 2017-2018 Final Budget

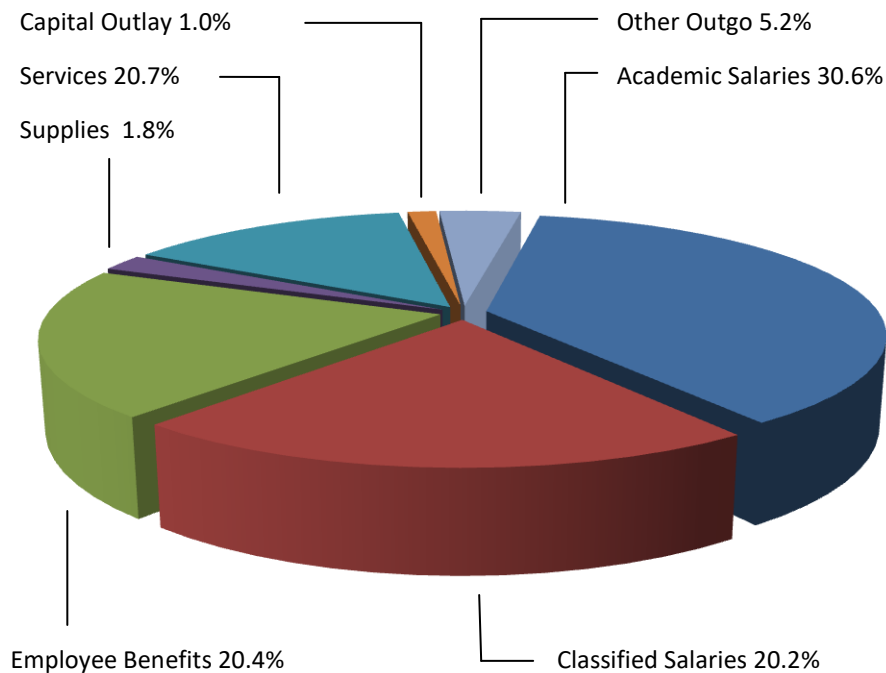


Major Object Summary for the Fiscal Year 2018-19 Final Budget:

Academic Salaries	\$ 5,025,276
Classified Salaries	\$ 3,754,142
Employee Benefits	\$ 3,582,764
Supplies	\$ 325,978
Services	\$ 3,760,289
Capital Outlay	\$ 147,970
Other Outgo	\$ 502,810

OBJECT SUMMARY – UNRESTRICTED (FY17-18 Actuals vs. FY18-19 Final Budget)

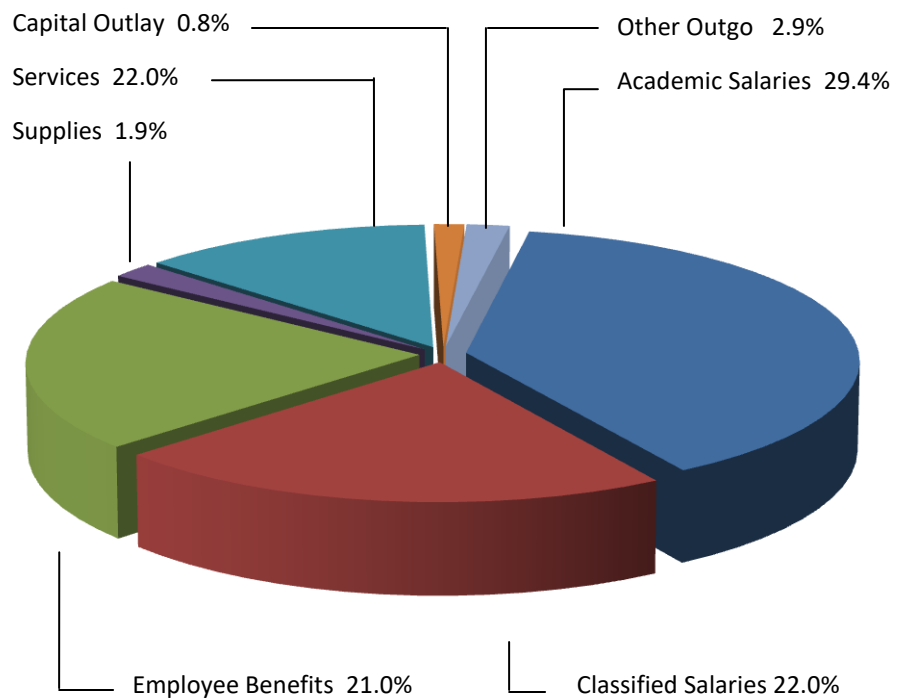
Fiscal Year 2017-2018 Actuals



Major Object Summary for the Fiscal Year 2017-18 Actuals:

Academic Salaries	\$ 4,833,416
Classified Salaries	\$ 3,186,760
Employee Benefits	\$ 3,222,303
Supplies	\$ 288,145
Services	\$ 3,262,045
Capital Outlay	\$ 152,592
Other Outgo	\$ 824,536

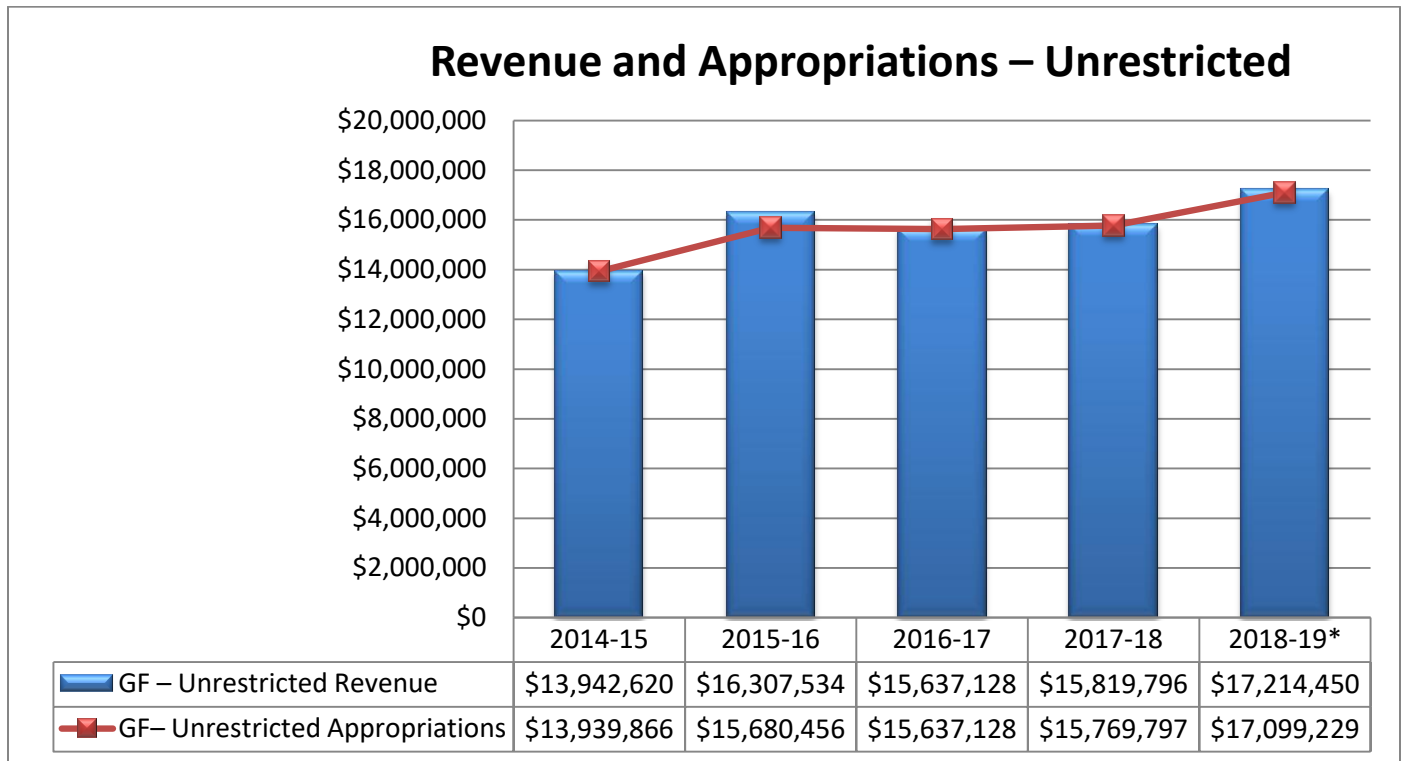
Fiscal Year 2018-2019 Final Budget



Major Object Summary for the Fiscal Year 2018-19 Final Budget:

Academic Salaries	\$ 5,025,276
Classified Salaries	\$ 3,754,142
Employee Benefits	\$ 3,582,764
Supplies	\$ 325,978
Services	\$ 3,760,289
Capital Outlay	\$ 147,970
Other Outgo	\$ 502,810

REVENUE AND APPROPRIATIONS – UNRESTRICTED



Graph 6: Revenue and Appropriations – Unrestricted

The above graph reflects general fund unrestricted revenue and unrestricted appropriations. LTCC received a significant increase in revenue in FY15-16, including almost \$1 million in one-time funds allocated to one-time purposes, to help put the district in a more stable financial situation moving forward. In FY16-17 LTCC received an attendance allowance of 89 FTES equating to one-time revenue increase of about \$449,000 due to severe winter storms that resulted in FTES loss. LTCC used those one-time funds to increase reserves considering projected future cost increases and economic recession. In FY18-19 LTCC is projecting a revenue increase of \$1,394,654 due primarily to the new Student Centered Funding Formula (SCFF) (~\$725,000), the cost of living adjustment (COLA) (~\$390,000), and various other sources. New in FY15-16 actuals was approximately \$300,000 in revenue and matching expenditures to reflect the STRS on-behalf payments made by the state. In FY16-17 the STRS on-behalf increased to approximately \$350,000 reflecting the increases in STRS contribution rates in the coming years and it is reflected in the FY18-19 budget at the increased rate.

*The numbers from FY14-15 through FY16-17 are audited actuals. FY17-18 are unaudited actuals, and FY18-19 is budgeted.

RESTRICTED BUDGET

2018-19 ANNUAL BUDGET

- Three – Year Restricted Budget Summary •
- FY 18-19 Object Summary – Restricted •
(Adopted vs. Final Budget)
- FY 18-19 Object Summary – Restricted •
(Actuals vs. Final Budget)
- Revenue and Appropriations – Restricted •

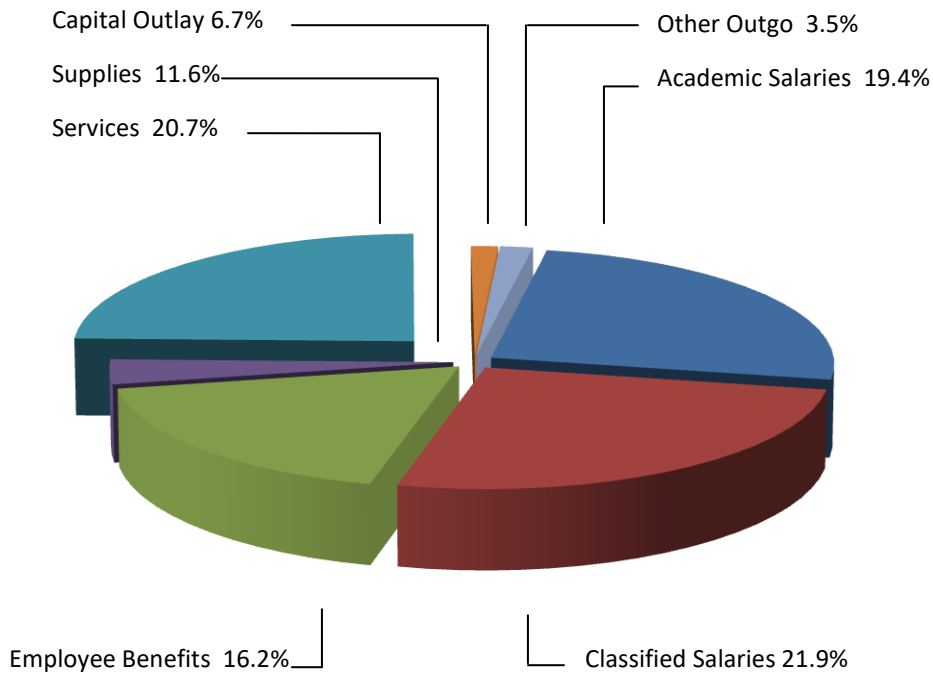
SECTION 6

THREE-YEAR RESTRICTED BUDGET SUMMARY – FY18-19 FINAL BUDGET

	2016-17 ADOPTED BUDGET GENERAL FUND RESTRICTED	2016-17 AUDITED ACTUALS GENERAL FUND RESTRICTED	2017-18 ADOPTED BUDGET GENERAL FUND RESTRICTED	2017-18 UNAUDITED ACTUALS GENERAL FUND RESTRICTED	2018-19 FINAL BUDGET GENERAL FUND RESTRICTED
BEGINNING BALANCE	124,270	124,270	221,799	221,799	125,807
REVENUE					
Federal Revenue	809,006	907,279	1,154,950	709,288	1,249,640
State Revenue	3,942,931	3,301,760	4,313,133	3,135,092	4,875,849
Local Revenue	29,457	19,235	28,551	21,024	43,882
Other Financing Sources	113,102	53,420	110,983	371,552	167,492
TOTAL REVENUE	4,894,496	4,281,693	5,607,617	4,236,956	6,336,863 *
<i>* FY18-19 revenue includes approximately \$1.4 million in deferred revenue from FY17-18</i>					
TOTAL RESOURCES	5,018,766	4,405,963	5,829,416	4,458,755	6,462,670
EXPENSES					
Total Academic	831,933	971,806	1,091,574	998,398	1,210,701
Total Classified	989,904	954,103	1,233,643	1,002,644	1,333,879
TOTAL SALARIES	1,821,837	1,925,909	2,325,217	2,001,042	2,544,580
Total Employee Benefits	658,843	687,074	914,009	738,787	991,498
TOTAL COMPENSATION	2,480,680	2,612,984	3,239,226	2,739,830	3,536,078
Total Supplies	649,002	315,941	654,022	221,867	630,890
Total Services	1,250,544	905,156	1,163,683	829,092	1,406,837
Total Capital Outlay	173,576	178,959	376,967	162,569	359,996
TOTAL NONLABOR EXPENSES	2,073,122	1,400,056	2,194,672	1,213,528	2,397,723
TOTAL EXPENSES	4,553,802	4,013,039	5,433,898	3,953,358	5,933,801
Total Other Outgo	191,643	171,125	199,788	379,590	149,553
TOTAL APPROPRIATED	4,745,445	4,184,164	5,633,686	4,332,948	6,083,354
Reserves					
Reserves	149,588	144,193	110,187	110,715	320,807 **
ENDING FUND BALANCE	273,321	221,799	195,730	125,807	379,316
<i>** FY18-19 Reserves increase includes new funding with reserves to be allocated in FY19-20</i>					
RESTRICTED FUND SUMMARY					
Ending Fund Balance					
As Percent of: Revenue	5.58%	5.18%	3.49%	2.97%	5.99%
Appropriations	5.76%	5.30%	3.47%	2.90%	6.24%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	4,894,496	4,281,693	5,607,617	4,236,956	6,336,863
Total Appropriated	4,745,445	4,184,164	5,633,686	4,332,948	6,083,354
REVENUE LESS APPROPRIATED	149,051	97,529	(26,069)	(95,992)	253,509

OBJECT SUMMARY – RESTRICTED (FY17-18 Adopted vs. FY18-19 Final Budget)

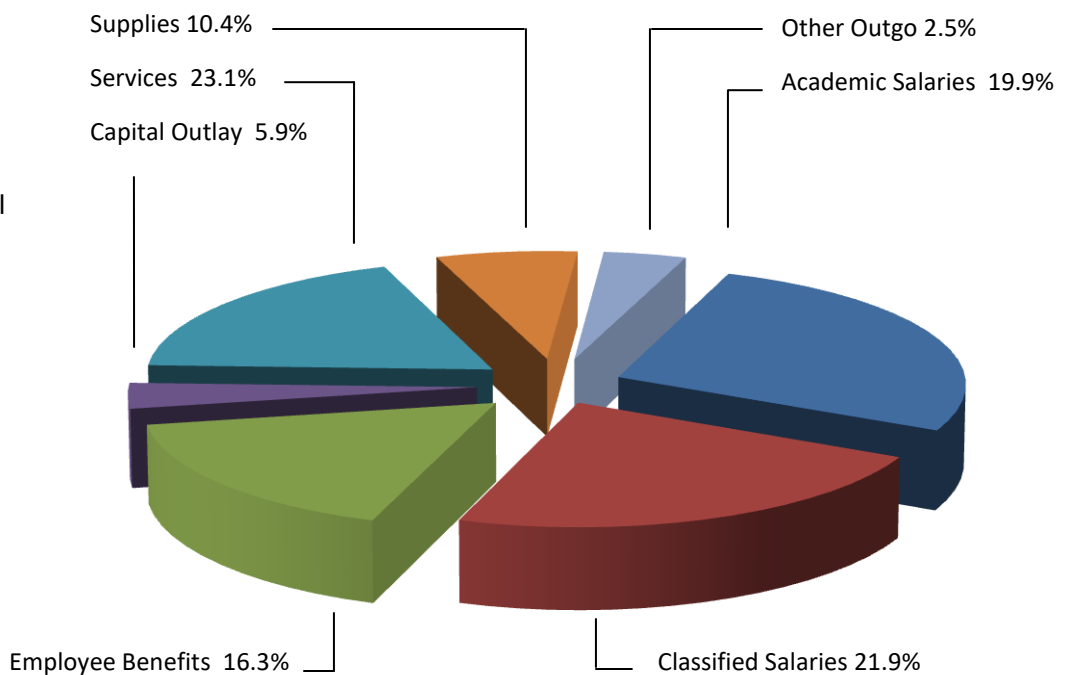
Fiscal Year 2017-2018 Adopted Budget



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

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

Fiscal Year 2018-2019 Final Budget

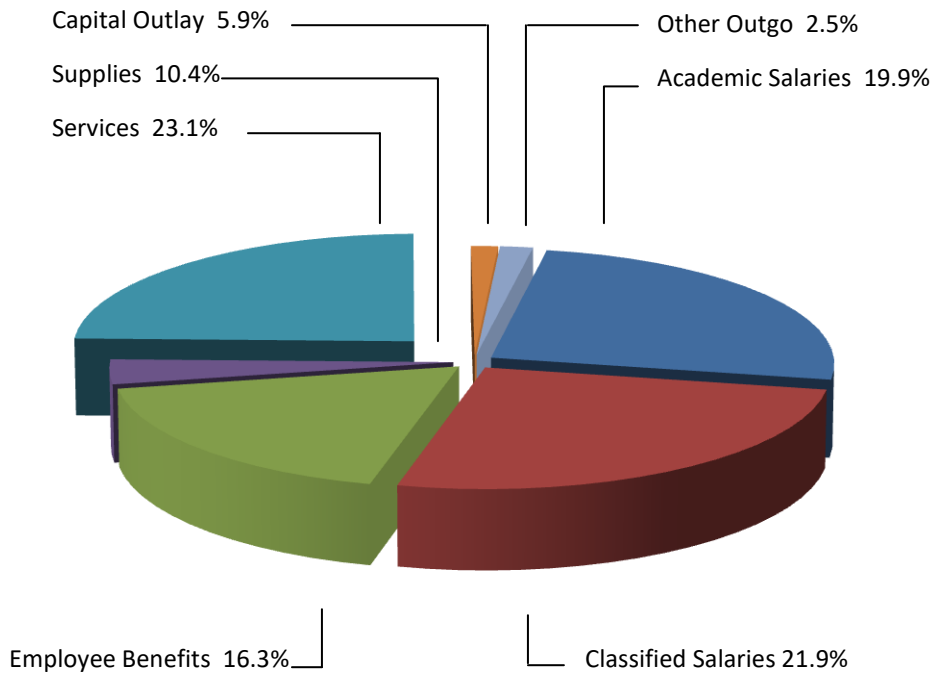


Major Object Summary for the Fiscal Year 2018-19 Final Budget:

Academic Salaries	\$ 1,210,701
Classified Salaries	\$ 1,333,879
Employee Benefits	\$ 991,498
Supplies	\$ 630,890
Services	\$ 1,406,837
Capital Outlay	\$ 359,996
Other Outgo	\$ 149,553

OBJECT SUMMARY – RESTRICTED (FY17-18 Actuals vs. FY18-19 Final Budget)

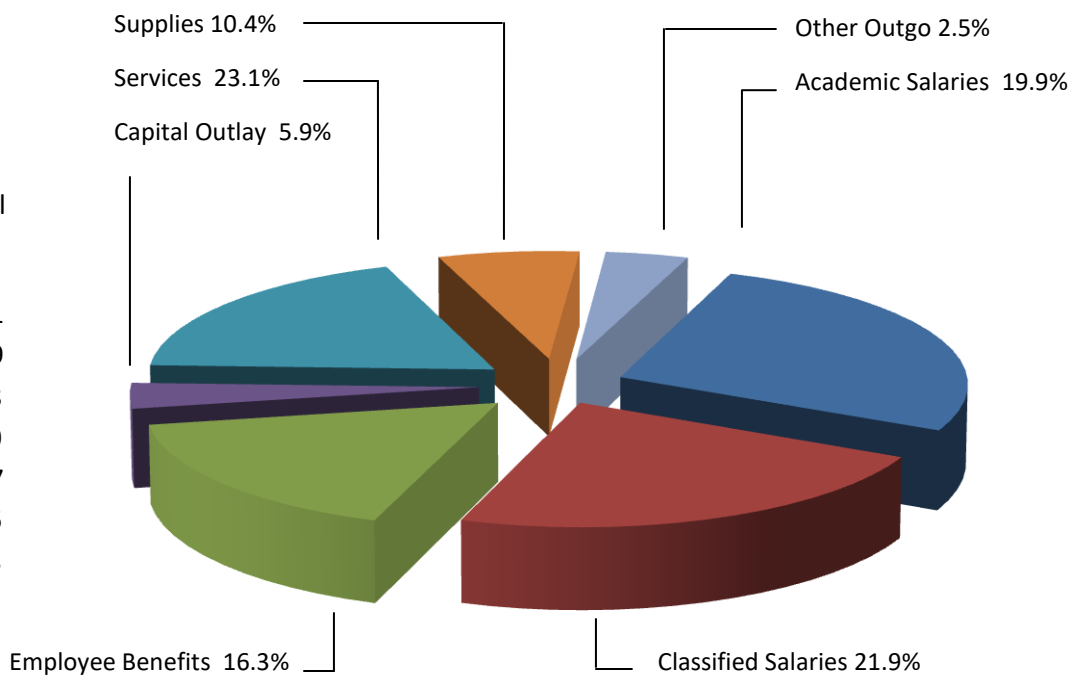
Fiscal Year 2017-2018 Actuals



Major Object Summary for the Fiscal Year 2017-18 Actuals:

