



LAKE TAHOE COMMUNITY COLLEGE

ANNUAL BUDGET

Fiscal Year 2020-2021

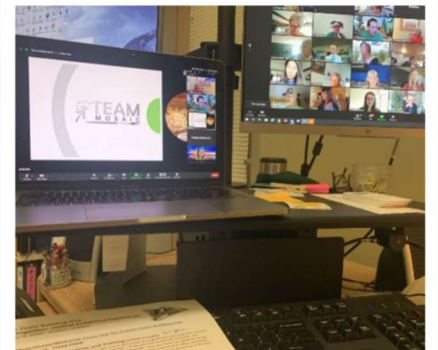
Budget Proposed to the Board of Trustees on 10/27/20

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.



ANNUAL BUDGET

2020 – 2021

		<u>Service Dates</u>
BOARD OF TRUSTEES:	Nancy Dalton, President	2016-2020
	Dr. Karen Borges, Clerk	2007-2020
	Jeff Cowen, Trustee	2014-2022
	Kerry David, Trustee	1992-2022
	Tony Sears, Trustee	2018-2022
	Jennifer Martinez, Student Trustee	2020-2021
BOARD SECRETARY:	Jeff DeFranco	
BUDGET DEVELOPMENT:	Jeff DeFranco, Superintendent / President	
	Russi Egan, Vice President of Administrative Services (VPAS)	
	Nick Barclay, Analyst	
	Maryellen Sanchez, Executive Assistant to VPAS	
	Ryan Philpott, Director of Fiscal Services	
	Greg Dupree, Accountant	

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

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

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

Lake Tahoe Community College

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

TABLE OF CONTENTS

2020–2021 ANNUAL BUDGET

SECTION 1:	Executive Summary	1
	• FY20-21 Budget Executive Summary	2
	• Total Revenue, Appropriations, and Unrestricted Ending Fund Balance	9
	• Unrestricted Appropriations Overview	10
SECTION 2:	College Overview	11
	• District Overview	12
	• Community Overview	15
	• LTCC Vision for Success	17
	• Organizational Chart	18
	• Organizational Units	19
	• Capital Projects	20
SECTION 3:	Assumptions and Goals	24
	• Fiscal Resource Allocation Guiding Principles	25
	• FY20-21 Budget Building Assumptions	26
	• Budget Building Information	27
	• Extension of Fiscal Reporting Due Dates	32
	• Education Protection Account Spending Plan	39
SECTION 4:	Revenue Assumptions	40
	• Student Centered Funding Formula (SCFF)	41
	• 2020-21 Unrestricted Revenue Projections	45
	• Five-Year Revenue Trend (Fund 11 – Unrestricted)	46
	• Five-Year Revenue Trend (Fund 12 – Restricted)	49
	• Revenue Descriptions	52
SECTION 5:	Unrestricted Budget	59
	• Three-Year Unrestricted Budget Summary	60
	• FY20-21 Object Summary – Unrestricted (Adopted vs. Final Budget)	61
	• FY20-21 Object Summary – Unrestricted (Actuals vs. Final Budget)	62
	• Revenue and Appropriations–Unrestricted	63
SECTION 6:	Restricted Budget	64
	• Three-Year Restricted Budget Summary	65
	• FY20-21 Object Summary – Restricted (Adopted vs. Final Budget)	66
	• FY20-21 Object Summary – Restricted (Actuals vs. Final Budget)	67
	• Revenue and Appropriations–Restricted	68
SECTION 7:	Object Breakdown	69
	• Unrestricted Program Detail – Budget to Final Budget Comparison	70
	• Unrestricted Program Detail – Actuals to Final Budget Comparison	75
SECTION 8:	Program Breakdown	80
	• Object Detail – Budget to Final Budget Comparison	81
	• Object Detail – Actuals to Final Budget Comparison	85
SECTION 9:	Auxiliary Funds	89
	• Description of All Funds	90
	• Auxiliary Fund Summary Sheet	93
	• Individual Auxiliary Fund Details (Funds 21-79)	95
SECTION 10:	Staffing Levels	107
	• Full Time Equivalent Employees	108
	• Historical Staffing Tables	110
	• Compensation Trends by Group	116
	• Total Compensation Trends	117
	• Nonacademic Salary Allocations	118
SECTION 11:	Graphs and Analyses	125
	• Grant Funding Trends	126
	• Nonresident FTES Trends	127
	• Deficit Factor/Constrained TCR Trends	128
	• 50% Law Trends	129
SECTION 12:	Glossary of Terms	130

GRAPHS AND TABLES

2020 – 21 ANNUAL BUDGET

Page

GRAPHS:

Graph 1: Total Revenue, Appropriations, and Unrestricted EFB (Section 1)	9
Graph 2: Unrestricted Appropriations Overview (Section 1)	10
Graph 3: El Dorado County Unemployment Rates (Section 2)	16
Graph 4: Object Summary – Unrestricted (FY19-20 Adopted vs. FY20-21 Final Budget) (Section 5) ...	61
Graph 5: Object Summary – Unrestricted (FY19-20 Actuals vs. FY20-21 Final Budget) (Section 5)	62
Graph 6: Revenue and Appropriations – Unrestricted (Section 5)	63
Graph 7: Object Summary – Restricted (FY19-20 Adopted vs. FY20-21 Final Budget) (Section 6)	66
Graph 8: Object Summary – Restricted (FY19-20 Actuals vs. FY20-21 Final Budget) (Section 6)	67
Graph 9: Revenue and Appropriations – Restricted (Section 6)	68
Graph 10: Compensation Trends by Group – Unrestricted (Section 10)	116
Graph 11: Compensation Trends by Group – Restricted (Section 10)	116
Graph 12: Total Compensation Trends – Unrestricted (Section 10)	117
Graph 13: Grant Funding Trends (Section 11)	126
Graph 14: R1 – Deficit Factor Trends (Section 11)	128

TABLES:

Table 1: Projected STRS and PERS Contributions (Section 1)	6
Table 2: FY18-19 Unrestricted and Restricted Revenues and Expenditures (Section 1)	8
Table 3: Total Appropriations and Budgeted Reserves (Section 1)	8
Table 4: Population Estimates for El Dorado County and California State (Section 2)	15
Table 5: History of Assessed Valuations of Taxable Property Within the District (Section 2)	16
Table 6: Lake Tahoe Community College District Organizational Chart (Section 2)	18
Table 7: Capital Projects Categories and Budget (Section 2)	21
Table 8: 2018-19 Budget Development Timeline (Section 3)	31
Table 9: Proposed Funding for California Community Colleges for FY20-21 (Section 3)	34
Table 10: SCFF Base Allocation (Section 4)	43
Table 11: LTCC's FTE by Employee Groups (Section 10)	108
Table 12: FTE Related to Restricted and Auxiliary Funds (Section 10)	109
Table 13: FTE by Fund Table (Section 10)	109
Table 14: Historical Staffing Tables (Section 10)	110
Table 15: Non-Academic Salary Allocations	118
Table 16: LTCC Nonresident FTES (Section 11)	127
Table 17: 50% Law Trends (Section 11)	129

EXECUTIVE SUMMARY

2020 – 21 ANNUAL BUDGET

- FY 20-21 Budget Executive Summary •
- Total Revenue, Appropriations & •
Unrestricted EFB Graph
- Unrestricted Appropriations Overview •

SECTION 1

EXECUTIVE SUMMARY—ANNUAL BUDGET 2020–21

This executive summary highlights the components of the proposed Fiscal Year 2020-21 (FY20-21) budget and provides an overview of the major issues, opportunities, challenges and changes that are reflected in this document.

STATE FUNDING

The 2020-21 California state budget was shaped by a continuing health crisis associated with a recession. The Governor's Budget released in January projected a surplus of \$5.6 billion: \$21 billion in reserves and \$18 billion in the state's Rainy Day fund. Just a few short months later, the pandemic caused recession hit along with \$5.7 billion in new spending to respond to the needs of the pandemic, resulting in a \$54.3 billion deficit. The effect on community colleges was an overall decline of approximately 9% when compared to the previous year's Proposition 98 funding. The enacted budget reflects the condition of the state's economy at the time with a look towards the future.

Even with an estimated 9% reduction in community college funding, the Budget Act does not include a reduction in funding for most programs. The budget defers apportionment payments into the next fiscal year. This represents a one-time savings for the state to allow for a balanced budget. There was a provision in the budget that would trigger the elimination of the deferrals if a federal stimulus package was passed by October 15, 2020. This did not occur, therefore colleges will need to use reserves or borrow to meet cash flow needs.

The community college system quickly adjusted budget priorities to focus on the fundamental needs of students and staff. The focus of the revised priorities was to support colleges through the health crisis and mitigating disruption to instruction while maintaining a focus on equity. At the onset of the crisis, the Chancellor's Office issued 24 Executive Orders to help colleges transition into innovative ways of offering instruction virtually and serving students remotely by reducing bureaucratic barriers.



Mask-Up LTCC – We are committed to the health and welfare of our students!

One such order related to Title 5, section 58146, allows colleges to declare emergency conditions. The order was originally for the 2019-20 fiscal year. On September 23, 2020, the order was extended for the fiscal year 2020-21. The significance of the order allows colleges to report the estimated FTES at a point in time for apportionment calculations. For this event, the FTES estimated on the First Principal Apportionment Report, submitted in January 2020, will be accepted for the emergency conditions allowance.

A one-time COVID-19 Response Block Grant was created to help community college districts mitigate the effects of the health crisis. These funds can be used to help re-engage students who have left college, mitigate barriers to learning related to the pandemic and to procure additional personal protective equipment, to name just a few of the ways these funds can be used.

The Budget Act includes a temporary reduction of about 2% to pension costs for community colleges for the next two years. The action reduces CalPERS estimated employer contributions from 22.67% to 20.7% in 2020-21 and from 24.6% to 22.84% in 2021-22. This action also reduces CalSTRS estimated employer contributions from 18.41% to 16.15% in 2020-21 and from 17.9% to 16.02% in 2021-22.

The FY20-21 state funded restricted general funds will remain relatively flat. One of the most significant developments was the inclusion of the Student Equity and Achievement funding in the deferrals. The District secured funding totaling approximately \$800,000 to develop and support a forestry program in the basin.



LTCC's PROMISE Continues!

FEDERAL FUNDING

In April 2020, the federal government passed the CARES Act, which created the Higher Education Emergency Relief Fund (HEERF). The District applied for and received four different grants within HEERF. These grants are intended to provide relief to colleges related to the transition of instruction and relief for coronavirus expenses.

CARES ACT SECTION	BRIEF DESCRIPTION OF GRANT	AMOUNT RECEIVED
18004 (a)-Student	This grant was designed to provide emergency financial aid grants directly to students whose lives have been disrupted, many of whom are facing financial challenges and struggling to make ends meet.	\$174,463
18004 (a)-Institutional	The intention of this grant is to provide relief to institutions with costs associated with significant changes to the delivery of instructions due to the coronavirus.	\$174,463
18004 (a)(2) – Minority Serving Institutions (MSI)	Created to defray expenses related to technology, costs associated to the transition to distance education, lost revenue, and reducing the student's cost of attendance.	\$24,961
18004(a)(3)-Fund for the Improvement of Postsecondary Education (FIPSE)	Provided for institutions who received less than \$500,000 and demonstrates significant unmet needs related to expenses associated with coronavirus.	\$126,113

FULL-TIME EQUIVALENT STUDENTS OUTLOOK IN LIGHT OF THE PANDEMIC

Fiscal Year 2019-20 (FY19-20) began with an estimated increase to the full-time equivalent students (FTES) when compared to the previous year. In January 2020, the First Principal Apportionment Report was calculated and submitted, which represented a growth of approximately 2.6% to 1942.95 FTES.

In March 2020, the state order to close due to the pandemic was issued. The District operates on the quarter system and was able to move finals up a week and allow an extra week for faculty to transition to online or an Enhanced Virtual Education (EVE) approach. Due the combined winter/spring catalog, students were already registered for the spring term.

The Second Principal Apportionment Report, submitted in April 2020, indicated a drop in FTES of about 2.9% to 1885.05. Due to the executive order issued by the chancellor of the community college system announcing an emergency conditions allowance, the District was able to maintain funding at the higher level for the 2019-20 fiscal year and for the 2020-21 fiscal year.

The District has historically been conservative in anticipating FTES for funding purposes, while being revolutionary in its approach to serving students. The District's growth in serving students has outpaced the funded growth by the state. Funded growth in 2019-20 was 0.19% or 3.14 FTES. Due to this approach, the District has unfunded FTES. The methodology behind the accumulation of unfunded FTES allows the District to be in a position to capture any available funding at the end of the year, should it become available. It also allows for fluctuations in enrollments without affecting apportionments. The cost of additional FTES that are unfunded are nominal.



LTCC's Board of Trustees, honored Board Trustee Roberta Mason and Foundation Director Nancy Harrison – 2019-20 Drive-Thru Graduation

The District is in a good position to weather the coming year with deferrals, the effects of the pandemic and the economic pressures related to the current recession. The District's ability to pivot at a moment's notice in the spring and the start of hybrid classes in the fall will help students achieve their educational goals while ensuring fiscal stability. It is the intention of the District to protect the health and welfare of its students while continuing to provide high quality education and student support in these unprecedented times.

It is the intention of the District to protect the health and welfare of its students while continuing to provide high quality education and student support in these unprecedented times.

SHIFTING STAFFING LEVELS AND EXPENDITURES

LTCC has 131.92 full time equivalent (FTE) employees in FY20-21, a decrease of slightly less than 1 from FY19-20. Retirements and resignations were backfilled as necessary, with an eye on the future as the economic recession will most likely impact the District beyond FY20-21.

Aside from staffing levels, employment costs continue to increase. The following groups received ongoing increases distributed across the respective groups beginning in FY20-21: Confidential 2.5%, Directors 2.36%, Faculty 2.67%, Adjunct Faculty 3.0%, Classified Employees 2.47%, Contracted Directors 2.32%, and Administrators 2.3%. The minimum wage will increase from \$13.00 an hour to \$14.00 an hour beginning in January 2021. The minimum wage is scheduled to increase to \$15.00 an hour in the coming years, which will continue to impact district payroll expenditures.



*Jennifer Martinez –
2020-21 Student Trustee*

Due to the COVID-19 conditions, which affected the entire budget and led to the proposal of values for Fiscal Year 2020-21, the budget development processes were redesigned and values were created to help guide decisions that needed to be made.

Those reductions were in areas that are typically more flexible and discretionary, and included reductions of 10% to supplies, contracts, services, and equipment. The budget also reflects a 10% reduction in the discretionary hours, such as overtime and part-time hourly budgets, in all departments. It was important that positions were maintained with coverage of services being slightly reduced.

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 FY21-22, with PERS increases projected for additional years. The chancellor's office estimates the impact of these increases to the system to be \$400 million.

The STRS rate decreased from the FY19-20 rate of 17.1% to 16.15% for FY20-21, and the PERS rate increased from the FY19-20 rate of 19.72% to a rate of 20.7% in FY20-21. Thanks to language in the 2020-21 State budget act that allocated funds to reduce employer contribution rates in FY20-21 and FY21-22 for both STRS and PERS, these rates are lower than previously projected. The following table projects LTCC's 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	\$532,756	\$635,058	\$1,167,814	\$195,287	\$553,103
2019-20	\$578,378	\$691,127	\$1,269,505	\$101,691	\$654,794
2020-21	\$604,513	\$772,090	\$1,376,603	\$107,098	\$761,892
2021-22	\$617,037	\$878,319	\$1,495,356	\$118,753	\$880,645
2022-23	\$634,931	\$1,011,009	\$1,645,940	\$150,584	\$1,031,229

Table 1: Projected STRS and PERS Contributions

* LTCC contribution projections are based on budgeted FY20-21 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 FY20-21 unrestricted general fund PERS contribution, assuming the cost impact of the annual approximate 3% step and column increase in salary. Any changes to salary will impact LTCC's contribution. PERS on-behalf payments are not included in the table above.

The State has made significant contributions to reduce rising pension costs for employers. The 2019-20 State budget made \$9 billion in additional payments over four years to pay down unfunded pension liabilities. The 2020-21 State budget included language to redirect funds previously designated for a long-term buydown of pension liabilities, and instead uses them to reduce local school employer pension contributions in 2020-21 and 2021-22 by about 2% in each year. Despite these investments, both STRS and PERS face significant unfunded liabilities that are likely impact the State and the District for years into the future.

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 protected the District from reduction to apportionment, but will put a strain on cash flow. Monitoring the economy and anticipating the direction of the next budget will be of greater importance. LTCC will continue to advocate at the State and Chancellor's Office to try to influence policy surrounding the Student Centered Funding Formula (SCFF). Continuing to improve equitable access and student outcomes will be critical to long-term success under the SCFF. For more information on the SCFF, please refer to Section 4.

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



Superintendent/President Jeff DeFranco and Coyote – 2019-20 Drive-Thru Graduation is a Wrap!

LTCC's ending fund balance (EFB) in FY19-20 was \$2,806,418, which was 15.46% of FY19-20 appropriations. In FY20-21, the EFB is projected to remain \$2,806,418, which is 15.44% of FY20-21 appropriations. The Board of Trustees has a stated goal of a 15% reserve target to help protect programs during the next recession.

LTCC has leveraged other strong financial positions to help mitigate the impact of the current and future recessions. Increasing staffing levels, and the associated payroll costs, must be scrutinized with a potential for an expanded recession. LTCC has established a STRS and PERS reserve to help offset those costs in the future. LTCC has been making progress toward funding the Other Postemployment Benefits (OPEB) Annual Required Contribution (ARC). In FY19-20, the reserves for OPEB were increased by \$174,000 using one-time funds.

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

*LTCC continues to
be in a strong
financial position*

The total unrestricted (Fund 11) and restricted (Fund 12) revenues and appropriations for the FY20-21 are as follows:

	Revenues	Appropriations
Unrestricted	\$18,173,778	\$18,173,778
Restricted	\$8,686,871	\$6,257,957
TOTAL	\$26,860,649	\$24,431,735

Table 2: FY20-21 Unrestricted and Restricted Revenues and Appropriations

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

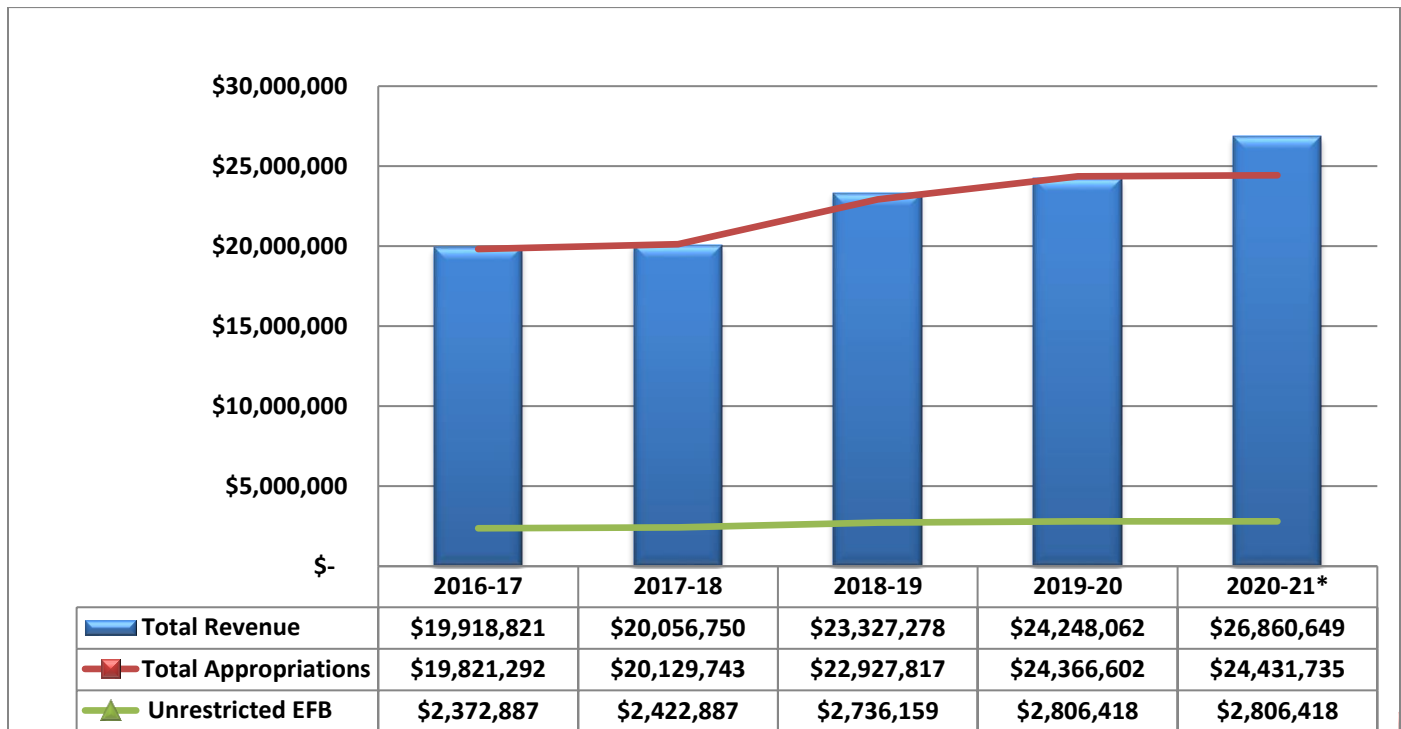
A summarized list of the final budget by fund, which includes total appropriations and budgeted reserves, is presented below:

Funds	Budgeted Appropriations + Budgeted Reserves
General Fund:	
Unrestricted (Fund 11)	\$20,980,196*
Restricted (Fund 12)	\$ 8,899,114
Bond Interest and Redemption Fund	\$ 3,462,711
Child Development Center Fund	\$ 676,331
Capital Outlay Projects Fund	\$ 1,715,617
General Obligation Bond Fund	\$ 8,425,097
University Center Capital Fund	\$ 249,340
Community Education Fund	\$ 347,000
Community Play Consortium	\$ 359,969
Self-Insurance Fund	\$ 212,000
Retiree Benefits Fund	\$ 718,300
Student Representative Fee Trust Fund	\$ 8,400
Student Financial Aid Trust Fund	\$ 2,529,132
OPEB Trust Fund	\$ 1,674,658

Table 3: Total Appropriations and Budgeted Reserves

* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 15.44% BOT contingency, which in FY20-21 is budgeted to be \$2,806,418.