Academic Salaries	\$ 998,398
Classified Salaries	\$ 1,002,644
Employee Benefits	\$ 738,787
Supplies	\$ 221,867
Services	\$ 829,092
Capital Outlay	\$ 162,569
Other Outgo	\$ 379,590

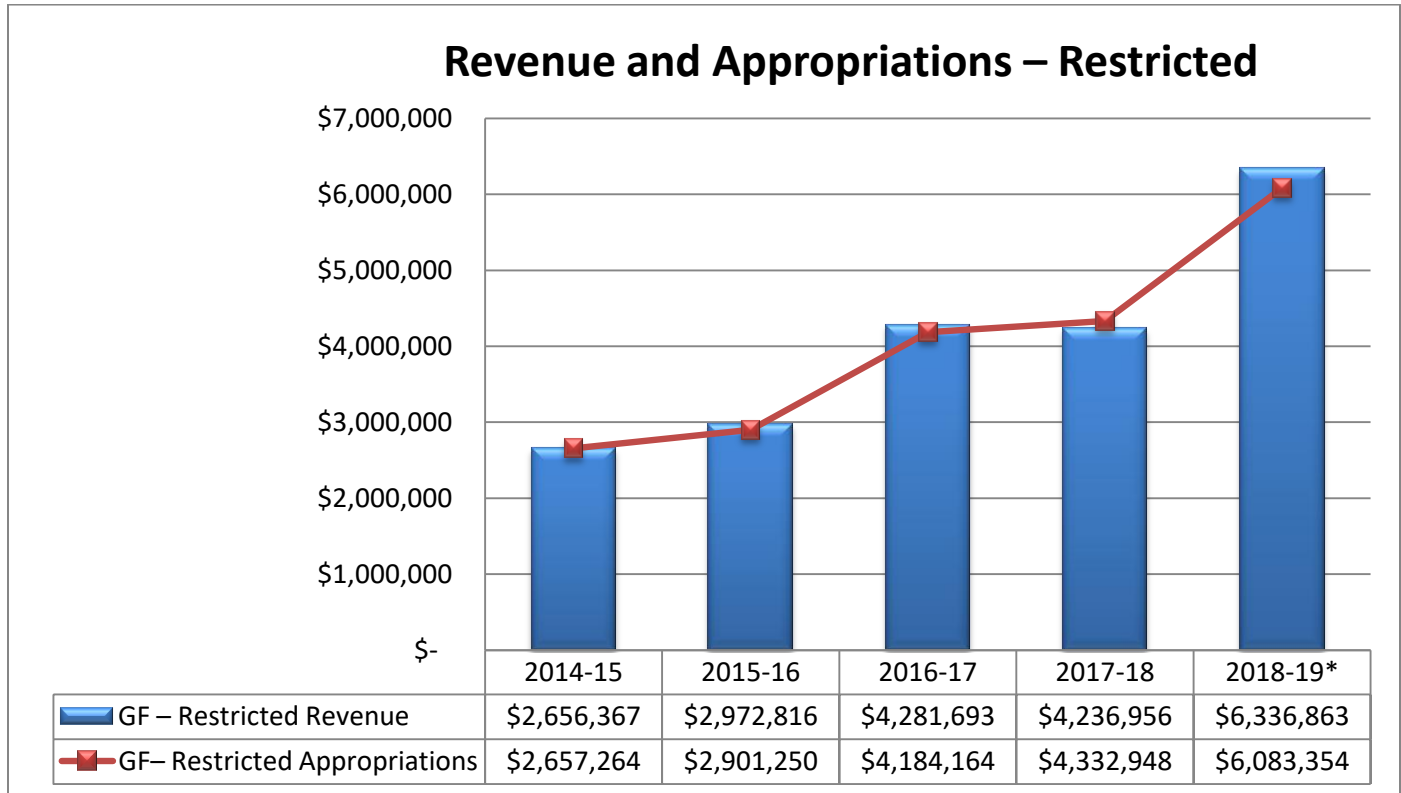
Fiscal Year 2018-2019 Final Budget



Major Object Summary for the Fiscal Year 2018-19 Final Budget:

Academic Salaries	\$ 1,210,701
Classified Salaries	\$ 1,333,879
Employee Benefits	\$ 991,498
Supplies	\$ 630,890
Services	\$ 1,406,837
Capital Outlay	\$ 359,996
Other Outgo	\$ 149,553

REVENUE AND APPROPRIATIONS – RESTRICTED



Graph 9: Revenue and Appropriations – Restricted

The above graph reflects annual restricted revenue and restricted appropriations.

Restricted revenue increased significantly between FY15-16 and FY16-17 primarily due to funding from the Adult Education Block Grant (\$850,000 per year) and increases to the Student Success and Support Program. Lake Tahoe Community College acts as the fiscal agent for the AEBG Consortium. After the FY16-17 budget was adopted LTCC received a Title III grant (~\$240,000 per year for 5 years) and began receiving a portion of the regional share of the Strong Workforce Program funds. After the 2017-18 budget was adopted, LTCC was awarded \$500,000 for Pre-Apprenticeship and OJT, and \$125,000 for Guided Pathways. The restricted general fund is projecting moderate growth in FY18-19, including approximately \$1.4 million in deferred revenue from FY17-18.

*The numbers from FY14-15 through FY16-17 are audited actuals. FY17-18 are unaudited actuals, and FY18-19 is budgeted.

PROGRAM BREAKDOWN

2018-19 ANNUAL BUDGET

Unrestricted Program Detail •
(Budget to Final Budget Comparison)

Unrestricted Program Detail •
(Actuals to Final Budget Comparison)

SECTION 7

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY18-19

		2016-17 ADOPTED BUDGET <i>Unrestricted GF</i>	2017-18 ADOPTED BUDGET <i>Unrestricted GF</i>	2018-19 FINAL BUDGET <i>Unrestricted GF</i>	16-17 Adopted vs. 18-19 Final Budget UNRESTRICTED VARIANCE	17-18 Adopted vs. 18-19 Final Budget UNRESTRICTED VARIANCE
Code	Program					
0301	Environmental Science/ETS	20,890	25,110	25,682	4,792	572
0399	Green Sustainable Education	9,178	9,335	9,327	149	(8)
0401	Biology	308,445	320,121	322,614	14,169	2,493
0501	Business	234,323	223,712	266,842	32,519	43,130
0511	Real Estate	24,856	25,275	25,260	404	(15)
0599	D-Wing Computer Lab	24,768	25,151	24,138	(630)	(1,013)
0601	General Communications	13,557	9,098	9,092	(4,465)	(6)
0614	Art - Digital and Media Arts	16,947	17,232	17,222	275	(10)
0701	Computer and Information Science	29,366	29,861	43,620	14,254	13,759
0835	Physical Education	296,342	306,535	366,264	69,922	59,729
0836	Wilderness Education	158,372	161,899	156,592	(1,780)	(5,307)
0837	PE - Theory	49,851	52,749	21,594	(28,257)	(31,155)
0839	PE - Athletics	27,115	27,572	27,556	441	(16)
0858	Fitness Education Center	176,758	178,244	175,000	(1,758)	(3,244)
1002	Art	392,250	406,174	429,788	37,538	23,614
1004	Music	150,691	156,776	195,298	44,607	38,522
1007	Theatre Arts	164,483	126,371	31,163	(133,320)	(95,208)
1012	Photography and Digital Arts	63,530	64,257	64,282	752	25
1101	World Languages	3,494	3,553	3,607	113	54
1102	French	5,084	10,340	5,741	657	(4,599)
1104	Italian	0	1,000	0	0	(1,000)
1105	Spanish	127,254	141,572	271,060	143,806	129,488
1108	Japanese	4,520	6,894	8,612	4,092	1,718
1155	Intensive Summer Spanish Institute	168,549	174,160	176,192	7,643	2,032
1191	Sign Language	14,688	14,936	17,222	2,534	2,286

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY18-19

		2016-17 ADOPTED	2017-18 ADOPTED	2018-19 FINAL	16-17 Adopted vs. 18-19 Final Budget	17-18 Adopted vs. 18-19 Final Budget
		BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
1201	Health	78,178	83,045	44,826	(33,352)	(38,219)
1205	Phlebotomy	6,218	6,323	6,246	28	(77)
1208	Medical Office	16,383	16,659	16,649	266	(10)
1230	Nursing Assistant	405	0	0	(405)	0
1240	Dental Assistant	25,467	25,726	23,619	(1,848)	(2,107)
1250	Emergency Medical Technician	44,907	56,892	67,035	22,128	10,143
1290	Emergency Response	11,221	11,360	11,340	119	(20)
1299	Physical Therapy Aide	6,993	7,105	0	(6,993)	(7,105)
1305	Early Childhood Education	22,031	22,969	24,971	2,940	2,002
1306	Culinary Arts	87,163	87,851	87,809	646	(42)
1307	Dual-Enrollment	6,497	6,607	13,778	7,281	7,171
1317	Dual Enrollment	45,703	51,949	60,839	15,136	8,890
1390	Culinary Jail	11,813	9,188	9,188	(2,625)	0
1501	English	302,630	398,524	305,297	2,667	(93,227)
1506	Speech	41,031	42,961	18,352	(22,679)	(24,609)
1509	Philosophy	15,816	11,486	13,778	(2,038)	2,292
1510	Religion	9,037	6,894	9,175	138	2,281
1590	Foundational English	26,762	20,320	59,836	33,074	39,516
1599	Humanities	11,299	9,098	9,092	(2,207)	(6)
1701	Mathematics	558,232	588,859	625,599	67,367	36,740
1901	Physical Science	5,084	5,569	5,566	482	(3)
1902	Physics	135,165	143,375	174,462	39,297	31,087
1905	Chemistry	150,998	157,017	164,069	13,071	7,052
1914	Geology	65,012	68,957	70,611	5,599	1,654
2001	Psychology	172,142	213,868	217,333	45,191	3,465
2104	Counseling/Addiction Studies	30,055	31,660	31,654	1,599	(6)
2105	Criminal Justice	23,726	55,144	55,112	31,386	(32)
2133	Fire Science	13,412	13,633	13,624	212	(9)
2190	Fire Academy	126,420	94,292	97,309	(29,111)	3,017
2191	Fire Officer	6,551	6,615	3,732	(2,819)	(2,883)
2192	Fire In-Service	88,200	78,750	78,750	(9,450)	0
2193	South Bay RPSTC - JPA	943,106	955,327	955,321	12,215	(6)
2202	Anthropology	84,143	88,540	92,182	8,039	3,642
2204	Economics	43,968	45,286	25,868	(18,100)	(19,418)
2205	History	32,763	27,572	55,209	22,446	27,637
2206	Geography	68,240	72,164	73,870	5,630	1,706
2207	Political Science	24,856	18,198	52,923	28,067	34,725
2208	Sociology	45,179	58,375	60,728	15,549	2,353

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY18-19

		2016-17 ADOPTED BUDGET	2017-18 ADOPTED BUDGET	2018-19 FINAL BUDGET	16-17 Adopted vs. 18-19 Final Budget UNRESTRICTED VARIANCE	17-18 Adopted vs. 18-19 Final Budget UNRESTRICTED VARIANCE
		Unrestricted GF	Unrestricted GF	Unrestricted GF		
i	4901 Instructional Support	76,126	84,619	75,679	(447)	(8,940)
	4902 Cost Offsets	(257,866)	0	0	257,866	0
	4933 General Studies	30,971	22,779	20,266	(10,705)	(2,513)
ii	4934 General Instruction	250,000	250,000	250,000	0	0
	4940 Incarcerated Student Program	648,047	621,113	713,198	65,151	92,085
	4958 English as a Second Language (ESL)	124,568	126,534	71,948	(52,620)	(54,586)
	4980 Work Experience	78,496	79,692	40,926	(37,570)	(38,766)
i	4998 Cost Offsets	0	(132,854)	42,342	42,342	175,196
i	4999 Lottery Prop 20 Instructional Materials	0	(82,986)	(72,065)	(72,065)	10,921
Subtotal Instructional Programs		6,822,459	7,084,982	7,471,814	649,355	386,832
	Code	Program				
ii	6010 Instruction Office	519,222	527,825	536,203	16,981	8,378
	6011 Dean Humanities/Social Sciences	151,526	158,675	164,627	13,101	5,952
	6012 Dean Science/Business	9,304	7,644	8,107	(1,197)	463
	6013 CTE Administrator	78,487	70,586	72,972	(5,515)	2,386
	6030 Academic Senate	41,345	40,168	17,548	(23,797)	(22,620)
	6090 Accreditation	0	70,308	22,308	22,308	(48,000)
	6110 Tutoring & Learning Center (TLC)	89,111	126,433	173,571	84,460	47,138
	6115 Instructional Development	41,462	40,902	22,341	(19,121)	(18,561)
	6116 Distance Education	118,945	139,321	153,528	34,583	14,207
	6120 Library	276,095	174,079	162,305	(113,790)	(11,774)
	6130 Media Services	73,267	74,755	73,523	256	(1,232)
iv	6140 Art Gallery	19,180	19,454	19,838	658	384
	6150 Academic Info. Systems and Technology	61,979	43,765	55,219	(6,760)	11,454
	6200 Admissions and Records	527,367	544,708	570,140	42,773	25,432
	6310 Student Services - Counseling	18,228	10,857	9,060	(9,168)	(1,797)
	6330 Transfer Activities	59,769	9,411	9,168	(50,601)	(243)
	6340 Career Guidance	20,933	13,589	12,448	(8,485)	(1,141)
	6420 Disability Resource Center (DRC)	1,000	1,000	1,000	0	0
	6440 Student Health Services	24,741	13,808	14,495	(10,246)	687
	6450 Student Services Administration	74,630	70,446	72,916	(1,714)	2,470
	6451 Student Recruitment	7,000	3,000	3,000	(4,000)	0
	6460 Student Services - Financial Aid	119,332	105,720	111,691	(7,641)	5,971
	6490 International Education	57,386	55,442	93,383	35,997	37,941
	6510 Maintenance Services	405,328	408,747	416,037	10,709	7,290

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY18-19

		2016-17 ADOPTED BUDGET <i>Unrestricted GF</i>	2017-18 ADOPTED BUDGET <i>Unrestricted GF</i>	2018-19 FINAL BUDGET <i>Unrestricted GF</i>	16-17 Adopted vs. 18-19 Final Budget UNRESTRICTED VARIANCE	17-18 Adopted vs. 18-19 Final Budget UNRESTRICTED VARIANCE
6530	Custodial Services	369,516	384,765	380,371	10,855	(4,394)
6540	College Vehicles	14,001	14,001	17,500	3,499	3,499
6550	Grounds	39,114	32,817	32,815	(6,299)	(2)
6551	Snow Removal	27,120	27,128	36,609	9,489	9,481
6570	Utilities	469,100	475,400	535,400	66,300	60,000
6600	Board of Trustees	131,475	125,905	125,905	(5,570)	0
6601	President's Office	271,005	241,567	325,847	54,842	84,280
6602	Administrative Services	147,888	167,335	149,237	1,349	(18,098)
6604	Institutional Research and Planning	219,885	179,595	210,481	(9,404)	30,886
6720	Fiscal Services	433,392	433,492	444,446	11,054	10,954
6730	Human Resources	243,702	245,334	263,299	19,597	17,965
6750	Faculty Development	21,000	17,000	21,000	0	4,000
6751	Classified Staff Development	8,500	10,500	10,500	2,000	0
6752	Training Days	15,500	26,000	42,000	26,500	16,000
6753	Staff Development	8,000	25,000	25,000	17,000	0
6771	Purchasing	45,038	47,047	48,184	3,146	1,137
6772	Insurance and Property Management	120,000	100,000	100,000	(20,000)	0
6773	Graphics	2,250	0	0	(2,250)	0
6774	Safety	24,309	24,388	28,544	4,235	4,156
6775	General Services	121,983	104,150	264,218	142,235	160,068
6776	Security	13,270	21,794	85,106	71,836	63,312
6780	Computer Services - Info Tech.	1,079,969	1,047,448	1,114,737	34,768	67,289
6783	Reprographics	147,278	150,997	161,011	13,733	10,014
6793	Collective Bargaining	23,811	20,000	20,000	(3,811)	0
6820	Community Services Events	68,904	89,990	86,003	17,099	(3,987)
6821	Commencement	14,016	21,739	35,079	21,063	13,340
6822	Convocation	8,483	8,728	11,549	3,066	2,821
6825	Community Education Indirect	62,050	62,569	58,874	(3,176)	(3,695)
6830	Demonstration Garden	13,327	13,489	13,800	473	311
6840	Economic Development	51,198	89,130	93,141	41,943	4,011
6850	Community Use of Facilities	58,430	59,611	61,793	3,363	2,182
iii 6860	SnowGlobe	41,253	41,317	2,389	(38,864)	(38,928)
6891	Public Information Office	267,471	377,071	430,761	163,290	53,690
6894	Government Relations	0	0	34,866	34,866	34,866
6895	Foundation	239,525	251,820	260,938	21,413	9,118
6898	University Center	0	0	84,364	84,364	84,364
6900	Ancillary Services - Other Operations	20,521	20,500	21,372	851	872
6920	Child Development Center (CDC)	15,000	25,000	60,000	45,000	35,000

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY18-19

			2016-17 ADOPTED BUDGET <i>Unrestricted GF</i>	2017-18 ADOPTED BUDGET <i>Unrestricted GF</i>	2018-19 FINAL BUDGET <i>Unrestricted GF</i>	16-17 Adopted vs. 18-19 Final Budget UNRESTRICTED VARIANCE	17-18 Adopted vs. 18-19 Final Budget UNRESTRICTED VARIANCE
iv	6921	Tahoe Parents Nursery School (TPNS)	49,928	52,214	114,637	64,709	62,423
	6922	Child Development Center (CDC) Indirect	18,193	18,872	26,834	8,641	7,962
	6940	Food Services	1,900	1,900	1,900	0	0
	6960	Student Activities	92,996	98,139	162,430	69,434	64,291
	6961	Athletics	153,145	143,396	122,675	(30,470)	(20,721)
	6962	Women's Soccer	37,077	48,321	64,744	27,667	16,423
	6963	Men's Soccer	43,927	56,199	71,660	27,733	15,461
	6968	Cocurricular Activities	13,517	200	3,910	(9,607)	3,710
	7101	Facilities Planning	226,244	232,941	230,745	4,501	(2,196)
	7102	Campus and Site Improvement	1,282	11,966	12,519	11,237	553
	7104	ERP Implementation	105,051	78,236	71,361	(33,690)	(6,875)
	7105	Technology Infrastructure	106,611	107,837	120,692	14,081	12,855
	7115	Scheduled/Deferred Maintenance	15,000	15,000	15,000	0	0
	7210	Long-Term Debt	14,000	14,000	14,000	0	0
Subtotal Noninstructional Programs			8,531,792	8,592,491	9,525,674	993,882	933,183
	5901	Instructional Retiree Benefits/Incentives	93,340	93,340	30,558	(62,782)	(62,782)
	6740	Non-Instructional Retiree Benefits	110,943	110,943	71,184	(39,759)	(39,759)
Subtotal Retirement Costs			204,283	204,283	101,742	(102,541)	(102,541)
Total Unrestricted Costs*			15,558,534	15,881,756	17,099,229	1,540,696	1,217,474

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

- i Cost Offsets moved to 4998 and 4999 in 16-17
- ii Programs 4934 (\$250,000) and 6010 (\$50,000) reflect budgeted STRS on-behalf payments
- iii Snowglobe expenses are a pass through. These are no longer reflected in budget. Residual amount relates to small allocation of labor.
- iv Programs 6140 and 6921 have offsetting revenue lines

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY18-19

Code	Program	2016-17	2017-18	2018-19	18-19 Final Budget vs.	18-19 Final Budget vs.
		AUDITED	UNAUDITED	FINAL	16-17 Audited Actuals	17-18 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
0301	Environmental Science/ETS	19,813	29,692	25,682	5,869	(4,010)
0399	Green Sustainable Education	1,757	0	9,327	7,570	9,327
0401	Biology	317,658	328,051	322,614	4,956	(5,437)
0501	Business	284,799	252,829	266,842	(17,957)	14,013
0511	Real Estate	25,440	23,549	25,260	(180)	1,711
0599	D-Wing Computer Lab	30,979	31,944	24,138	(6,841)	(7,806)
0601	General Communications	13,745	14,633	9,092	(4,653)	(5,541)
0614	Art - Digital and Media Arts	0	0	17,222	17,222	17,222
0701	Computer and Information Science	19,079	15,681	43,620	24,541	27,939
0835	Physical Education	279,764	309,139	366,264	86,500	57,125
0836	Wilderness Education	143,280	138,190	156,592	13,312	18,402
0837	PE - Theory	349	16,137	21,594	21,245	5,457
0839	PE - Athletics	7,991	6,699	27,556	19,565	20,857
0858	Fitness Education Center	175,840	169,832	175,000	(840)	5,168
1002	Art	383,487	399,533	429,788	46,301	30,255
1004	Music	149,630	132,154	195,298	45,668	63,144
1007	Theatre Arts	161,415	120,757	31,163	(130,252)	(89,594)
1012	Photography and Digital Arts	33,966	35,108	64,282	30,316	29,174
1101	World Languages	3,583	5,869	3,607	24	(2,262)
1102	French	1,934	3,272	5,741	3,807	2,469
1105	Spanish	146,935	191,029	271,060	124,125	80,031
1108	Japanese	8,787	4,759	8,612	(175)	3,853
1155	Intensive Summer Spanish Institute	121,478	147,994	176,192	54,714	28,198
1191	Sign Language	12,594	13,683	17,222	4,628	3,539
1201	Health	89,733	86,081	44,826	(44,907)	(41,255)
1205	Phlebotomy	6,536	6,222	6,246	(290)	24
1208	Medical Office	17,146	18,378	16,649	(497)	(1,729)
1230	Nursing Assistant	0	499	0	0	(499)
1240	Dental Assistant	26,474	472	23,619	(2,855)	23,147
1250	Emergency Medical Technician	38,431	56,294	67,035	28,604	10,741
1290	Emergency Response	6,896	7,130	11,340	4,444	4,210
1299	Physical Therapy Aide	4,982	0	0	(4,982)	0
1305	Early Childhood Education	36,301	40,741	24,971	(11,330)	(15,770)
1306	Culinary Arts	73,225	69,394	87,809	14,584	18,415
1307	Hospitality	3,068	0	13,778	10,710	13,778
1317	Dual Enrollment	22,247	54,529	60,839	38,592	6,311
1390	Culinary Jail	12,893	5,755	9,188	(3,705)	3,433
1501	English	313,082	357,540	305,297	(7,785)	(52,243)
1506	Speech	37,197	41,469	18,352	(18,845)	(23,117)
1509	Philosophy	14,684	11,175	13,778	(906)	2,603
1510	Religion	6,429	10,146	9,175	2,746	(971)
1590	Foundational English	7,204	5,574	59,836	52,632	54,262
1599	Humanities	8,970	10,643	9,092	122	(1,551)
1701	Mathematics	573,708	550,349	625,599	51,891	75,250
1901	Physical Science	20,336	9,510	5,566	(14,770)	(3,944)
1902	Physics	118,654	132,202	174,462	55,808	42,260

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY18-19

		2016-17 AUDITED	2017-18 UNAUDITED	2018-19 FINAL	18-19 Final Budget vs. 16-17 Audited Actuals	18-19 Final Budget vs. 17-18 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
	1905 Chemistry	123,747	129,884	164,069	40,322	34,185
	1914 Geology	90,413	72,968	70,611	(19,802)	(2,357)
	2001 Psychology	183,351	221,678	217,333	33,982	(4,345)
	2104 Counseling/Addiction Studies	18,952	15,304	31,654	12,702	16,350
	2105 Criminal Justice	30,414	53,953	55,112	24,698	1,159
	2133 Fire Science	10,769	14,087	13,624	2,855	(463)
	2190 Fire Academy	77,220	87,441	97,309	20,089	9,868
	2191 Fire Officer	0	0	3,732	3,732	3,732
	2192 Fire In-Service	78,084	76,835	78,750	666	1,915
	2193 South Bay RPSTC - JPA	922,985	817,880	955,321	32,336	137,441
	2202 Anthropology	84,979	94,891	92,182	7,203	(2,709)
	2204 Economics	12,808	27,089	25,868	13,060	(1,221)
	2205 History	34,504	26,894	55,209	20,705	28,315
	2206 Geography	34,819	58,650	73,870	39,051	15,220
	2207 Political Science	17,577	23,136	52,923	35,346	29,787
	2208 Sociology	50,039	69,464	60,728	10,689	(8,736)
	4901 Instructional Support	106,301	88,397	75,679	(30,622)	(12,718)
i	4902 Cost Offsets	(109,785)	0	0	109,785	0
	4933 General Studies	17,127	35,276	20,266	3,139	(15,010)
ii	4934 General Instruction	328,109	300,589	250,000	(78,109)	(50,589)
	4940 Incarcerated Student Program	565,312	590,614	713,198	147,886	122,585
	4958 English as a Second Language (ESL)	121,441	130,286	71,948	(49,493)	(58,338)
	4980 Work Experience	74,808	46,518	40,926	(33,882)	(5,592)
i	4988 Cost Offsets	49,215	(100,813)	42,342	(6,873)	143,155
i	4999 Lottery Prop 20 Instructional Materials	0	0	(72,065)	(72,065)	(72,065)
	Subtotal Instructional Programs	6,705,689	6,745,657	7,471,814	766,125	726,157
ii	6010 Instruction Office	514,670	504,237	536,203	21,533	31,966
	6011 Dean Humanities/Social Sciences	152,536	157,295	164,627	12,091	7,332
	6012 Dean Science/Business	3,662	7,615	8,107	4,445	492
	6013 CTE Administrator	71,259	81,457	72,972	1,713	(8,485)
	6030 Academic Senate	32,539	42,560	17,548	(14,991)	(25,012)
	6090 Accreditation	40,723	42,156	22,308	(18,415)	(19,848)
	6110 Tutoring & Learning Center (TLC)	75,395	143,745	173,571	98,176	29,826
	6115 Instructional Development	30,420	16,559	22,341	(8,079)	5,782
	6116 Distance Education	99,556	139,735	153,528	53,972	13,793
	6120 Library	205,882	153,877	162,305	(43,577)	8,428
	6130 Media Services	68,569	70,194	73,523	4,954	3,329
iv	6140 Art Gallery	31,032	19,460	19,838	(11,194)	378
	6150 Academic Info. Systems and Technology	13,761	38,667	55,219	41,458	16,552
	6200 Admissions and Records	503,182	562,037	570,140	66,958	8,104
	6310 Student Services - Counseling	21,242	16,757	9,060	(12,182)	(7,697)
	6330 Transfer Activities	39,635	5,149	9,168	(30,467)	4,019
	6340 Career Guidance	20,595	9,267	12,448	(8,147)	3,181
	6420 Disability Resource Center (DRC)	0	500	1,000	1,000	500

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY18-19

		2016-17 AUDITED	2017-18 UNAUDITED	2018-19 FINAL	18-19 Final Budget vs. 16-17 Audited Actuals	18-19 Final Budget vs. 17-18 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
6440	Student Health Services	13,363	14,457	14,495	1,132	38
6450	Student Services Administration	64,950	66,708	72,916	7,966	6,208
6451	Student Recruitment	1,108	126	3,000	1,892	2,874
6460	Student Services - Financial Aid	118,155	112,274	111,691	(6,464)	(583)
6490	International Education	53,580	65,581	93,383	39,803	27,802
6510	Maintenance Services	328,936	382,818	416,037	87,101	33,219
6530	Custodial Services	289,541	336,270	380,371	90,830	44,101
6540	College Vehicles	46,274	5,379	17,500	(28,774)	12,121
6550	Grounds	47,663	32,112	32,815	(14,848)	703
6551	Snow Removal	61,306	25,246	36,609	(24,697)	11,363
6570	Utilities	448,367	501,518	535,400	87,033	33,882
6600	Board of Trustees	121,479	110,501	125,905	4,426	15,404
6601	President's Office	242,971	194,964	325,847	82,876	130,883
6602	Administrative Services	123,355	149,447	149,237	25,882	(210)
6604	Institutional Research and Planning	223,702	169,835	210,481	(13,221)	40,646
6720	Fiscal Services	412,197	411,751	444,446	32,249	32,695
6730	Human Resources	266,553	233,758	263,299	(3,254)	29,541
6750	Faculty Development	10,729	12,384	21,000	10,271	8,616
6751	Classified Staff Development	5,663	5,692	10,500	4,837	4,808
6752	Training Days	15,000	30,762	42,000	27,000	11,238
6753	Staff Development	7,800	9,956	25,000	17,200	15,044
6771	Purchasing	42,054	45,679	48,184	6,130	2,505
6772	Insurance and Property Management	100,000	100,000	100,000	0	0
6773	Graphics	2,335	0	0	(2,335)	0
6774	Safety	14,946	13,079	28,544	13,598	15,465
6775	General Services	243,499	454,051	264,218	20,719	(189,833)
6776	Security	6,664	18,020	85,106	78,442	67,086
6780	Computer Services - Info Tech.	1,009,055	975,897	1,114,737	105,682	138,840
6783	Reprographics	136,249	162,568	161,011	24,762	(1,557)
6793	Collective Bargaining	56,472	51,368	20,000	(36,472)	(31,368)
6820	Community Services Events	73,008	83,797	86,003	12,995	2,206
6821	Commencement	21,454	38,524	35,079	13,625	(3,445)
6822	Convocation	7,373	10,282	11,549	4,176	1,267
6825	Community Education Indirect	62,895	57,576	58,874	(4,021)	1,298
6830	Demonstration Garden	12,267	9,876	13,800	1,533	3,924
6840	Economic Development	67,932	86,279	93,141	25,209	6,862
6850	Community Use of Facilities	56,261	66,411	61,793	5,532	(4,618)
iii 6860	SnowGlobe	32,649	2,788	2,389	(30,260)	(399)
6891	Public Information Office	327,031	401,749	430,761	103,730	29,012
6894	Government Relations	0	22,201	34,866	34,866	12,665
6895	Foundation	238,519	246,092	260,938	22,419	14,846
6898	University Center	0	38,043	84,364	84,364	46,321
6900	Ancillary Services - Other Operations	19,237	21,046	21,372	2,135	326
6920	Child Development Center (CDC)	30,000	75,000	60,000	30,000	(15,000)
iv 6921	Tahoe Parents Nursery School (TPNS)	51,191	68,532	114,637	63,446	46,105
6922	Child Development Center (CDC) Indirect	18,300	19,185	26,834	8,534	7,649
6940	Food Services	0	0	1,900	1,900	1,900

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY18-19

		2016-17 AUDITED	2017-18 UNAUDITED	2018-19 FINAL	18-19 Final Budget vs. 16-17 Audited Actuals	18-19 Final Budget vs. 17-18 Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
6960	Student Activities	101,653	126,301	162,430	60,777	36,129
6961	Athletics	140,489	139,516	122,675	(17,814)	(16,841)
6962	Women's Soccer	38,555	54,327	64,744	26,189	10,417
6963	Men's Soccer	48,239	62,785	71,660	23,421	8,875
6968	Cocurricular Activities	3,249	9,558	3,910	661	(5,648)
7101	Facilities Planning	211,396	220,018	230,745	19,349	10,727
7102	Campus and Site Improvement	32,874	71,979	12,519	(20,355)	(59,460)
7104	ERP Implementation	81,384	57,328	71,361	(10,023)	14,033
7105	Technology Infrastructure	103,844	121,840	120,692	16,848	(1,148)
7108	Parking Projects	79,309			(79,309)	0
7115	Scheduled Maintenance	50,119	15,000	15,000	(35,119)	0
7210	Long-Term Debt	14,000	14,000	14,000	0	0
7390	Bad Debt	6,266	30,003	0	(6,266)	(30,003)
v 7900	Reserves	350,000	0	0	(350,000)	0
Subtotal Noninstructional Programs		8,718,116	8,873,506	9,525,674	807,558	652,168
5901	Instructional Retiree Benefits/Incentives	95,238	72,065	30,558	(64,680)	(41,507)
6740	Noninstructional Retiree Benefits	120,090	76,318	71,184	(48,906)	(5,134)
Subtotal Retirement Costs		215,328	148,383	101,742	(113,586)	(46,641)
Total Unrestricted Costs*		15,639,133	15,767,546	17,099,229	1,460,097	1,331,685

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

- i Cost Offsets moved to 4988 and 4999 in 16-17
- ii Programs 4934 (\$300,589) and 6010 (\$41,767) reflect STRS on-behalf payments
- iii Snowglobe expenses are a pass through. These are no longer reflected in budget. Residual amount relates to small allocation of labor.
- iv Programs 6140 and 6921 have offsetting revenue lines.
- v STRS/PERS reserves (\$350,000) moved to Fund 69 in FY16-17 and therefore is reflected as an expense in program 7900 in 16-17

OBJECT BREAKDOWN

2018-19 ANNUAL BUDGET

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

SECTION 8

OBJECT DETAIL – BUDGET TO FINAL BUDGET FY18-19

	2016-17			2017-18			2018-19			2018-19 vs.	2018-19 vs.
	ADOPTED BUDGET			ADOPTED BUDGET			FINAL BUDGET			2016-17	2017-18
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	Variance	Variance
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	1,933,948	1,896,600	37,348	2,171,301	2,097,288	74,013	2,288,073	2,197,306	90,767	300,706	100,018
Subtotal	1,933,948	1,896,600	37,348	2,171,301	2,097,288	74,013	2,288,073	2,197,306	90,767	300,706	100,018
1210 Administrators	734,353	581,282	153,071	780,754	590,453	190,301	806,548	605,118	201,430	23,836	14,665
1211 Admin In-District Allowance	26,551	18,221	8,330	32,910	24,125	8,785	33,301	24,180	9,121	5,959	55
1212 Counselors	394,851	93,472	301,379	409,736	29,475	380,261	442,775	39,541	403,234	(53,931)	10,066
1213 Academic Director	55,823	0	55,823	60,640	0	60,640	54,720	0	54,720	0	0
1214 Reassigned Time	48,659	48,659	0	41,222	41,222	0	22,856	22,856	0	(25,803)	(18,366)
1215 Learning Disabilities Specialist	63,364	0	63,364	44,488	0	44,488	46,733	0	46,733	0	0
1216 Library/Media Services Director	99,119	99,119	0	33,199	33,199	0	42,812	42,812	0	(56,307)	9,613
1217 Technology Stipend	0	0	0	0	0	0	0	0	0	0	0
1225 Department Workload	0	0	0	0	0	0	0	0	0	0	0
1250 Athletic Director	0	0	0	0	0	0	0	0	0	0	0
1299 Other F/T Non-Instr. Academic	0	0	0	0	0	0	8,500	0	8,500	0	0
Subtotal	1,422,720	840,753	581,967	1,402,949	718,474	684,475	1,458,245	734,507	723,738	(106,246)	16,033
1310 Adjunct Faculty	1,487,173	1,487,173	0	1,463,134	1,438,174	24,960	1,566,952	1,473,472	93,480	(13,701)	35,298
1311 Adjunct Office Hours	0			17,610	10,000	7,610	20,000	10,000	10,000	10,000	0
1315 Fitness Education Center Adjuncts	119,753	119,753	0	119,753	119,753	0	122,264	122,264	0	2,511	2,511
1360 Instructional Stipends	31,795	25,960	5,835	59,131	41,010	18,121	97,215	47,215	50,000	21,255	6,205
1390 Other Instructional Salaries	203,069	162,683	40,386	222,458	148,072	74,386	130,735	104,719	26,016	(57,964)	(43,353)
1399 Instructor Substitutes	44,802	44,802	0	40,500	40,500	0	40,500	40,500	0	(4,302)	0
Subtotal	1,886,592	1,840,371	46,221	1,922,586	1,797,509	125,077	1,977,666	1,798,170	179,496	(42,201)	661
1414 Reassigned Time - Overload	14,382	9,882	4,500	6,039	6,039	0	9,150	9,150	0	(732)	3,111
1415 Student Activities Advisor	26,250	26,250	0	27,000	27,000	0	27,000	27,000	0	750	0
1420 Part-Time or Sub Librarian	0	0	0	13,068	13,068	0	44,020	44,020	0	44,020	30,952
1425 Department Workload	0	0	0	0	0	0	0	0	0	0	0
1430 Part-Time or Sub Counselors	93,490	17,228	76,262	31,584	593	30,991	76,861	593	76,268	(16,635)	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	21,173	21,173	0	22,295	22,295	0	39,341	39,341	0	18,168	17,046
1460 Lead Faculty Stipend	45,853	39,373	6,480	92,088	38,342	53,746	105,499	39,441	66,058	68	1,099
1470 CCE Facilitator	20,000	0	20,000	60,000	0	60,000	15,000	0	15,000	0	0
1480 Athletic Coaches	24,996	24,996	0	35,001	35,001	0	35,001	35,001	0	10,005	0
1495 Mileage Allowance	9,010	9,010	0	12,500	12,500	0	9,000	9,000	0	(10)	(3,500)
1499 Other Noninstructional Acad. Salaries	102,372	43,217	59,155	112,068	48,796	63,272	92,124	32,750	59,374	(10,467)	(16,046)
Subtotal	416,523	250,126	166,397	470,640	262,631	208,009	511,993	295,293	216,700	45,167	32,662
TOTAL ACADEMIC	5,659,783	4,827,850	831,933	5,967,476	4,875,902	1,091,574	6,235,977	5,025,276	1,210,701	197,426	149,374

			2016-17 ADOPTED BUDGET			2017-18 ADOPTED BUDGET			2018-19 FINAL BUDGET			2018-19 vs. 2016-17 Variance	2018-19 vs. 2017-18 Variance
			TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
CLASSIFIED SALARIES													
2110 Full-Time Regular Classified			1,672,915	1,233,430	439,485	1,927,527	1,304,292	623,235	2,057,601	1,406,749	650,852	173,319	102,457
2111 Confidentials			260,931	258,728	2,203	273,984	271,646	2,338	289,130	286,498	2,632	27,770	14,852
2120 Part-Time Regular Classified			396,964	307,511	89,453	439,613	298,608	141,005	362,081	260,631	101,450	(46,880)	(37,977)
2150 Classified Supervisor			949,391	779,465	169,926	990,199	800,297	189,902	1,042,532	855,843	186,689	76,378	55,546
2190 Classified In-Dist Allow, Reg.			0	0	0	0	0	0	0	0	0	0	0
Subtotal			3,280,201	2,579,134	701,067	3,631,323	2,674,843	956,480	3,751,344	2,809,721	941,623	230,587	134,878
2210 F-T/Reg. Classified Instructional			108,279	108,279	0	89,727	89,727	0	87,013	87,013	0	(21,266)	(2,714)
Subtotal			108,279	108,279	0	89,727	89,727	0	87,013	87,013	0	(21,266)	(2,714)
2310 Classified Overtime			66,903	63,703	3,200	63,943	60,943	3,000	59,995	58,995	1,000	(4,708)	(1,948)
2340 Part-Time/Temp. Class. Noninstr			422,372	276,378	145,994	430,417	283,408	147,009	671,838	489,088	182,750	212,710	205,680
2341 Part-Time/Temporary Technician			76,729	44,729	32,000	48,103	43,231	4,872	82,390	40,085	42,305	(4,644)	(3,146)
2350 Student Workers			74,429	2,706	71,723	81,264	5,160	76,104	91,476	8,524	82,952	5,818	3,364
2360 Classified Stipend			0	0	0	10,000	10,000	0	15,323	10,000	5,323	10,000	0
2399 Other Noninstr. Class. Salaries			18,190	12,790	5,400	16,377	16,377	0	16,324	16,324	0	3,534	(53)
Subtotal			658,623	400,306	258,317	650,104	419,119	230,985	937,346	623,016	314,330	222,710	203,897
* 2410 Instructional Aide Hourly			121,887	121,887	0	136,971	126,354	10,617	215,503	175,003	40,500	53,116	48,649
* 2411 Instructional Aide II, Hourly			0	0	0	0	0	0	0	0	0	0	0
* 2412 Instructional Aide III, Hourly			0	0	0	0	0	0	0	0	0	0	0
2414 Instructional Aide - AIARE			6,720	6,720	0	6,720	6,720	0	10,720	10,720	0	4,000	4,000
2415 Tutor			79,977	49,458	30,519	85,019	49,458	35,561	77,883	40,457	37,426	(9,001)	(9,001)
2417 Interpreter			0	0	0	0	0	0	0	0	0	0	0
2418 Artist Model I			2,328	2,328	0	2,419	2,419	0	2,588	2,588	0	260	169
2419 Artist Model II			5,124	5,124	0	5,124	5,124	0	5,124	5,124	0	0	0
2421 Accompanist			3,018	3,018	0	3,018	3,018	0	0	0	0	(3,018)	(3,018)
2442 TPNS Substitute Teacher			700	700	0	700	700	0	500	500	0	(200)	(200)
Subtotal			219,754	189,235	30,519	239,971	193,793	46,178	312,318	234,392	77,926	45,157	40,599
TOTAL CLASSIFIED			4,266,857	3,276,954	989,903	4,611,125	3,377,482	1,233,643	5,088,021	3,754,142	1,333,879	477,188	376,660
TOTAL SALARIES			9,926,640	8,104,804	1,821,836	10,578,601	8,253,384	2,325,217	11,323,998	8,779,418	2,544,580	674,614	526,034
EMPLOYEE BENEFITS													
i 3110 STRS Direct Instruction			595,741	577,425	18,316	673,814	643,995	29,819	743,031	718,893	24,138	141,468	74,898
3111 STRS Nonacademic Admin. and Supervisors			5,928	5,928	0	6,891	6,891	0	1,982	1,982	0	(3,946)	(4,909)
i 3112 STRS Nonacademic Other			205,212	125,453	79,759	247,455	127,174	120,281	287,962	135,391	152,571	9,938	8,217
Subtotal			806,881	708,806	98,075	928,160	778,060	150,100	1,032,975	856,266	176,709	147,460	78,206
3210 PERS Direct Instruction			15,038	15,038	0	13,936	13,936	0	31,237	31,237	0	16,199	17,301
3211 PERS Classified/Other Nonacademic			444,243	346,804	97,439	570,230	413,378	156,852	692,099	522,605	169,494	175,801	109,227
3212 PERS Other Academic Noninstructional			50,346	50,229	117	46,166	46,031	135	61,932	61,771	161	11,542	15,740
Subtotal			509,627	412,071	97,556	630,332	473,345	156,987	785,268	615,613	169,655	203,542	142,268
3310 Soc. Sec. Direct Instruction			6,713	6,713	0	5,563	5,563	0	10,721	10,721	0	4,008	5,158
3311 Soc. Sec. Classified/Other Nonacademic			202,438	158,773	43,665	220,645	165,067	55,578	233,869	176,681	57,188	17,908	11,614
3312 Soc. Sec. Other Academic Noninstructional			22,475	22,423	52	18,434	18,380	54	21,263	21,208	55	(1,215)	2,828
3320 Medicare Direct Instruction			62,350	59,712	2,638	66,292	62,091	4,201	69,011	63,428	5,583	(46,381)	(48,760)
3321 Medicare Classified/Other Nonacademic			56,034	43,163	12,871	59,990	44,789	15,201	64,833	48,197	16,636	290,403	288,777
3322 Medicare Other Academic Noninstructional			24,183	14,606	9,577	25,142	12,848	12,294	26,167	13,331	12,836	549,934	551,692
Subtotal			374,193	305,390	68,803	396,066	308,738	87,328	425,864	333,566	92,298	28,176	24,828

	2016-17 ADOPTED BUDGET			2017-18 ADOPTED BUDGET			2018-19 FINAL BUDGET			2018-19 vs. 2016-17 Variance	2018-19 vs. 2017-18 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3410 H&W Direct Instruction	539,629	516,780	22,849	567,159	535,230	31,929	596,469	564,540	31,929	47,760	29,310
3411 H&W Classified/Other Nonacademic	972,476	736,256	236,220	1,129,990	818,347	311,643	1,121,217	795,163	326,054	58,907	(23,184)
3412 H&W Other Academic Noninstructional	335,235	235,593	99,642	232,232	104,447	127,785	341,252	198,700	142,552	(36,893)	94,253
Subtotal	1,847,340	1,488,629	358,711	1,929,381	1,458,024	471,357	2,058,938	1,558,403	500,535	69,774	100,379
3510 SUI Direct Instruction	2,151	2,060	91	2,297	2,152	145	2,393	2,200	193	140	48
3511 SUI Classified/Other Nonacademic	1,932	1,488	444	2,056	1,536	520	2,233	1,658	575	170	122
3512 SUI Other Academic Noninstructional	834	504	330	854	434	420	899	457	442	(47)	23
Subtotal	4,917	4,052	865	5,207	4,122	1,085	5,525	4,315	1,210	263	193
3610 Workers' Compensation Direct Instruction	69,814	66,860	2,954	77,925	72,988	4,937	77,991	71,684	6,307	4,824	(1,304)
3611 WC Classified/Other Nonacademic	63,951	48,374	15,577	71,917	52,748	19,169	74,758	54,598	20,160	6,224	1,850
3612 WC Other Academic Noninstructional	27,079	16,355	10,724	29,559	15,104	14,455	29,555	15,049	14,506	(1,306)	(55)
Subtotal	160,844	131,589	29,255	179,401	140,840	38,561	182,304	141,331	40,973	9,742	491
3710 Apple Direct Instruction	38,565	37,838	727	39,922	37,984	1,938	42,616	38,188	4,428	350	204
3711 Apple Classified/Other Nonacademic	11,043	7,375	3,668	10,611	7,575	3,036	13,750	9,247	4,503	1,872	1,672
3712 Apple Other Academic Noninstructional	1,816	633	1,183	2,058	793	1,265	2,023	836	1,187	203	43
Subtotal	51,424	45,846	5,578	52,591	46,352	6,239	58,389	48,271	10,118	2,425	1,919
3910 Misc. Benes. Direct Instruction	0	0	0	0	0	0	0	0	0	0	0
3911 Misc. Benes. Classified/Other Nonacademic	0	0	0	2,352	0	2,352	25,000	25,000	0	25,000	25,000
3912 Misc. Benes. Academic Noninstructional	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	2,352	0	2,352	25,000	25,000	0	25,000	25,000
TOTAL EMPLOYEE BENEFITS	3,755,226	3,096,383	658,843	4,123,490	3,209,481	914,009	4,574,263	3,582,765	991,498	486,382	373,284
TOTAL COMPENSATION	13,681,866	11,201,187	2,480,679	14,702,091	11,462,865	3,239,226	15,898,261	12,362,183	3,536,078	1,160,996	899,318
SUPPLIES											
4310 Instructional Supplies	217,051	0	217,051	141,622	0	141,622	342,093	0	342,093	0	0
4315 Instructional Materials	66,565	66,565	0	79,819	66,115	13,704	78,548	78,548	0	11,983	12,433
4320 Media Supplies	4,500	4,500	0	2,000	2,000	0	1,711	1,711	0	(2,789)	(289)
4325 Instructor Desk Copies	3,000	3,000	0	3,000	3,000	0	3,000	3,000	0	0	0
Subtotal	291,116	74,065	217,051	226,441	71,115	155,326	425,352	83,259	342,093	9,194	12,144
4510 Books, Magazines, Periodicals	85,790	605	85,185	1,195	1,195	0	16,544	2,712	13,832	2,107	1,517
4550 Noninstructional Supp and Matls	574,163	227,397	346,766	752,560	253,864	498,696	514,972	240,007	274,965	12,610	(13,857)
Subtotal	659,953	228,002	431,951	753,755	255,059	498,696	531,516	242,719	288,797	14,717	(12,340)
TOTAL SUPPLIES	951,069	302,067	649,002	980,196	326,174	654,022	956,868	325,978	630,890	23,911	(196)