REVENUE , APPROPRIATIONS, AND UNRESTRICTED ENDING FUND BALANCE



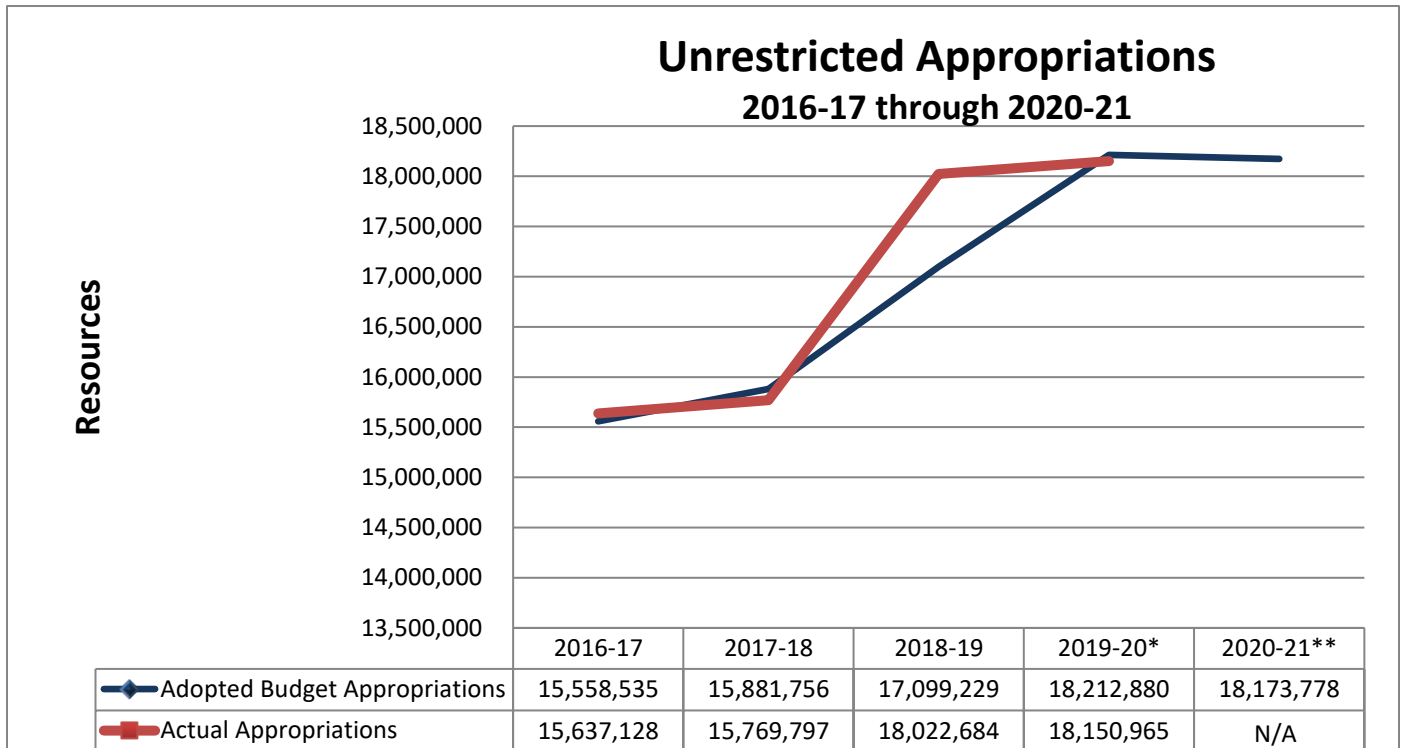
Graph 1: Total Revenue, Appropriations, and Unrestricted EFB

The graph above documents the combined unrestricted and restricted revenue and appropriations for fiscal years 2016-17 through 2020-21. 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. The Student Centered Funding Formula (SCFF) was implemented in FY18-19. Due to inadequate funds available to fully fund the SCFF, LTCC's total computational revenue (TCR) was limited as no funds are available for growth, leaving LTCC with unfunded FTES in FY19-20 and FY20-21 TCR calculations.

The restricted general fund projects little overall change from FY19-20 to FY20-21, however \$830,000 from Cal Fire and the CA Tahoe Conservancy offset the end of other one-time funds, and there is about \$2.6 million in carryover revenue from FY19-20 that is unappropriated in the FY20-21 budget. FY19-20 increases include a \$500,000 one-time CTE Pathways grant and \$500,000 from the Federal CARES Act to offset costs due to COVID-19. FY17-18 increases include 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.

* FY16-17 through FY18-19 are audited actuals. FY19-20 are unaudited actuals. FY20-21 is budget.

UNRESTRICTED APPROPRIATIONS OVERVIEW



Graph 2: Unrestricted Appropriations Overview, 2016-17 through 2020-21

The graph above is an overview of LTCC unrestricted appropriations (FY16-17 through FY20-21) 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 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 increased appropriations by approximately \$2.1 million over FY17-18 actuals. The increase is attributed in large part to the change in funding formula. Appropriations in FY19-20 increased by approximately \$125,000. Revenue and Appropriations are not projected to increase in FY20-21, however LTCC will have about \$3.6 million of apportionment funding deferred to FY21-22. LTCC should be cautious with commitments of ongoing expenditures as revenue in future years is uncertain due to the economic recession caused by the COVID-19 pandemic. 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.

* FY19-20 actuals are unaudited.

** FY20-21 is budget only.



2019

An Unusual Year at a Glance

HALLOWEEN



FRIENDS GIVING



**HOPE CLUB
BOWLING
NIGHT**



SOCCER BANQUET

**INTERNATIONAL
STUDENT
DINNER**

COYOTE KICKOFF



**STAFF
RETREAT**





2020

An Unusual Year at a Glance

GO COYOTES!
LTCC SOCCER
PROGRAM



PROMISE
NAVIGATORS

DANCING
WITH THE
TAHOE
STARS



MARCH 2020
THINGS
CHANGE!

CLOSED
CAMPUS



GRADUATION

COLLEGE OVERVIEW

2020 –21 ANNUAL BUDGET

- District Overview •
- Community Overview •
- Vision for Success •
- 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.*



Student Ambassadors and Mentors, Dr. Jonathan King and Julie Booth – Campus Superheroes!

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 43 associate degrees, including 15 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.



Student Nellie Cuellar – LTCC Distribution Center – Serving and Protecting Fellow Students!

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 44.0% graduation and transfer rate and a 52.0% 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 2019-20 funded resident FTES was 1,753.71 and the nonresident FTES was 88.22. 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, in partnership with Tahoe Transportation District completed a mobility hub.
 - LTCC began construction on the Early Learning Center which will house the Tahoe Parents Nursery School in summer 2020. Construction of this project is expected to be complete by fall 2021. LTCC is partnering with the Lake Tahoe Unified School District on the Dual-Enrollment Program, designed to help local high school students explore and meet long-term educational and career goals.



#BETTERTOGETHER Anti-Racist / Socially Conscious

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.

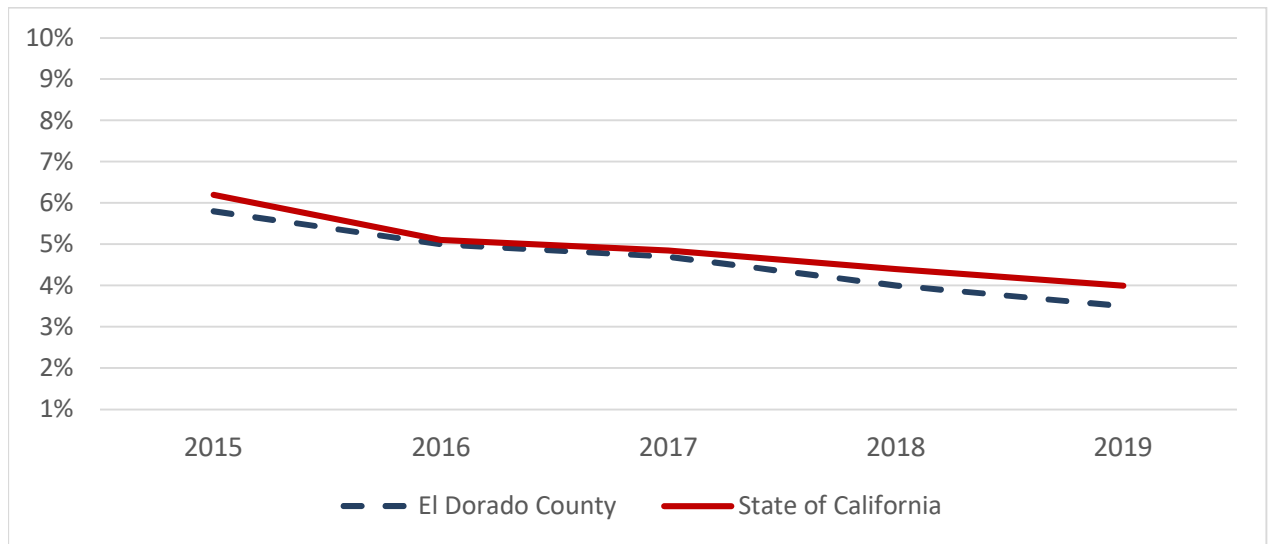
The following chart illustrates the population estimates for El Dorado County and the state of California. This information is based on the 2010 US Department of Commerce for April 1.

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%
2019	190,678	0.89%	39,937,489	0.5%
2020	193,227	1.34%	39,781,870	-0.4%

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

2. **Key Industries:** The Lake Tahoe region offers a rich array of natural resources, outdoor recreation opportunities, gaming, and other tourist amenities. It is considered a major tourist destination in the United States, and key industries include tourism, the ski industry, and leisure and hospitality. Tourism is the key summer industry, offering numerous outdoor activities including hiking, boating, paddle boarding, and mountain biking.
3. **Employment:** *El Dorado County's unemployment rate has consistently stayed below the statewide average. In 2019, the county's unemployment rate was 3.5% (see graph below) and California's unemployment rate was 4.0%. During the COVID-19 pandemic the county's unemployment rate rose as high as 15.3% in April 2020 and dropped to 8.0% in August 2020.*

Unemployment Rates



Graph 3: El Dorado County Unemployment Rates

Source: US Department of Labor

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

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

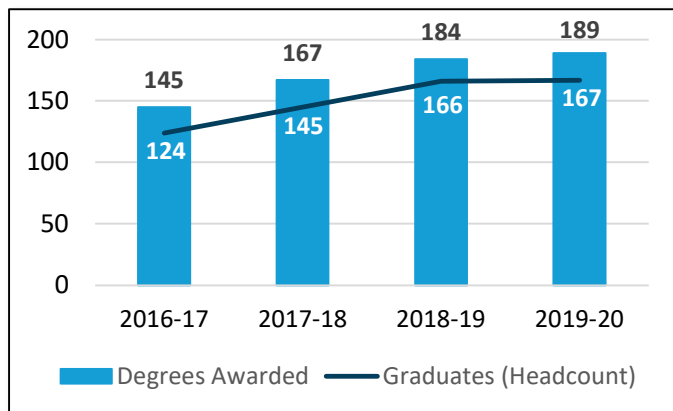
Averages

3-year Average	5.75%
5-year Average	5.44%

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

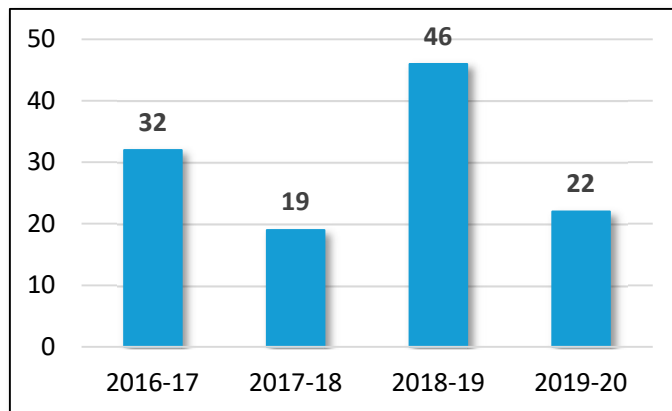
Source: California Municipal Statistics, Inc.

- ☒ **GOAL 1A:** Increase All Students Who Earned an Associate Degree (including ADTs) by 20%.



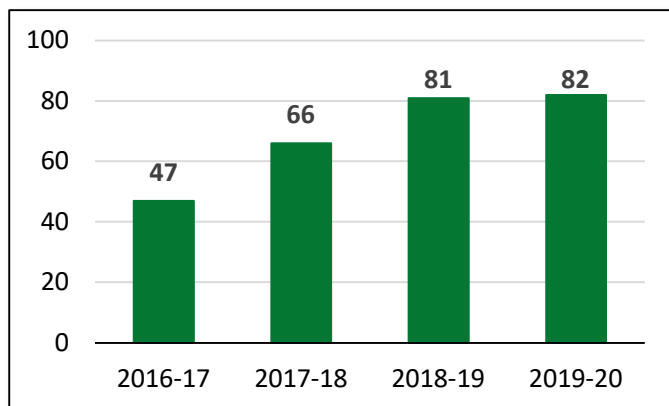
TOTAL ASSOCIATE DEGREES (Includes AD-T) - Result: ↑ 26%

- ☐ **GOAL 1B:** Increase All Students Who Earned a Chancellor's Office Certificate by 20%.



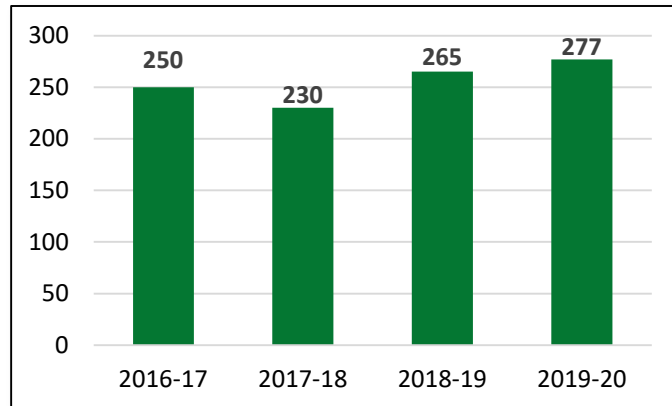
TOTAL CERTIFICATES

- ☒ **GOAL 2A:** Increase All Students Who Earned an Associate Degree for Transfer by 35%.



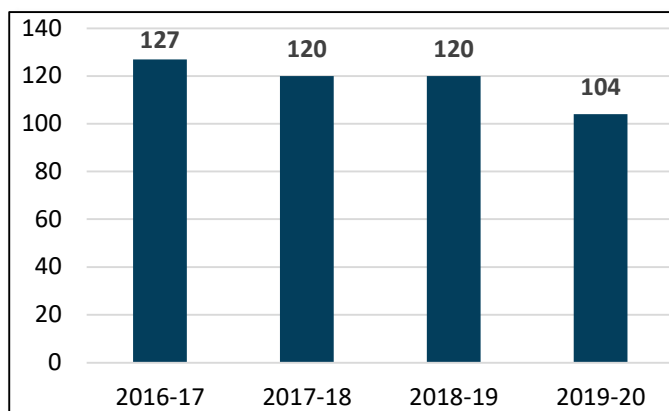
ASSOCIATE DEGREES FOR TRANSFER - Result: ↑ 72%

- ☐ **GOAL 2B:** Increase All Students Who Transfer to a 4-Year Institution by 35%.



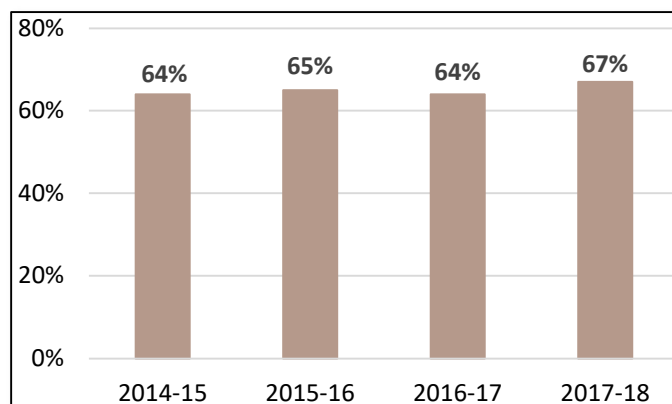
STUDENTS TRANSFERRING TO ANY 4-YEAR INSTITUTION

- ☒ **GOAL 3A:** Decrease Average Number of Units* Accumulated by All Associate Degree Earners by 9%.



UNIT ACCUMULATION* - Result: ↓ 13%

- ☐ **GOAL 4B:** Increase All Students Who Attained the Living Wage by 10%.



LIVING WAGE ATTAINMENT

* Quarter units (90 quarter units is the minimum credit threshold for awarding an associate degree).

Note: Goals with a check box were met in 2019-20. Vision for Success goals are intended to be met by the end of the 2021-22 academic year.

Lake Tahoe Community College

District Organizational Chart

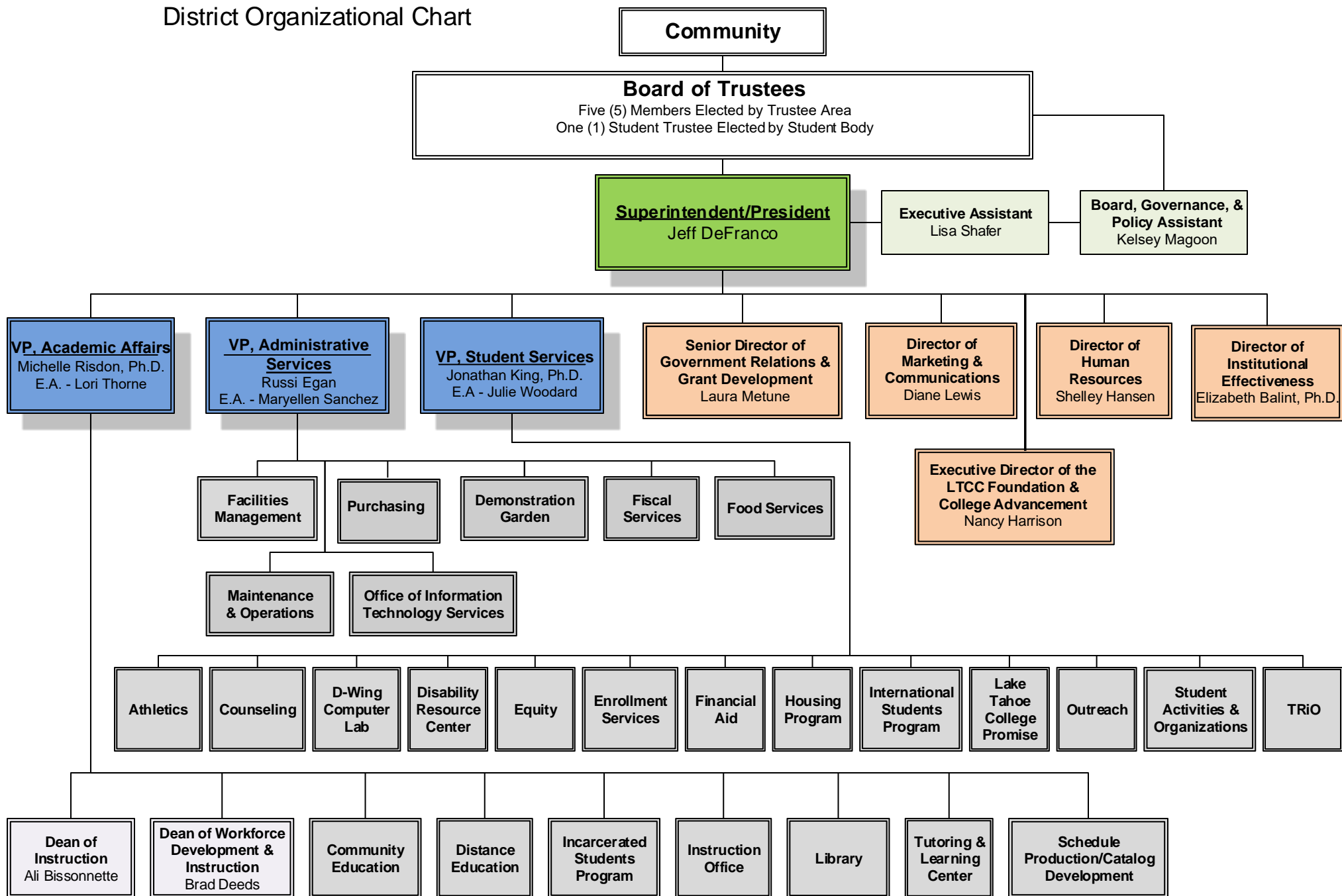


Table 6: LTCC District Organizational Chart

ORGANIZATIONAL UNITS

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

Office of the Superintendent/President

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

Academic Affairs

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

Administrative Services

Administrative services provides the functional support of the college, ensuring an efficient system is in place to facilitate a high-quality learning environment. The vice president of administrative services oversees fiscal services, purchasing, bond management, maintenance, 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 conservation guidelines.
- Maximize space utilization by implementing an integrated space management system to better monitor classroom use and fully assess the instructional and community space needs.
- Utilize facilities in the highest efficiency as practical.
- Plan multiple use facilities as much as practical.
- Develop partnerships with other outside agencies.

The Facilities Master Plan will be updated in 2020-21 to identify the proposed capital projects to support institutional goals through 2027.

Campus Master Site Plan

Approved by the board of trustees on March 24, 2020, the LTCC Campus Master Site Plan 2020-2030 is a vision for the future development of the campus. It ensures that the physical environment, both built and natural, serves the needs of the college community, enables the institution to realize its goals, provides an effective place to work and study, and welcomes its neighbors and partners. The Campus Master Site Plan allows the college to plan its growth so physical improvements support the strategic vision.

Accounting for Capital Projects

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

Fund 41: Capital Projects Fund

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

Fund 43: General Obligation Bond Fund

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

Fund 44: University Center Capital Fund

The University Center Capital Fund was created to account for the resources and expenditures related to the University Center capital outlay project. The University Center project was funded by private donation and was accounted for in a fund separate from other capital outlay projects. The fund now carries reserves for future capital equipment purchases and scheduled maintenance for the facility. Reserves in this fund come from University Center facility use fees and long-term site lease revenues.

Measure F General Obligation Bond Update

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

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

In August 2015, the district executed the first bond issuance, Series A, in the amount of \$19,000,000. A second issuance, Series B, was executed in February 2018 in the amount of \$15,000,000. A Series C issuance is planned to take place during the 2020-21 academic year, as soon as 85% of the Series B issuance has been expended.

Measure F expenditures through June 30, 2020 totaled \$25,222,453.

Series A, B and C Project Categories	FY 2020-21 Budget
Master Planning	\$ 228,754
Site improvements	\$ 889,719
Modernization/renovation of existing facilities	\$ 325,205
New construction planning/initial construction costs	\$ 5,735,479
Technology projects	\$ 432,149
Safety projects	\$ 280,950
Bond management and issuance	\$ 528,918
Total	\$ 8,421,174

Table : Capital Projects Categories and Budget

Capital Projects Budgeted in 2020-21

EARLY LEARNING CENTER

Total project budget: \$6,848,000

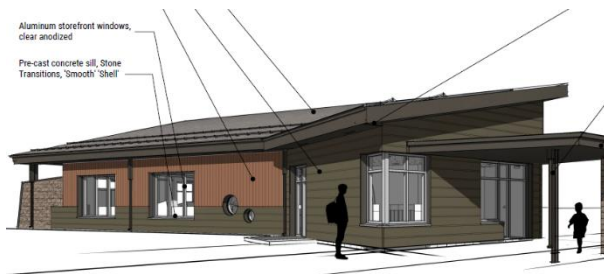
Funding source: Measure F Bond (Msr F)

2020-21 budget: \$5,666,221

Project scope: Construction of a new, two-classroom Early Learning Center (ELC). Site improvements including heated pathway access to the new ELC and existing Child Development Center (CDC).

Project vision: This new facility will house the Tahoe Parents Nursery School (TPNS) and associated LTCC early childhood education programs. TPNS was founded in 1958 and has served the community for 61 years. The construction of a new ELC was identified by the community as a high priority project during the Measure F campaign.

Impact on operating budget: Increased utility, maintenance and custodial costs begin summer 2021. A cost analysis is underway to include increased costs in the 2021-22 operating budget.