	2016-17			2017-18			2018-19			2018-19 vs.	2018-19 vs.
	ADOPTED BUDGET			ADOPTED BUDGET			FINAL BUDGET			2016-17 Variance	2017-18 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
SERVICES											
5110 Personal Service Contracts	72,191	33,800	38,391	99,571	66,760	32,811	80,852	54,852	26,000	21,052	(11,908)
5111 Personal Service Contracts (Instructional)	9,976	4,000	5,976	24,164	4,000	20,164	25,413	4,000	21,413	0	0
5120 Contract Services	1,755,718	925,081	830,637	1,629,099	919,471	709,628	1,868,781	992,548	876,233	67,467	73,077
5121 Contract Services (Instructional - ISAs)	1,019,153	1,019,153	0	1,017,718	1,017,718	0	1,017,718	1,017,718	0	(1,435)	0
5140 Software License and Online Services	254,804	137,364	117,440	248,092	125,782	122,310	246,108	151,615	94,493	14,251	25,833
5170 Audit	55,100	55,100	0	57,600	55,100	2,500	57,600	55,100	2,500	0	0
5180 Legal	46,700	46,700	0	36,700	36,700	0	36,905	36,905	0	(9,795)	205
Subtotal	3,213,642	2,221,198	992,444	3,112,944	2,225,531	887,413	3,333,377	2,312,738	1,020,639	91,540	87,207
5210 Technology Allowance	15,500	14,500	1,000	14,500	13,500	1,000	16,000	15,500	500	1,000	2,000
5211 Mileage Reimbursement	26,094	22,884	3,210	26,355	23,755	2,600	43,373	30,543	12,830	7,659	6,788
5212 Field Labs	3,500	3,500	0	3,500	3,500	0	3,500	3,500	0	0	0
5213 Conference/Travel	256,559	143,303	113,256	302,356	129,643	172,713	363,649	158,104	205,545	14,801	28,461
5214 Student Field Trips	117,915	40,000	77,915	81,572	37,600	43,972	89,572	36,600	52,972	(3,400)	(1,000)
5216 Staff Development Activities	64,340	51,540	12,800	46,890	45,890	1,000	59,367	56,890	2,477	5,350	11,000
5217 Training	2,000	500	1,500	0	0	0	15,000	0	15,000	(500)	0
5218 Tuition Reimbursement	2,000	2,000	0	2,000	2,000	0	2,000	2,000	0	0	0
Subtotal	487,908	278,227	209,681	477,173	255,888	221,285	592,461	303,137	289,324	24,910	47,249
5310 Institutional Memberships	37,478	37,028	450	49,415	48,965	450	55,414	50,197	5,217	13,169	1,232
5320 Licensing Fees	19,315	19,315	0	18,440	18,440	0	21,229	18,729	2,500	(586)	289
5330 Course/Exam Fees	0	0	0	0	0	0	0	0	0	0	0
Subtotal	56,793	56,343	450	67,855	67,405	450	76,643	68,926	7,717	12,583	1,521
5410 Property & Liability Insurance	11,735	11,735	0	694	694	0	694	694	0	(11,041)	0
5440 Student Insurance	27,340	12,451	14,889	24,679	9,790	14,889	32,117	13,509	18,608	1,058	3,719
Subtotal	39,075	24,186	14,889	25,373	10,484	14,889	32,811	14,203	18,608	(9,983)	3,719
5511 Utilities - Electricity	230,000	230,000	0	205,000	205,000	0	232,650	232,650	0	2,650	27,650
5512 Utilities - Natural Gas/Nonelectrical	125,000	125,000	0	150,000	150,000	0	180,000	180,000	0	55,000	30,000
5513 Utilities - Water and Sewer	43,700	43,700	0	50,000	50,000	0	52,350	52,350	0	8,650	2,350
5514 Utilities - Refuse	42,000	42,000	0	42,000	42,000	0	42,000	42,000	0	0	0
5516 Utilities - Telephone	15,000	15,000	0	15,000	15,000	0	15,000	15,000	0	0	0
5517 Utilities - Internet	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	0	0
5530 Postage and Courier Services	34,350	34,350	0	35,700	35,700	0	38,100	38,100	0	3,750	2,400
5550 Facilities Rents and Leases	33,390	30,390	3,000	40,035	28,015	12,020	25,115	21,915	3,200	(8,475)	(6,100)
5560 Equipment Rents and Leases	12,915	12,915	0	16,965	16,965	0	11,765	11,765	0	(1,150)	(5,200)
Subtotal	541,355	538,355	3,000	559,700	547,680	12,020	601,980	598,780	3,200	60,425	51,100
5610 Printing	50,578	44,498	6,080	49,574	46,848	2,726	49,411	43,548	5,863	(950)	(3,300)
5620 Outreach Activities	0	0	0	1,000	1,000	0	6,000	6,000	0	6,000	5,000
5640 Repairs and Maintenance	44,793	44,793	0	49,148	44,748	4,400	42,642	42,642	0	(2,151)	(2,106)
5642 Vehicle Maintenance and Repair	14,000	14,000	0	14,000	14,000	0	17,500	17,500	0	3,500	3,500
5680 Maintenance Agreements	206,435	199,435	7,000	206,935	199,435	7,500	232,246	224,246	8,000	24,811	24,811
Subtotal	315,806	302,726	13,080	320,657	306,031	14,626	347,799	333,936	13,863	31,210	27,905

	2016-17 ADOPTED BUDGET			2017-18 ADOPTED BUDGET			2018-19 FINAL BUDGET			2018-19 vs. 2016-17 Variance	2018-19 vs. 2017-18 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5720 Election Services	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	0	0
Subtotal	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	0	0
5810 Advertising	86,577	70,077	16,500	103,155	90,655	12,500	138,955	85,969	52,986	15,892	(4,686)
5812 Employment Verification	5,200	4,700	500	5,200	4,700	500	5,200	4,700	500	0	0
5816 Administrative Fees	1,900	1,900	0	1,900	1,900	0	1,900	1,900	0	0	0
5895 Merchant Discount and Bank Fees	30,000	30,000	0	30,000	30,000	0	30,000	30,000	0	0	0
Subtotal	123,677	106,677	17,000	140,255	127,255	13,000	176,055	122,569	53,486	15,892	(4,686)
5950 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0
5990 Other Operating Expenses	1,500	1,500	0	2,500	2,500	0	1,000	1,000	0	(500)	(1,500)
Subtotal	1,500	1,500	0	2,500	2,500	0	1,000	1,000	0	(500)	(1,500)
TOTAL SERVICES	4,784,756	3,534,212	1,250,544	4,711,457	3,547,774	1,163,683	5,167,126	3,760,289	1,406,837	226,077	212,515
CAPITAL OUTLAY											
6220 Improvements to Buildings	13,000	13,000	0	13,000	13,000	0	13,000	13,000	0	0	0
Subtotal	13,000	13,000	0	13,000	13,000	0	13,000	13,000	0	0	0
6310 Library Bks/Magazines/Prdcls/Databases	38,343	343	38,000	44,343	6,343	38,000	45,843	10,843	35,000	10,500	4,500
Subtotal	38,343	343	38,000	44,343	6,343	38,000	45,843	10,843	35,000	10,500	4,500
6410 Audio Visual Equipment, New	2,150	2,150	0	2,150	2,150	0	2,150	2,150	0	0	0
6460 Computer Software, New	49,000	1,000	48,000	15,815	0	15,815	0	0	0	(1,000)	0
6470 Computer Hardware, New	120,547	34,208	86,339	271,217	34,208	237,009	80,857	36,208	44,649	2,000	2,000
6471 Computer Hardware, Replacement	920	920	0	620	620	0	920	920	0	0	300
6480 Equipment/Furniture, New	76,317	75,080	1,237	180,071	93,928	86,143	350,407	70,060	280,347	(5,020)	(23,868)
6481 Equipment/Furniture, Replacement	2,650	2,650	0	2,650	2,650	0	2,650	2,650	0	0	0
6591 Capital Leases	2,461	2,461	0	2,761	2,761	0	12,139	12,139	0	9,678	9,378
Subtotal	254,045	118,469	135,576	475,284	136,317	338,967	449,123	124,127	324,996	5,658	(12,190)
TOTAL CAPITAL OUTLAY	305,388	131,812	173,576	532,627	155,660	376,967	507,966	147,970	359,996	16,158	(7,690)
TOTAL EXPENSES	19,723,079	15,169,278	4,553,801	20,926,371	15,492,473	5,433,898	22,530,221	16,596,420	5,933,801	1,427,142	1,103,947
OTHER OUTGO											
7201 Indirect Expense Intrafund	0	0	115,029	0	0	112,446	0	0	65,842	0	0
7310 Transfers to Other Funds	383,783	383,783	0	384,283	384,283	0	497,810	497,810	0	114,027	113,527
7512 Direct Payments to Students	6,968	0	6,968	6,900	0	6,900	6,900	0	6,900	0	0
7590 Federal Financial Aid Repayment	5,472	5,472	0	5,000	5,000	0	5,000	5,000	0	(472)	0
7612 CalWORKs Child Care	9,710	0	9,710	4,781	0	4,781	3,982	0	3,982	0	0
7620 Textbook Grants	41,388	0	41,388	55,000	0	55,000	51,298	0	51,298	0	0
7625 Student Supplies and Materials	10,265	0	10,265	9,861	0	9,861	11,000	0	11,000	0	0
7635 Student Transportation	8,283	0	8,283	10,800	0	10,800	10,530	0	10,530	0	0
TOTAL OTHER OUTGO	580,898	389,255	191,643	589,071	389,283	199,788	652,362	502,810	149,552	113,555	113,527
TOTAL APPROPRIATED *	20,303,976	15,558,532	4,745,444	21,515,442	15,881,756	5,633,686	23,182,583	17,099,229	6,083,354	1,540,697	1,217,473

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

i Programs 4934 (\$250,000) and 6010 (\$50,000) include budget for STRS on Behalf Payments

OBJECT DETAIL – ACTUALS TO FINAL BUDGET FY18-19

										2018-19 Budget vs. 2016-17 Actual Variance	2018-19 Budget vs. 2017-18 Actual Variance
Final Budget 18-19	2016-17 ACTUALS			2017-18 ACTUALS			2018-19 FINAL BUDGET				
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	1,924,230	1,900,447	23,783	2,024,961	2,018,501	6,460	2,288,073	2,197,306	90,767	296,859	178,805
Subtotal	1,924,230	1,900,447	23,783	2,024,961	2,018,501	6,460	2,288,073	2,197,306	90,767	296,859	178,805
1210 Administrators	779,083	599,469	179,614	786,799	592,612	194,187	806,548	605,118	201,430	5,649	12,506
1211 Admin In-District Allowance	26,830	18,287	8,543	32,512	24,126	8,386	33,301	24,180	9,121	5,893	54
1212 Counselors	396,055	72,510	323,545	408,965	23,925	385,040	442,775	39,541	403,234	(32,969)	15,616
1213 Academic Director	68804	0	68,804	59870	0	59,870	54720	0	54,720	0	0
1214 Reassigned Time	26,206	26,206	0	52,945	52,945	0	22,856	22,856	0	(3,350)	(30,089)
1215 Learning Disabilities Specialist	49689	0	49,689	44488	0	44,488	46733	0	46,733	0	0
1216 Library/Media Services Director	26,406	26,406	0	32,174	32,174	0	42,812	42,812	0	16,406	10,638
1217 Technology Stipend	0	0	0	0	0	0	0	0	0	0	0
1225 Department Workload	62,918	62,918	0	61,627	61,627	0	0	0	0	(62,918)	(61,627)
1250 Athletic Director	14,489	14,489	0	37,158	37,158	0	0	0	0	(14,489)	(37,158)
1299 Other F/T Non-Instr. Academic	0	0	0	0	0	0	8,500	0	8500	0	0
Subtotal	1,450,480	820,285	630,195	1,516,538	824,567	691,971	1,458,245	734,507	723,738	(85,778)	(90,060)
1310 Adjunct Faculty	1,365,595	1,351,900	13,695	1,425,591	1,413,960	11,631	1,566,952	1,473,472	93,480	121,572	59,512
1311 Adjunct Office Hours	0	0	0	23,295	13,332	9,963	20,000	10,000	10,000	10,000	(3,332)
1315 Fitness Education Center Adjuncts	115,446	115,446	0	116,850	116,850	0	122,264	122,264	0	6,818	5,414
1360 Instructional Stipend	41,405	32,643	8762	55,210	41,704	13506	97,215	47,215	50000	14,572	5,511
1390 Other Instructional Salaries	174,428	133,134	41,294	171,149	106,167	64,982	130,735	104,719	26,016	(28,415)	(1,448)
1399 Instructor Substitutes	38,607	38,607	0	34,615	34,615	0	40,500	40,500	0	1,893	5,885
Subtotal	1,735,481	1,671,730	63,751	1,826,710	1,726,628	100,082	1,977,666	1,798,170	179,496	126,440	71,542
1414 Reassigned Time - Overload	19,033	19,033	0	8,075	8,075	0	9,150	9,150	0	(9,883)	1,075
1415 Student Activities Advisor	29,130	29,130	0	28,266	28,266	0	27,000	27,000	0	(2,130)	(1,266)
1420 Part-Time or Sub Librarian	43,704	43,704	0	48,008	48,008	0	44,020	44,020	0	316	(3,988)
1425 Department Workload	14,604	14,604	0	19,976	19,976	0	0	0	0	(14,604)	(19,976)
1430 Part-Time or Sub Counselors	110,088	0	110,088	64,712	0	64,712	76,861	593	76,268	593	593
1440 Part-Time Program Director	61,604	61,604	0	62,822	62,822	0	58,997	58,997	0	(2,607)	(3,825)
1450 Athletic Director	21,734	21,734	0	0	0	0	39,341	39,341	0	17,607	39,341
1460 Lead Faculty Stipend	48,841	17,942	30899	31,881	3,845	28036	105,499	39,441	66058	21,499	35,596
1470 CCE Facilitator	16,189	0	16189	28,332	0	28332	15,000	0	15000	0	0
1480 Athletic Coaches	35,000	35,000	0	37,500	37,500	0	35,001	35,001	0	1	(2,499)
1495 Mileage Allowance	8,754	5,568	3186	7,795	7,795	0	9,000	9,000	0	3,432	1,205
1499 Other Noninstr. Acad. Salaries	107,714	13,998	93,716	126,238	47,434	78,804	92,124	32,750	59,374	18,752	(14,684)
Subtotal	516,395	262,317	254,078	463,605	263,721	199,884	511,993	295,293	216,700	32,976	31,572
TOTAL ACADEMIC	5,626,585	4,654,779	971,806	5,831,814	4,833,416	998,398	6,235,977	5,025,276	1,210,701	370,497	191,860
CLASSIFIED SALARIES											
2110 Full-Time Regular Classified	1,706,890	1,238,581	468,309	1,656,589	1,188,062	468,527	2,057,601	1,406,749	650,852	168,168	218,687
2111 Confidentials	268,644	266,412	2,232	263,667	261,274	2,393	289,130	286,498	2,632	20,086	25,224
2120 Part-Time Regular Classified	347,012	260,934	86,078	362,808	270,841	91,967	362,081	260,631	101,450	(303)	(10,210)
2150 Classified Supervisor	987,632	796,280	191,352	961,580	777,146	184,434	1,042,532	855,843	186,689	59,563	78,697
2190 Classified In-Dist Allow, Reg.	0	0	0	0	0	0	0	0	0	0	0
Subtotal	3,310,178	2,562,207	747,971	3,244,644	2,497,323	747,321	3,751,344	2,809,721	941,623	247,514	312,398
2210 F-T/Reg. Classified Instructional	111,343	111,343	0	92,691	92,691	0	87,013	87,013	0	(24,330)	(5,678)
Subtotal	111,343	111,343	0	92,691	92,691	0	87,013	87,013	0	(24,330)	(5,678)

Final Budget 18-19	2016-17			2017-18			2018-19			2018-19 Budget vs. 2016-17	2018-19 Budget vs. 2017-18
	ACTUALS			ACTUALS			FINAL BUDGET			Actual Variance	Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
2310 Classified Overtime	78,246	73,857	4,389	57,794	56,340	1,454	59,995	58,995	1,000	(14,862)	2,655
2340 Part-Time/Temp. Class. Noninstr	375,327	269,394	105,933	446,677	285,892	160,785	671,838	489,088	182,750	219,694	203,196
2341 Part-Time/Temporary Technician	51,050	37,565	13,485	52,805	32,599	20,206	82,390	40,085	42,305	2,520	7,486
2350 Student Workers	52,620	0	52,620	37,245	0	37,245	91,476	8,524	82,952	8,524	8,524
2360 Classified Stipend	0	0	0	18,500	15,000	3,500	15,323	10,000	5,323	10,000	(5,000)
2399 Other Noninstr. Class. Salaries	28,068	24,068	4,000	14,248	14,248	0	16,324	16,324	0	(7,744)	2,076
Subtotal	585,311	404,884	180,427	608,769	404,079	223,190	922,023	623,016	314,330	218,132	218,937
2410 Instructional Aide Hourly	111,314	111,314	0	127,482	127,283	199	215,503	175,003	40,500	63,689	47,720
2414 Instructional Aide - AIARE	2,122	2,122	0	5,920	5,920	0	10,720	10,720	0	8,598	4,800
2415 Tutor	72,094	46,390	25,704	87,848	55,913	31,935	77,883	40,457	37,426	(5,933)	(15,456)
2417 Interpreter	0	0	0	0	0	0	0	0	0	0	0
2418 Artist Model I	953	953	0	198	198	0	2,588	2,588	0	1,635	2,390
2419 Artist Model II	4,407	4,407	0	1,893	1,893	0	5,124	5,124	0	717	3,231
2421 Accompanist	1,500	1,500	0	0	0	0	0	0	0	(1,500)	0
2442 TPNS Substitute Teacher	249	249	0	1,199	1,199	0	500	500	0	251	(699)
2499 Other PT Class.Instr.Salaries	0	0	0	260	260	0	0	0	0	0	(260)
Subtotal	192,639	166,935	25,704	224,800	192,666	32,134	312,318	234,392	77,926	67,457	41,726
TOTAL CLASSIFIED	4,199,471	3,245,369	954,103	4,170,904	3,186,760	1,002,645	5,072,698	3,754,142	1,333,879	508,773	567,382
EMPLOYEE BENEFITS											
* 3110 STRS Direct Instruction	697,860	687,229	10,631	732,470	723,107	9,363	743,031	718,893	24,138	31,664	(4,214)
3111 STRS Nonacademic Admin. and Supervisors	5,986	5,986	0	7,104	7,104	0	1,982	1,982	0	(4,004)	(5,122)
* 3112 STRS Nonacademic Other	179,881	98,890	80,991	205,987	94,960	111,027	287,962	135,391	152,571	36,501	40,431
Subtotal	883,727	792,105	91,622	945,561	825,171	120,390	1,032,975	856,266	176,709	64,161	31,095
3210 PERS Direct Instruction	23,591	23,545	46	33,680	33,680	0	31,237	31,237	0	7,692	(2,443)
3211 PERS Classified/Other Nonacademic	436,747	334,797	101,950	497,736	384,653	113,083	692,099	522,605	169,494	187,808	137,952
3212 PERS Other Academic Noninstructional	40,836	40,723	113	71,511	71,381	130	61,932	61,771	161	21,048	(9,610)
Subtotal	501,174	399,065	102,109	602,927	489,714	113,213	785,268	615,613	169,655	216,548	125,899
3310 Soc. Sec. Direct Instruction	15,601	15,238	363	17,007	16,285	722	10,721	10,721	0	(4,517)	(5,564)
3311 Soc. Sec. Classified/Other Nonacademic	202,061	155,587	46,474	201,141	155,900	45,241	233,869	176,681	57,188	21,094	20,781
3312 Soc. Sec. Other Academic Noninstructional	22,764	22,696	68	27,566	27,512	54	21,263	21,208	55	(1,488)	(6,304)
3320 Medicare Direct Instruction	60,173	57,850	2,323	62,312	59,706	2,606	69,011	63,428	5,583	5,578	3,722
3321 Medicare Classified/Other Nonacademic	53,650	41,152	12,498	53,948	40,702	13,246	64,833	48,197	16,636	7,045	7,495
3322 Medicare Other Academic Noninstructional	25,111	13,076	12,035	25,220	13,144	12,076	26,167	13,331	12,836	255	187
Subtotal	379,360	305,599	73,761	387,194	313,249	73,945	425,864	333,566	92,298	27,967	20,317
3410 Health and Welfare Direct Instruction	528,627	512,814	15,813	517,430	505,770	11,660	596,469	564,540	31,929	51,726	58,770
3411 H&W Classified/Other Nonacademic	925,361	689,426	235,935	912,764	673,647	239,117	1,121,217	795,163	326,054	105,737	121,516
3412 H and W Other Academic Noninstructional	306,245	193,687	112,558	310,672	192,559	118,113	341,252	198,700	142,552	5,013	6,141
Subtotal	1,760,233	1,395,927	364,306	1,740,866	1,371,976	368,890	2,058,938	1,558,403	500,535	162,476	186,427
3510 SUI Direct Instruction	7,436	7,356	80	6,757	6,666	91	2,393	2,200	193	(5,156)	(4,466)
3511 SUI Classified/Other Nonacademic	1,881	1,448	433	1,902	1,447	455	2,233	1,658	575	210	211
3512 SUI Other Academic Noninstructional	805	444	361	874	456	418	899	457	442	13	1
Subtotal	10,122	9,248	874	9,533	8,569	964	5,525	4,315	1,210	(4,933)	(4,254)

Final Budget 18-19	2016-17			2017-18			2018-19			2018-19 Budget vs. 2016-17 Actual Variance	2018-19 Budget vs. 2017-18 Actual Variance
	ACTUALS			ACTUALS			FINAL BUDGET			UNRESTRICTED	UNRESTRICTED
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED		
3610 Workers' Compensation Direct Instruction	70,001	67,322	2,679	74,619	71,508	3,111	77,991	71,684	6,307	4,362	176
3611 WC Classified/Other Nonacademic	63,931	48,446	15,485	66,060	50,513	15,547	74,758	54,598	20,160	6,152	4,085
3612 WC Other Academic Non-Instructional	28,704	14,803	13,901	29,790	15,554	14,236	29,555	15,049	14,506	246	(505)
Subtotal	162,636	130,571	32,065	170,469	137,575	32,894	182,304	141,331	40,973	10,760	3,756
3710 Apple Direct Instruction	19,508	18,132	1,376	20,410	18,535	1,875	42,616	38,188	4,428	20,056	19,653
3711 Apple Classified/Other Nonacademic	8,544	6,301	2,243	9,122	5,459	3,663	13,750	9,247	4,503	2,946	3,788
3712 Apple Other Academic Noninstructional	3,917	977	2,940	1,459	478	981	2,023	836	1,187	(141)	358
Subtotal	31,969	25,410	6,559	30,991	24,472	6,519	58,389	48,271	10,118	22,861	23,799
3910 Misc. Benes. Direct Instruction	7,736	7,736	0	12,908	12,661	247	0	0	0	(7,736)	(12,661)
3911 Misc. Benes. Classified/Other Nonacademic	43,435	30,589	12,846	49,312	36,570	12,742	25,000	25,000	0	(5,589)	(11,570)
3912 Misc. Benes. Academic Noninstructional	3,948	1,015	2,933	11,327	2,344	8,983	0	0	0	(1,015)	(2,344)
Subtotal	55,119	39,340	15,779	73,547	51,575	21,972	25,000	25,000	0	(14,340)	(26,575)
TOTAL EMPLOYEE BENEFITS	3,784,339	3,097,265	687,074	3,961,090	3,222,303	738,787	4,574,263	3,582,765	991,498	485,500	360,462
TOTAL COMPENSATION	13,610,396	10,997,413	2,612,983	13,982,309	11,242,479	2,739,830	15,898,261	12,362,183	3,536,078	1,364,770	1,119,704
SUPPLIES											
4310 Instructional Supplies	80,787	1,430	79,357	70,494	0	70,494	342,093	0	342,093	(1,430)	0
4315 Instructional Materials	35,541	35,541	0	53,922	53,922	0	78,548	78,548	0	43,007	24,626
4320 Media Supplies	2,549	2,549	0	1,170	1,170	0	1,711	1,711	0	(838)	541
4325 Instructor Desk Copies	1,013	1,013	0	4,742	1,780	2,962	3,000	3,000	0	1,987	1,220
Subtotal	119,890	40,533	79,357	130,328	56,872	73,456	425,352	83,259	342,093	42,726	26,387
4510 Non-Librar Books/Mags/Periodicals	97,572	499	97,073	17,869	1,301	16,568	16,544	2,712	13,832	2,213	1,411
4550 Noninstructional Supp and Matls	356,875	217,364	139,511	361,815	229,972	131,843	514,972	240,007	274,965	22,643	10,035
Subtotal	454,447	217,863	236,584	379,684	231,273	148,411	531,516	242,719	288,797	24,856	11,446
TOTAL SUPPLIES	574,337	258,396	315,941	510,012	288,145	221,867	956,868	325,978	630,890	67,582	37,833
SERVICES											
5110 Personal Service Contracts	95,173	56,319	38,854	96,022	40,235	55,787	80,852	54,852	26,000	(1,467)	14,617
5111 Personal Service Contracts (Instructional)	28,500	3,000	25,500	45,210	3,805	41,405	25,413	4,000	21,413	1,000	195
5120 Contract Services	1,255,514	809,238	446,276	1,175,964	812,300	363,664	1,868,781	992,548	876,233	183,310	180,248
5121 Contract Services (Instructional - ISAs)	991,053	986,882	4,171	886,725	884,392	2,333	1,017,718	1,017,718	0	30,836	133,326
5140 Software License and Online Services	280,354	98,156	182,198	238,531	110,337	128,194	246,108	151,615	94,493	53,459	41,278
5170 Audit	56,850	54,350	2,500	55,100	55,100	0	57,600	55,100	2,500	750	0
5180 Legal	28,060	28,060	0	57,168	57,168	0	36,905	36,905	0	8,845	(20,263)
Subtotal	2,735,504	2,036,005	699,499	2,554,720	1,963,337	591,383	3,333,377	2,312,738	1,020,639	276,733	349,401
5210 Technology Allowance	15,000	14,500	500	16,665	16,165	500	16,000	15,500	500	1,000	(665)
5211 Mileage Reimbursement	13,020	11,253	1,767	17,372	12,440	4,932	43,373	30,543	12,830	19,290	18,103
5212 Field Labs	4,613	4,613	0	3,251	3,251	0	3,500	3,500	0	(1,113)	249
5213 Conference/Travel	192,305	89,333	102,972	234,299	110,343	123,956	363,649	158,104	205,545	68,771	47,761
5214 Student Field Trips	78,957	29,508	49,449	63,408	33,203	30,205	89,572	36,600	52,972	7,092	3,397
5216 Staff Development Activities	32,169	32,169	0	32,661	30,269	2,392	59,367	56,890	2,477	24,721	26,621
5217 Training	0	0	0	7,809	4,759	3,050	15,000	0	15,000	0	(4,759)
5218 Tuition Reimbursement	652	652	0	0	0	0	2,000	2,000	0	1,348	2,000
Subtotal	336,716	182,028	154,688	375,465	210,430	165,035	592,461	303,137	289,324	121,109	92,707

Final Budget 18-19	2016-17			2017-18			2018-19			2018-19 Budget vs. 2016-17 Actual Variance	2018-19 Budget vs. 2017-18 Actual Variance
	ACTUALS			ACTUALS			FINAL BUDGET			UNRESTRICTED	UNRESTRICTED
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED		
5310 Institutional Memberships	36,085	35,505	580	43,894	39,908	3,986	55,414	50,197	5,217	14,692	10,289
5320 Licensing Fees	15,022	15,022	0	14,339	14,339	0	21,229	18,729	2,500	3,707	4,390
5330 Course/Exam Fees	1,501	2	1,499	1,058	0	1,058	0	0	0	(2)	0
Subtotal	52,608	50,529	2,079	59,291	54,247	5,044	76,643	68,926	7,717	18,397	14,679
5410 Property & Liability Insurance	11,735	11,735	0	0	0	0	694	694	0	(11,041)	694
5440 Student Insurance	27,340	16,424	10,916	24,679	12,437	12,242	32,117	13,509	18,608	(2,915)	1,072
Subtotal	39,075	28,159	10,916	24,679	12,437	12,242	32,811	14,203	18,608	(13,956)	1,766
5511 Utilities - Electricity	203,434	203,434	0	238,486	238,486	0	232,650	232,650	0	29,216	(5,836)
5512 Utilities - Natural Gas/Nonelectrical	142,140	142,140	0	152,386	152,386	0	180,000	180,000	0	37,860	27,614
5513 Utilities - Water and Sewer	38,243	38,243	0	43,074	43,074	0	52,350	52,350	0	14,107	9,276
5514 Utilities - Refuse	39,482	39,482	0	39,753	39,753	0	42,000	42,000	0	2,518	2,247
5516 Utilities - Telephone	13,866	13,866	0	17,660	17,660	0	15,000	15,000	0	1,134	(2,660)
5517 Utilities - Internet	4,807	4,807	0	3,467	3,467	0	5,000	5,000	0	193	1,533
5530 Postage and Courier Services	35,435	35,322	113	35,716	35,687	29	38,100	38,100	0	2,778	2,413
5550 Facilities Rents and Leases	29,021	22,441	6,580	35,448	22,769	12,679	25,115	21,915	3,200	(526)	(854)
5560 Equipment Rents and Leases	52,039	51,337	702	36,704	36,577	127	11,765	11,765	0	(39,572)	(24,812)
Subtotal	558,467	551,072	7,395	602,694	589,859	12,835	601,980	598,780	3,200	47,708	8,921
5610 Printing	43,370	36,870	6,500	41,491	39,968	1,523	49,411	43,548	5,863	6,678	3,580
5620 Outreach Activities	0	0	0	0	0	0	6,000	6,000	0	6,000	6,000
5640 Repairs and Maintenance	38,380	38,380	0	29,412	27,770	1,642	42,642	42,642	0	4,262	14,872
5642 Vehicle Maintenance and Repair	15,031	15,031	0	8,543	5,379	3,164	17,500	17,500	0	2,469	12,121
5680 Maintenance Agreements	191,105	183,103	8,002	212,158	203,512	8,646	232,246	224,246	8,000	41,143	20,734
Subtotal	287,886	273,384	14,502	291,604	276,629	14,975	347,799	333,936	13,863	60,552	57,307
5720 Election Services	3,184	3,184	0	0	0	0	5,000	5,000	0	1,816	5,000
Subtotal	3,184	3,184	0	0	0	0	5,000	5,000	0	1,816	5,000
5810 Advertising	77,507	61,432	16,075	115,504	88,108	27,396	138,955	85,969	52,986	24,537	(2,139)
5812 Employment Verification	4,562	4,562	0	5,836	5,655	181	5,200	4,700	500	138	(955)
5816 Administrative Fees	1,177	1,177	0	2,510	2,510	0	1,900	1,900	0	723	(610)
5895 Merchant Discount and Bank Fees	24,474	24,474	0	29,450	29,450	0	30,000	30,000	0	5,526	550
Subtotal	107,720	91,645	16,075	153,300	125,723	27,577	176,055	122,569	53,486	30,924	(3,154)
5950 Bad Debt Expense	4,260	4,260	0	28,537	28,536	1	0	0	0	(4,260)	(28,536)
5990 Other Operating Expenses	1,985	1,985	0	846	846	0	1,000	1,000	0	(985)	154
Subtotal	6,245	6,245	0	29,383	29,382	1	1,000	1,000	0	(5,245)	(28,382)
TOTAL SERVICES	4,127,405	3,222,254	905,156	4,091,136	3,262,045	829,092	5,167,126	3,760,289	1,406,837	538,035	498,244
CAPITAL OUTLAY											
6220 Improvements to Buildings	838	838	0	1,705	1,705	0	13,000	13,000	0	12,162	11,295
Subtotal	838	838	0	1,705	1,705	0	13,000	13,000	0	12,162	11,295
6310 Library Bks/Magazines/Prdcls/Databases	42,176	19,557	22,619	30,556	10,350	20,206	45,843	10,843	35,000	(8,714)	493
Subtotal	42,176	19,557	22,619	30,556	10,350	20,206	45,843	10,843	35,000	(8,714)	493

Final Budget 18-19	2016-17 ACTUALS			2017-18 ACTUALS			2018-19 FINAL BUDGET			2018-19 Budget vs. 2016-17 Actual Variance	2018-19 Budget vs. 2017-18 Actual Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
6410 Audio Visual Equipment, New	17,129	1,309	15,820	6,108	0	6,108	2,150	2,150	0	841	2,150
6460 Computer Software, New	73,000	35,500	37,500	28,000	0	28,000	0	0	0	(35,500)	0
6470 Computer Hardware, New	101,901	36,757	65,144	94,934	38,770	56,164	80,857	36,208	44,649	(549)	(2,562)
6471 Computer Hardware, Replacement	0	0	0	2,783	2,783	0	920	920	0	920	(1,863)
6480 Equipment/Furniture, New	111,133	73,257	37,876	137,798	85,708	52,090	350,407	70,060	280,347	(3,197)	(15,648)
6481 Equipment/Furniture, Replacement	785	785	0	0	0	0	2,650	2,650	0	1,865	2,650
6591 Capital Leases	4,152	4,152	0	13,276	13,276	0	12,139	12,139	0	7,987	(1,137)
Subtotal	308,100	151,760	156,340	282,899	140,537	142,362	449,123	124,127	324,996	(27,633)	(16,410)
TOTAL CAPITAL OUTLAY	351,115	172,156	178,959	315,161	152,592	162,569	507,966	147,970	359,996	(24,186)	(4,622)
TOTAL EXPENSES	18,663,258	14,650,219	4,013,039	18,898,619	14,945,261	3,953,358	22,530,220	16,596,419	5,933,801	1,946,200	1,651,158
OTHER OUTGO											
7201 Indirect Expense Intrafund	86,042	0	86,042	80,580	0	80,580	65,842	0	65,842	0	0
7400 Other Transfers	0	0		200,000	0	200,000	0			0	0
7310 Transfers to Other Funds	983,444	983,444	0	815,110	815,110	0	497,810	497,810	0	(485,634)	(317,300)
7512 Direct Payments to Students	6,963	0	6,963	16,662	9,426	7,236	6,900	0	6,900	0	(9,426)
7590 Federal Financial Aid Repayment	3,465	3,465	0	0	0	0	5,000	5,000	0	1,535	5,000
7612 CalWORKs Child Care	0	0	551	0	0	0	0	0	3,982	0	0
7620 Textbook Grants	50,369	0	50,369	75,996	0	75,996	51,298	0	51,298	0	0
7625 Student Supplies and Materials	11,449	0	11,449	11,677	0	11,677	11,000	0	11,000	0	0
7635 Student Transportation	15,750	0	15,750	4,100	0	4,100	10,530	0	10,530	0	0
TOTAL OTHER OUTGO	1,158,033	986,909	171,124	1,204,126	824,536	379,590	652,362	502,810	149,552	(484,099)	(321,726)
TOTAL APPROPRIATED *	19,821,292	15,637,128	4,184,164	20,102,745	15,769,797	4,332,948	23,182,583	17,099,229	6,083,354	1,462,101	1,329,432

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

i Programs 4934 (\$300,589) and 6010 (\$41,767) reflect STRS on-behalf payments for 17-18 Actuals

AUXILIARY FUNDS

2018-19 ANNUAL BUDGET

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

SECTION 9

DESCRIPTION OF ALL FUNDS

GOVERNMENTAL FUND ACCOUNTING

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

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

LAKE TAHOE COMMUNITY COLLEGE FUNDS

Fund 11: General Fund – Unrestricted

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

Fund 12: General Fund – Restricted

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

Fund 21: Bond Interest and Redemption Fund

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

Fund 33: Child Development Center Fund

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

Fund 41: Capital Outlay Projects Fund

The Capital Projects Fund is used to account for the accumulation and expenditure of moneys for the construction of Scheduled Maintenance and Special Repairs (SMSR) projects, Proposition 39 Energy Efficiency projects, and other significant capital outlay projects. Moneys in this fund come from state categorical funding, redevelopment agency fees, long-term facility lease revenues, utility rebates, parking fines and interfund transfers, and can only be used for capital outlay expenses.

Fund 43: General Obligation Bond Fund

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

Fund 44: University Center Capital Fund

The University Center Capital Fund is used to account for the resources and expenditures related to the University Center capital outlay project. This project has been funded by private donation and is accounted for in a fund separate from other capital outlay projects. The fund also carries reserves for future capital equipment purchases and scheduled maintenance for the facility.

Fund 59: Enterprise Fund

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

Fund 61: Self-Insurance Fund

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

Fund 69: Retiree Benefits Fund

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

Fund 72: Student Representative Fee Trust Fund

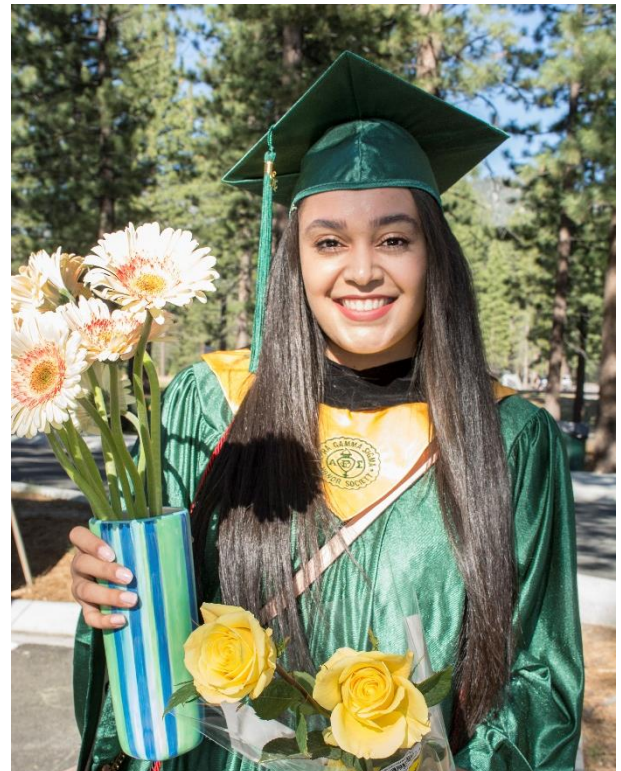
The Student Representative Fee Trust Fund is a trust fund used to account for assets held on behalf of the student body. The district has some discretionary authority for decision-making or responsibility for approving expenditures from this fund. The fund is used to account for monies collected as student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

Fund 74: Student Financial Aid Trust Fund

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

Fund 79: Other Post-employment Benefits (OPEB) Trust Fund

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



2018 LTCC Graduation Ceremony

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Fund 21 - Bond Redemption					
BFB	-	1,867,082	1,255,012	1,255,012	1,711,177
Revenues	2,281,120	1,569,742	1,556,463	2,069,197	2,155,292
Appropriations	414,038	2,181,812	1,554,813	1,613,032	2,155,292
Reserves	1,817,931	1,255,012	828,316	828,316	1,335,769
EFB	1,867,082	1,255,012	1,256,662	1,711,177	1,711,177
Fund 33 - Child Development Center					
BFB	35,507	23,582	12,477	12,477	21,383
Revenues	458,250	502,206	542,002	537,279	571,955
Appropriations	470,175	513,311	539,139	528,373	590,365
Reserves	20,000	10,000	10,000	8,331	8,331
EFB	23,582	12,477	15,340	21,383	2,973
Fund 41 - Capital Outlay Projects					
BFB	349,194	443,428	351,585	351,585	480,056
Revenues	246,486	852,195	219,269	339,086	229,580
Appropriations	152,252	944,038	131,904	210,615	217,923
Reserves	150,000	231,119	438,950	389,950	403,264
EFB	443,428	351,585	438,950	480,056	491,713
Fund 43 - General Obligation Bond					
BFB	-	13,727,510	5,844,831	5,844,831	15,646,313
Revenues	17,144,195	78,603	25,000	15,119,922	40,000
Appropriations	3,416,685	7,961,282	5,869,831	5,318,440	7,330,800
Reserves	-	-	-	-	-
EFB	13,727,510	5,844,831	0	15,646,313	8,355,513
Fund 44 - University Center Capital					
BFB	-	100,000	336,942	336,942	205,661
Revenues	409,539	513,953	5,070,285	5,096,196	18,000
Appropriations	309,539	277,011	5,207,227	5,227,477	-
Reserves	100,000	200,000	200,000	220,000	237,000
EFB	100,000	336,942	200,000	205,661	223,661
Fund 59 - Community Education					
BFB	-	(19,029)	(34,193)	(34,194)	(7,026)
Revenues	255,124	288,502	291,000	345,667	353,695
Appropriations	274,153	303,667	280,705	318,499	303,548
Reserves	-	-	-	-	-
EFB	(19,029)	(34,194)	(23,898)	(7,026)	43,121
Fund 59 - Community Play Consortium					
BFB	-	-	-	8,118	95,618
Revenues	-	-	-	84,630	198,280
Appropriations	-	8,118	-	64,561	110,780
Reserves	-	-	-	-	87,500
EFB	-	8,118	-	149,191	183,118

BFB = beginning fund balance

EFB = ending fund balance

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Fund 61 - Self-Insurance					
BFB	100,448	116,248	104,322	104,322	135,593
Revenues	147,991	779,240	100,000	639,995	100,000
Appropriations	132,191	791,166	139,663	608,724	146,839
Reserves	80,000	80,000	80,000	80,000	80,000
EFB	116,248	104,322	64,659	135,593	88,754
Fund 69 - Retiree Benefits					
BFB	50,638	278,164	620,760	620,760	623,594
Revenues	708,791	566,375	153,898	154,595	101,742
Appropriations	481,266	223,779	153,898	151,761	101,742
Reserves	50,000	600,000	600,000	600,000	600,000
EFB	278,164	620,760	620,760	623,594	623,594
Fund 72 - Student Representative Fee Trust					
BFB	-	7,533	5,999	5,999	8,431
Revenues	11,727	10,208	11,000	10,808	11,000
Appropriations	4,194	11,742	11,000	8,377	11,000
Reserves	-	-	-	-	-
EFB	7,533	5,999	5,999	8,431	8,431
Fund 74 - Student Financial Aid Trust					
BFB	5,035	5,035	6,221	6,221	6,181
Revenues	2,033,791	1,835,471	1,927,117	1,829,446	1,741,619
Appropriations	2,033,791	1,834,285	1,927,117	1,829,486	1,741,619
Reserves	-	-	-	-	-
EFB	5,035	6,221	6,221	6,181	6,181
Fund 79 - OPEB Trust					
BFB	339,739	513,669	734,650	734,652	1,147,803
Revenues	174,306	221,483	41,094	413,652	187,068
Appropriations	376	500	500	500	500
Reserves	513,667	565,978	606,892	607,873	1,020,630
EFB	513,669	734,652	775,244	1,147,803	1,334,371

BFB = beginning fund balance

EFB = ending fund balance

FUND #21: BOND REDEMPTION – FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	-	1,867,082	1,255,012	1,255,012	1,711,177
Revenue					
8671 - Homeowners Property Tax Relief	6,906	6,803	-	6,584	5,000
8860 - Interest and Premiums	738,180	3,949	2,000	443,433	2,500
8810 - Property Taxes	1,536,034	1,558,990	1,554,463	1,619,180	2,147,792
Total Revenues	2,281,120	1,569,742	1,556,463	2,069,197	2,155,292
Expenditures					
5xxx - Operating Expense	76,000	350	350	58,570	700
71xx - Long Term Debt	338,038	2,181,462	1,554,463	1,554,463	2,154,592
Total Expenditures	414,038	2,181,812	1,554,813	1,613,032	2,155,292
79xx - Reserves	1,817,931	1,255,012	828,316	828,316	1,335,769
Subtotal Increase/(Decrease)	1,867,082	(612,070)	1,650	456,165	-
Ending Fund Balance	1,867,082	1,255,012	1,256,662	1,711,177	1,711,177