REMODEL FOR EFFICIENCY AND SCIENCE MODERNIZATION (DESIGN PHASE)

Total project budget: \$2,056,000 (Design Phase)

Funding sources: Measure F Bond (Msr F)
California Proposition 51 (Prop 51)

2020-21 budget: Msr F - \$165,054
Prop 51 - \$776,777

Project scope: Renovation and modernization of laboratory, office, and other space in approved areas of the Main Building and the Fine Arts Building. Accessibility improvements inside the Main Building and at the campus main entrance.

Project vision: Improve student outcomes by modernizing outdated classroom and laboratory spaces and addressing safety and security deficiencies.

Impact on operating budget: Renovation of existing spaces creates potential for utility cost reduction due to mechanical system efficiencies. Reduction of maintenance and janitorial cost due to elimination of three (3) portable classrooms.



SOUTH SHORE GREENWAY SHARED USE TRAIL PROJECT PHASES 1B & 2

Total project budget: \$707,255

Funding source: Measure F Bond

2020-21 budget: \$650,000

Project scope: Funding contribution for a portion of the South Shore Greenway Shared Use Trail creating a bridge across Trout Creek and connecting to campus bicycle trails.

Project vision: Community partnership with California Tahoe Conservancy and the City of South Lake Tahoe, leveraging bond funds to bring outside funding to the community. Investment in bicycle trails to assist in mitigating transportation and air quality issues.

Impact on operating budget: None – maintenance of the trail to be performed by the City of South Lake Tahoe and funded by California Tahoe Conservancy.



TECHNOLOGY PROJECTS CATEGORY

Funding source: Measure F Bond

2020-21 budget: \$432,149

Project scope: Various technology improvements including servers, cabling, hardware, wireless access, digital phones, multimedia and distance learning, centralized clocks, 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 & SECURITY PROJECTS CATEGORY

Funding source: Measure F Bond

2020-21 budget: \$280,950

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

2020 – 21 ANNUAL BUDGET

- Fiscal Resource Allocation Guiding Principles •
- FY20-21 Budget Building Assumptions •
- Budget Building Information •
- Extension of Fiscal Reporting Due Dates •
- Educational Protection Account Spending Plan •

SECTION 3

FISCAL RESOURCE ALLOCATION GUIDING PRINCIPLES

1. Consider impact to students in all aspects of financial planning and budgeting.
2. Maintain transparency in the budget process.
3. Plan and budget for state requirements and contractual obligations.
4. Resource allocation is informed by integrated annual and comprehensive processes.
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 Student Centered Funding Formula (SCFF) elements based on a confident projection with rationale provided.



*LTCC Administrators, Faculty and Staff promoting our Students First Philosophy!
(September 2019 Coyote Kick-Off)*

January 22, 2020
January 28, 2020
February 11, 2020

Budget Council
Senior Leadership Team (SLT)
Board of Trustees

FY2020-21 BUDGET BUILDING ASSUMPTIONS

1. Use the 2019-20 budget with a “workload budget” (flat funding) approach for planning the 2020-21 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 FY20-21 with no use of reserves to offset operating costs. A balanced budget is defined as total appropriations equaling total revenue for FY20-21.
3. Use the new Student Centered Funding Formula (SCFF) Calculator and the latest 320 total FTES information to calculate anticipated apportionment. Consider the volatility of the formula, results and its related data set.
4. Consider use of unanticipated or one-time revenue at the end of FY19-20 for the following purposes: Remodel for Efficiency technology, equipment, & furniture funding, STRS/PERS reserve, OPEB trust, and the unrestricted reserve.
5. Use a 2% deficit factor for budget building purposes.
6. Budget for a cancellation rate based on a two-year running average of the current and prior year cancelled units.



FACULTY SUPPORT = SUPERHEROES! (2019-20 Drive-Thru Graduation)

BUDGET BUILDING INFORMATION

2020-21 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 FY20-21 budget is a balanced budget, as budgeted revenues equal budgeted appropriations.

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

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

BUDGET DEVELOPMENT PROCESS

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

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

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

In June, a tentative budget is presented to the budget council for recommendation to the institutional effectiveness council, which in turn recommends the budget to the superintendent/president. The board of trustees receives a first reading and a presentation for adoption of the tentative budget before the new fiscal year begins on July 1 (California Code of Regulations Title 5§58305). The tentative budget allows the college to operate in the new fiscal year before a final budget is adopted in September. (See note in next paragraph changing this date to October for the 2020-21 budget.)

After July 1, the prior fiscal year is closed out and actuals are determined, including ending fund balances. Using prior year actuals and the final state budget, the final fiscal year budget is developed. After review and recommendation by the budget council, institutional effectiveness council and senior leadership team, the final budget is prepared for adoption. After a first reading by the board of trustees, the final budget is placed in the library for public viewing. Prior to September 15, there is a public hearing of the budget (California Code of Regulations Title 5§58301). Following the public hearing, and prior to September 15, the board of trustees adopts the final budget (California Code of Regulations Title 5§58305). Due to the COVID-19 pandemic and a continuing Executive Order 2020-10 issued by the California Community Colleges Chancellor's Office, the due date for the 2020-21 budget will be October 31, 2020.

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.

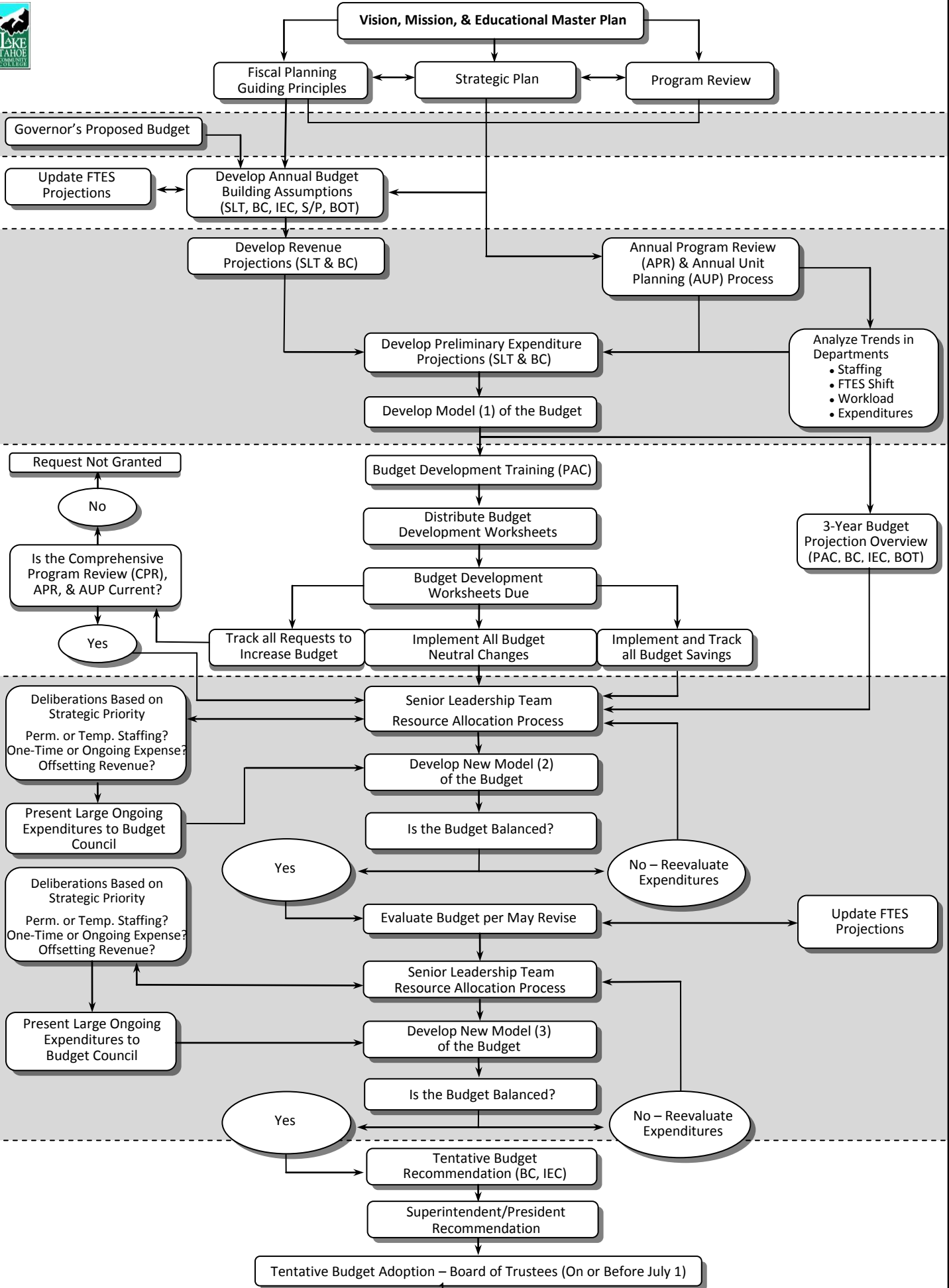


2019-20 LTCC Graduates – There's no stopping our Student Superheroes!

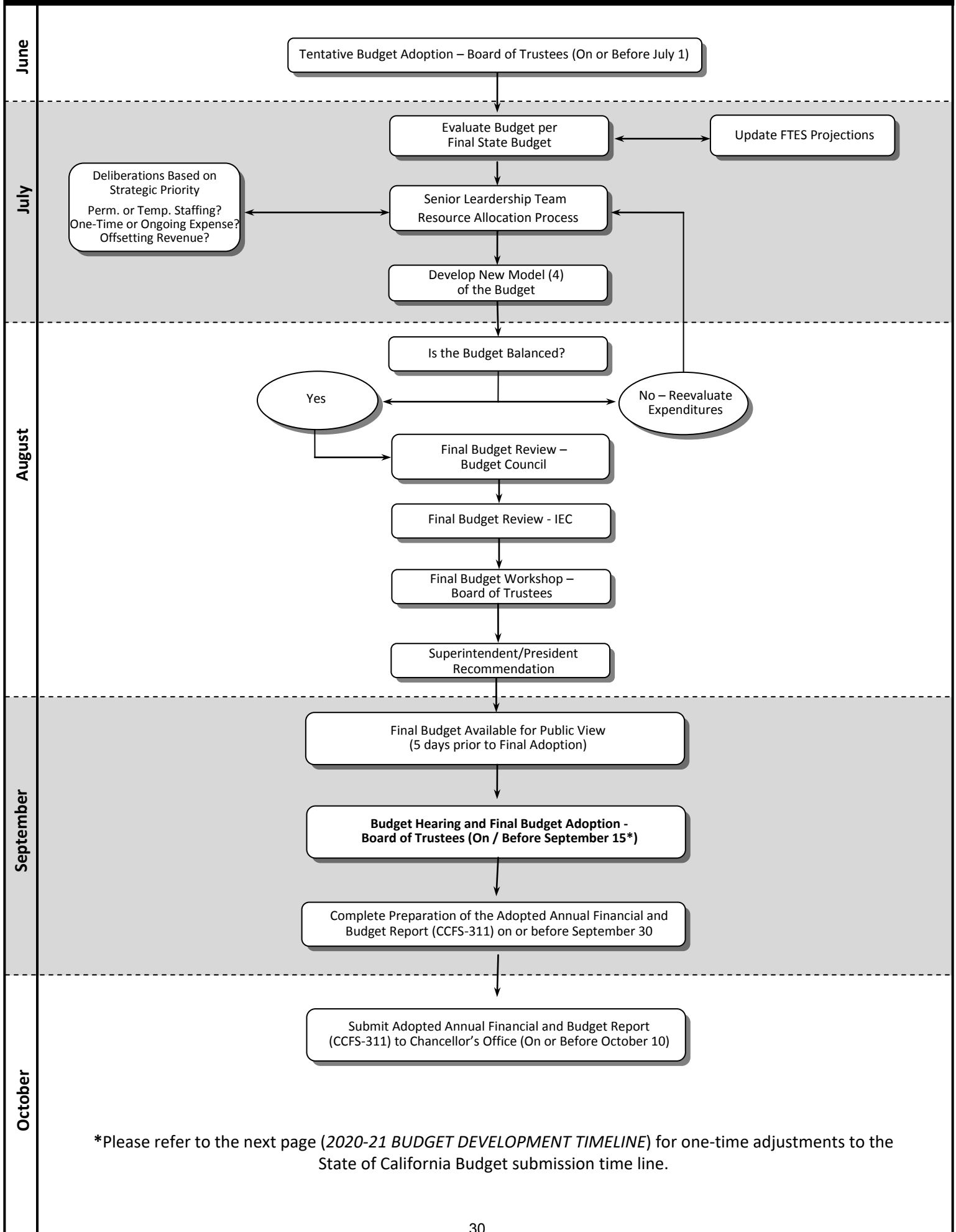
LTCC BUDGET DEVELOPMENT PROCESS



Jan.
Feb.
March
April
May
June



LTCC BUDGET DEVELOPMENT PROCESS (Continued)



*Please refer to the next page (2020-21 BUDGET DEVELOPMENT TIMELINE) for one-time adjustments to the State of California Budget submission time line.

2020-21 ADJUSTED BUDGET DEVELOPMENT TIMELINE (due to COVID-19 Pandemic)

January 10 – Governor’s proposed budget is unveiled for FY20-21

January 22 – Budget council reviews governor’s proposed budget

February 26 – Budget council approves budget building assumptions

February 26 – Present enrollment projections to the budget council

March 12 – Budget development overview and training with the president’s advisory council and other campus budget managers

March 19 – Institutional effectiveness council (IEC) approves the budget building assumptions

March 16 – Annual unit plan due to instruction office

March 24 – Board of Trustees approves budget building assumptions (*Board revised April 14, 2020*)

May 15 – May revision of the governor’s budget is released

May 27 – Budget building session with the budget council

June 3 and 17 – Present tentative budget to the budget council

June 4 and 18 – Present tentative budget to IEC

June 9 – Board of trustees first reading of tentative budget

June 23 – Board of trustees adoption of tentative budget (California Code of Regulations Title 5§58305)

June 26 – The California State budget signed for FY20-21

July 1 – Fiscal Year 2019-20 begins*

September 23 – Present final budget to the budget council for recommendation

September 24 – Present final budget to the IEC for first read

October 13 – Board of trustees first reading of final budget

October 22 – Present Final Budget to IEC for recommendation

October 23 – Final budget in library for public viewing

October 27 – Public hearing of the final budget (California Code of Regulations Title 5§58301)

October 27 – Board of trustees adoption of final budget (California Code of Regulations Title 5§58305)

Note: Dates may differ from the approved calendar due to the COVID-19 Pandemic and Adjusted State due dates.

**Please refer to the following California Community College Chancellor’s Office (CCCCO)
Memo regarding the FY20-21 Fiscal Reporting Due Dates.*

Table : 2020-21 Budget Development Timeline

TO: Chief Executive Officers, Chief Instructional Officers, Chief Student Services Officers,
Chief Business Officers, Chief Human Resources Officers

FROM: Lizette Navarette, Vice Chancellor, College Finance and Facilities Planning

RE: Novel Coronavirus (COVID-19) Guidance – Extension of Fiscal Reporting Due Dates

The Chancellor's Office has determined that strict compliance with the regulations governing financial reporting requirements will impede the continuity of education during the COVID-19 pandemic. For this reason, the Chancellor has issued Executive Order 2020-06 temporarily suspending California Code of Regulations, title 5, sections 58300, 58301, 58305(a), 58305(c), 58305(d), and 59106. (5 Cal. Code Regs. 52020.) The purpose of this memorandum is to provide further guidance on the temporary suspension of these regulations and the establishment of new deadlines for local budgets, annual financial and budget reports (CCFS-311), and district audit reports only.

The State Budget Process

Annually, the Governor of California releases a proposed budget on or by January 10. This proposed budget contains allocations for all state government-funded programs, including the California Community Colleges. The budget then goes through the legislative process, which includes hearings in the State Assembly and Senate prior to being released in a revised form on or by May 15. Following this "May Revise" release, additional alterations may be made to the budget prior to its approval by the Governor and Legislature on or by June 30.

Impact of COVID-19 on State Budget Development

On March 4, 2020, Governor Newsom signed Executive Order No. N-25-20, which acknowledged the impact of COVID-19 on Californians and temporarily extended tax filing deadlines by 60 days. Furthermore, on March 18, 2020, the Franchise Tax Board announced the postponement of tax filing and payment deadlines until July 15, 2020, for all individuals and business entities for 2019 tax returns, 2019 tax return payments, 2020 1st and 2nd quarter estimate payments, 2020 LLC taxes and fees, and 2020 non-wage withholding payments.

Specifically, due to the extension in filing and payment of certain taxes to July 15, 2020, the Department of Finance will not have updated revenue estimates until mid-August. The delayed deadline will make it difficult for the Legislature to craft a 2020–21 State Budget Act that includes a full revenue picture before the June 15 constitutional deadline. As a result, the Legislature is considering approving the 2020–21 State Budget Act by the June 15 deadline and revising the budget in August. This would allow the Administration and Legislature to make adjustments based on updated revenue estimates.

Impact on Local Budgets

Each year, the state utilizes a complex formula that includes several revenue sources to calculate a "minimum guarantee" for school and community college funding as prescribed in Proposition 98 and related statutes. A key component of the minimum guarantee calculation is state revenues from taxation. The state rarely provides funding above the estimated minimum guarantee for a budget year from the general fund.

As a result, the minimum guarantee determines the total amount of state funding for schools and community colleges. Due to the extension of certain tax filing and payment dates, estimates of the Proposition 98 minimum guarantee for 2020-21 will not be fully known until August.

California Community Colleges rely on accurate revenue projections to prepare district budgets. Annually, district budgets must be approved by local boards of trustees and submitted to the Chancellor's Office by October 10.

Because the state budget, when passed, will likely have numerous revisions, districts will lack critical information to deliberate on local budgets, complete the Annual Financial and Budget Report (311Q), and submit audit reports. Given the uncertainty in state budget approval timelines and state revenues, California Community Colleges will experience added challenges in local budget development should current deadlines remain in place. Accordingly, the Chancellor has granted temporary extensions on financial reporting deadlines (see chart below).

College District Financial Reporting Requirement	Regulatory Due Date	New Due Date	CCR Title 5 Section
Submit tentative budget to county officer.	July 1	August 1	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15	October 31	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15	October 31	58301 58305(c)
Complete its adopted annual financial and budget report and make public.	September 30	November 15	58305(d)
Submit an annual financial and budget report to Chancellor's Office.	October 10	November 30	58305(d)
Submit the annual audit report to the Chancellor's Office.	December 31	February 28	59106

2020-21 STATE BUDGET



*We will be together again....oh yes, we will be together again!
(November 2019 Friends Giving at LTCC)*

The governor signed the Fiscal Year 2020-21 state budget (20-21 state budget) on June 29, 2020. This budget act incorporated a deferral of apportionment payments from the 2020-21 fiscal year to the 2021-22 fiscal year, which included the deferral of categorical funds for the first time. It contained some strategic moves such as paying towards all community college pensions to relieve colleges of increases in the amount owed for the next two years. The budget created the COVID-19 Response Block Grant and included an extension to the 2019-20 student success funding formula as well.

Funding for California community colleges in 2020-21 includes:

Unrestricted System-Wide	Estimated Impact to Lake Tahoe CCD
● \$1.45 billion deferrals	● \$3.69 million deferrals
● \$0 anticipated COLA or growth	● \$0 anticipated COLA or growth
Restricted System-Wide	Restricted Impact to LTCC
● \$33 million one-time COVID-19 Response Block Grant	● \$93 thousand one-time COVID-19 Response Block Grant

Table 9: Proposed Funding for California Community Colleges for FY20-21

The 20-21 state budget included the following significant adjustments that affect California community colleges and LTCC specifically.

REVENUE ASSUMPTIONS

1. Unrestricted Revenues

- A. **Apportionment:** The 2020-21 state budget act opted for deferred apportionment being paid to community colleges rather than reducing funding to the colleges. Thus, the funding for community colleges was flat when compared to 2019-20. 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. **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 2019-20 fiscal year (\$30.16 per FTES). The per-FTES is based on the prior year P2 notice from the chancellor's office (1,942 FTES). Based on this information, the district is expecting revenues of \$58,571.
- C. **Full-Time Faculty:** The 20-21 state budget will provide an unrestricted allocation of \$50 million of Proposition 98 general fund to increase the number of full-time faculty in each community college district. LTCC is projecting to receive \$74,571 in FY20-21.
- D. **California Nevada Interstate Agreement:** Beginning in fall 2016, the California Nevada Interstate Agreement (CNIA) allows up to 100 students annually that are residents of neighboring Nevada zip codes in the Lake Tahoe basin to attend LTCC at a special rate of \$93 per unit (three times the resident rate). This policy, which was new in FY16-17, replaced the previous Good Neighbor Policy, which was eliminated in 2011, yet had a few remaining students participating through the "grandfather clause." CNIA students will count toward LTCC's resident FTES totals and therefore LTCC will receive State of California apportionment funding for these students. LTCC generated \$70,614 in enrollment fees from approximately 16 FTES in FY19-20, and is currently projecting similar revenue in 20-21.
- E. **Property Taxes, Enrollment Fees and Deficit Coefficient / Constrained TCR / Backfill:** Deficit factors and constrained total computational revenue (TCR) result from shortfalls in property tax, enrollment fees or other revenues at the state level that impact Proposition 98 funding. One of the more impactful changes affecting LTCC in FY19-20 is the change from a deficit factor to constrained revenue. The deficit factor was a shortfall of revenue that was applied equally to every district. In 2018-19, the deficit factor could no longer apply with the new provision of hold harmless. A notable change that occurred in the FY20-21 state budget language was to provide \$330 million backfill to FY19-20 general fund apportionment to shore-up a shortage in FY19-20 state-wide revenue collections in the Education Protection Account (EPA), student enrollment fees and property taxes.
- F. **Forest Reserve Fund:** This federal funding is provided to districts located in rural forested counties in California. The funds come from 25% of the revenues collected from timber sales, grazing, recreation, and land uses to counties in which national forest lands are located. The budget amount for the current fiscal year is based upon projections from El Dorado County Office of Education (EDCOE) and FY19-20 receipts. The potential loss of this revenue funding source will obviously hurt the district in the future, as this unique federal non-apportionment and unrestricted funding is projected to decrease significantly in the future.

- G. **Lottery:** The district will use a projected rate of \$150 per FTES unrestricted (\$153 in FY19-20, \$151 in FY18-19, \$146 in FY17-18, \$143 in FY16-17, \$140 in FY15-16, and \$128 in FY14-15) and \$49 per FTES for Proposition 20 (\$54 in 19-20, \$53 in 18-19, \$48 in 17-18, \$45 in FY16-17, \$40 in FY15-16, and \$34 in FY14-15). In FY19-20, lottery proceeds are based on 1,842 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 \$366,548 total (\$276,290 unrestricted and \$90,258 restricted) in lottery funds for FY20-21.

2. Restricted Revenues

- A. **Student Equity and Achievement Program:** The 18-19 state budget included legislation that combined Basic Skills, Student Equity and Student Success and Support Program (SSSP) into the Student Equity and Achievement (SEA) program. The combining of these programs will provide LTCC with the flexibility to spend allocations as needed to serve the local student populations to help them succeed. The 19-20 state budget did not include any additional funds for the SEA. The 20-21 budget does not include changes to the amount of funding expected to be received, but some of these funds will be included in the deferral of apportionment payments. A new requirement in the trailer bill requires community colleges to support or establish on-campus food pantries or regular food distribution programs.
- B. **Adult Education:** The Adult Education Block Grant program provides funds for adult education administered by school districts, county offices of education and community college districts. Pursuant to the governor's adult education policy, school districts, county offices of education and community college districts that received state and federal funding for adult education are expected to be members of an adult education consortium and develop a comprehensive regional plan for adult education. As the fiscal agent of the Lake Tahoe Adult Education Consortium (LTAEC), LTCC projects to receive \$915,901 in revenue for adult education in FY20-21. The LTAEC consists of LTCC, Lake Tahoe Unified School District, Alpine County Unified School District, and the El Dorado County Office of Education.
- C. **Strong Workforce Program:** The 20-21 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. This is the same allocation as 2019-20. LTCC is allocated \$216,115 in the base allocation for these efforts, and the "17% Incentive Fund Allocation" amounts will be released on November 1, 2020, providing supplemental funds to the base allocation. LTCC is also projecting to receive \$271,287 from the regional share of these funds.
- D. **The Federal TRiO Programs (TRiO):** LTCC currently receives federal funding for two TRiO programs, Talent Search and Upward Bound. LTCC will receive \$280,353 in FY20-21 for Upward Bound. LTCC will receive \$277,375 in FY20-21 for the Talent Search program.

3. Statewide Increases

- A. **Student Centered Funding Formula (SCFF):** The 2020-21 state budget does not include COLA or support for enrollment growth. The hold harmless provision is being extended. \$40 million is being redirected from Calbright College to help supplement the 20-21 SCFF.

- B. **California College Promise:** A decrease of \$4 million was included in the 20-21 budget bill. LTCC expects to receive approximately \$63,705 for this program. This is \$9,352 less than in 2019-20.
- C. **Part-Time Faculty Office Hours:** Approximately \$12 million one-time funds are included to compensate part-time faculty for providing and holding office hours. LTCC budgeted about \$25,000 to provide this important support for students and expects to receive about \$4,072 from the one-time funding source.
- D. **Student Success Completion Grant:** An increase of \$9 million is included to support the Student Success Completion Grant to provide grants of \$649 per semester to qualifying students who enroll in 12 to 14 units and \$2,000 per semester to qualifying students who enroll in 15 or more units per semester. Eligible LTCC students will receive funding on a quarterly basis.

The complete 20-21 state budget is available from the California Department of Finance website at <http://www.ebudget.ca.gov/>. The district can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness or timeliness of information posted there, and such information is not incorporated herein by such reference.

COST INCREASES

1. **Salary Schedule Increases:** The following groups received ongoing increases distributed across the respective groups beginning in FY20-21: Confidentials 2.5%, Directors 2.36%, Full-Time Faculty 2.67%, Classified Employees 2.47%, Contracted Directors 2.32%, and Administrators 2.3%. The adjunct faculty salary schedule received an ongoing increase of 3%. The minimum wage will increase from \$13.00 an hour to \$14.00 an hour beginning in January 2021. 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 FY20-21, the budget act included funding to the California State Teachers Retirement System (CalSTRS) and the California Public Employees Retirement System (CalPERS) on behalf of colleges. The funding results in a temporary reduction of rates to CalSTRS in 2020-21 from 18.41% to 16.15% and in 2021-22 from 17.9% to 16.02%. The funding reduces the rates for CalPERS for 2020-21 from 22.67% to 20.7% and in 2021-22 from 26.4% to 22.84%. This savings for FY20-21 is approximately \$130,000. The reflection of \$353,870 in pass-through revenue and expenditures for STRS on-behalf payments made by the state remains budgeted, however, additional STRS and PERS on-behalf payments are not included in the FY20-21 budget, as we do not have enough information to include accurate projections.

5. **STRS On-Behalf:** FY19-20 actuals included \$513,248 in revenue and expenditures for continuing on-behalf payments.
6. **Long-Term Liabilities:** This is an area where the college has made significant progress during the last five years. A reserve sufficient to cover the annual “pay-go” amount of retiree medical benefits has been set aside in fund 69, however the district plans to pay this cost annually to keep the reserve in place. LTCC made significant progress, utilizing one-time funds, toward fully funding the irrevocable trust. The benefit of funding OPEB as active employees earn a retiree medical benefit is that it creates greater certainty that the resources will be available when the district employees retire and are eligible to access those benefits. Funding these long-term liabilities will also help the district’s accreditation standing and rating with creditors, such as a bond finance rating. In the long-term, a fully funded OPEB fund will eliminate the requirement for annual pay-go transfers.

RESERVES ASSUMPTIONS

1. **Ending Fund Balance:** The unrestricted ending fund balance (EFB) is budgeted at \$2,806,418, which is about 15% of budgeted appropriations in FY20-21. The EFB includes the unrestricted contingency reserve.
2. **Unrestricted Contingency Reserve:** The board designated contingency reserve is \$2,806,418 in FY19-20. This reserve is 15.44% of budgeted appropriations, which exceeds the board of trustees’ policy minimum of 10%. This reserve may be needed for unbudgeted operational expenses or any unanticipated cuts to apportionment funding in FY20-21, and to cover deferred apportionment payments.
3. **PERS/STRS Rate Increase Reserve:** The PERS/STRS rate increase reserve was moved to Fund 69 (previously in Fund 11) in FY16-17 and is currently funded at \$350,000 In FY20-21.



Students Enjoying Friends Giving – November 2019

EDUCATION PROTECTION ACCOUNT SPENDING PLAN

EDUCATION PROTECTION ACCOUNT (EPA)

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

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

POTENTIAL IMPACT

With the passage of Propositions 30 and 55, language related to the EPA was placed into law, which stated that the new tax revenues generated would be placed into the EPA and would be paid at a rate of 89% directly to K-12 school districts, county offices of education, and charter schools, with the remaining 11% directly to community college districts. EPA funds will provide greater funding certainty for California's community colleges. As part of the Proposition 30 requirements, LTCC will be required to track the use of EPA funds and report them as part of its budget adoption.

EPA SPENDING PLAN

The district is projected to receive \$1,883,803 of Education Protection Account (EPA) funds in FY20-21. 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 \$2,470,193 and object code 1310 (adjunct faculty) budgeted at \$1,440,496. There are significantly more budgeted expenses (\$3.91 million) to apply against the revenue of \$1.88 million.

REVENUE ASSUMPTIONS

2020 – 21 ANNUAL BUDGET

- Student Centered Funding Formula (SCFF) •
- 2020-21 Unrestricted Revenue Projections •
- Five-Year Revenue Trend – Fund 11 Unrestricted •
- Five-Year Revenue Trend – Fund 12 Restricted •
- Revenue Descriptions •

Student Centered Funding Formula

The Student Centered Funding Formula (SCFF) is made up of three parts: base, supplemental and success allocations. The base allocation makes up 70% of the total computational revenue (TCR) with 20% for the supplemental allocation and 10% for the student success allocation. The fiscal year 2020-21 (FY20-21) budget act approved an extension of the hold harmless provision by two years, through 2023-24. The budget act did not include a COLA therefore the fiscal year 2019-20 (FY19-20) funding rates remain in place for the metrics in each of the allocations.



LTCC is a Beautiful Place to Be Yourself!

Base Allocation

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

The basic allocation accounts for the size of a district, the number of centers, a rural college designation and the number of colleges within a district. Cost-of-living adjustments (COLA) are applied to these allocations when approved. There is no funding for a COLA in the FY20-21 state budget, so the amounts in the basic allocation will not change from FY19-20.

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 FY20-21 the adjusted three-year average is funded at a rate of \$4,009 per FTES. 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 \$3,381 and \$5,622 per FTES respectively.

Special Population FTES include Special Admit students, primarily dual-enrollment high school students, and Incarcerated students. In FY20-21, these populations are funded at a rate of \$5,622 per current year FTES. These populations are funded at a higher rate because they are not eligible for the supplemental or student success portions of the SCFF as well as to ensure they continue to be served across the state.

Supplemental Allocation

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

These populations include students receiving the Pell Grant, students eligible under AB540, and students qualified for the California College Promise Grant (formerly the BOGW). Headcounts based on prior year data are used for the supplemental allocation as opposed to FTES. The district is funded at a rate of \$948 for each qualifying student.

Student Success Allocation

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

Success and progress outcomes include: earning an associate degree for transfer (ADT – 4 points); earning an associate degree (AA – 3 points); earning a credit certificate of 16 or more units (Certificates – 2 points); completion of transfer level math and English in their first year (Math/English – 2 points); transfer to a 4-year university (Transfer – 1.5 points); completion of 9 or more career or technical education units (CTE – 1 point); and attainment of the regional living wage (Living Wage – 1 point). In FY20-21, the district will be funded at \$559 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 \$141 per point. The district will receive points for every category in which a student qualifies. For example, if a student received the Pell Grant, had their fees waived by the California College Promise Grant, and graduated with an associate degree for transfer, that student would count for 14 points funded at the rates listed above.

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.



Always be YOU & CELEBRATE!

Total Computational Revenue

2020-21 Revenue	
Student Centered Funding Formula (SCFF)	
Base Allocation	\$5,332,221
FTES Allocation	\$7,302,162
Supplemental Allocation	\$2,723,604
Student Success Allocation	\$1,174,892
Total Computational Revenue/SCFF	\$16,532,879

Hold Harmless Formula	
Computational Revenue/2017-18 P2	\$14,312,659
2018-19 + 2019-20 + 2020-21 COLAs Compounded (2.71% + 3.26% + 0.0%)	\$867,110
2020-21 Hold Harmless Total Computational Revenue	\$15,179,769

Table 10: Student Centered Funding Formula Summary

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

The above tables present a summary of the total computational revenue (TCR) projections for two possible scenarios in FY20-21. The first part of the table presents projected funding resulting from the SCFF. Based on the best information available at the time of budget development, the TCR calculation for LTCC is \$16,532,879 per the SCFF in FY20-21.

The second part of the table represents the calculation under the hold harmless provision. This calculation includes the TCR for FY17-18 with the addition of the compounded COLA for FY18-19, FY19-20, and FY20-21. Based on FY17-18 information, the hold harmless provision calculation indicates LTCC would receive a minimum of \$15,179,769 in FY20-21.

The funding formula states that each district will receive the higher of the SCFF or the hold harmless calculation. One of the more impactful changes affecting the district in the FY19-20 budget is the change from a deficit factor to constrained revenue. For 2020-21 the constrained revenue was removed and the system is reverting back to using a deficit factor. The deficit factor was a shortfall of revenue that was applied equally to every district. LTCC does not expect to be funded at the hold harmless rate in FY20-21.

The FY20-21 state budget language provided a one-time \$330 million backfill to FY19-20 general fund apportionment to shore-up a shortage in FY19-20 state-wide revenue collections in the Education Protection Account (EPA), student enrollment fees, and property taxes. The apportionment backfill reduced the FY19-20 deficit factor from 8.16% as of June 26, 2020, to 0.95% in revised apportionment projections released on September 28, 2020. A 2% deficit factor was applied to anticipated apportionment due to the uncertainty regarding final resource allocations per the Board approved Budget Assumptions and Goals.



We are the LTCC Coyotes! Each of us a Superhero!

Fund 11

UNRESTRICTED BUDGETED REVENUES

2020-21 Proposed Budget

Account	Description	FY19-20 Projected Actuals	FY20-21 Proposed Budget	FY20-21 8% Cut (June 2020)	Assumptions
8110	Forest Reserve Fund	36,528	30,000	25,000	Based on "H.R. 2" or "Doc Fix" passed on 4/16/15 per RCRC
8123	Higher Education Act - FWS	-	1,700	1,600	Historical trends; 5% of work-study salaries
8151	Higher Education Act - Pell	3,045	2,300	2,600	Historical trends; based on USDE administrative cost allowance funding notice
8152	Higher Education Act - SEOG	-	1,700	1,530	Historical trends; 5% of SEOG student grants
8160	Veterans Education	-	195	259	Historical trends, \$15, per VA certified student (13 students in 19-20)
8611	State General Apportionment	\$ 9,483,502	8,606,859	8,743,193	*TCR: Per 20-21 advance apportionment. Includes 2% Deficit Factor
8611-901	General Apportionment, Prior Year	45,236	-	-	Prior year corrections from the state
8614	CA College Promise Grant Admin.	23,271	23,002	20,000	Per 2020-21 advance apportionment. Formerly BOG Fee Waivers Admin.
8616	Part-time Faculty Compensation	91,253	90,767	77,565	Based on 2020-21 advance apportionment Ex A
8617	Part-time Faculty Office Hours	4,072	4,072	8,760	Based on LTCC's partial reimbursement submission and 2020 May Revise projections
8618	Full-Time Faculty Hiring	74,571	74,571	74,571	Based on 2020-21 advance apportionment Ex A
8630	Education Protection Account (EPA) Funds	872,047	1,878,794	802,283	TCR: Per 2020-21 advance apportionment
8630-901	EPA Prior Year	26,521	-	-	Corrections to prior year EPA funding
8671	Homeowners Property Tax Relief	41,547	40,000	36,800	TCR: Historical Average
8672	Timber Yield Tax	276	200	184	TCR: Historical Average
8681	Lottery Revenue	340,421	276,290	344,536	\$150 x 1,842 FTES (1753.71 Resident & 88.22 Non-Resident) (Rate Estimated per CCCC website July 2020)
8682	State Mandated Costs	39,103	58,571	58,571	\$30.16 x 19-20 P-2 enrollment (1,942 FTES per P1 & COVID emergency conditions allowance)
8699	Misc. State Revenues	513,248	353,870	353,870	Reflects STRS & PERS on-behalf payments by the State (has an equal offset expense line)
8811	Tax Allocation, Secured Roll	4,595,434	4,717,680	4,227,799	TCR: Per 2020-21 advance apportionment
8812	Tax Allocation, Supplemental	144,497	145,000	132,938	TCR: Historical Average
8813	Tax Allocation, Unsecured Roll	85,355	85,000	78,526	TCR: Historical Average
8816	Tax Allocation, Prior Years	2,997	-	2,757	TCR: historical trends
8841	Ticket Sales	915	-	3,000	Projecting Spring performance only per Theatre PVA. Anticipated reductions due to COVID-19
8842	Copy & Printing Sales	1,572	1,000	2,000	Library CoinOp historical trends. Anticipated reductions due to COVID-19
8850	Rentals and Leases	40,720	10,000	20,000	Historical trends and known rentals. Anticipated reductions due to COVID-19
8860	Interest	63,679	48,400	50,000	2020-21 projection accounts for state deferrals and lower interest rates
8871	Child Development Services (TPNS)	26,000	19,008	25,988	Anticipated reductions due to COVID-19, operating at reduced capacity. 16 TPNS Students @ \$132 x 9 months
8874	Student Enrollment Fees	731,318	862,215	806,306	TCR: Per 2020-21 advance apportionment
8875	Facilities Fees	1,075	-	-	Anticipated reductions due to COVID-19
8877	Student Material Fees	138,056	78,500	72,220	Between \$65 - \$70 k is estimate on 8-26-2020. Anticipated reductions due to COVID-19
8879	Transcript Fees	20,994	17,100	15,732	Historical trends. Anticipated reductions due to COVID-19
8880	Non-Resident Tuition	481,658	500,410	657,744	\$193/unit in 2020-21, \$177/unit in 19-20. (3,241 units in 2019-20)
8881	Good Neighbor Policy Fee	1,209	-	1,112	Phase out due to deauthorization of fee and creation of Interstate Attendance Agreement
8882	California Nevada Interstate Agreement (CNIA)	69,405	70,614	63,852	Per FY19-20 amount (\$93 per unit) and approximately 16 FTES.
8885	Course Fees	7,630	7,500	7,800	Miscellaneous student fees; historical trends.
8886	Housing Fee Aspen	95,055	108,460	108,460	Fee for student housing, available to students beginning Fall 2019
8894	Library Fines	117	-	-	Historical trends. Anticipated reductions due to COVID-19
8899	Miscellaneous Income	60,933	40,000	36,800	Historical trends. Anticipated reductions due to COVID-19
8981	Transfers-In Interfund	57,964	20,000	20,000	Reimbursement from Community Ed for District Costs based on 10% of C.E. expenses

TOTAL

\$18,221,224

\$18,173,778

\$16,884,357

	FY19-20 Projected	FY20-21 Proposed	FY20-21 8% Cut
Total Computational Revenue (TCR*)	16,011,549	16,387,706	14,878,326
Total Computational Revenue - One-Time **	-	-	-
Federal Revenue	39,573	35,895	30,989
State Revenue ***	572,691	527,273	584,003
Local Revenue ***	954,442	849,035	1,017,169
Other Financing Sources	57,964	20,000	20,000
One-Time Revenues & PY Adjustments ***	71,757	-	-
State On Behalf Payments (Pass Through)	513,248	353,870	353,870
TOTAL REVENUE	18,221,224	18,173,778	16,884,357

* 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

		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
		Audited	Audited	Audited	Unaudited	Final
		Actuals	Actuals	Actuals	Actuals	Budget
Total Computational Revenue - State Sources						
8611	State General Apportionment	6,657,088	6,658,701	8,092,051	9,483,502	8,606,859
8630	Education Protection Account (EPA) Funds	1,957,119	2,010,770	1,788,271	872,047	1,878,794
8671	Homeowners Property Tax Relief	40,305	41,283	41,762	41,547	40,000
8672	Timber Yield Tax	101	229	386	276	200
Total Computational Revenue - Local Sources						
8811	Tax Allocation, Secured Roll	3,904,873	4,169,327	4,415,524	4,595,434	4,717,680
8812	Tax Allocation, Supplemental	89,908	104,313	46,860	144,497	145,000
8813	Tax Allocation, Unsecured Roll	76,494	73,510	78,279	85,355	85,000
8816	Tax Allocation, Prior Years	(2,625)	3,004	3,598	2,997	-
8874	Student Enrollment Fees (98% TCR)	765,049	820,848	951,014	716,693	844,971
8881	Good Neighbor Policy Fee (98% TCR)	1,481	410	(342)	1,185	-
8882	California Nevada Interstate Agreement (CNIA) (98% TCR)	32,127	37,892	58,876	68,017	69,202
Subtotal Computational Revenue (TCR)		13,521,920	13,920,286	15,476,278	16,011,549	16,387,705
Federal Sources						
8110	Forest Reserve Fund	23,649	35,496	32,596	36,528	30,000
8123	Higher Education Act - FWS	1,724	1,514	1,610	-	1,700
8151	Higher Education Act - Pell	2,710	2,090	2,995	3,045	2,300
8152	Higher Education Act - SEOG	1,884	2,366	-	-	1,700
8160	Veterans Education	102	140	255	-	195
Subtotal Federal Revenue		30,069	41,606	37,456	39,573	35,895
State Sources (Non-TCR)						
8614	BOG Fee Waiver Admin.	22,649	22,593	21,348	23,271	23,002
8616	Part-Time Faculty Compensation	85,254	86,249	84,224	91,253	90,767
8617	Part-Time Faculty Office Hours	2,057	7,209	12,511	4,072	4,072
8618	Full-Time Faculty Hiring	-	-	74,571	74,571	74,571
8681	Lottery Revenue	248,516	271,403	291,432	340,421	276,290
8682	State Mandated Costs	51,128	49,501	51,055	39,103	58,571
Subtotal State Revenue (Non-TCR)		409,604	436,955	535,141	572,691	527,273

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
		Audited	Audited	Audited	Unaudited	Final
		Actuals	Actuals	Actuals	Actuals	Budget
Local Sources (Non-TCR)						
8830	Contracted Services	51,520	-	-	-	-
8832	Contracted Services - Bookstore	18,354	1,227	-	-	-
8841	Ticket Sales	10,377	5,554	5,890	915	-
8842	Copy and Printing Sales	4,105	3,927	3,156	1,572	1,000
8850	Rentals and Leases	15,743	22,706	53,663	40,720	10,000
8851*	Rentals and Leases - Forest Service Building	83,706	-	-	-	-
8860	Interest	24,815	47,157	107,856	63,679	48,400
8871	Child Development Services (TPNS)	22,240	27,920	33,265	26,000	19,008
8874	Student Enrollment Fees (Non-TCR, 2%)	15,613	16,752	19,408	14,626	17,245
8875	Facilities Fees	1,655	1,829	1,467	1,075	-
8877	Student Material Fees	51,857	55,118	80,133	138,056	78,500
8879	Transcript Fees	13,741	16,030	19,923	20,994	17,100
8880	Nonresident Tuition	485,522	513,740	470,002	481,658	500,410
8881	Good Neighbor Policy Fee (Non-TCR, 2%)	30	8	(7)	24	-
8882	California Nevada Interstate Agreement (CNIA) (Non-TCR, 2%)	656	773	1,202	1,388	1,412
8885	Course Fees	14,855	7,945	7,878	7,630	7,500
8894	Library Fines	557	596	701	117	-
8895	Housing Fee Aspen	-	-	-	95,055	108,460
8899	Miscellaneous Income	14,622	18,190	62,396	60,933	40,000
8912	Sale of Equipment and Supplies	3,077	786	-	-	-
Subtotal Local Sources (Non-TCR)		833,046	740,259	866,932	954,442	849,035
Other Financing Sources						
8981	Transfers-In Interfund	27,605	61,735	39,996	57,964	20,000
8983**	Transfers-In, Other	79,355	60,234	3,354	-	-
Subtotal Other Financing Sources		106,961	121,969	43,350	57,964	20,000

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

	2016-2017 Audited Actuals	2017-2018 Audited Actuals	2018-2019 Audited Actuals	2019-2020 Unaudited Actuals	2020-2021 Final Budget
One-Time Revenues and Prior-Year Adjustments					
8611-901 General Apportionment, Prior Year	207,589	162,045	433,450	45,236	-
8630-901 EPA, Prior Year	(58,857)	(10,751)	(41,078)	26,521	-
8681-901 Lottery, Prior Year	43,613	16,458	6,473	-	-
8683 State Mandated Costs (One-Time)	168,156	48,613	-	-	-
Subtotal One-Time Revenues and Prior-Year Adjustments	360,501	216,365	398,845	71,757	-
State on Behalf Payments (Pass Through)					
8699 Miscellaneous State Revenue	375,029	342,357	918,952	513,248	353,870
Subtotal State on Behalf Payments (Pass Through)	375,029	342,357	918,952	513,248	353,870
Total Unrestricted Revenue Sources	15,637,128	15,819,796	18,276,954	18,221,224	18,173,778

Revenue Summary Table

	2016-2017 Audited Actuals	2017-2018 Audited Actuals	2018-2019 Audited Actuals	2019-2020 Unaudited Actuals	2020-21 Final Budget
Total Computational Revenue	13,073,353	13,920,286	15,476,278	16,011,549	16,387,705
Total Computational Revenue - One-Time ***	448,567	-	-	-	-
Federal Revenue	30,069	41,606	37,456	39,573	35,895
State Revenue****	409,604	436,955	535,141	572,691	527,273
Local Revenue****	829,968	739,471	866,932	954,442	849,035
Other Financing Sources	110,038	122,754	43,350	57,964	20,000
One-Time Revenues and PY Adjustments	360,501	216,366	398,845	71,757	-
State on Behalf Payments (Pass Through)	375,029	342,357	918,952	513,248	353,870
TOTAL UNRESTRICTED REVENUE	15,637,128	15,819,796	18,276,954	18,221,224	18,173,778