FUND #33: CHILD DEVELOPMENT CENTER – FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	35,507	23,582	12,477	12,477	21,383
81xx - Federal Revenue	13,319	15,329	13,500	18,922	13,500
86xx - State Revenue	71,681	69,701	67,719	87,318	96,880
88xx - Local Revenue	358,250	387,175	435,783	356,039	381,575
8899 - Miscellaneous Revenue	-	1	-	-	-
Total Revenues	443,250	472,206	517,002	462,279	491,955
89xx - Transfers-In	15,000	30,000	25,000	75,000	80,000
Total Revenues and Transfers-In	458,250	502,206	542,002	537,279	571,955
Expenditures					
1xxx - Academic Salaries	2,196	-	-	-	-
2xxx - Classified Salaries	324,629	351,166	371,159	357,754	399,650
3xxx - Employee Benefits	87,324	104,015	106,907	113,806	132,792
4xxx - Supplies	25,214	23,746	25,475	23,481	19,475
5xxx - Operating Expense	30,172	34,210	33,998	30,764	36,848
6xxx - Capital Outlay	641	174	1,600	2,569	1,600
Total Expenditures	470,175	513,311	539,139	528,373	590,365
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	470,175	513,311	539,139	528,373	590,365
79xx - Reserves	20,000	10,000	10,000	8,331	8,331
Subtotal Increase/(Decrease)	(11,925)	(11,105)	2,863	8,906	(18,410)
Ending Fund Balance	23,582	12,477	15,340	21,383	2,973

FUND #41: CAPITAL OUTLAY PROJECTS – FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	349,194	443,428	351,585	351,585	480,056
86xx - State Revenue	138,638	358,574	103,701	95,157	32,760
88xx - Local Revenue	78,848	397,502	86,568	174,929	167,820
Total Revenues	217,486	756,076	190,269	270,086	200,580
89xx - Transfers-In	29,000	96,119	29,000	69,000	29,000
Total Revenues and Transfers-In	246,486	852,195	219,269	339,086	229,580
Expenditures					
2xxx - Classified Salaries	-	-	-	5,734	-
3xxx - Employee Benefits	-	-	-	2,317	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	21,737	16,977	31,000	1,468	30,000
6xxx - Capital Outlay	130,515	827,061	100,904	201,097	170,923
Total Expenditures	152,252	844,038	131,904	210,615	200,923
7xxx - Other Outgo	-	100,000	-	-	17,000
Total Appropriations	152,252	944,038	131,904	210,615	217,923
79xx - Reserves	150,000	231,119	438,950	389,950	403,264
Subtotal Increase/(Decrease)	94,234	(91,843)	87,365	128,471	11,657
Ending Fund Balance	443,428	351,585	438,950	480,056	491,713

FUND #43: GENERAL OBLIGATION BOND – FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	-	13,727,510	5,844,831	5,844,831	15,646,313
Revenue					
8860 - Interest Income	58,567	59,853	25,000	119,922	40,000
8898 - Energy Rebates	5,372	18,750	-	-	-
8940 - Sale of Bonds	17,725,615	-	-	15,000,000	-
Total Revenues	17,789,554	78,603	25,000	15,119,922	40,000
Transfers-In from Other Funds	(645,359)	-	-	-	-
Total Revenues and Transfers-In	17,144,195	78,603	25,000	15,119,922	40,000
Expenditures					
2xxx - Classified Salaries	92,441	188,920	224,946	240,849	244,984
3xxx - Employee Benefits	27,951	66,362	98,542	98,417	106,404
4xxx - Supplies	1,691	2,892	5,000	1,232	5,000
5xxx - Operating Expense	605,873	437,195	429,213	365,053	409,437
6xxx - Capital Outlay	2,688,729	7,265,913	5,112,130	4,612,889	6,564,975
Total Expenditures	3,416,685	7,961,282	5,869,831	5,318,440	7,330,800
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	3,416,685	7,961,282	5,869,831	5,318,440	7,330,800
79xx - Reserves	-	-	-	-	-
Subtotal Increase/(Decrease)	13,727,510	(7,882,679)	(5,844,831)	9,801,482	(7,290,800)
Ending Fund Balance	13,727,510	5,844,831	0	15,646,313	8,355,513

FUND #44: UNIVERSITY CENTER – FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	-	100,000	336,942	336,942	205,661
Revenue					
88xx - Local Revenue	309,539	413,953	5,070,285	5,076,196	1,000
Total Revenues	309,539	413,953	5,070,285	5,076,196	1,000
89xx - Transfers-In	100,000	100,000	-	20,000	17,000
Total Revenues and Transfers-In	409,539	513,953	5,070,285	5,096,196	18,000
Expenditures					
2xxx - Classified Salaries	-	615	-	9,776	-
3xxx - Employee Benefits	-	32	-	535	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	-	394	-	-	-
6xxx - Capital Outlay	309,539	275,970	5,207,227	5,217,166	-
Total Expenditures	309,539	277,011	5,207,227	5,227,477	-
79xx - Reserves	100,000	200,000	200,000	220,000	237,000
Subtotal Increase/(Decrease)	100,000	236,942	(136,942)	(131,281)	18,000
Ending Fund Balance	100,000	336,942	200,000	205,661	223,661

FUND #59: COMMUNITY EDUCATION FUND – FY18-19 FINAL BUDGET

	FY15-16 * Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	-	(19,029)	(34,193)	(34,194)	(7,026)
8850 - Rentals & Leases	-	-	-	-	-
8870 - Community Ed Fees	212,760	228,228	235,000	275,802	269,695
8872 - Local Revenue	29,720	45,274	30,000	38,395	42,000
Total Revenues	242,480	273,502	265,000	314,197	311,695
89xx - Transfers-In (Services)	12,644	15,000	26,000	31,470	42,000
Total Revenues and Transfers-In	255,124	288,502	291,000	345,667	353,695
Expenditures					
1xxx - Academic Salaries	71,770	76,625	52,557	76,589	60,000
2xxx - Classified Salaries	90,904	101,290	101,418	102,181	117,608
3xxx - Employee Benefits	38,293	42,085	49,666	45,008	55,659
4xxx - Supplies	7,394	9,846	10,000	5,872	6,000
5xxx - Operating Expense	40,869	46,215	41,536	60,213	34,463
6xxx - Improvements	-	-	-	-	-
Total Expenditures	249,230	276,061	255,177	289,864	273,730
7xxx - Other Outgo (10% of Expenses)	24,923	27,606	25,528	28,635	29,818
Total Appropriations	274,153	303,667	280,705	318,499	303,548
Subtotal Increase/(Decrease)	(19,029)	(15,165)	10,295	27,169	50,147
Ending Fund Balance	(19,029)	(34,194)	(23,898)	(7,026)	43,121

**Community Education was separated from the Unrestricted General Fund beginning Fiscal Year 2015-16.*

FUND #59: COMMUNITY PLAY CONSORTIUM – FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 * Audited Actuals	FY17-18 ** Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	-	-		8,118	95,618
8820 - Contrib, Gifts, Grants, Endow	-	-	-	84,630	89,140
8850 - Rentals & Leases	-	8,118	-	64,561	70,000
Total Revenues	-	8,118	-	149,191	159,140
89xx - Transfers-In (Services)	-	-	-	-	39,140
Total Revenues and Transfers-In	-	8,118	-	149,191	198,280
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	-	-	-	6,444	19,764
3xxx - Employee Benefits	-	-	-	3,112	5,416
4xxx - Supplies	-	-	-	8,564	25,500
5xxx - Operating Expense	-	-	-	3,955	27,000
6xxx - Improvements	-	-	-	6,517	-
Total Expenditures	-	-	-	28,591	77,680
7xxx - Other Outgo	-	-	-	33,100	33,100
Total Appropriations	-	-	-	61,691	110,780
79xx - Reserves	-	-	-	87,500	87,500
Subtotal Increase/(Decrease)	-	8,118	-	87,500	87,500
Ending Fund Balance	-	8,118	-	95,618	183,118

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

**Community Play Consortium budget for FY17-18 was not developed due to many unknowns with regards to the partnership and associated costs.

FUND #61: SELF-INSURANCE – FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	100,448	116,248	104,322	104,322	135,593
8860 - Interest Revenue	291	-	-	-	-
8899 - Miscellaneous Revenues	-	-	-	-	-
Total Revenues	291	-	-	-	-
8910 - Reimb. from Loss Claims	-	679,240	-	539,995	-
89xx - Transfers-In	147,700	100,000	100,000	100,000	100,000
Total Revenues and Transfers-In	147,991	779,240	100,000	639,995	100,000
Expenditures					
2xxx - Classified Salaries	-	12,997	-	432	-
3xxx - Employee Benefits	-	3,797	-	28	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expenses	132,191	774,372	139,663	608,264	146,839
Total Expenditures	132,191	791,166	139,663	608,724	146,839
79xx - Reserves	80,000	80,000	80,000	80,000	80,000
Subtotal Increase/(Decrease)	15,800	(11,926)	(39,663)	31,271	(46,839)
Ending Fund Balance	116,248	104,322	64,659	135,593	88,754

* FY16-17 severe winter weather repairs in progress, final insurance claim still outstanding

FUND #69: RETIREE BENEFITS – FY18-19 FINAL BUDGET

	FY15-16* Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	50,638	278,164	620,760	620,760	623,594
8860 - Interest Revenue	317	1,047	-	6,212	-
Total Revenues	317	1,047	-	6,212	-
89xx - Transfers-In	708,474	565,328	153,898	148,383	101,742
Total Revenues and Transfers-In	708,791	566,375	153,898	154,595	101,742
Expenditures					
3xxx - Employee Benefits	478,266	220,779	150,898	148,761	98,742
5xxx - Operating Expenses	3,000	3,000	3,000	3,000	3,000
Total Expenditures	481,266	223,779	153,898	151,761	101,742
Reserves					
7905 - STRS/PERS Rate Increase Reserve *	-	350,000	350,000	350,000	350,000
7922 - Retirement Reserves	50,000	250,000	250,000	250,000	250,000
Total Reserves	50,000	600,000	600,000	600,000	600,000
Subtotal Increase/(Decrease)	227,525	342,596	-	2,834	-
Ending Fund Balance	278,164	620,760	620,760	623,594	623,594

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

FUND #72: STUDENT REPRESENTATIVE FEE TRUST – FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	-	7,533	5,999	5,999	8,431
88xx - Local Revenue	11,727	10,208	11,000	10,808	11,000
89xx - Transfers-In	-	-	-	-	-
Total Revenues and Transfers-In	11,727	10,208	11,000	10,808	11,000
Expenditures					
4xxx - Supplies	105	-	500	-	500
5xxx - Operating Expenses	4,089	11,742	10,115	8,377	10,500
Total Expenditures	4,194	11,742	10,615	8,377	11,000
7xxx - Other Outgo	-	-	385	-	-
Total Appropriations	4,194	11,742	11,000	8,377	11,000
Subtotal Increase/(Decrease)	7,533	(1,534)	-	2,432	-
Ending Fund Balance	7,533	5,999	5,999	8,431	8,431

FUND #74: STUDENT FINANCIAL AID TRUST– FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	5,035	5,035	6,221	6,221	6,181
81xx - Federal Revenue	1,874,130	1,702,213	1,777,117	1,623,103	1,584,619
86xx - State Revenue	156,923	128,190	145,000	200,441	145,000
88xx - Local Revenue	2,738	5,068	5,000	5,902	12,000
8860 - Interest	-	-	-	-	-
Total Revenues	2,033,791	1,835,471	1,927,117	1,829,446	1,741,619
89xx - Transfers-In	-	-	-	-	-
Total Revenues and Transfers-In	2,033,791	1,835,471	1,927,117	1,829,446	1,741,619
Expenditures					
5xxx - Operating Expenses	-	-	-	40	-
7512 - Direct Payments to Students	2,031,053	1,830,403	1,922,117	1,823,544	1,729,619
7590 - Financial Aid Repayment	2,738	3,882	5,000	5,902	12,000
7612 - CalWORKS Child Care	-	-	-	-	-
Total Expenditures	2,033,791	1,834,285	1,927,117	1,829,486	1,741,619
Subtotal Increase/(Decrease)	-	1,186	-	(40)	-
Ending Fund Balance	5,035	6,221	6,221	6,181	6,181

FUND #79: OTHER POSTEMPLOYMENT BENEFITS TRUST – FY18-19 FINAL BUDGET

	FY15-16 Audited Actuals	FY16-17 Audited Actuals	FY17-18 Adopted Budget	FY17-18 Actuals	FY18-19 Final Budget
Beginning Fund Balance	339,739	513,669	734,650	734,652	1,147,803
8662 - Net Change to Investment	(3,201)	44,374	41,094	41,950	42,000
8860 - Interest	510	112	-	445	-
Total Revenues	(2,691)	44,486	41,094	42,395	42,000
89xx - Transfers-In	176,997	176,997	-	371,257	145,068
Total Revenues & Transfers-In	174,306	221,483	41,094	413,652	187,068
Expenditures					
3xxx - Employee Benefits	-	-	-	-	-
5xxx - Operating Expenses	376	500	500	500	500
Total Expenditures	376	500	500	500	500
7902 - Restricted Reserve	177,040	-	-	-	-
7925 - OPEB Irrevocable Trust	336,627	565,978	606,892	607,873	1,020,630
Subtotal Increase/(Decrease)	173,930	220,983	40,594	413,152	186,568
Ending Fund Balance	513,669	734,652	775,244	1,147,803	1,334,371

STAFFING LEVELS

2018-19 ANNUAL BUDGET

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

SECTION 10

FULL-TIME EQUIVALENT EMPLOYEES

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

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

FTE*	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Total FTE	106.08	109.06	112.80	115.12	122.41
Administration	06.00	06.00	06.00	06.00	06.00
Faculty	36.33	34.63	31.23	32.75	33.60
Classified	48.93	49.61	55.05	55.55	62.98
Confidential	06.00	06.00	05.00	05.00	04.00
Director	08.82	12.82	15.52	15.82	13.82
Contracted Directors	N/A	N/A	N/A	N/A	02.00

Table 16: LTCC's FTE by Employee Groups

In recent years, the majority of growth in FTE has been budgeted in the restricted and auxiliary funds. Notable additions to FTE from FY17-18 to FY18-19 was the college's first full-time, tenure track Wilderness Education faculty, fully funded by strong workforce, and a slight increase to the child development center staff. FTE in the restricted and auxiliary funds had an overall increase by over 13 from FY17-18 to FY18-19 with prominent FTE additions to ADVANCE, and workforce development.

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

FTE*	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Restricted/Aux FTE	21.10	22.88	32.40	26.93	40.66
Administration	01.27	01.21	02.01	02.43	02.58
Faculty	05.53	05.00	05.33	05.42	06.54
Classified	13.14	13.53	18.95	13.84	25.43
Confidential	00.76	00.05	00.05	00.05	00.05
Director	00.40	03.09	06.06	05.19	05.81
Contracted Director	N/A	N/A	N/A	N/A	00.25

Table 17: FTE Related to Restricted and Auxiliary Funds Table

The following table is LTCC's FTE by fund:

FTE*	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Total FTE	106.08	109.06	112.80	115.12	122.41
11 Unrestricted	84.99	86.18	80.40	80.48	81.75
12 Restricted/Categorical	14.99	16.29	22.20	23.42	28.30
33 Child Development Center	06.10	05.77	06.04	06.70	07.37
43 General Obligation Bond	N/A	N/A	02.67	03.00	03.00
59 Community Education	N/A	00.82	01.52	01.52	01.99

Table 18: FTE by Fund Table

*Budgeted FTE (per position control)

HISTORICAL STAFFING TABLES

Administrator

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

FY 09-10, headcount = 7, Baseline

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

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

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

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

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

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

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

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

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

Headcount	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Administration	5	6	6	6	6
Notes	<ul style="list-style-type: none"> Reflects VP of academic affairs & student services resignation (-1). Dean of instruction retirement. English instructor moves to <i>interim</i> dean position. Deans move to <i>interim</i> executive dean level to manage absence of VP of AA & SS. 	<ul style="list-style-type: none"> <i>Interim</i> dean of instruction moves to <i>interim</i> VP of academic affairs. <i>Interim</i> executive dean of student & academic support services moves to executive dean of student success. <i>Interim</i> executive dean of CTE & instruction moves to dean of CTE & instruction. Early childhood education instructor moves to dean position (+1). 	<ul style="list-style-type: none"> Reflects dean of CTE & instruction retirement (-1). Reflects hiring dean of workforce development and instruction (+1). 	<ul style="list-style-type: none"> Reflects president resignation (-1). VP of admin. services moves to president position. Reflects hiring VP of admin services (+1). Reflects executive dean of student success resignation (-1). Counselor moves to <i>interim</i> executive dean of student success position (+1). 	<ul style="list-style-type: none"> <i>Interim</i> executive dean of student success moves to counselor position (-1). Reflects hiring VP of student services (+1).
Variance	(-1)	(+1)	(0)	(0)	(0)

Table 19: Historical Staffing Tables

Faculty, full-time

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

FY 11-12, headcount = 39, Baseline

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

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

- Addition of math instructor (+1).
- History/political science instructor retires (-1).
- 0.5 counselor moves to *interim* dean of SASS (-0.5)

- Interim counselor added (+1).

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

- Replacement of history/political science instructor (+1).
- Interim* dean of SASS moves back to counselor (+1).
- Chemistry instructor resignation (-1).
- Interim* counselor retires (-1).
- 0.5 early childhood education instructor moves from director to faculty (+0.5).

Headcount	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Full-Time Faculty	38	36	34	34	35
Notes	<ul style="list-style-type: none"> Physical education instructor retires (-1). English instructor moves to <i>interim</i> dean of instruction (-1). 	<ul style="list-style-type: none"> Addition of chemistry instructor (+1). Biology and culinary instructors retire (-2). Early childhood education instructor moves to <i>interim</i> dean of instruction (-1). 	<ul style="list-style-type: none"> Computer applications, English, and Spanish instructors retire (-3). Reflects history/political science instructor resignation (-1). Addition of biology and fire science instructors (+2). 	<ul style="list-style-type: none"> Reflects fire science instructor resignation (-1). Reflects librarian resignation (-1). Addition of a non-tenure track counselor (+1). Addition of an English instructor (+1). Addition of a director of library & learning serv. (+1). Counselor moves to <i>interim</i> executive dean of student success position (-1). 	<ul style="list-style-type: none"> <i>Interim</i> executive dean of student success moves to counselor position (+1). Reflects theatre & English instructor resignations (-2). Addition of a wilderness education & history/political science instructors (+2).
Variance	(-2)	(-2)	(-2)	(0)	(+1)

Classified Director

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

FY 12-13, headcount = 9.2, Baseline

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

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

- Community education coordinator changes to director of community education (+1).

- Director of facilities replaces *interim* director of facilities & maintenance.
- PIO and Foundation executive director merged into director of CACE (-0.7).
- 0.5 CDC director moves to faculty position (-0.5).

Headcount	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Classified Directors	9	13	16	16	15*
Notes	<ul style="list-style-type: none"> • Addition of <i>interim</i> marketing & communications officer (+1). • <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 enrollment services resignation (-1). • <i>Interim</i> director of admissions & records replaces director of enrollment services (+1). • Director of institutional research & planning resignation (-1). 	<ul style="list-style-type: none"> • <i>Interim</i> marketing & communications officer moves to director of marketing & communications. • <i>Interim</i> manager of human resources moves to director of human resources. • <i>Interim</i> assist. dir. of Foundation is reorganized to student success coordinator to the exec. dean (-1). • Addition of student outreach & equity director (+1). • Addition of director of incarcerated students program (+1). • <i>Interim</i> director of admissions & records retirement (-1). • Addition of director of enrollment services (+1). • Addition of exec. director of LTCC Foundation & college advancement (+1). • Addition of director of institutional effectiveness (+1). • Addition of <i>interim</i> director of child development center (+1). 	<ul style="list-style-type: none"> • Addition of capital projects finance manager (+1). • Director of student outreach & equity resignation (-1). • Addition of director of student equity (+1). • Addition of director of adult education (+1). • Addition of bond program director (+1). • Director of enrollment services resignation (-1). • Addition of <i>interim</i> director of enrollment services (+1). 	<ul style="list-style-type: none"> • <i>Interim</i> director of enrollment services resignation (-1). • Addition of director of enrollment services (+1). 	<ul style="list-style-type: none"> • <i>Interim</i> director of CDC moves to classified position (-1). • Reflects hiring Director of child development programs (+1). • Director of facilities resignation (-1). <p>* <i>Director of institutional effectiveness & director of HR moved to employment contracts.</i></p>
Variance	(0)	(+4)	(+3)	(0)	(-1)

Confidential Staff

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

FY 12-13, headcount = 7, Baseline

- Includes 1 administrative assist to the president, 2 administrative assistants to the VP, 3 administrative assistants to the dean, & 1 HR technician.

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

- Administrative assistant to the dean retires, not replaced.