* 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*

		2016-2017 Audited Actuals	2017-2018 Audited Actuals	2018-2019 Audited Actuals	2019-2020 Unaudited Actuals	2020-21 Final Budget *
Federal Sources						
8121	Title III Grant	78,917	178,569	172,809	262,038	341,600
8123	Higher Education Act - CWSP	34,482	23,140	32,203	61,040	49,132
8124	TRiO ETS Grant	317,517	170,405	244,616	254,757	376,725
8125	TRiO UB Grant	320,147	184,655	283,224	232,720	353,650
8140	TANF (Federal Share)	27,593	28,168	28,032	27,215	26,380
8154	CARES Act	-	-	-	196,119	-
8171	Perkins Title 1-C	84,647	82,773	71,228	80,391	80,391
8175	CTE Transitions	43,425	41,577	41,378	46,195	46,195
8197	Child Development Training Consort.	550	-	-	-	-
Subtotal Federal Sources		907,279	709,288	873,490	1,160,475	1,274,073

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

		2016-2017 Audited Actuals	2017-2018 Audited Actuals	2018-2019 Audited Actuals	2019-2020 Unaudited Actuals	2020-21 Final Budget *
State Sources						
8612	Basic Skills **	86,242	114,117	101,687	-	-
8615	CA Promise	-	-	0	72,125	92,181
8621	Extended Opportunities Prog. and Serv.	181,616	198,332	207,849	194,102	300,842
8622	Coop Agencies Resources for Ed	17,082	18,713	22,535	19,581	27,112
8623	Disabled Student Prog. and Serv.	196,857	201,565	240,686	212,737	263,251
8624	Instructional Equipment	47,282	35,790	-	54,705	100,282
8625	CalWORKS	71,017	71,264	110,051	100,632	162,874
8627	Board Financial Assist. Prog.	126,193	127,697	124,004	123,482	130,549
8628	Student Success and Support **	689,002	753,854	637,355	12,807	-
8629	Student Success and Support (Non-Credit) **	25,794	19,600	16,293	-	-
8631	Faculty/Staff Diversity	60,322	50,000	43,690	39,465	66,845
8635	Foster Care Education	119,884	121,122	131,851	128,221	114,038
8641	Student Equity and Achievement **	408,140	251,199	256,890	1,039,801	1,099,968
8642	Strong Workforce (CTE)	43,894	207,568	497,372	401,799	1,303,260
8643	Veteran Resource Center	-	-	-	23,136	17,699
8644	Guided Pathways	-	75	26,621	54,084	369,221
8645	Federal Aid Technology	-	-	28,136	99,380	114,059
8656	AB86 Adult Education	932,242	687,329	798,195	937,346	1,452,673
8657	WIOA Title 1 (Formerly SB1070 Grant)	13,276	-	66,990	6,810	41,445
8659	Miscellaneous State Grants	24,405	10,207	133,427	505,405	1,011,068
8681	Lottery Revenue	109,785	67,925	107,696	122,863	205,055
8691	Pre-Apprenticeship & OJT	-	30,442	236,463	233,095	-
8692	NFN Deputy Sector Navigator	-	-	78,553	266,424	218,236
8699	Miscellaneous State Revenues	148,726	168,292	94,555	41,942	3,377
Subtotal State Sources		3,301,760	3,135,092	3,960,900	4,689,942	7,094,035

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

		2016-2017 Audited Actuals	2017-2018 Audited Actuals	2018-2019 Audited Actuals	2019-2020 Unaudited Actuals	2020-21 Final Budget *
Local Sources						
8820	Contributions, Gifts, Grants, Endowments	-	990	563	-	2,447
8876	Health Fees \$3 per quarter per student	10,916	12,242	12,987	12,587	17,678
8885	Course/Exam Fees	310	224	-	810	-
8889	Misc. Local Grants	7,151	6,942	12,283	13,022	29,592
8899	Miscellaneous Income	858	627	(11)	100,524	44,122
Subtotal Local Sources		19,235	21,024	25,822	126,943	93,839
Other Financing Sources						
8970	Fiscal Agent Pass Through	-	320,000	-	-	-
8982	Indirect Funding Intrafund	53,420	51,552	131,105	49,477	224,924
Subtotal Other Financing Sources		53,420	371,552	131,105	49,477	224,924
TOTAL REVENUE RESTRICTED SOURCES		4,281,693	4,236,956	4,991,317	6,026,837	8,686,871
Beginning Fund Balance		124,270	221,799	125,806	211,991	23,192
TOTAL REVENUE AND BEGINNING FUND BALANCE		4,405,963	4,458,755	5,117,123	6,238,828	8,710,063

* Within the educational industry institutions are often funded up front for grants. In circumstances such as these the institution can only recognize the revenue that is equivalent to the expenses incurred. The difference between the funding and the expenses incurred is considered carryover revenue 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 were kept separate for reporting purposes in FY18-19, and combined in 2019-20.

REVENUE DESCRIPTIONS

FEDERAL REVENUE

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

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

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

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

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

Veterans Education: Federal funds for processing enrollment for veterans.

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

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

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

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

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

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

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

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

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 CCCCCO Vision for Success

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LOCAL REVENUE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Student Fees:

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

Education Code Section 76300.

- *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.



2019 Coyote Kick-Off

UNRESTRICTED BUDGET

2020 – 21 ANNUAL BUDGET

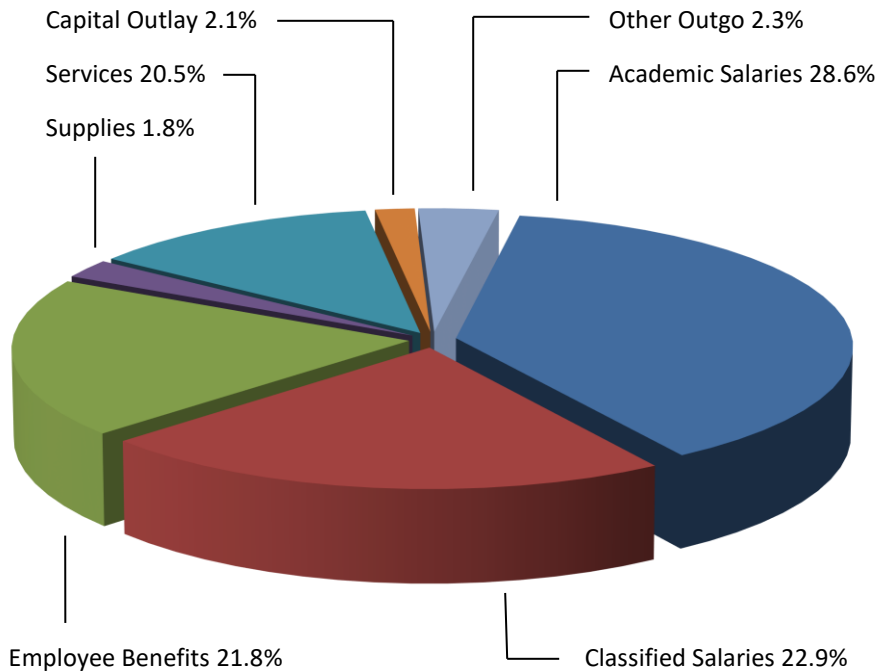
- Three – Year Unrestricted Budget Summary •
- FY 20-21 Object Summary – Unrestricted •
(Adopted vs. Final Budget)
- FY 20-21 Object Summary – Unrestricted •
(Actuals vs. Final Budget)
- Revenue and Appropriations – Unrestricted •

THREE-YEAR UNRESTRICTED BUDGET SUMMARY - FY20-21 PROPOSED BUDGET

	2018-19 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2018-19 AUDITED ACTUALS GENERAL FUND UNRESTRICTED	2019-20 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2019-20 PROJECTED ACTUALS GENERAL FUND UNRESTRICTED	2020-21 PROPOSED BUDGET GENERAL FUND UNRESTRICTED
BEGINNING BALANCE	2,422,887	2,422,884	2,731,932	2,736,159	2,806,418 *
* The 2020-21 beginning balance is based on the 2019-20 projected actual ending balance					
REVENUE					
Total Computational Revenue	15,522,179	15,476,278	15,980,804	16,011,549 **	16,387,706 **
Total Computational Revenue - One-Time	0	0	0	0	0
Federal Revenue	30,988	37,456	30,988	39,573	35,895
State Revenue ***	443,764	535,177	552,785	572,691	527,273
Local Revenue ***	852,835	925,904	1,226,782	954,442	849,034
Other Financing Sources	29,818	43,349	67,651	57,964	20,000
One-Time Revenues, PY Adjustments	34,866	398,844	0	71,757	0
State "On Behalf" STRS Payments (Pass Through)	300,000	918,952	353,870	513,248	353,870
** FY19-20 and FY20-21 reflects a 2% deficit factor					
*** Excludes Total Computational Revenue components					
TOTAL REVENUE	17,214,450	18,335,960	18,212,880	18,221,224	18,173,778
TOTAL RESOURCES	19,637,337	20,758,844	20,944,812	20,957,383	20,980,196
EXPENSES					
Total Academic	5,025,276	4,884,074	5,216,976	4,994,387	5,377,503
Total Classified	3,754,142	3,601,123	4,167,933	3,778,646	4,178,673
TOTAL SALARIES	8,779,418	8,485,197	9,384,909	8,773,033	9,556,176
Total Employee Benefits	3,582,764	4,119,673	3,969,700	3,857,187	3,930,766
TOTAL COMPENSATION	12,362,182	12,604,870	13,354,609	12,630,220	13,486,942
Total Supplies	325,978	312,179	331,575	260,827	335,642
Total Services	3,760,289	3,976,112	3,565,270	3,993,321	3,556,982
Total Capital Outlay	147,970	486,221	373,752	266,235	345,048
TOTAL NON-LABOR EXPENSES	4,234,237	4,774,512	4,270,597	4,520,383	4,237,672
TOTAL EXPENSES	16,596,419	17,379,382	17,625,206	17,150,603	17,724,614
Total Other Outgo	502,810	643,303	587,674	1,000,362	449,164
TOTAL APPROPRIATED	17,099,229	18,022,684	18,212,880	18,150,965	18,173,778
Reserves					
BOT Contingency Reserve	2,538,108	2,736,159	2,731,932	2,806,418	2,806,418
ENDING FUND BALANCE (TOTAL RESERVES)	2,538,108	2,736,159	2,731,932	2,806,418	2,806,418
UNRESTRICTED FUND SUMMARY					
Reserves/Ending Balance					
As Percent of: Revenue	14.74%	14.92%	15.00%	15.40%	15.44%
Appropriations	14.84%	15.18%	15.00%	15.46%	15.44%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	17,214,450	18,335,960	18,212,880	18,221,224	18,173,778
Total Appropriated	17,214,450	18,022,684	18,212,880	18,150,965	18,173,778
REVENUE LESS APPROPRIATED	0	0	0	70,259 ****	0
**** Balance of revenues greater than appropriations added to BOT Contingency Reserve to be in line with BOT goal of maintaining 15% reserve balance					

OBJECT SUMMARY – UNRESTRICTED (FY19-20 Adopted vs. FY20-21 Final Budget)

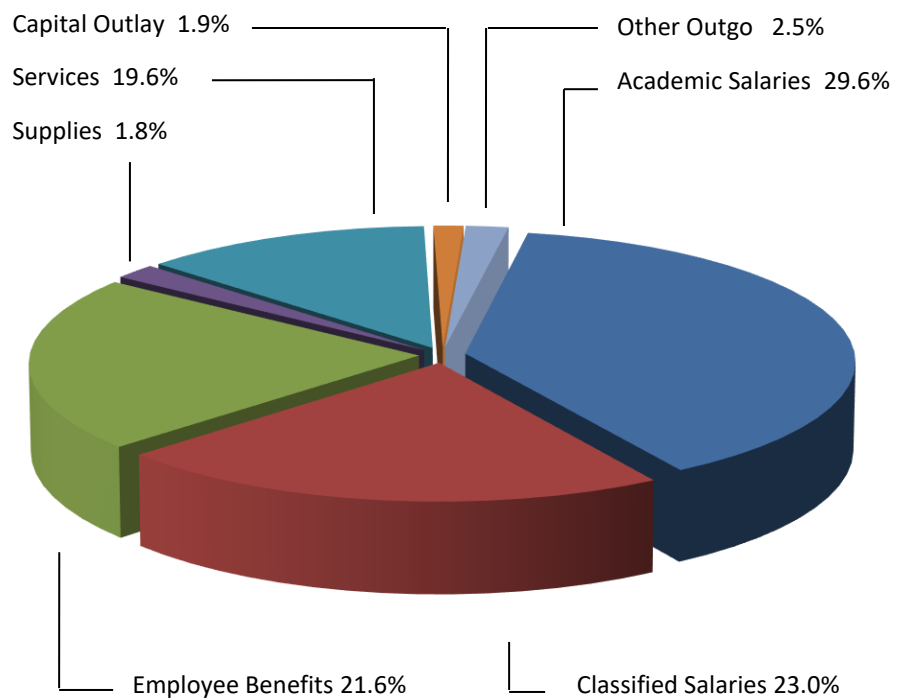
Fiscal Year 2019-2020 Adopted Budget



Major Object Summary for the Fiscal Year 2019-20 Adopted Budget:

Academic Salaries	\$ 5,216,976
Classified Salaries	\$ 4,167,933
Employee Benefits	\$ 3,969,700
Supplies	\$ 331,575
Services	\$ 3,565,270
Capital Outlay	\$ 373,752
Other Outgo	\$ 587,674

Fiscal Year 2020-2021 Final Budget



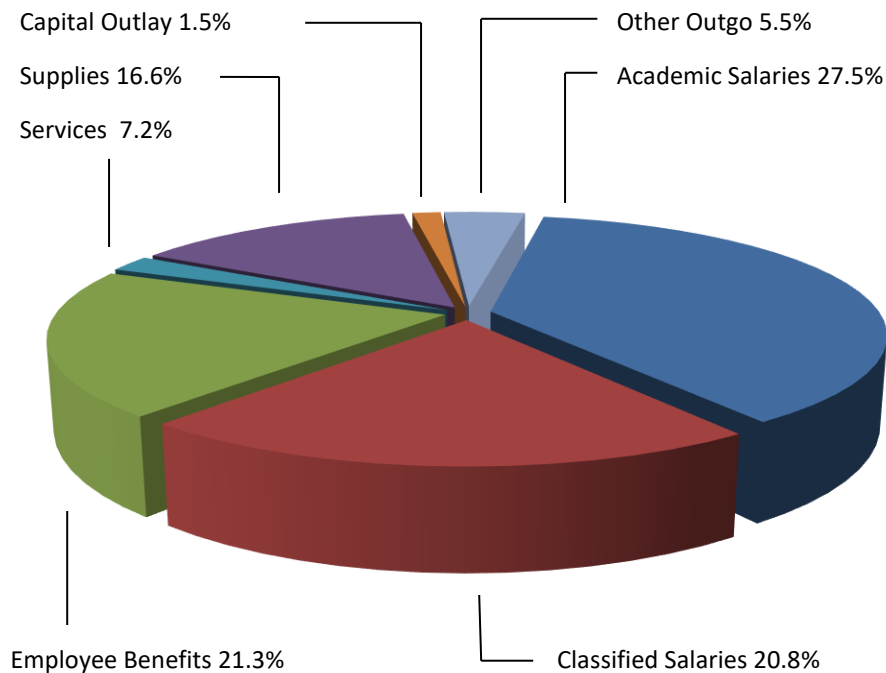
Major Object Summary for the Fiscal Year 2020-21 Final Budget:

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

Graph 4: Object Summary – Unrestricted (FY19-20 Adopted vs. FY20-21 Final Budget)

OBJECT SUMMARY – UNRESTRICTED (FY19-20 Actuals vs. FY20-21 Final Budget)

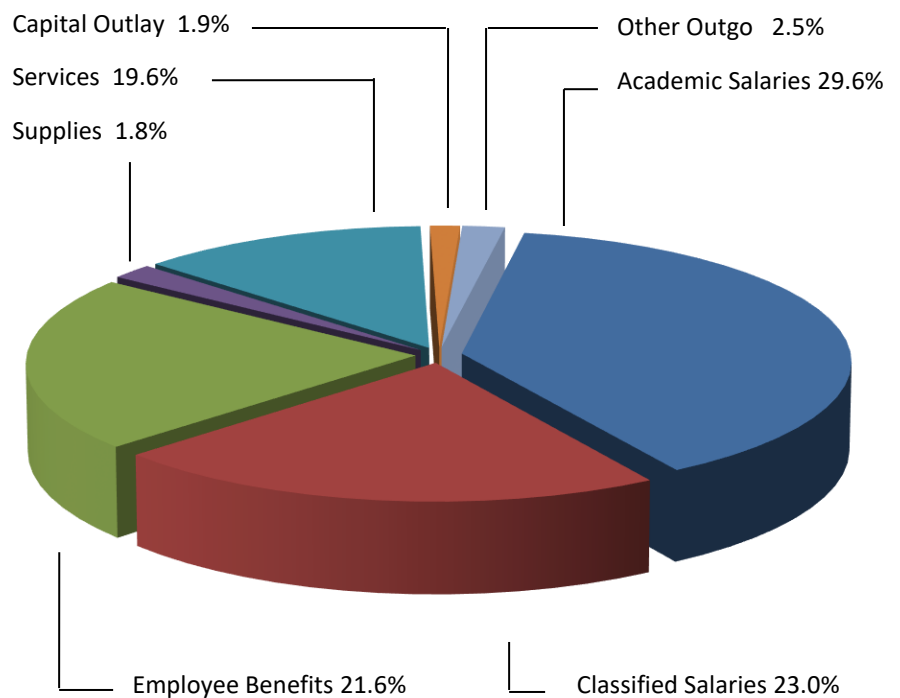
Fiscal Year 2019-2020 Actuals



Major Object Summary for the Fiscal Year 2019-20 Actuals:

Academic Salaries	\$ 4,994,387
Classified Salaries	\$ 3,778,646
Employee Benefits	\$ 3,857,187
Supplies	\$ 260,827
Services	\$ 3,993,321
Capital Outlay	\$ 266,235
Other Outgo	\$ 1,000,362

Fiscal Year 2020-2021 Final Budget

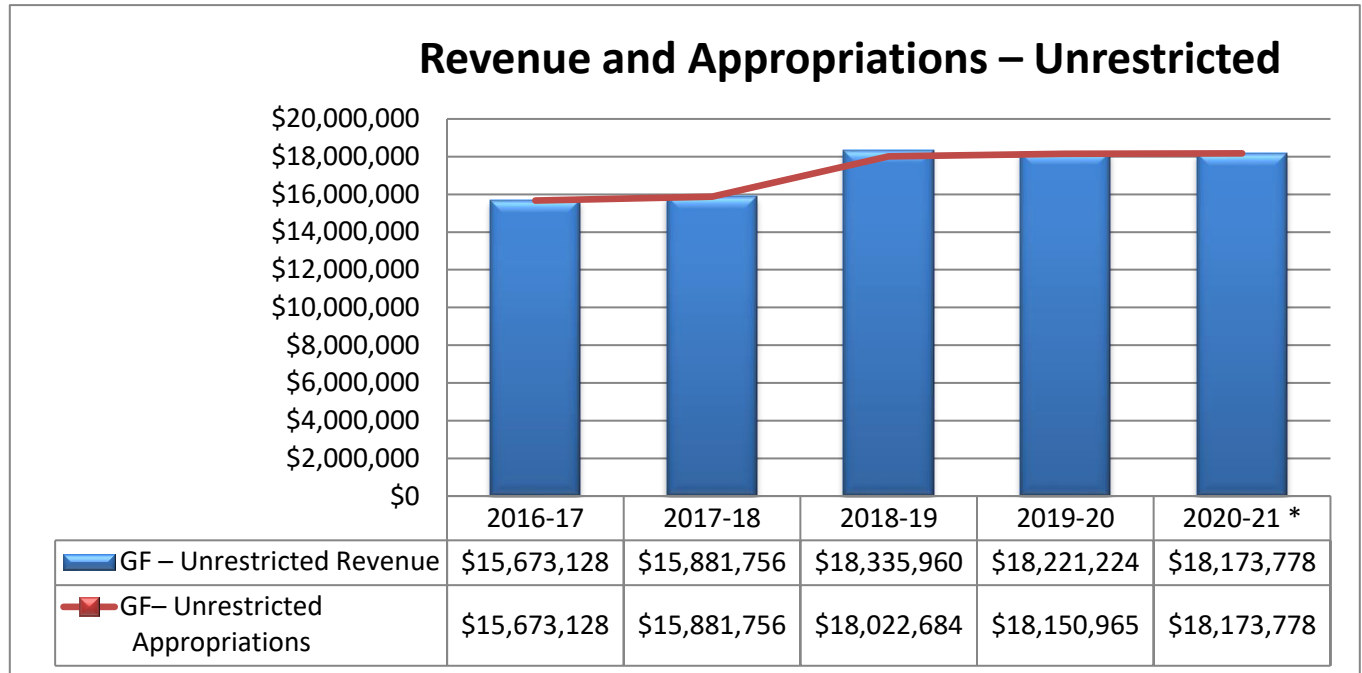


Major Object Summary for the Fiscal Year 2020-21 Final Budget:

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

Graph 5: Object Summary – Unrestricted (FY19-20 Actuals vs. FY20-21 Final Budget)

REVENUE AND APPROPRIATIONS – UNRESTRICTED



Graph 6: Revenue and Appropriations – Unrestricted

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 received less apportionment from the State than expected under the SCFF due to the new constrained total computational revenue (TCR) calculation. New in FY18-19 actuals was approximately \$600,000 in revenue and matching expenditures to reflect the additional STRS on-behalf payments, as well as new PERS on-behalf payments, made by the state. The additional STRS on-behalf and new PERS on-behalf amounts are not included in the FY20-21 budget. Emergency conditions allowance for FTES is in place for 2019-20 and 2020-21 due to COVID-19.

*FY15-16 through FY18-19 are audited actuals. FY19-20 are unaudited actuals, and FY20-21 is budgeted.