Headcount	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Confidential Employees	6	6	5	5	4
Notes	<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. 	<ul style="list-style-type: none"> <i>Interim</i> exec. assist. to the president moves to permanent exec. assist. to the president. <i>Interim</i> admin. assistant to the dean is replaced with student success coordinator to the exec. dean. Human resources technician is replaced with human resources specialist. 	<ul style="list-style-type: none"> Student success coordinator to the exec. dean moves to student life coordinator, classified position (-1). 	<ul style="list-style-type: none"> Includes 1 exec. assistant to the president, 2 admin. assistants to the VP, 1 admin. assistant to the dean, & 1 HR specialist. 	<ul style="list-style-type: none"> Admin assistant to the dean position is reclassified as a classified position (-1).
Variance	(0)	(0)	(-1)	(0)	(-1)

Classified Staff

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

FY 12-13, headcount = 64, Baseline

- 46 Full-Time
- 18 Part-Time

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

- 43 Full-Time
- 19 Part-Time

Headcount	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Classified Staff (CEU)	59	59	67	66	75
• Full-Time (FT)	39	36	40	41	48
• Part-Time (PT)	20	23	27	25	27
Variance	(-3)	(0)	(+8)	(-1)	(+9)

2018-19 Notes:

New Positions (Increase to Headcount):

AEBG Transition Coordinator (FT)

Administrative Assistant to the Dean (previously confidential) (FT)

Administrative Assistant to the VP of Student Services (vacant) (FT) <---> Program Assistant, Financial Aid (vacant) (FT)

CDC Lead Teacher (reorged from *Interim* Director of CDC) (FT)

Fields and Grounds Technician (PT)

Library & Learning Services Specailist (FT) <-----> Library Systems Technician (vacant) (FT)

Multimedia Technician (vacant) (FT) <-----> Media Specialist (FT)

Program Coordinator of Apprenticeship & Workbase Learning (FT)

Program Coordinator of Outreach & Dual Enrollment (vacant) (FT)

Program Specialist, ISP (vacant) (FT)

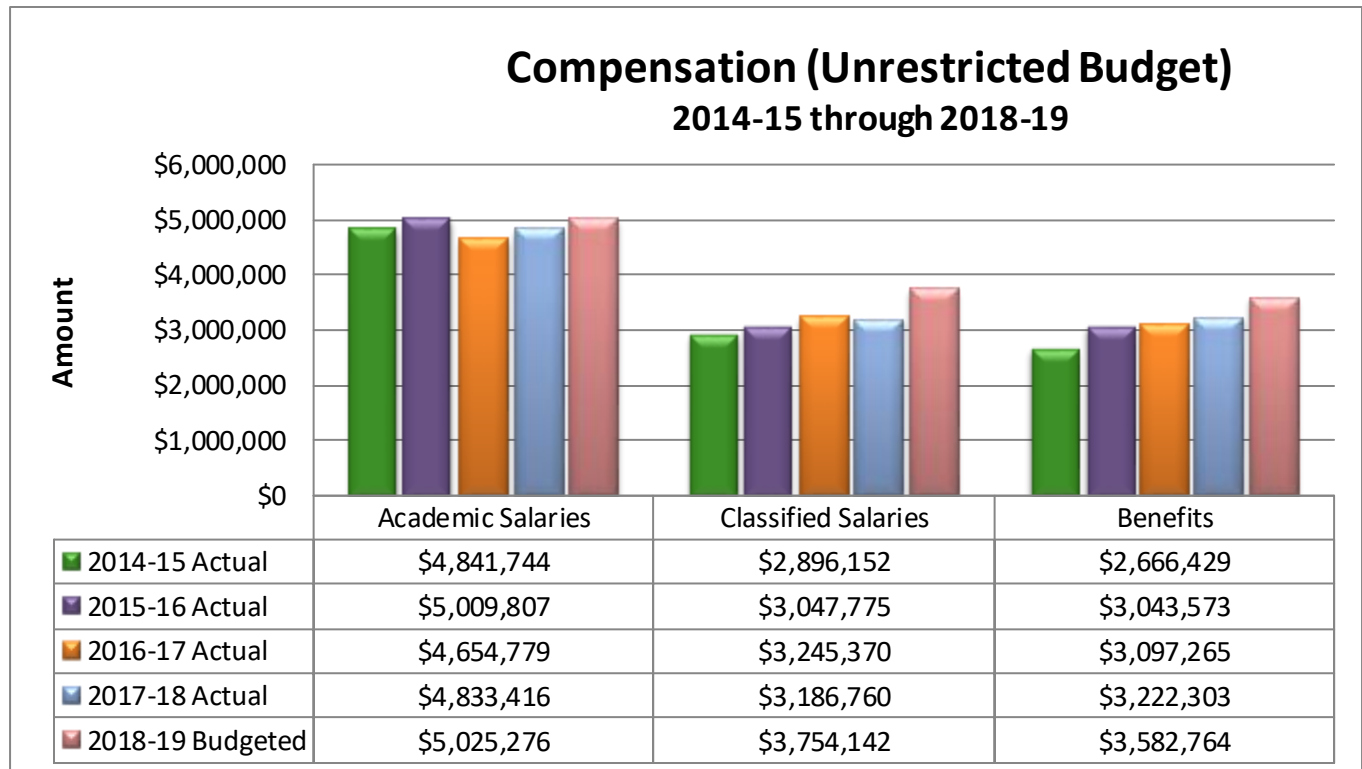
Research Analyst (FT)

TPNS Lead Teacher (PT) <-----> TPNS Coordinator (PT)

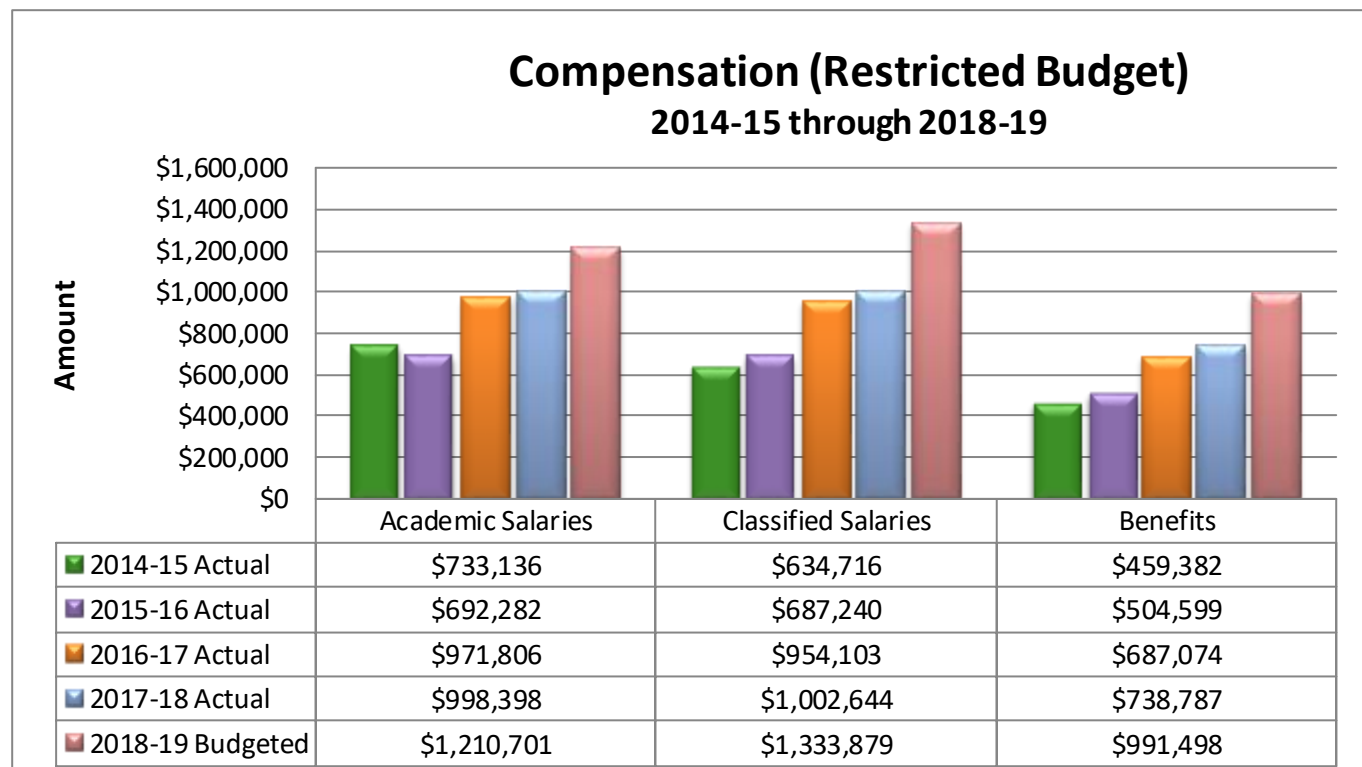
University Center Coordinator (vacant) (PT)

Deleted Positions (Decrease to Headcount):

COMPENSATION TRENDS BY GROUP

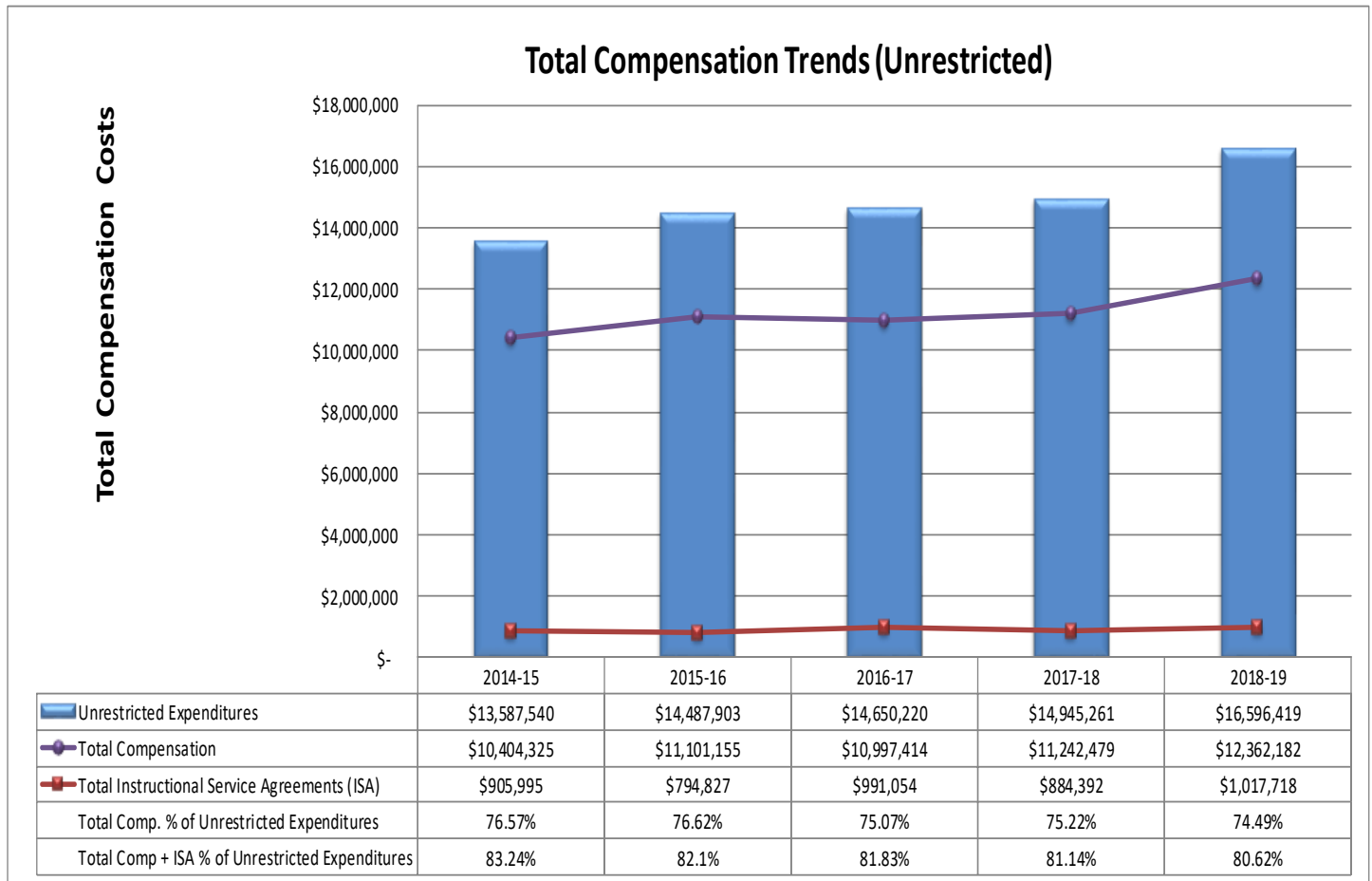


Graph 10: Compensation Trends by Group – Unrestricted



Graph 11: Compensation Trends by Group – Restricted

TOTAL COMPENSATION TRENDS



Graph 12: Total Compensation Trends – Unrestricted

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

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

2018-19 — NONACADEMIC SALARY ALLOCATIONS

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

Table 20: 2018-19 Nonacademic Salary Allocations

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	18-19 Allocation
Administrative Services	VP of Administrative Services	11	6602	Administrative Services	000	N/A	34.00 %
		11	6820	Community Services Events	000	N/A	5.00 %
		11	6825	Community Ed Indirect	000	N/A	1.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		11	6850	Community Use of Facilities	000	N/A	5.00 %
		11	6895	Foundation	000	N/A	10.00 %
		11	6900	Ancillary Srv - Other Operatio	000	N/A	5.00 %
		11	7101	Facilities Planning	000	N/A	25.00 %
		11	7105	Technology Infrastructure	000	N/A	10.00 %
	Administrative Assistant to the VP of Administrative Services	11	6602	Administrative Services	000	N/A	50.00 %
		11	6830	Demonstration Garden	000	N/A	5.00 %
		11	6850	Community Use of Facilities	000	N/A	5.00 %
		11	6900	Ancillary Srv - Other Operatio	000	N/A	5.00 %
		11	7101	Facilities Planning	000	N/A	25.00 %
		11	7105	Technology Infrastructure	000	N/A	10.00 %
	Purchasing Technician	11	6720	Fiscal Services	000	N/A	15.00 %
		11	6771	Purchasing	000	N/A	51.00 %
		43	6771	Purchasing	102	Bond Issue #2	30.00 %
		11	6825	Community Ed Indirect	000	N/A	2.00 %
		11	6922	CDC Indirect	000	N/A	2.00 %
Adult Education Block Grant	Director of Adult Education	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100.00 %
	HTRR-WE Coordinator	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100.00 %
	Interim Transition Coordinator	12	6013	CTE Admin	761	Adult Ed Block Grant 1 Year Ag	100.00 %
	Transition Coordinator	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100.00 %
	Transition Coordinator	12	6013	CTE Admin	761	Adult Ed Block Grant 1 Year Ag	100.00 %
Art	Art Studio Technician, 3-D	11	1002	Art	000	N/A	100.00 %
Bond	Bond Program Director	43	7101	Facilities Planning	102	Bond Issue #2	100.00 %
	Capital Projects Fianance Manager	43	7101	Facilities Planning	102	Bond Issue #2	100.00 %
	Program Assistant, Bond	43	7101	Facilities Planning	102	Bond Issue #2	100.00 %
Career and	Prog Coord, Apprenticeship & WB Learning	12	4981	Apprenticeship	983	Pre-Apprenticeship & OJT	100.00 %

2018 - 19 — NONACADEMIC SALARY ALLOCATIONS

Technical Education	Program Specialist, CTE	11	6013	CTE Admin	000	N/A	42.00 %
		12	6013	CTE Admin	110	Voc. Technology Educ. Act	58.00 %
	Program Technician, CTE	11	6013	CTE Admin	000	N/A	100.00 %
Child Development Programs	Director of CDP	33	6920	Child Development Center	000	N/A	67.00 %
		11	6921	Tahoe Parents Nursery School	000	N/A	33.00 %
	TPNS Lead Teacher	11	6921	Tahoe Parents Nursery School	000	N/A	100.00 %
	TPNS Lead Teacher	11	6921	Tahoe Parents Nursery School	000	N/A	100.00 %
	CDC Lead Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Operations Assistant	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Teacher	33	6920	Child Development Center	000	N/A	100.00 %
	CDC Cook	33	6920	Child Development Center	000	N/A	100.00 %
College Advancement and Community Engagement	Executive Director, LTCC Foundation & College Advancement	11	6895	Foundation	000	N/A	50.00 %
		11	6895	Foundation	900	Foundation - Transfers From	50.00 %
	Director of Marketing & Communications	11	6891	Public Information Office	000	N/A	100.00 %
	Technology & Media Support Technician	11	6891	Public Information Office	000	N/A	100.00 %
Community Education	Director of Community Education	59	6824	Community Education	000	N/A	100.00 %
	Program Specialist, Community Education	59	6824	Community Education	000	N/A	100.00 %
Enrollment and Student Success	VP of Student Services	12	6310	Student Services - Counseling	500	Student Success	45.00 %
		12	6310	Student Services - Counseling	560	Student Equity	1.00 %
		12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	20.00 %
		12	6393	Student Services - TRIO UB	290	TRIO UB	20.00 %
		11	6960	Student Activities	000	N/A	14.00 %
	Director of Financial Aid	12	6430	Extend. Opp. Prog. & Serv	200	Coop. Agen. Resources for Ed.	3.00 %
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	2.00 %
		12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	5.00 %
		11	6460	Student Services - Financial A	000	N/A	78.00 %
		12	6460	Student Services - Financial A	270	TANF	4.00 %
		12	6460	Student Services - Financial A	280	CalWORKS	8.00 %
	Director of Enrollment Services	11	6200	Admissions & Records	000	N/A	100.00 %
	Director of Equity	12	6310	Student Services - Counseling	560	Student Equity	100.00 %
	Administrative Assistant to VP of Student Services	12	6310	Student Services - Counseling	500	Student Success	35.00 %
		12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	60.00 %
		12	6470	Workforce Preparation Serv.	270	TANF	5.00 %
	Student Life Coordinator	11	1317	Dual Enrollment	000	N/A	11.00 %
		12	6200	Admissions & Records	560	Student Equity	5.00 %
		11	6450	Student Services Admin.	000	N/A	69.00 %
		12	6460	Student Services - Financial A	280	CalWORKS	5.00 %
		11	6821	Commencement	000	N/A	5.00 %

2018 - 19 — NONACADEMIC SALARY ALLOCATIONS

		11	6960	Student Activities	000	N/A	5.00 %
	Analyst	12	6310	Student Services - Counseling	500	Student Success	25.00 %
		12	6310	Student Services - Counseling	560	Student Equity	40.00 %
		11	6720	Fiscal Services	000	N/A	5.00 %
		12	6721	Grants Development & Acctng.	670	Grants Accounting	30.00 %
	Interim Program Coordinator Outreach & Dual Enrollment	12	1317	Dual Enrollment	466	Strong Workforce Loc Rollover	45.00 %
		12	6310	Student Services - Counseling	500	Student Success	10.00 %
		11	6960	Student Activities	000	N/A	45.00 %
	Enrollment & Student Support Coordinator	11	1317	Dual Enrollment	000	N/A	5.50 %
		11	6200	Admissions & Records	000	N/A	59.59 %
		12	6310	Student Services - Counseling	500	Student Success	29.91 %
		11	6960	Student Activities	000	N/A	5.00 %
	Enrollment & Student Support Coordinator	11	6200	Admissions & Records	000	N/A	100.00 %
	Financial Aid Technician	12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	2.00 %
		12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	8.00 %
		12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	90.00 %
	Student Records Technician	11	6200	Admissions & Records	000	N/A	100.00 %
	Student Support Technician II	11	6200	Admissions & Records	000	N/A	100.00 %
	International Student Program Coordinator	11	6490	International Ed	000	N/A	70.00 %
		11	6960	Student Activities	000	N/A	30.00 %
	Program Technician, D-Wing	11	599	D-Wing Computer Lab	000	N/A	25.00 %
		12	6320	Matriculation & Assessment	250	Basic Skills	15.00 %
		12	6320	Matriculation & Assessment	500	Student Success	60.00 %
	Program Assistant, Student Equity	12	6310	Student Services - Counseling	560	Student Equity	100.00 %
	Special Programs Assistant	12	6430	Extend. Opp. Prog. & Serv	200	Coop. Agen. Resources for Ed.	5.00 %
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	15.00 %
		12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	45.00 %
		12	6460	Student Services - Financial A	280	CalWORKS	33.00 %
		12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	2.00 %
	Student Support Technician	11	6200	Admissions & Records	000	N/A	100.00 %
	HS Program Coordinator, UB	12	6393	Student Services - TRIO UB	290	TRIO UB	100.00 %
	Instruct Prog Specialist, UB	12	6393	Student Services - TRIO UB	290	TRIO UB	100.00 %
	HS Acad Support Specialist, ETS	12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	100.00 %
	MS Student Specialist, ETS	12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	100.00 %
Fiscal Services	Director of Fiscal Services	11	6720	Fiscal Services	000	N/A	62.00 %
		12	6721	Grants Development & Acctng.	670	Grants Accounting	10.00 %
		11	6825	Community Ed Indirect	000	N/A	5.00 %
		11	6895	Foundation	000	N/A	5.00 %
		11	6900	Ancillary Srv - Other Operatio	000	N/A	5.00 %
		11	6922	CDC Indirect	000	N/A	10.00 %
		11	7102	Campus & Site Improvement	000	N/A	3.00 %
	Accountant	11	6720	Fiscal Services	000	N/A	87.00 %

2018 - 19 — NONACADEMIC SALARY ALLOCATIONS

		11	6922	CDC Indirect	000	N/A	10.00 %
		11	7102	Campus & Site Improvement	000	N/A	3.00 %
	Payroll Specialist	11	6720	Fiscal Services	000	N/A	93.00 %
		11	6825	Community Ed Indirect	000	N/A	2.00 %
		11	6922	CDC Indirect	000	N/A	2.00 %
		11	7102	Campus & Site Improvement	000	N/A	3.00 %
	Fiscal Services/Payroll Technician	11	6720	Fiscal Services	000	N/A	50.00 %
		11	6895	Foundation	000	N/A	40.00 %
		11	6960	Student Activities	000	N/A	10.00 %
	Accounting Assistant	11	6460	Student Services - Financial A	000	N/A	20.00 %
		11	6720	Fiscal Services	000	N/A	69.00 %
		11	6825	Community Ed Indirect	000	N/A	2.00 %
		11	6922	CDC Indirect	000	N/A	2.00 %
		11	7102	Campus & Site Improvement	000	N/A	5.00 %
		11	7105	Technology Infrastructure	000	N/A	2.00 %
	Bursar Technician	11	6200	Admissions & Records	000	N/A	100.00 %
	Director of Human Resources	11	6730	Human Resources	000	N/A	90.00 %
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	10.00 %
	Human Resources Specialist	11	6730	Human Resources	000	N/A	95.00 %
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	5.00 %
	Human Resources Assistant	11	6730	Human Resources	000	N/A	71.43 %
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	28.57 %
Incarcerated Students Program	Director of Incarcerated Students Program	11	4940	Incarcerated Student Program	000	N/A	100.00 %
	Program Specialist, ISP	11	4940	Incarcerated Student Program	000	N/A	100.00 %
	Office Assistant, ISP	11	4940	Incarcerated Student Program	000	N/A	100.00 %
Institutional Effectiveness	Director of Institutional Effectiveness	12	6013	CTE Admin	767	Adult Ed Block Grant LTCC	15.00 %
		11	6604	Institutional Research/Plannin	000	N/A	70.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		11	7104	ERP Implementation	000	N/A	10.00 %
	Systems Programmer-MIS Analyst	12	6310	Student Services - Counseling	500	Student Success	25.00 %
		11	6604	Institutional Research/Plannin	000	N/A	75.00 %
	Research Analyst	12	6604	Institutional Research/Plannin	600	Title III	100.00 %
Instruction Office	VP of Academic Affairs	11	6010	Instruction Office	000	N/A	55.00 %
		12	6013	CTE Admin	767	Adult Ed Block Grant LTCC	15.00 %
		11	6120	Library	000	N/A	5.00 %
		11	6820	Community Services Events	000	N/A	5.00 %
		11	6822	Convocation	000	N/A	2.00 %
		11	6825	Community Ed Indirect	000	N/A	5.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		11	6850	Community Use of Facilities	000	N/A	5.00 %
		11	7101	Facilities Planning	000	N/A	3.00 %
	Dean of Instruction	11	6011	Dean - Humanities/Soc. Sci.	000	N/A	89.30 %
		12	6450	Student Services Admin.	400	Foster & Kinship Care Educ.	0.70 %