RESTRICTED BUDGET

2020 – 21 ANNUAL BUDGET

- Three – Year Restricted Budget Summary •
- FY 20-21 Object Summary – Restricted •
(Adopted vs. Final Budget)
- FY 20-21 Object Summary – Restricted •
(Actuals vs. Final Budget)
- Revenue and Appropriations – Restricted •

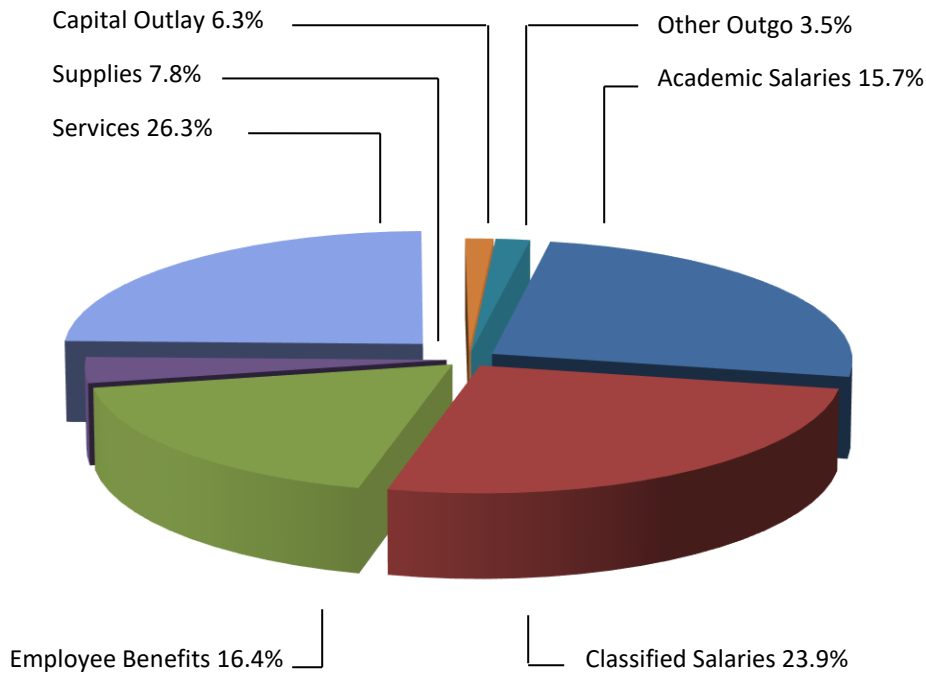
SECTION 6

THREE-YEAR RESTRICTED BUDGET SUMMARY – FY20-21 PROPOSED BUDGET

	2018-19 ADOPTED BUDGET GENERAL FUND RESTRICTED	2018-19 AUDITED ACTUALS GENERAL FUND RESTRICTED	2019-20 ADOPTED BUDGET GENERAL FUND RESTRICTED	2019-20 UNAUDITED ACTUALS GENERAL FUND RESTRICTED	2020-21 PROPOSED BUDGET GENERAL FUND RESTRICTED
BEGINNING BALANCE	125,807	125,806	209,331	211,991	23,192 ^I
^I FY20-21 beginning balance is based on 2019-20 unaudited ending balance					
REVENUE					
Federal Revenue	1,249,640	873,490	1,454,654	1,160,476	1,154,818
State Revenue	4,875,849	3,960,900	6,415,827	4,689,942	4,651,624
Local Revenue	43,882	25,823	46,088	126,943	34,683
Other Financing Sources	167,492	131,105	113,207	49,477	224,924
TOTAL REVENUE	6,336,863	4,991,318	8,029,776	6,026,838	6,066,049
PRIOR YEAR CARRYOVER AND DEFERRED REVENUE					2,620,822 ^{II}
^{II} Beginning in FY20-21 carryover revenue that was unspent in the prior year is shown separately from current year allocations					
TOTAL RESOURCES	6,462,670	5,117,124	8,239,107	6,238,829	8,710,063
EXPENSES					
Total Academic	1,210,701	1,140,433	1,187,601	1,216,283	1,137,233
Total Classified	1,333,879	1,155,799	1,808,346	1,633,333	1,760,615
TOTAL SALARIES	2,544,580	2,296,232	2,995,947	2,849,616	2,897,848
Total Employee Benefits	991,498	880,163	1,238,828	1,129,101	1,226,258
TOTAL COMPENSATION	3,536,078	3,176,395	4,234,775	3,978,717	4,124,106
Total Supplies	630,890	355,101	591,894	436,169	450,592
Total Services	1,406,837	864,836	1,990,427	1,163,174	1,038,919
Total Capital Outlay	359,996	229,179	476,934	446,189	92,692
TOTAL NONLABOR EXPENSES	2,397,723	1,449,116	3,059,255	2,045,532	1,582,203
TOTAL EXPENSES	5,933,801	4,625,511	7,294,030	6,024,249	5,706,309
Total Other Outgo	149,553	279,622	266,988	191,388	551,648
TOTAL APPROPRIATED	6,083,354	4,905,133	7,561,018	6,215,637	6,257,957 ^{III}
^{III} FY20-21 budgeted appropriations do not account for carryover funds					
Unappropriated Carryover Revenue					2,620,822 ^{IV}
^{IV} Unallocated prior year carryover revenue will be allocated over the course of the year to meet program needs.					
Reserves					
Reserves	320,807 **	254,901	254,901	10,021	10,335
ENDING FUND BALANCE	379,316	211,991	678,089	23,192	2,452,106
RESTRICTED FUND SUMMARY					
Ending Fund Balance					
As Percent of: Revenue	5.99%	4.25%	8.44%	0.38%	40.42%
Appropriations	6.24%	4.32%	8.97%	0.37%	39.18%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	6,336,863	4,991,318	8,029,776	6,026,838	8,686,871
Total Appropriated	6,083,354	4,905,133	7,561,018	6,215,637	6,257,957
REVENUE LESS APPROPRIATED	253,509	86,185	468,758	(188,799)	2,428,914

OBJECT SUMMARY – RESTRICTED (FY19-20 Adopted vs. FY20-21 Final Budget)

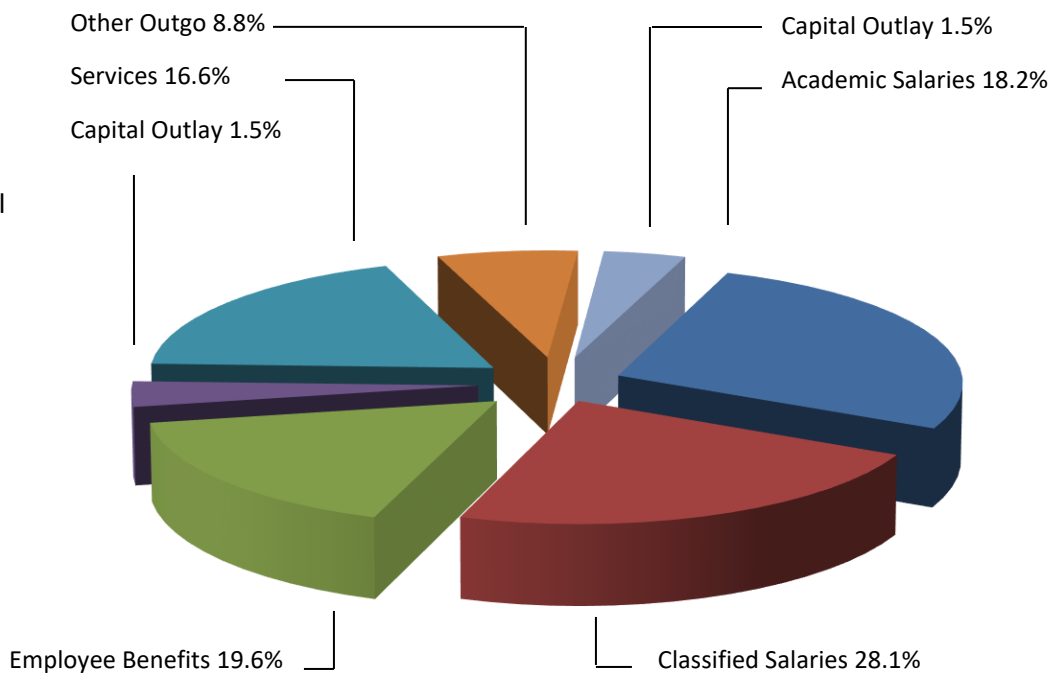
Fiscal Year 2019-2020 Adopted Budget



Major Object Summary for the Fiscal Year 2019-20 Adopted Budget:

Academic Salaries	\$ 1,187,601
Classified Salaries	\$ 1,808,346
Employee Benefits	\$ 1,238,828
Supplies	\$ 591,894
Services	\$ 1,990,427
Capital Outlay	\$ 476,934
Other Outgo	\$ 266,988

Fiscal Year 2020-2021 Final Budget

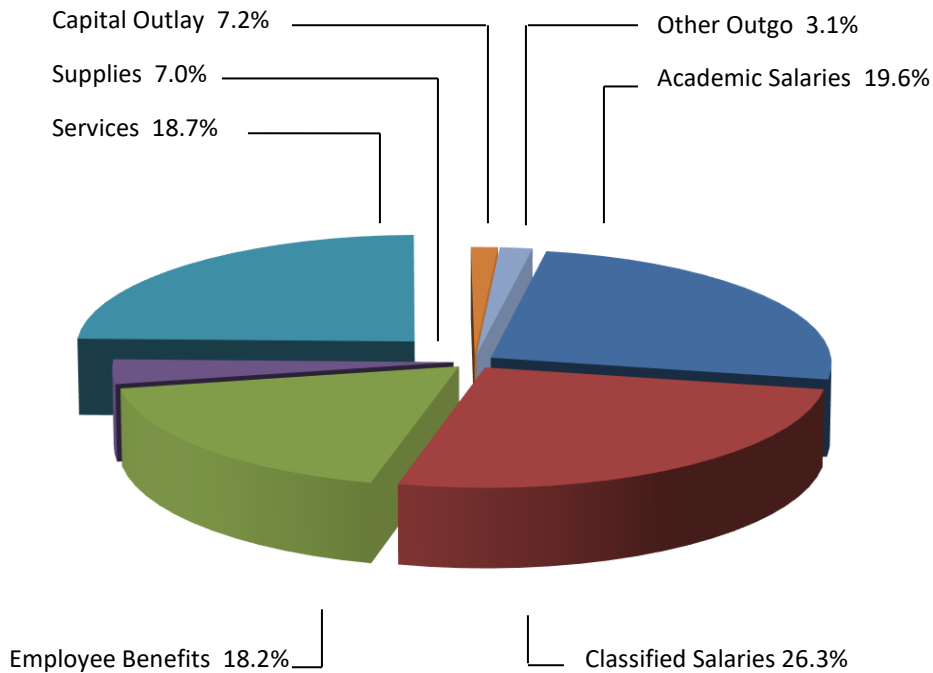


Major Object Summary for the Fiscal Year 2020-21 Final Budget:

Academic Salaries	\$ 1,137,233
Classified Salaries	\$ 1,760,615
Employee Benefits	\$ 1,226,258
Supplies	\$ 450,592
Services	\$ 1,038,919
Capital Outlay	\$ 92,692
Other Outgo	\$ 551,648

OBJECT SUMMARY – RESTRICTED (FY19-20 Actuals vs. FY20-21 Final Budget)

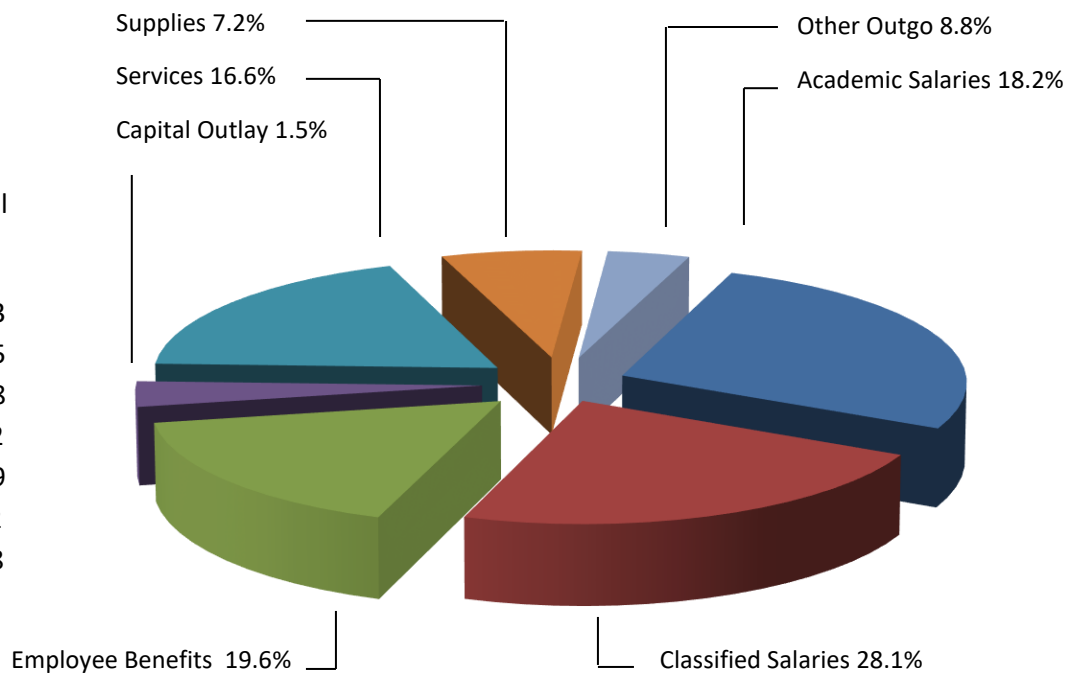
Fiscal Year 2019-2020 Actuals



Major Object Summary for the Fiscal Year 2019-20 Actuals:

Academic Salaries	\$ 1,216,283
Classified Salaries	\$ 1,633,333
Employee Benefits	\$ 1,129,101
Supplies	\$ 436,169
Services	\$ 1,163,174
Capital Outlay	\$ 446,189
Other Outgo	\$ 191,388

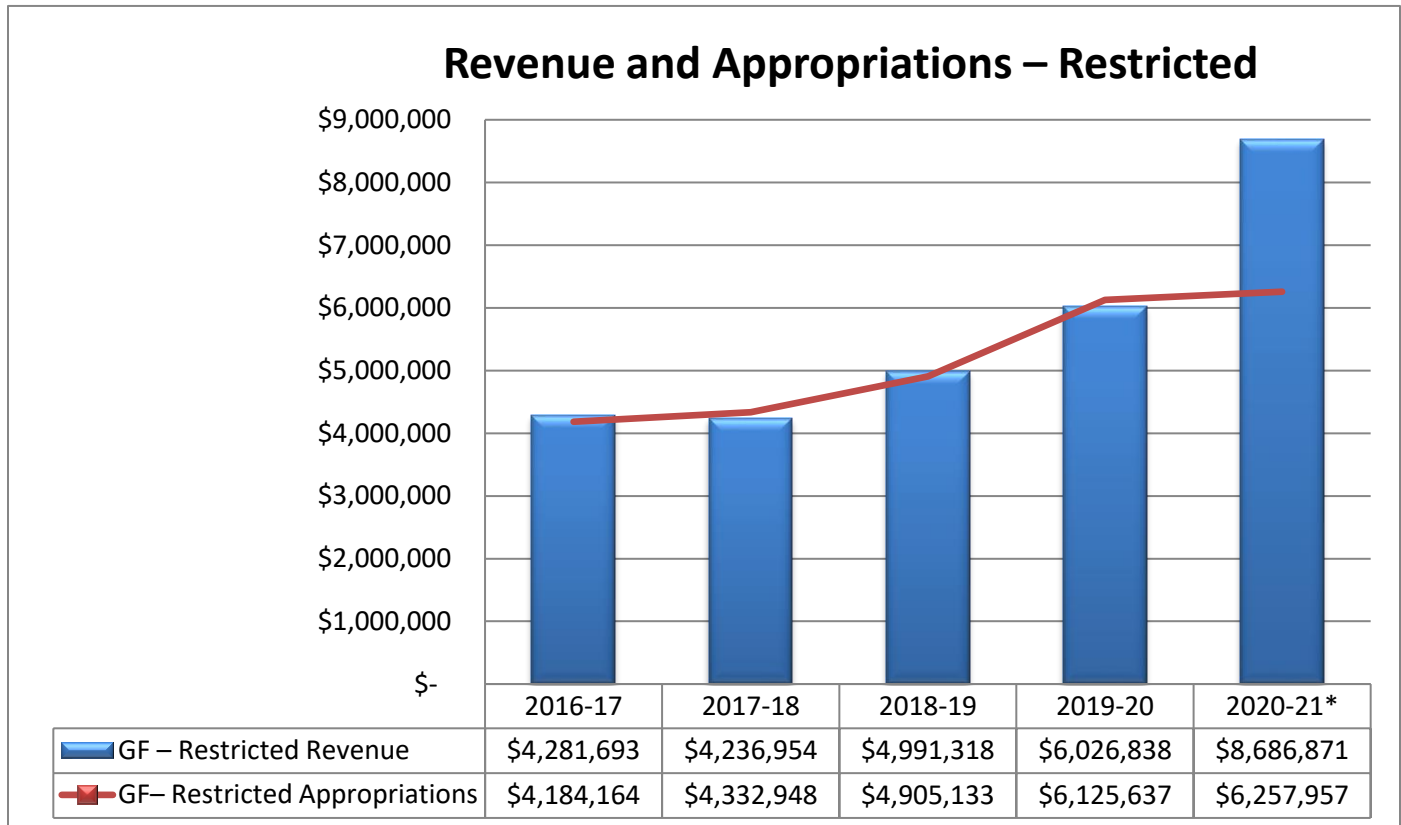
Fiscal Year 2020-21 Final Budget



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

Academic Salaries	\$ 1,137,233
Classified Salaries	\$ 1,760,615
Employee Benefits	\$ 1,226,258
Supplies	\$ 450,592
Services	\$ 1,038,919
Capital Outlay	\$ 92,692
Other Outgo	\$ 551,648

REVENUE AND APPROPRIATIONS – RESTRICTED



Graph 9: Revenue and Appropriations – Restricted

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

In FY16-17 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. In FY19-20 LTCC received a \$500,000 one-time CTE Pathways grant and \$500,000 from the Federal CARES Act to offset costs due to COVID-19. In FY20-21 LTCC was awarded a combined \$830,000 from Cal Fire and the CA Tahoe Conservancy for a forest health grant. FY20-21 also includes about \$2.6 million in carryover funds from FY19-20 that are not budgeted for appropriation at the time of the final budget approval process.

*FY16-17 through FY18-19 are audited actuals. FY19-20 are unaudited actuals, and FY20-21 is budgeted.

OBJECT BREAKDOWN

2020 – 21 ANNUAL BUDGET

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

SECTION 7

OBJECT DETAIL – BUDGET TO FINAL BUDGET FY20-21

Final Budget 2020-21	2018-19 ADOPTED BUDGET			2019-20 ADOPTED BUDGET			2020-21 FINAL BUDGET			2018-19 vs. 2020-21 Variance	2019-20 vs. 2020-21 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	2,288,073	2,197,306	90,767	2,441,717	2,359,332	82,385	2,491,031	2,478,972	12,059	281,666	119,640
Subtotal	2,288,073	2,197,306	90,767	2,441,717	2,359,332	82,385	2,491,031	2,478,972	12,059	281,666	119,640
1210 Administrators	806,548	605,118	201,430	854,212	624,410	229,802	1,064,141	753,536	310,605	148,418	129,126
1211 Admin In-District Allowance	33,301	24,180	9,121	32,174	22,591	9,583	37,741	26,880	10,861	2,700	4,289
1212 Counselors	442,775	39,541	403,234	485,211	81,739	403,472	433,575	73,541	360,034	34,000	(8,198)
1213 Academic Director	54,720	-	54,720	76,148	-	76,148	50,351	-	50,351	-	-
1214 Reassigned Time	22,856	22,856	-	26,214	26,214	-	36,635	-	36,635	(22,856)	(26,214)
1215 Learning Disabilities Specialist	46,733	-	46,733	72,475	-	72,475	82,519	-	82,519	-	-
1216 Library/Media Services Director	42,812	42,812	-	45,077	45,077	-	47,151	47,151	-	4,339	2,074
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1250 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	8,500	-	8,500	-	-	-	-	-	-	-	-
Subtotal	1,458,245	734,507	723,738	1,591,511	800,031	791,480	1,752,113	901,108	851,005	166,601	101,077
1310 Adjunct Faculty	1,566,952	1,473,472	93,480	1,501,496	1,440,496	61,000	1,458,266	1,440,496	17,770	(32,976)	-
1311 Adjunct Office Hours	20,000	10,000	10,000	15,000	10,000	5,000	24,000	14,000	10,000	4,000	4,000
1315 Fitness Education Center Adjuncts	122,264	122,264	-	122,264	122,264	-	62,966	62,966	-	(59,298)	(59,298)
1360 Instructional Stipends	97,215	47,215	50,000	87,807	60,215	27,592	72,635	53,215	19,420	6,000	(7,000)
1390 Other Instructional Salaries	130,735	104,719	26,016	127,072	101,056	26,016	121,391	101,056	20,335	(3,663)	-
1399 Instructor Substitutes	40,500	40,500	-	40,500	40,500	-	40,500	40,500	-	-	-
Subtotal	1,977,666	1,798,170	179,496	1,894,139	1,774,531	119,608	1,779,758	1,712,233	67,525	(85,937)	(62,298)
1414 Reassigned Time - Overload	9,150	9,150	-	9,150	9,150	-	9,150	9,150	-	-	-
1415 Student Activities Advisor	27,000	27,000	-	27,000	27,000	-	27,000	27,000	-	-	-
1420 Part-Time or Sub Librarian	44,020	44,020	-	44,020	44,020	-	44,020	44,020	-	-	-
1425 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1430 Part-Time or Sub Counselors	76,861	593	76,268	65,221	593	64,628	102,737	593	102,144	-	-
1440 Part-Time Program Director	58,997	58,997	-	60,292	60,292	-	60,292	60,292	-	1,295	-
1450 Athletic Director	39,341	39,341	-	-	-	-	-	-	-	(39,341)	-
1460 Lead Faculty Stipend	105,499	39,441	66,058	47,114	40,114	7,000	57,114	40,114	17,000	673	-
1470 CCE Facilitator	15,000	-	15,000	64,726	-	64,726	29,726	-	29,726	-	-
1480 Athletic Coaches	35,001	35,001	-	35,001	35,001	-	35,001	35,001	-	-	-
1495 Mileage Allowance	9,000	9,000	-	8,750	8,750	-	8,750	8,750	-	(250)	-
1499 Other Noninstructional Acad. Salaries	92,124	32,750	59,374	115,936	58,162	57,774	118,044	60,270	57,774	27,520	2,108
Subtotal	511,993	295,293	216,700	477,210	283,082	194,128	491,834	285,190	206,644	(10,103)	2,108
TOTAL ACADEMIC	6,235,977	5,025,276	1,210,701	6,404,577	5,216,976	1,187,601	6,514,736	5,377,503	1,137,233	352,227	160,527