2018 - 19 — NONACADEMIC SALARY ALLOCATIONS

		11	6820	Community Services Events	000	N/A	5.00 %
		11	6840	Economic Development	000	N/A	5.00 %
	Dean of Workforce Development & Instruction	12	1305	Early Childhood Education	400	Foster & Kinship Care Educ.	0.70 %
		11	6012	Dean - Science/Business	000	N/A	5.00 %
		12	6013	CTE Admin	465	Strong Workforce Local (CTE)	24.12 %
		12	6013	CTE Admin	767	Adult Ed Block Grant LTCC	20.00 %
		12	6013	CTE Admin	170	CTE Transitions	25.88 %
		11	6840	Economic Development	000	N/A	24.30 %
	Administrative Assistant to the VP of Academic Affairs	11	6010	Instruction Office	000	N/A	85.00 %
		11	6821	Commencement	000	N/A	2.00 %
		11	6822	Convocation	000	N/A	2.00 %
		11	6825	Community Ed Indirect	000	N/A	6.00 %
		11	7104	ERP Implementation	000	N/A	5.00 %
	Administrative Assistant to the Dean(s)	11	6010	Instruction Office	000	N/A	100.00 %
	Program Technician, Curr & Instruction	11	6010	Instruction Office	000	N/A	100.00 %
Library & Learning Services	Library & Learning Services Support Specialist	11	6110	Tutoring & Learning Center	000	N/A	50.00 %
		11	6120	Library	000	N/A	50.00 %
Maintenance and Operations	Director of Facilities	11	6510	Maintenance Services	000	N/A	35.00 %
		11	6774	Safety	000	N/A	3.00 %
		11	6860	Snow Globe	000	N/A	2.00 %
		11	7101	Facilities Planning	000	N/A	60.00 %
	Facilities & Maintenance Technician	11	6510	Maintenance Services	000	N/A	100.00 %
	Facilities & Maintenance Technician	11	6510	Maintenance Services	000	N/A	100.00 %
	Fields & Grounds Technician	11	6551	Snow Removal	000	N/A	33.00 %
		59	7092	Community Play Consortium	925	Community Play Consortium	67.00 %
	Program Assistant, M&O	11	6510	Maintenance Services	000	N/A	100.00 %
	Lead Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100.00 %
	Lead Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	75.00 %
		33	6530	Custodial Services	000	N/A	25.00 %
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100.00 %
Office of Information Technology Services	Director of Information Technology Services	11	6150	Academic Info. Systems & Tech	000	N/A	10.00 %
		11	6780	Computer Srv - Information Tec	000	N/A	30.00 %
		11	7104	ERP Implementation	000	N/A	10.00 %
		11	7105	Technology Infrastructure	000	N/A	50.00 %
	Programmer/Web Applications Developer	12	6604	Institutional Research/Plannin	600	Title III	10.00 %

2018 - 19 — NONACADEMIC SALARY ALLOCATIONS

		11	6780	Computer Srv - Information Tec	000	N/A	80.00 %
		11	7104	ERP Implementation	000	N/A	10.00 %
	Systems Administrator-Enterprise Applications	11	6780	Computer Srv - Information Tec	000	N/A	75.00 %
		11	7104	ERP Implementation	000	N/A	25.00 %
	Computer/Network Technician	11	6780	Computer Srv - Information Tec	000	N/A	90.00 %
		11	7105	Technology Infrastructure	000	N/A	10.00 %
	Media Specialist/Multimedia Technician	11	6130	Media Services	000	N/A	90.00 %
		11	6820	Community Services Events	000	N/A	10.00 %
	Theatre Production Technician	11	1007	Theatre Arts	000	N/A	25.00 %
		11	6780	Computer Srv - Information Tec	000	N/A	42.50 %
		11	6820	Community Services Events	000	N/A	25.00 %
		11	7105	Technology Infrastructure	000	N/A	7.50 %
	Reprographics Technician	11	6783	Reprographics	000	N/A	100.00 %
Schedule Production & Catalog Development	Schedule Production Specialist	11	6010	Instruction Office	000	N/A	70.00 %
		11	6825	Community Ed Indirect	000	N/A	10.00 %
		11	6850	Community Use of Facilities	000	N/A	20.00 %
	Schedule Production/Catalog Development Progr	11	6010	Instruction Office	000	N/A	60.00 %
		11	6825	Community Ed Indirect	000	N/A	20.00 %
		11	6850	Community Use of Facilities	000	N/A	20.00 %
Science	Science Laboratory & Instructional Safety Special	11	301	Environmental Science/ETS	000	N/A	20.00 %
		11	401	Biology	000	N/A	80.00 %
	Laboratory Specialist, Science	11	1902	Physics	000	N/A	17.86 %
		11	1905	Chemistry	000	N/A	82.14 %
Superintendent/ President	Superintendent/President	11	6898	University Center	000	N/A	7.50 %
		11	6894	Government Relations	000	N/A	5.00 %
		11	6825	Community Ed Indirect	000	N/A	2.50 %
		11	6960	Student Activities	000	N/A	5.00 %
		11	6895	Foundation	000	N/A	15.00 %
		11	6891	Public Information Office	000	N/A	20.00 %
		11	6840	Economic Development	000	N/A	5.00 %
		11	6820	Community Services Events	000	N/A	5.00 %
		11	7101	Facilities Planning	000	N/A	20.00 %
		11	6601	President's Office	000	N/A	15.00 %
	Executive Assistant to the Superintendent/President	11	6601	President's Office	000	N/A	68.00 %
		11	6820	Community Services Events	000	N/A	15.00 %
		11	6821	Commencement	000	N/A	2.00 %
		11	6960	Student Activities	000	N/A	5.00 %
		11	7101	Facilities Planning	000	N/A	10.00 %
	University Center Coordinator	11	6898	University Center	000	N/A	100.00 %

GRAPHS AND ANALYSES

2018-19 ANNUAL BUDGET

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

SECTION 11

RESIDENT FULL-TIME EQUIVALENT STUDENTS (FTES)

Fiscal Year	Funded FTES	Actual FTES	Funded Credit FTES	Funded Noncredit FTES	Funded Noncredit CDCP FTES	+/- from Prior Year	% Credit Increase/ Decrease	% Noncredit Increase/ Decrease	% Noncredit CDCP Increase/ Decrease
07-08	1,735	1,735	1,645.75	36.97	52.71	-	-	-	-
08-09	1,935	1,935	1,810.29	58.74	65.95	200	10.00%	58.89%	25.12%
09-10*	1,839	2,021	1,730.20	54.03	54.41	86	-4.42%	-8.02%	-17.50%
10-11	1,890	1,890	1,807.37	53.76	29.32	-131	4.46%	-0.50%	-46.11%
11-12**	1,890	1,884	1,812.08	48.75	23.43	-6	0.26%	-9.32%	-20.09%
12-13**	1,884	1,465	1,383.57	49.64	31.35	-419	-23.65%	1.83%	33.80%
13-14	1,669	1,669	1,574.02	61.67	32.98	204	13.77%	24.23%	5.20%
14-15	1,761	1,761	1,677.82	59.98	23.52	92	6.59%	-2.74%	-28.68%
15-16**	1,761	1,695	1,636.51	34.11	23.14	-66	-2.46%	-43.13%	-1.62%
16-17***	1,739	1,649	1,668.14	56.42	14.09	-46	1.93%	65.41%	-39.11%
17-18****	1,679	1,679	1,628.82	40.14	9.87	30	-2.36%	-28.86%	-29.95%

Table 21: Full-Time Equivalent Students (FTES)

Due to the implementation of the Student Centered Funding Formula (SCFF), FTES tracking in this format will no longer continue after 2017-18 for budget development purposes. LTCC will continue to track FTES closely, however it will be tracked and formatted to align with the SCFF.

* In FY09-10 the district had 182 unfunded FTES

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

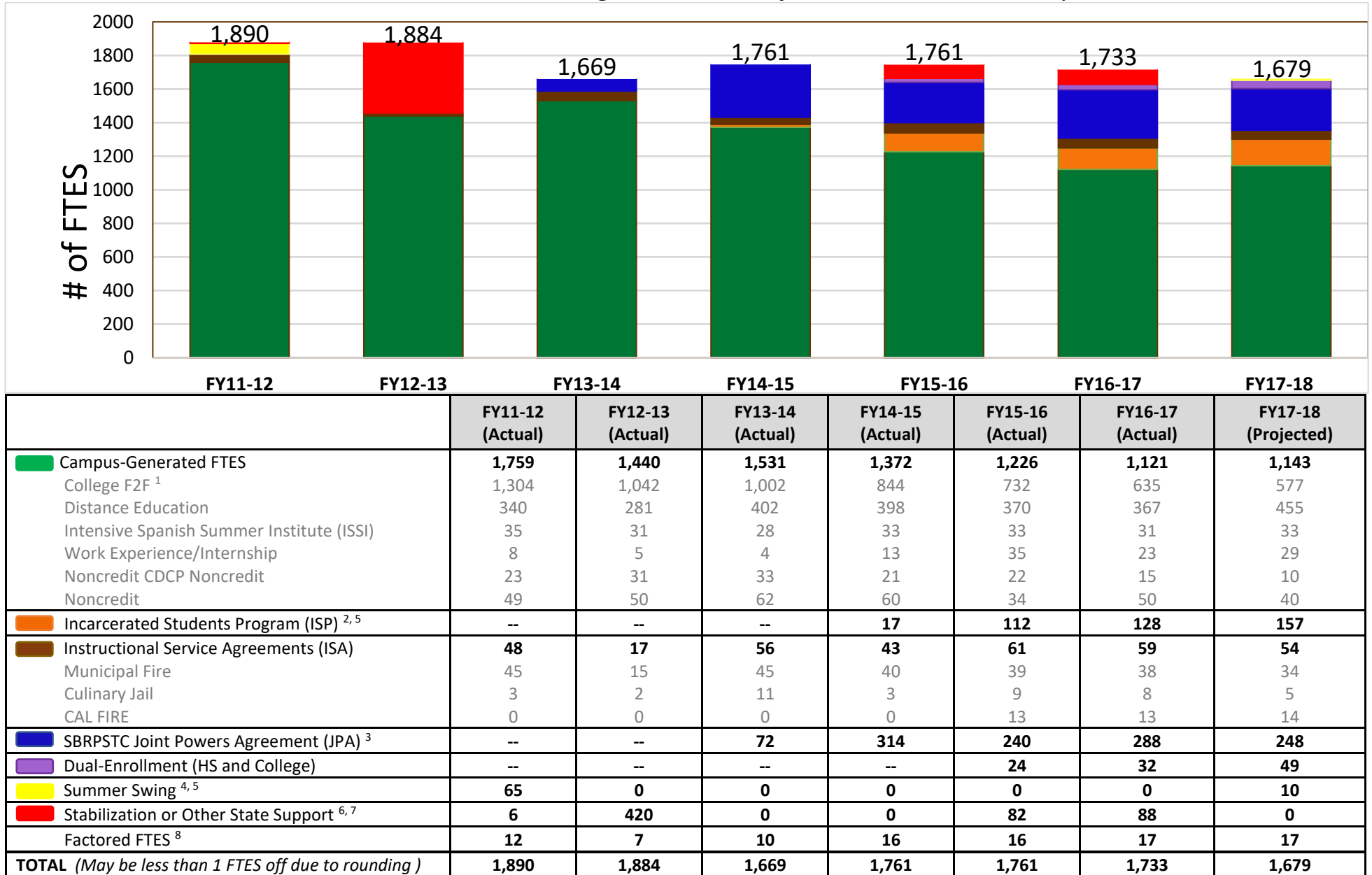
*** In FY16-17 LTCC received an FTES allowance of from the state due to severe weather in Winter 2017 quarter. LTCC received an allowance of 84.74 credit and 3.83 noncredit FTES.

**** LTCC is anticipating an FTES increase (not reflected on this page) from the SBRPSTC Joint Powers Agreement in 2017-18.

FTES Comparison – Funded FTES

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

August 30, 2018

¹ Includes all remaining courses not included in the other categories² ISP courses are taught by LTCC faculty (Inc. Work Experience for ISP)³ Anticipating an FTES increase in 2017-18 (not reflected on this sheet)⁴ Summer Swing shifts FTES from Summer Quarter to the prior Fiscal Year⁵ Summer Swing 2017-18 includes approx. 10 FTES from the ISP from Summer 2018⁶ Stabilization provides one-time funding based on prior year FTES⁷ LTCC received a state FTES allowance of 89 FTES in FY16-17 due to severe weather⁸ Factor amount is computed due to flex days

Due to the implementation of the Student Centered Funding Formula (SCFF), FTES tracking in this format will no longer continue after 2017-18 for budget development.

NONRESIDENT FTES TRENDS

Nonresident full-time equivalent students (FTES) have been increasing since FY12-13 and are projected to stabilize through FY17-18 and beyond. FY15-16 featured a large spike in international FTES due to a club soccer program that was not continued in future years. International recruiting efforts are helping to ensure that nonresident FTES continue to grow at a sustainable rate. Nonresident students are having success at LTCC, with many of them transferring to four-year universities. The FY18-19 nonresident FTES and corresponding revenue assumptions are documented in the table below.

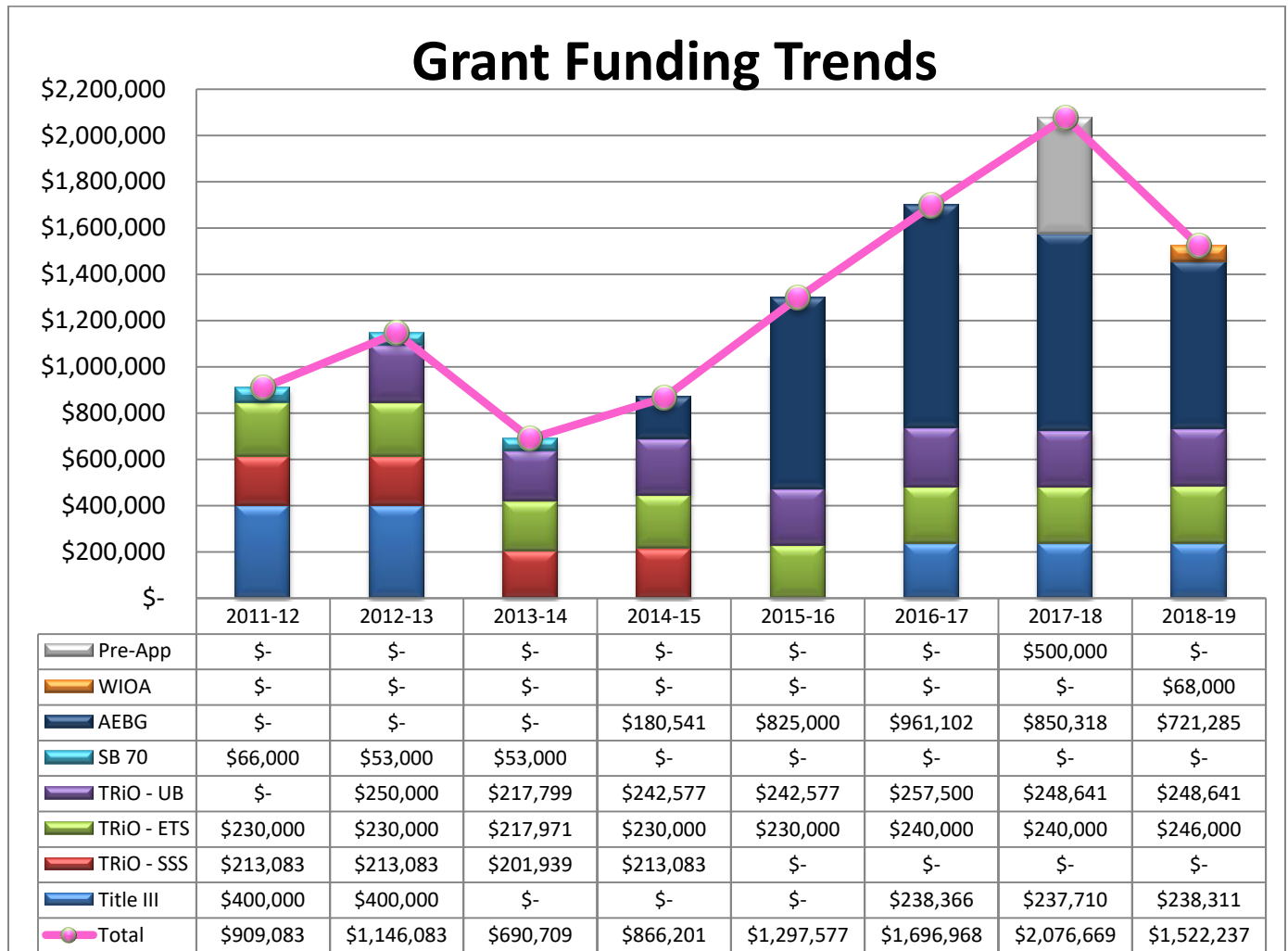
LTCC Nonresident FTES					
	FY14-15	FY15-16	FY16-17	FY17-18*	FY18-19**
Tuition Revenue	\$435,858	\$603,591	\$485,522	\$513,740	\$625,392
Total Nonresident FTES	82.53	158.61	91.79	93.54	101
International FTES	28.98	74.43	32.05	28.95	36
Out of State FTES	53.55	84.18	59.74	64.59	65

Table 22: LTCC Nonresident FTES

* Based on FY17-18 320 report and subject to change.

** Projected is based on current assumptions.

GRANT FUNDS



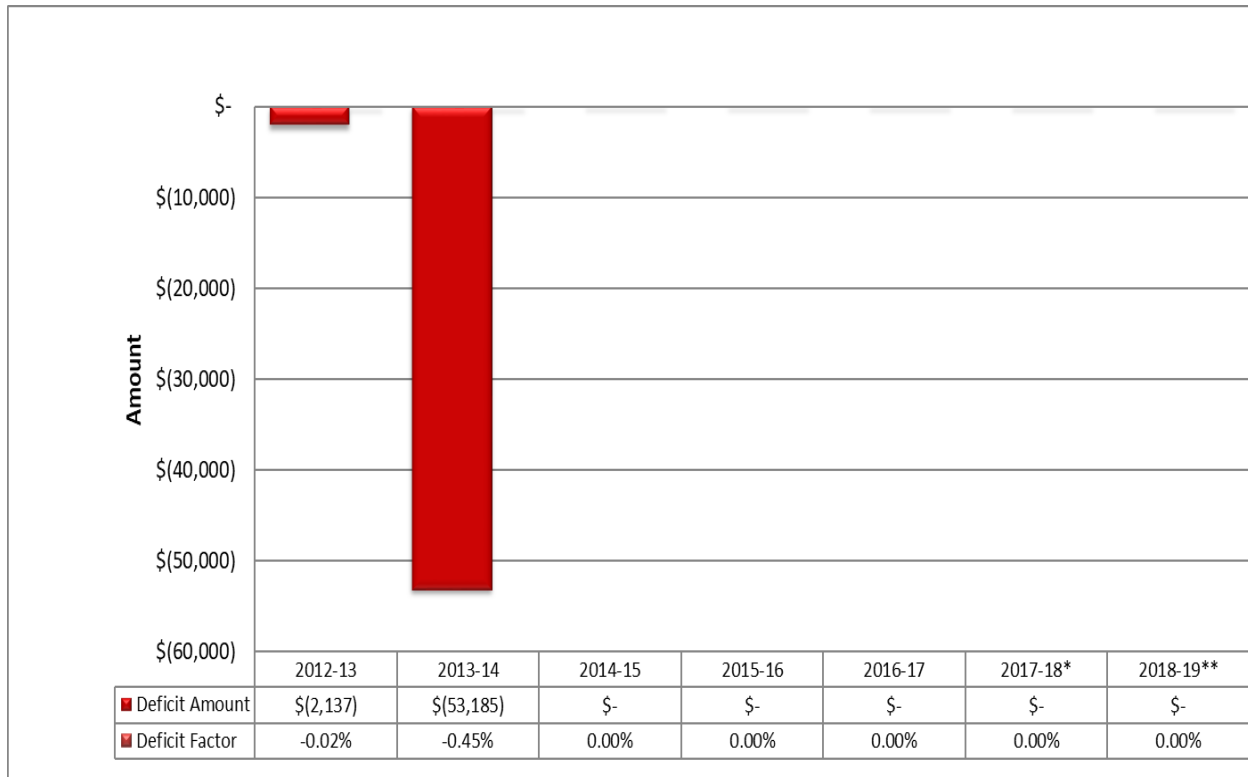
Graph 14: Grant Funding Trends

The graph above illustrates the amount of funds that Lake Tahoe Community College has brought in through grant sources since 2011-12. This graph demonstrates the organization's efforts in leveraging resources and moving from a state-funded model to a state-supported model. LTCC's total grant funds dipped in 2013-14 due to the end of the Title III grant in September 2013. Grant funds spiked in 2014-15 due to the AEBG grant. LTCC was recertified for the TRiO UB grant for five more years beginning in FY17-18. In addition, LTCC in partnership with Columbia College, has been awarded a new Title III Cooperative grant for 5 years, which began in FY16-17. In 2017-18 LTCC was awarded a one-time grant of \$500,000 for Pre-Apprenticeship and OJT.

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

DEFICIT FACTOR TRENDS

R1 – Deficit Factor Trends



Graph 15: R1–Defiict Factor Trends

*The projected FY17-18 deficit factor is based on the 2017-18 Second Principal Apportionment (P2).

**The projected FY18-19 deficit factor is based on LTCC budget assumptions.

Deficit factors result from shortfalls in property tax, enrollment fees, or other revenues at the state level that impact Proposition 98 funding. The final deficit factor for the district will be included in the recalculation apportionment (R1) that is typically released in February in the calendar year following the end of the previous fiscal year (or 18 months *after* the start of the previous fiscal year). The projected deficit factor for FY17-18 is based on the 2017-18 Second Principal Apportionment issued on June 27, 2018 by the California Community College Chancellor’s Office. The projected deficit factor for FY18-19 is based on LTCC budget assumptions.

FIFTY PERCENT (50%) LAW TRENDS

	FY13-14 Actuals	FY14-15 Actuals	FY15-16 Actuals	FY16-17 Actuals	FY17-18 Actuals*
Total Instructional Costs	\$5,385,119	\$5,843,162	\$6,141,922	\$5,920,767	\$6,470,116
Total Current Expense of Education (CEE)	\$10,527,325	\$11,175,353	\$12,057,139	\$11,841,534	\$12,041,809
Percent of CEE	51.15%	52.29%	50.94%	50.15%	53.73%

Table 23: 50% Law Trends

**FY17-18 actuals are pending final CCFS-311 certification*

The contracted district audit manual contains the following definitions:

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

LTCC has remained compliant with the 50% law from FY13-14 through FY17-18. This is in part due to a consistent consideration of the 50% law during budgeting practices, expense allocation, and before making ongoing resource commitments. The FY18-19 budget is projected to maintain compliance with the 50% law.

GLOSSARY OF TERMS

2018-19 ANNUAL BUDGET

Glossary •

SECTION 12

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

Balanced budget: A budget in which revenues are equal to appropriations in a fiscal period.

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

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

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

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

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

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

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

BOT: Board of Trustees.

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

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

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

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

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

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

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

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

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

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

CNIA: California Nevada Interstate Agreement.

COLA: Cost-of-living adjustment.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GFOA: Government Finance Officers Association.

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

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

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

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

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

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

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

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

JPA: Joint powers agreement.

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

Lake Tahoe Community College: Shall be abbreviated LTCC.

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

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

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

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

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

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

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

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

P1: First principal apportionment.

P2: Second principal apportionment.

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

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

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

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

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

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

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

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

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

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

SBRPSTC: South Bay Regional Public Safety Training Consortium.

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

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

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

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

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

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

Summary: Consolidation of like items for accounting purposes.

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

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



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