Final Budget 2020-21			2018-19 ADOPTED BUDGET			2019-20 ADOPTED BUDGET			2020-21 FINAL BUDGET			2018-19 vs. 2020-21 Variance	2019-20 vs. 2020-21 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED		
CLASSIFIED SALARIES													
2110 Full-Time Regular Classified	2,057,601	1,406,749	650,852	2,340,663	1,541,281	799,382	2,467,771	1,652,380	815,391	245,631	111,099		
2111 Confidentials	289,130	286,498	2,632	371,927	319,801	52,126	348,328	287,571	60,757	1,073	(32,230)		
2120 Part-Time Regular Classified	362,081	260,631	101,450	397,619	335,448	62,171	391,939	336,718	55,221	76,087	1,270		
2150 Classified Supervisor	1,042,532	855,843	186,689	1,389,373	987,418	401,955	1,485,095	1,012,025	473,070	156,182	24,607		
Subtotal	3,751,344	2,809,721	941,623	4,499,582	3,183,948	1,315,634	4,693,133	3,288,694	1,404,439	478,973	104,746		
2210 F-T/Reg. Classified Instructional	87,013	87,013	-	99,481	99,481	-	52,710	52,710	-	(34,303)	(46,771)		
Subtotal	87,013	87,013	-	99,481	99,481	-	52,710	52,710	-	(34,303)	(46,771)		
2310 Classified Overtime	59,995	58,995	1,000	63,475	60,475	3,000	56,227	54,427	1,800	(4,568)	(6,048)		
2340 Part-Time/Temp. Class. Noninstr	671,838	489,088	182,750	654,289	379,960	274,329	501,845	342,148	159,697	(146,940)	(37,812)		
2341 Part-Time/Temporary Technician	82,390	40,085	42,305	69,132	40,842	28,290	51,285	20,359	30,926	(19,726)	(20,483)		
2350 Student Workers	91,476	8,524	82,952	204,189	88,524	115,665	129,420	79,672	49,748	71,148	(8,852)		
2360 Classified Stipend	15,323	10,000	5,323	13,000	10,000	3,000	25,000	25,000	-	15,000	15,000		
2399 Other Noninstr. Class. Salaries	16,324	16,324	-	16,911	16,911	-	15,219	15,219	-	(1,105)	(1,692)		
Subtotal	937,346	623,016	314,330	1,020,996	596,712	424,284	778,996	536,825	242,171	(86,191)	(59,887)		
2410 Instructional Aide Hourly	215,503	175,003	40,500	213,373	190,123	23,250	235,791	212,541	23,250	37,538	22,418		
2414 Instructional Aide - AIARE	10,720	10,720	-	12,400	12,400	-	11,160	11,160	-	440	(1,240)		
2415 Tutor	77,883	40,457	37,426	121,803	76,625	45,178	99,018	37,463	61,555	(2,994)	(39,162)		
2418 Artist Model I	2,588	2,588	-	2,813	2,813	-	2,532	2,532	-	(56)	(281)		
2419 Artist Model II	5,124	5,124	-	5,160	5,160	-	4,644	4,644	-	(480)	(516)		
2421 Accompanist	-	-	-	-	-	-	-	-	-	-	-		
2442 TPNS Substitute Teacher	500	500	-	671	671	-	604	604	-	104	(67)		
2450 Student Tutors	-	-	-	-	-	-	60,700	31,500	29,200	31,500	31,500		
Subtotal	312,318	234,392	77,926	356,220	287,792	68,428	414,449	300,444	114,005	66,052	12,652		
TOTAL CLASSIFIED	5,088,021	3,754,142	1,333,879	5,976,279	4,167,933	1,808,346	5,939,288	4,178,673	1,760,615	424,531	10,740		
TOTAL SALARIES	11,323,998	8,779,418	2,544,580	12,380,856	9,384,909	2,995,947	12,454,024	9,556,176	2,897,848	776,758	171,267		
EMPLOYEE BENEFITS													
i 3110 STRS Direct Instruction	743,031	718,893	24,138	845,271	813,416	31,855	813,279	788,804	24,475	69,911	(24,612)		
3111 STRS Nonacademic Admin. and Supervisors	1,982	1,982	-	1,088	952	136	-	-	-	(1,982)	(952)		
i 3112 STRS Nonacademic Other	287,962	135,391	152,571	299,624	145,898	153,726	300,004	169,579	130,425	34,188	23,681		
Subtotal	1,032,975	856,266	176,709	1,145,983	960,266	185,717	1,113,283	958,383	154,900	102,117	(1,883)		
3210 PERS Direct Instruction	31,237	31,237	-	340,650	51,574	289,076	41,342	41,342	-	10,105	(10,232)		
3211 PERS Classified/Other Nonacademic	692,099	522,605	169,494	653,669	653,669	-	1,009,233	684,133	325,100	161,528	30,464		
3212 PERS Other Academic Noninstructional	61,932	61,771	161	82,295	82,295	-	46,615	46,615	-	(15,156)	(35,680)		
Subtotal	785,268	615,613	169,655	1,076,614	787,538	289,076	1,097,190	772,090	325,100	156,477	(15,448)		
3310 Soc. Sec. Direct Instruction	10,721	10,721	-	15,375	15,375	-	12,382	12,382	-	1,661	(2,993)		
3311 Soc. Sec. Classified/Other Nonacademic	233,869	176,681	57,188	281,093	200,779	80,314	295,433	208,289	87,144	31,608	7,510		
3312 Soc. Sec. Other Academic Noninstructional	21,263	21,208	55	24,528	24,528	-	13,959	13,959	-	(7,249)	(10,569)		
3320 Medicare Direct Instruction	69,011	63,428	5,583	71,564	66,592	4,972	70,064	65,951	4,113	2,523	(641)		
3321 Medicare Classified/Other Nonacademic	64,833	48,197	16,636	76,823	53,638	23,185	77,393	54,245	23,148	6,048	607		
3322 Medicare Other Academic Noninstructional	26,167	13,331	12,836	27,925	14,683	13,242	29,732	16,279	13,453	2,948	1,596		
Subtotal	425,864	333,566	92,298	497,308	375,595	121,713	498,963	371,105	127,858	37,539	(4,490)		
3410 H&W Direct Instruction	596,469	564,540	31,929	606,281	566,600	39,681	558,295	533,632	24,663	(30,908)	(32,968)		
3411 H&W Classified/Other Nonacademic	1,121,217	795,163	326,054	1,265,366	869,131	396,235	1,275,099	876,188	398,911	81,025	7,057		
3412 H&W Other Academic Noninstructional	341,252	198,700	142,552	349,701	203,521	146,180	346,954	210,190	136,764	11,490	6,669		

Final Budget 2020-21	2018-19 ADOPTED BUDGET			2019-20 ADOPTED BUDGET			2020-21 FINAL BUDGET			2018-19 vs. 2020-21 Variance	2019-20 vs. 2020-21 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
Subtotal	2,058,938	1,558,403	500,535	2,221,348	1,639,252	582,096	2,180,348	1,620,010	560,338	61,607	(19,242)
3510 SUI Direct Instruction	2,393	2,200	193	2,483	2,310	173	2,434	2,292	142	92	(18)
3511 SUI Classified/Other Nonacademic	2,233	1,658	575	2,652	1,851	801	2,672	1,875	797	217	24
3512 SUI Other Academic Noninstructional	899	457	442	965	505	460	900	501	399	44	(4)
Subtotal	5,525	4,315	1,210	6,100	4,666	1,434	6,006	4,668	1,338	353	2
3610 Workers' Compensation Direct Instruction	77,991	71,684	6,307	80,660	75,129	5,531	80,727	75,990	4,737	4,306	861
3611 WC Classified/Other Nonacademic	74,758	54,598	20,160	89,750	61,844	27,906	91,339	63,836	27,503	9,238	1,992
3612 WC Other Academic Noninstructional	29,555	15,049	14,506	31,431	16,524	14,907	34,269	18,768	15,501	3,719	2,244
Subtotal	182,304	141,331	40,973	201,841	153,497	48,344	206,335	158,594	47,741	17,263	5,097
3710 Apple Direct Instruction	42,616	38,188	4,428	42,174	38,934	3,240	40,087	37,447	2,640	(741)	(1,487)
3711 Apple Classified/Other Nonacademic	13,750	9,247	4,503	15,162	9,109	6,053	11,438	7,626	3,812	(1,621)	(1,483)
3712 Apple Other Academic Noninstructional	2,023	836	1,187	1,998	843	1,155	2,593	843	1,750	7	-
Subtotal	58,389	48,271	10,118	59,334	48,886	10,448	54,118	45,916	8,202	(2,355)	(2,970)
3910 Misc. Benes. Direct Instruction	-	-	-	-	-	-	-	-	-	-	-
3911 Misc. Benes. Classified/Other Nonacademic	25,000	25,000	-	-	-	-	441	-	441	(25,000)	-
3912 Misc. Benes. Academic Noninstructional	-	-	-	-	-	-	340	-	340	-	-
Subtotal	25,000	25,000	-	-	-	-	781	-	781	(25,000)	-
TOTAL EMPLOYEE BENEFITS	4,574,263	3,582,765	991,498	5,208,528	3,969,700	1,238,828	5,157,024	3,930,766	1,226,258	348,001	(38,934)
TOTAL COMPENSATION	15,898,261	12,362,183	3,536,078	17,589,384	13,354,609	4,234,775	17,611,048	13,486,942	4,124,106	1,124,759	132,333
SUPPLIES											
4310 Instructional Supplies	342,093	-	342,093	385,428	-	385,428	217,017	37,219	179,798	37,219	37,219
4311 Instructional Supplies 2D	-	-	-	3,000	3,000	-	2,700	2,700	-		
4312 Instructional Supplies 3D	-	-	-	4,000	4,000	-	3,600	3,600	-		
4315 Instructional Materials	78,548	78,548	-	71,548	71,548	-	64,395	64,395	-	(14,153)	(7,153)
4320 Media Supplies	1,711	1,711	-	1,711	1,711	-	1,540	1,540	-	(171)	(171)
4325 Instructor Desk Copies	3,000	3,000	-	3,000	3,000	-	2,700	2,700	-	(300)	(300)
Subtotal	425,352	83,259	342,093	468,687	83,259	385,428	291,952	112,154	179,798	28,895	28,895
4510 Books, Magazines, Periodicals	16,544	2,712	13,832	12,096	2,712	9,384	7,881	2,441	5,440	(271)	(271)
4550 Noninstructional Supp and Matls	514,972	240,007	274,965	442,686	245,604	197,082	486,401	221,047	265,354	(18,960)	(24,557)
Subtotal	531,516	242,719	288,797	454,782	248,316	206,466	494,282	223,488	270,794	(19,231)	(24,828)
TOTAL SUPPLIES	956,868	325,978	630,890	923,469	331,575	591,894	786,234	335,642	450,592	9,664	4,067

Final Budget 2020-21	2018-19 ADOPTED BUDGET			2019-20 ADOPTED BUDGET			2020-21 FINAL BUDGET			2018-19 vs. 2020-21 Variance	2019-20 vs. 2020-21 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
SERVICES											
5110 Personal Service Contracts	80,852	54,852	26,000	98,118	65,750	32,368	252,657	59,175	193,482	4,323	(6,575)
5111 Personal Service Contracts (Instructional)	25,413	4,000	21,413	26,610	6,244	20,366	40,359	5,620	34,739	1,620	(624)
5120 Contract Services	1,868,781	992,548	876,233	1,961,771	891,215	1,070,556	1,271,508	935,382	336,126	(57,166)	44,167
5121 Contract Services (Instructional - ISAs)	1,017,718	1,017,718	-	930,570	930,570	-	837,513	837,513	-	(180,205)	(93,057)
5140 Software License and Online Services	246,108	151,615	94,493	339,618	170,105	169,513	319,334	147,695	171,639	(3,920)	(22,410)
5170 Audit	57,600	55,100	2,500	57,600	55,100	2,500	43,425	41,175	2,250	(13,925)	(13,925)
5180 Legal	36,905	36,905	-	69,432	69,432	-	86,989	86,989	-	50,084	17,557
Subtotal	3,333,377	2,312,738	1,020,639	3,483,719	2,188,416	1,295,303	2,851,785	2,113,549	738,236	(199,189)	(74,867)
5210 Technology Allowance	16,000	15,500	500	16,250	15,250	1,000	14,675	13,725	950	(1,775)	(1,525)
5211 Mileage Reimbursement	43,373	30,543	12,830	36,096	30,393	5,703	18,423	15,200	3,223	(15,343)	(15,193)
5212 Field Labs	3,500	3,500	-	3,500	3,500	-	1,750	1,750	-	(1,750)	(1,750)
5213 Conference/Travel	363,649	158,104	205,545	581,995	155,614	426,381	159,697	77,809	81,888	(80,295)	(77,805)
5214 Student Field Trips	89,572	36,600	52,972	84,237	36,600	47,637	42,205	18,300	23,905	(18,300)	(18,300)
5216 Staff Development Activities	59,367	56,890	2,477	67,493	57,714	9,779	28,857	28,857	-	(28,033)	(28,857)
5217 Training	15,000	-	15,000	-	-	-	-	-	-	-	-
5218 Tuition Reimbursement	2,000	2,000	-	1,500	1,500	-	1,350	1,350	-	(650)	(150)
Subtotal	592,461	303,137	289,324	791,071	300,571	490,500	266,957	156,991	109,966	(146,146)	(143,580)
5310 Institutional Memberships	55,414	50,197	5,217	66,466	54,516	11,950	52,775	49,070	3,705	(1,127)	(5,446)
5320 Licensing Fees	21,229	18,729	2,500	19,729	18,729	1,000	16,857	16,857	-	(1,872)	(1,872)
5330 Course/Exam Fees	-	-	-	-	-	-	-	-	-	-	-
Subtotal	76,643	68,926	7,717	86,195	73,245	12,950	69,632	65,927	3,705	(2,999)	(7,318)
5410 Property & Liability Insurance	694	694	-	7,127	7,127	-	6,415	6,415	-	5,721	(712)
5440 Student Insurance	32,117	13,509	18,608	32,117	13,509	18,608	28,905	12,158	16,747	(1,351)	(1,351)
Subtotal	32,811	14,203	18,608	39,244	20,636	18,608	35,320	18,573	16,747	4,370	(2,063)
5511 Utilities - Electricity	232,650	232,650	-	241,787	241,787	-	243,291	243,291	-	10,641	1,504
5512 Utilities - Natural Gas/Nonelectrical	180,000	180,000	-	181,836	181,836	-	249,336	249,336	-	69,336	67,500
5513 Utilities - Water and Sewer	52,350	52,350	-	52,350	52,350	-	58,450	58,450	-	6,100	6,100
5514 Utilities - Refuse	42,000	42,000	-	42,000	42,000	-	43,300	43,300	-	1,300	1,300
5516 Utilities - Telephone	15,000	15,000	-	15,000	15,000	-	20,000	20,000	-	5,000	5,000
5517 Utilities - Internet	5,000	5,000	-	8,600	8,600	-	10,600	10,600	-	5,600	2,000
5530 Postage and Courier Services	38,100	38,100	-	38,100	38,100	-	61,005	61,005	-	22,905	22,905
5550 Facilities Rents and Leases	25,115	21,915	3,200	25,545	22,545	3,000	49,751	20,291	29,460	(1,624)	(2,254)
5560 Equipment Rents and Leases	11,765	11,765	-	31,595	29,595	2,000	26,638	26,637	1	14,872	(2,958)
Subtotal	601,980	598,780	3,200	636,813	631,813	5,000	762,371	732,910	29,461	134,130	101,097
5610 Printing	49,411	43,548	5,863	48,329	46,568	1,761	43,496	41,911	1,585	(1,637)	(4,657)
5620 Outreach Activities	6,000	6,000	-	15,697	12,000	3,697	10,800	10,800	-	4,800	(1,200)
5640 Repairs and Maintenance	42,642	42,642	-	50,842	47,842	3,000	49,058	43,058	6,000	416	(4,784)
5642 Vehicle Maintenance and Repair	17,500	17,500	-	20,500	17,500	3,000	20,750	20,750	-	3,250	3,250
5680 Maintenance Agreements	232,246	224,246	8,000	268,370	257,370	11,000	239,085	231,635	7,450	7,389	(25,735)
Subtotal	347,799	333,936	13,863	403,738	381,280	22,458	363,189	348,154	15,035	14,218	(33,126)

Final Budget 2020-21	2018-19 ADOPTED BUDGET			2019-20 ADOPTED BUDGET			2020-21 FINAL BUDGET			2018-19 vs. 2020-21 Variance	2019-20 vs. 2020-21 Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5720 Election Services	5,000	5,000	-	5,000	5,000	-	4,500	4,500	-	(500)	(500)
Subtotal	5,000	5,000	-	5,000	5,000	-	4,500	4,500	-	(500)	(500)
5810 Advertising	138,955	85,969	52,986	235,842	90,709	145,133	206,994	81,638	125,356	(4,331)	(9,071)
5812 Employment Verification	5,200	4,700	500	5,175	4,700	475	4,643	4,230	413	(470)	(470)
5816 Administrative Fees	1,900	1,900	-	2,900	2,900	-	2,610	2,610	-	710	(290)
5895 Merchant Discount and Bank Fees	30,000	30,000	-	30,000	30,000	-	27,000	27,000	-	(3,000)	(3,000)
Subtotal	176,055	122,569	53,486	273,917	128,309	145,608	241,247	115,478	125,769	(7,091)	(12,831)
5950 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-
5990 Other Operating Expenses	1,000	1,000	-	1,000	1,000	-	900	900	-	(100)	(100)
Subtotal	1,000	1,000	-	1,000	1,000	-	900	900	-	(100)	(100)
TOTAL SERVICES	5,167,126	3,760,289	1,406,837	5,720,697	3,730,270	1,990,427	4,595,901	3,556,982	1,038,919	(203,307)	(173,288)
CAPITAL OUTLAY											
6220 Improvements to Buildings	13,000	13,000	-	13,000	13,000	-	11,700	11,700	-	(1,300)	(1,300)
Subtotal	13,000	13,000	-	13,000	13,000	-	11,700	11,700	-	(1,300)	(1,300)
6310 Library Bks/Magazines/Prdcls/Databases	45,843	10,843	35,000	90,843	50,843	40,000	51,259	45,759	5,500	34,916	(5,084)
Subtotal	45,843	10,843	35,000	90,843	50,843	40,000	51,259	45,759	5,500	34,916	(5,084)
6410 Audio Visual Equipment, New	2,150	2,150	-	1,650	1,650	-	1,485	1,485	-	(665)	(165)
6460 Computer Software, New	-	-	-	-	-	-	-	-	-	-	-
6470 Computer Hardware, New	80,857	36,208	44,649	82,769	50,735	32,034	56,711	40,172	16,539	3,964	(10,563)
6471 Computer Hardware, Replacement	920	920	-	1,012	1,012	-	911	911	-	(9)	(101)
6480 Equipment/Furniture, New	350,407	70,060	280,347	475,460	70,560	404,900	134,157	63,504	70,653	(6,556)	(7,056)
6481 Equipment/Furniture, Replacement	2,650	2,650	-	2,650	2,650	-	2,385	2,385	-	(265)	(265)
6591 Capital Leases	12,139	12,139	-	183,302	183,302	-	179,132	179,132	-	166,993	(4,170)
Subtotal	449,123	124,127	324,996	746,843	309,909	436,934	374,781	287,589	87,192	163,462	(22,320)
TOTAL CAPITAL OUTLAY	507,966	147,970	359,996	850,686	373,752	476,934	437,740	345,048	92,692	197,078	(28,704)
TOTAL EXPENSES	22,530,221	16,596,420	5,933,801	25,084,236	17,790,206	7,294,030	23,430,923	17,724,614	5,706,309	1,128,194	(65,592)
OTHER OUTGO											
7201 Indirect Expense Intrafund	-	-	65,842	-	-	56,527	111,696	-	111,696	-	-
7310 Transfers to Other Funds	497,810	497,810	-	70,037	-	70,037	24,018	-	24,018	(497,810)	-
7400 Other Transfers	-	-	-	-	-	-	281,037	-	281,037		
7512 Direct Payments to Students	6,900	-	6,900	471,035	417,674	53,361	458,164	444,164	14,000	444,164	26,490
7590 Federal Financial Aid Repayment	5,000	5,000	-	11,900	-	11,900	-	-	-	(5,000)	-
7612 CalWORKs Child Care	3,982	-	3,982	8,982	5,000	3,982	50,974	5,000	45,974	5,000	-
7620 Textbook Grants	51,298	-	51,298	50,671	-	50,671	55,593	-	55,593	-	-
7625 Student Supplies and Materials	11,000	-	11,000	10,590	-	10,590	10,000	-	10,000	-	-
7635 Student Transportation	10,530	-	10,530	9,920	-	9,920	9,330	-	9,330	-	-
TOTAL OTHER OUTGO	652,362	502,810	149,552	689,662	422,674	266,988	1,000,812	449,164	551,648	(53,646)	26,490
TOTAL APPROPRIATED *	23,182,583	17,099,229	6,083,354	25,773,898	18,212,880	7,561,018	24,431,735	18,173,778	6,257,957	1,074,549	(39,102)

OBJECT DETAIL – ACTUALS TO FINAL BUDGET FY20-21

Final Budget 20-21	2018-19			2019-20			2020-21			2018-19 Actuals vs. 2020-21	2019-20 Projected vs. 2020-21 Final
	AUDITED ACTUALS			PROJECTED ACTUALS			FINAL BUDGET			Final Variance	Final Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
EXPENSES											
ACADEMIC SALARIES											
1110 Full-Time Instructor	1,903,873	1,879,769	24,103	2,354,039	2,315,715	38,324	2,491,031	2,478,972	12,059	599,203	163,257
Subtotal	1,903,873	1,879,769	24,103	2,354,039	2,315,715	38,324	2,491,031	2,478,972	12,059	599,203	163,257
1210 Administrators	819,629	630,242	189,387	844,086	629,755	214,330	1,064,141	753,536	310,605	123,294	123,781
1211 Admin In-District Allowance	32,443	24,110	8,332	33,253	24,294	8,959	37,741	26,880	10,861	2,770	2,586
1212 Counselors	439,233	50,819	388,413	485,211	81,740	403,471	433,575	73,541	360,034	22,722	(8,199)
1213 Academic Director	65,187	-	65,187	72,220	-	72,220	50,351	-	50,351	-	-
1214 Reassigned Time	7,634	7,634	-	35,263	-	35,263	36,635	-	36,635	(7,634)	-
1215 Learning Disabilities Specialist	46,733	-	46,733	77,099	-	77,099	82,519	-	82,519	-	-
1216 Library/Media Services Director	42,811	42,811	-	45,076	45,076	-	47,151	47,151	-	4,340	2,075
1225 Department Workload	-	-	-	-	-	-	-	-	-	-	-
1250 Athletic Director	-	-	-	-	-	-	-	-	-	-	-
1299 Other F/T Non-Instr. Academic	17,736	-	17,736	-	-	-	-	-	-	-	-
Subtotal	1,471,406	755,617	715,788	1,592,207	780,865	811,342	1,752,113	901,108	851,005	145,491	120,243
1310 Adjunct Faculty	1,653,530	1,627,124	26,406	1,428,542	1,412,042	16,500	1,458,266	1,440,496	17,770	(186,628)	28,454
1311 Adjunct Office Hours	21,684	11,798	9,885	16,663	11,336	5,327	24,000	14,000	10,000	2,202	2,664
1315 Fitness Education Center Adjuncts	125,045	125,045	-	106,166	106,166	-	62,966	62,966	-	(62,079)	(43,200)
1360 Instructional Stipend	56,703	16,633	40,070	45,341	12,010	33,331	72,635	53,215	19,420	36,582	41,205
1390 Other Instructional Salaries	195,462	109,570	85,893	150,491	72,898	77,593	121,391	101,056	20,335	(8,514)	28,158
1399 Instructor Substitutes	27,287	27,287	-	19,337	19,337	-	40,500	40,500	-	13,213	21,163
Subtotal	2,079,711	1,917,456	162,255	1,766,539	1,633,789	132,750	1,779,758	1,712,233	67,525	(205,223)	78,444
1414 Reassigned Time - Overload	9,448	9,448	-	-	-	-	9,150	9,150	-	(298)	9,150
1415 Student Activities Advisor	27,250	27,250	-	30,100	30,100	-	27,000	27,000	-	(250)	(3,100)
1420 Part-Time or Sub Librarian	35,641	35,641	-	45,941	45,941	-	44,020	44,020	-	8,379	(1,921)
1425 Department Workload	77,371	77,371	-	-	-	-	-	-	-	(77,371)	-
1430 Part-Time or Sub Counselors	49,429	-	49,429	94,175	-	94,175	102,737	593	102,144	593	593
1440 Part-Time Program Director	64,070	64,070	-	66,290	56,225	10,065	60,292	60,292	-	(3,778)	4,067
1450 Athletic Director	32,142	32,142	-	15,000	15,000	-	-	-	-	(32,142)	(15,000)
1460 Lead Faculty Stipend	35,856	3,381	32,475	41,178	15,443	25,735	57,114	40,114	17,000	36,733	24,671
1470 CCE Facilitator	73,743	-	73,743	52,371	-	52,371	29,726	-	29,726	-	-
1480 Athletic Coaches	32,000	32,000	-	58,400	58,400	-	35,001	35,001	-	3,001	(23,399)
1495 Mileage Allowance	7,460	7,460	-	8,952	8,952	-	8,750	8,750	-	1,290	(202)
1499 Other Noninstr. Acad. Salaries	125,110	42,469	82,640	85,479	33,956	51,523	118,044	60,270	57,774	17,801	26,314
Subtotal	569,519	331,232	238,287	497,885	264,017	233,868	491,834	285,190	206,644	(46,042)	21,173
TOTAL ACADEMIC	6,024,508	4,884,075	1,140,433	6,210,670	4,994,387	1,216,283	6,514,736	5,377,503	1,137,233	493,428	383,116
CLASSIFIED SALARIES											
2110 Full-Time Regular Classified	1,835,309	1,307,126	528,182	2,166,980	1,482,149	684,830	2,467,771	1,652,380	815,391	345,254	170,231
2111 Confidentials	283,799	278,761	5,039	262,543	251,206	11,337	348,328	287,571	60,757	8,810	36,365
2120 Part-Time Regular Classified	331,184	266,026	65,158	262,946	226,819	36,127	391,939	336,718	55,221	70,692	109,899
2150 Classified Supervisor	1,152,659	930,569	222,090	1,253,337	896,049	357,288	1,485,095	1,012,025	473,070	81,456	115,976
Subtotal	3,602,951	2,782,482	820,469	3,945,806	2,856,223	1,089,582	4,693,133	3,288,694	1,404,439	506,212	432,471
2210 F-T/Reg. Classified Instructional	91,513	91,513	-	99,481	99,481	-	52,710	52,710	-	(38,803)	(46,771)
Subtotal	91,513	91,513	-	99,481	99,481	-	52,710	52,710	-	(38,803)	(46,771)

Final Budget 20-21	2018-19			2019-20			2020-21			2018-19 Actuals vs. 2020-21	2019-20 Projected vs. 2020-21 Final
	AUDITED ACTUALS			PROJECTED ACTUALS			FINAL BUDGET			Final Variance	Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
2310 Classified Overtime	61,124	57,216	3,908	78,762	78,582	180	56,227	54,427	1,800	(2,789)	(24,155)
2340 Part-Time/Temp. Class. Noninstr	618,579	372,476	246,103	618,167	343,348	274,819	501,845	342,148	159,697	(30,328)	(1,200)
2341 Part-Time/Temporary Technician	38,484	23,337	15,147	10,133	10,133	-	51,285	20,359	30,926	(2,978)	10,226
2350 Student Workers	42,804	1,541	41,263	332,333	99,586	232,747	129,420	79,672	49,748	78,131	(19,914)
2360 Classified Stipend	16,571	11,650	4,921	16,650	16,050	600	25,000	25,000	-	13,350	8,950
2399 Other Noninstr. Class. Salaries	12,545	12,545	-	11,831	11,831	-	15,219	15,219	-	2,674	3,388
Subtotal	790,108	478,767	311,342	1,067,876	559,529	508,346	753,996	536,825	242,171	58,058	(22,704)
2410 Instructional Aide Hourly	181,304	179,311	1,993	154,755	154,755	-	235,791	212,541	23,250	33,230	57,786
2414 Instructional Aide - AIARE	-	-	-	-	-	-	11,160	11,160	-	11,160	11,160
2415 Tutor	84,559	62,564	21,996	90,192	58,467	31,725	99,018	37,463	61,555	(25,101)	(21,004)
2418 Artist Model I	-	-	-	-	-	-	2,532	2,532	-	2,532	2,532
2419 Artist Model II	2,879	2,879	-	2,122	2,122	-	4,644	4,644	-	1,765	2,522
2421 Accompanist	476	476	-	-	-	-	-	-	-	(476)	-
2442 TPNS Substitute Teacher	458	458	-	705	705	-	604	604	-	146	(101)
2450 Student Tutor	-	-	-	51,042	47,363	3,679	60,700	31,500	29,200	31,500	(15,863)
2499 Other PT Class.Instr.Salaries	2,672	2,672	-	-	-	-	-	-	-	(2,672)	-
Subtotal	272,348	248,359	23,989	298,817	263,412	35,404	353,749	300,444	114,005	52,085	37,032
TOTAL CLASSIFIED	4,756,921	3,601,121	1,155,800	5,411,979	3,778,646	1,633,333	5,853,588	4,178,673	1,760,615	577,552	400,027
EMPLOYEE BENEFITS											
i 3110 STRS Direct Instruction	1,058,806	1,032,045	26,761	993,175	962,901	30,274	813,279	788,804	24,475	(243,241)	(174,097)
3111 STRS Nonacademic Admin. and Supervisors	2,095	2,095	-	-	-	-	-	-	-	(2,095)	-
i 3112 STRS Nonacademic Other	252,917	115,096	137,821	286,475	128,725	157,750	300,004	169,579	130,425	54,483	40,854
Subtotal	1,313,818	1,149,236	164,582	1,279,650	1,091,626	188,024	1,113,283	958,383	154,900	(190,853)	(133,243)
3210 PERS Direct Instruction	46,641	46,540	101	53,141	53,141	-	41,342	41,342	-	(5,198)	(11,799)
3211 PERS Classified/Other Nonacademic	941,608	801,205	140,403	790,563	561,173	229,390	1,009,233	684,133	325,100	(117,072)	122,960
3212 PERS Other Academic Noninstructional	89,494	89,339	155	83,030	76,813	6,217	46,615	46,615	-	(42,724)	(30,198)
Subtotal	1,077,743	937,084	140,660	926,734	691,127	235,607	1,097,190	772,090	325,100	(164,994)	80,963
3310 Soc. Sec. Direct Instruction	20,380	19,121	1,259	18,156	17,708	448	12,382	12,382	-	(6,739)	(5,326)
3311 Soc. Sec. Classified/Other Nonacademic	224,727	176,238	48,489	254,372	180,877	73,495	295,433	208,289	87,144	32,051	27,412
3312 Soc. Sec. Other Academic Noninstructional	28,531	28,425	106	23,314	21,334	1,980	13,959	13,959	-	(14,466)	(7,375)
3320 Medicare Direct Instruction	64,799	60,594	4,206	66,424	61,977	4,447	70,064	65,951	4,113	5,357	3,974
3321 Medicare Classified/Other Nonacademic	60,739	45,569	15,170	69,437	47,951	21,485	77,393	54,245	23,148	8,676	6,294
3322 Medicare Other Academic Noninstructional	26,704	13,771	12,933	28,446	15,013	13,433	29,732	16,279	13,453	2,508	1,266
Subtotal	425,880	343,717	82,163	460,148	344,860	115,288	498,963	371,105	127,858	27,388	26,245
3410 Health and Welfare Direct Instruction	535,844	512,667	23,177	554,089	527,218	26,871	558,295	533,632	24,663	20,965	6,414
3411 H&W Classified/Other Nonacademic	1,019,288	744,110	275,178	1,112,428	767,941	344,487	1,275,099	876,188	398,911	132,078	108,247
3412 H and W Other Academic Noninstructional	322,025	201,086	120,939	324,676	198,278	126,397	346,954	210,190	136,764	9,104	11,912
Subtotal	1,877,157	1,457,863	419,294	1,991,193	1,493,437	497,756	2,180,348	1,620,010	560,338	162,147	126,573
3510 SUI Direct Instruction	6,986	6,843	143	10,030	9,875	155	2,434	2,292	142	(4,551)	(7,583)
3511 SUI Classified/Other Nonacademic	2,127	1,598	529	2,416	1,667	749	2,672	1,875	797	277	208
3512 SUI Other Academic Noninstructional	923	475	448	985	513	471	900	501	399	26	(12)
Subtotal	10,036	8,916	1,120	13,431	12,055	1,376	6,006	4,668	1,338	(4,248)	(7,387)

Final Budget 20-21	2018-19			2019-20			2020-21			2018-19 Actuals vs. 2020-21	2019-20 Projected vs. 2020-21 Final
	AUDITED ACTUALS			PROJECTED ACTUALS			FINAL BUDGET			Final Variance	Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3610 Workers' Compensation Direct Instruction	74,243	69,533	4,710	74,483	69,499	4,985	80,727	75,990	4,737	6,457	6,491
3611 WC Classified/Other Nonacademic	71,006	53,228	17,779	80,375	54,441	25,933	91,339	63,836	27,503	10,608	9,395
3612 WC Other Academic Non-Instructional	30,220	15,543	14,677	31,741	16,610	15,131	34,269	18,768	15,501	3,225	2,158
Subtotal	175,469	138,304	37,165	186,600	140,550	46,049	206,335	158,594	47,741	20,290	18,044
3710 Apple Direct Instruction	23,361	20,555	2,806	23,827	21,299	2,528	40,087	37,447	2,640	16,892	16,148
3711 Apple Classified/Other Nonacademic	11,457	6,122	5,335	14,118	7,830	6,288	11,438	7,626	3,812	1,504	(204)
3712 Apple Other Academic Noninstructional	1,644	927	717	1,590	1,392	199	2,593	843	1,750	(84)	(549)
Subtotal	36,462	27,604	8,858	39,534	30,521	9,014	54,118	45,916	8,202	18,312	15,395
3910 Misc. Benes. Direct Instruction	16,960	16,547	413	14,850	12,362	2,488	-	-	-	(16,547)	(12,362)
3911 Misc. Benes. Classified/Other Nonacademic	51,812	37,084	14,728	54,839	36,199	18,641	441	-	441	(37,084)	(36,199)
3912 Misc. Benes. Academic Noninstructional	14,506	3,327	11,179	19,309	4,450	14,859	340	-	340	(3,327)	(4,450)
Subtotal	83,278	56,958	26,320	88,998	53,011	35,987	781	-	781	(56,958)	(53,011)
TOTAL EMPLOYEE BENEFITS	4,999,843	4,119,682	880,162	4,986,288	3,857,187	1,129,101	5,157,024	3,930,766	1,226,258	(188,916)	73,579
TOTAL COMPENSATION	15,781,273	12,604,878	3,176,395	16,608,938	12,630,221	3,978,717	17,611,048	13,486,942	4,124,106	882,064	856,721
SUPPLIES											
4310 Instructional Supplies	111,001	6,016	104,984	67,760	7,236	60,523	217,017	37,219	179,798	31,203	29,983
4311 Instructional Supplies 2D	-	-	-	-	-	-	2,700	2,700	-	2,700	2,700
4312 Instructional Supplies 3D	-	-	-	-	-	-	3,600	3,600	-	3,600	3,600
4315 Instructional Materials	58,318	57,358	960	61,649	80	61,570	64,395	64,395	-	7,037	64,315
4320 Media Supplies	-	-	-	1,462	1,462	-	1,540	1,540	-	1,540	78
4325 Instructor Desk Copies	2,301	2,301	(0)	1,201	1,201	-	2,700	2,700	-	399	1,499
Subtotal	171,620	65,676	105,944	132,072	9,979	122,093	291,952	112,154	179,798	46,478	102,175
4510 Non-Librar Books/Mags/Periodicals	15,302	349	14,953	4,352	414	3,939	7,881	2,441	5,440	2,092	2,027
4550 Noninstructional Supp and Matls	480,359	246,154	234,205	560,572	250,434	310,138	486,401	221,047	265,354	(25,107)	(29,387)
Subtotal	495,661	246,503	249,157	564,924	250,848	314,077	494,282	223,488	270,794	(23,015)	(27,360)
TOTAL SUPPLIES	667,281	312,179	355,102	696,996	260,827	436,169	786,234	335,642	450,592	23,463	74,815
SERVICES											
5110 Personal Service Contracts	174,411	88,332	86,080	136,735	67,595	69,140	252,657	59,175	193,482	(29,157)	(8,420)
5111 Personal Service Contracts (Instructional)	28,014	6,579	21,435	30,671	6,816	23,854	40,359	5,620	34,739	(959)	(1,196)
5120 Contract Services	1,269,896	993,629	276,267	1,676,880	1,208,251	468,629	1,271,508	935,382	336,126	(58,247)	(272,869)
5121 Contract Services (Instructional - ISAs)	1,098,463	1,094,106	4,357	752,058	736,184	15,874	837,513	837,513	-	(256,593)	101,329
5140 Software License and Online Services	214,167	83,209	130,959	309,999	127,627	182,372	319,334	147,695	171,639	64,486	20,068
5170 Audit	55,850	55,850	-	40,280	40,280	-	43,425	41,175	2,250	(14,675)	895
5180 Legal	132,260	132,260	-	280,591	280,591	-	86,989	86,989	-	(45,271)	(193,602)
Subtotal	2,973,061	2,453,964	519,098	3,227,214	2,467,345	759,869	2,851,785	2,113,549	738,236	(340,415)	(353,796)
5210 Technology Allowance	17,704	16,704	1,000	41,285	21,165	20,120	14,675	13,725	950	(2,979)	(7,440)
5211 Mileage Reimbursement	20,493	16,337	4,156	13,891	11,149	2,742	18,423	15,200	3,223	(1,137)	4,051
5212 Field Labs	1,217	1,217	-	1,013	1,013	-	1,750	1,750	-	533	737
5213 Conference/Travel	289,023	142,187	146,836	151,237	65,481	85,756	159,697	77,809	81,888	(64,378)	12,328
5214 Student Field Trips	119,529	65,211	54,319	67,702	47,102	20,600	42,205	18,300	23,905	(46,911)	(28,802)
5216 Staff Development Activities	28,727	25,405	3,322	38,569	24,835	13,734	28,857	28,857	-	3,452	4,022
5217 Training	3,310	3,310	-	11,102	10,610	492	-	-	-	(3,310)	(10,610)
5218 Tuition Reimbursement	306	306	-	-	-	-	1,350	1,350	-	1,044	1,350
Subtotal	480,309	270,676	209,633	324,799	181,355	143,444	266,957	156,991	109,966	(113,685)	(24,364)

Final Budget 20-21	2018-19			2019-20			2020-21			2018-19 Actuals vs. 2020-21	2019-20 Projected vs. 2020-21 Final
	AUDITED ACTUALS			PROJECTED ACTUALS			FINAL BUDGET			Final Variance	Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5310 Institutional Memberships	56,227	48,079	8,148	87,512	45,709	41,803	52,775	49,070	3,705	991	3,361
5320 Licensing Fees	14,265	14,265	-	15,309	13,624	1,685	16,857	16,857	-	2,592	3,233
5330 Course/Exam Fees	0	-	0	(62)	-	(62)	-	-	-	-	-
Subtotal	70,493	62,344	8,148	102,760	59,334	43,426	69,632	65,927	3,705	3,583	6,593
5410 Property & Liability Insurance	-	-	-	9,462	9,462	-	6,415	6,415	-	6,415	(3,047)
5440 Student Insurance	30,300	15,411	14,889	28,398	13,509	14,889	28,905	12,158	16,747	(3,253)	(1,351)
Subtotal	30,300	15,411	14,889	37,860	22,971	14,889	35,320	18,573	16,747	3,162	(4,398)
5511 Utilities - Electricity	223,958	223,958	-	227,325	227,325	-	243,291	243,291	-	19,333	15,966
5512 Utilities - Natural Gas/Nonelectrical	227,481	227,481	-	240,783	240,783	-	249,336	249,336	-	21,855	8,553
5513 Utilities - Water and Sewer	50,297	50,297	-	51,071	51,071	-	58,450	58,450	-	8,153	7,379
5514 Utilities - Refuse	50,008	50,008	-	42,798	42,798	-	43,300	43,300	-	(6,708)	502
5516 Utilities - Telephone	14,991	14,991	-	19,172	19,172	-	20,000	20,000	-	5,009	828
5517 Utilities - Internet	4,237	4,237	-	8,136	8,014	122	10,600	10,600	-	6,363	2,586
5530 Postage and Courier Services	49,627	49,627	-	47,927	47,860	67	61,005	61,005	-	11,378	13,145
5550 Facilities Rents and Leases	31,346	21,171	10,175	179,240	162,805	16,436	49,751	20,291	29,460	(880)	(142,514)
5560 Equipment Rents and Leases	40,606	39,957	649	9,912	9,704	208	26,638	26,637	1	(13,320)	16,933
Subtotal	692,552	681,728	10,824	826,364	809,531	16,833	762,371	732,910	29,461	51,182	(76,621)
5610 Printing	47,156	46,522	634	35,898	35,898	-	43,496	41,911	1,585	(4,611)	6,013
5620 Outreach Activities	7,020	7,020	-	12,108	12,108	-	10,800	10,800	-	3,780	(1,308)
5640 Repairs and Maintenance	65,050	63,970	1,080	40,199	34,505	5,694	49,058	43,058	6,000	(20,912)	8,553
5642 Vehicle Maintenance and Repair	12,203	9,041	3,161	15,650	15,300	349	20,750	20,750	-	11,709	5,450
5680 Maintenance Agreements	218,230	215,710	2,520	227,815	227,725	89	239,085	231,635	7,450	15,925	3,910
Subtotal	349,658	342,262	7,396	331,670	325,536	6,133	363,189	348,154	15,035	5,892	22,618
5720 Election Services	3,548	3,548	-	-	-	-	4,500	4,500	-	952	4,500
Subtotal	3,548	3,548	-	-	-	-	4,500	4,500	-	952	4,500
5810 Advertising	187,647	94,783	92,864	265,263	86,748	178,515	206,994	81,638	125,356	(13,145)	(5,110)
5812 Employment Verification	5,702	5,702	-	4,928	4,862	66	4,643	4,230	413	(1,472)	(632)
5816 Administrative Fees	4,016	4,016	-	2,720	2,720	-	2,610	2,610	-	(1,406)	(110)
5895 Merchant Discount and Bank Fees	32,290	32,290	-	31,822	31,822	-	27,000	27,000	-	(5,290)	(4,822)
Subtotal	229,655	136,791	92,864	304,733	126,152	178,581	241,247	115,478	125,769	(21,313)	(10,674)
5950 Bad Debt Expense	(97)	(97)	-	-	-	-	-	-	-	97	-
5980 Relocation Costs	11,884	11,884	-	-	-	-	-	-	-	-	-
5990 Other Operating Expenses	1,262	1,262	-	1,096	1,096	-	900	900	-	(362)	(196)
Subtotal	13,049	13,049	-	1,096	1,096	-	900	900	-	(12,149)	(196)
TOTAL SERVICES	4,842,624	3,979,772	862,852	5,156,495	3,993,320	1,163,174	4,595,901	3,556,982	1,038,919	(422,790)	(436,338)
CAPITAL OUTLAY											
6110 Land Improvements	19,514	19,514	-	-	-	-	-	-	-	(19,514)	-
Subtotal	19,514	19,514	-	-	-	-	-	-	-	(19,514)	-
6210 A/E Services	10,635	10,635	-	-	-	-	-	-	-	(10,635)	-
6220 Improvements to Buidlings	106,570	106,570	-	44,483	9,818	34,665	11,700	11,700	-	-	-
6270 Project Management	1,850	1,850	-	-	-	-	-	-	-	-	-
Subtotal	119,055	119,055	-	44,483	9,818	34,665	11,700	11,700	-	(107,355)	1,882
6310 Library Bks/Magazines/Prdcls/Databases	48,631	41,180	7,451	67,479	38,709	28,770	51,259	45,759	5,500	4,579	7,050
Subtotal	48,631	41,180	7,451	67,479	38,709	28,770	51,259	45,759	5,500	4,579	7,050

Final Budget 20-21	2018-19			2019-20			2020-21			2018-19	2019-20
	AUDITED ACTUALS			PROJECTED ACTUALS			FINAL BUDGET			Actuals vs. 2020-21 Final Variance	Projected vs. 2020-21 Final Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
6410 Audio Visual Equipment, New	517	517	-	5,119	4,259	861	1,485	1,485	-	968	(2,774)
6460 Computer Software, New	5,050	-	5,050	-	-	-	-	-	-	-	-
6470 Computer Hardware, New	162,851	111,447	51,404	232,491	33,764	198,727	56,711	40,172	16,539	(71,275)	6,408
6471 Computer Hardware, Replacement	-	-	-	-	-	-	911	911	-	911	911
6480 Equipment/Furniture, New	348,149	189,522	158,627	340,213	169,966	170,247	134,157	63,504	70,653	(126,018)	(106,462)
6481 Equipment/Furniture, Replacement	-	-	-	12,919	-	12,919	2,385	2,385	-	2,385	2,385
6591 Capital Leases	11,634	11,634	-	9,720	9,720	-	179,132	179,132	-	167,498	169,412
Subtotal	528,201	313,120	215,081	600,462	217,709	382,754	374,781	287,589	87,192	(25,531)	69,880
TOTAL CAPITAL OUTLAY	715,401	492,869	222,532	712,424	266,235	446,189	437,740	345,048	92,692	(147,821)	78,813
TOTAL EXPENSES	22,006,579	17,389,699	4,616,880	23,174,853	17,150,603	6,024,250	23,430,923	17,724,614	5,706,309	334,915	574,011
OTHER OUTGO											
7201 Indirect Expense Intrafund	59,455	-	59,455	49,477	-	49,477	111,696		111,696	-	-
7310 Transfers to Other Funds	556,565	556,565	-	921,393	907,199	14,194	468,182	444,164	24,018	(112,401)	(463,035)
7400 Other Transfers	114,356	-	114,356	60,000	-	60,000	281,037		281,037	-	-
7512 Direct Payments to Students	7,721	-	7,721	691	-	691	14,000		14,000	-	-
7590 Federal Financial Aid Repayment	21,645	21,645	-	93,163	93,163	-	5,000	5,000	-	(16,645)	(88,163)
7612 CalWORKs Child Care	-	-	-	-	-	-	-		45,974	-	-
7620 Textbook Grants	70,000	-	70,000	50,314	-	50,314	55,593		55,593	-	-
7625 Student Supplies and Materials	16,765	-	16,765	10,712	-	10,712	10,000		10,000	-	-
7635 Student Transportation	11,325	-	11,325	6,000	-	6,000	9,330		9,330	-	-
TOTAL OTHER OUTGO	857,833	578,210	279,623	1,191,749	1,000,362	191,388	1,000,812	449,164	551,648	(129,046)	(551,198)
TOTAL APPROPRIATED *	22,864,412	17,967,909	4,896,503	24,366,602	18,150,965	6,215,638	24,431,735	18,173,778	6,257,957	205,869	22,813
7906 Categorical Carryover	-	-	-	-	-	-	2,620,822	-	2,620,822	-	-
TOTAL APPROPRIATED & UNAPPROPRIATED *	22,864,412	17,967,909	4,896,503	24,366,602	18,150,965	6,215,638	27,052,557	18,173,778	8,878,779	205,869	22,813

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

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

PROGRAM BREAKDOWN

2020 –21 ANNUAL BUDGET

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

SECTION 8

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY20-21

<u>Code</u>	<u>Program</u>	2017-18	2018-19	2019-20	2019-20	18-19 Adopted vs.	19-20 Adopted vs.
		ADOPTED	ADOPTED	ADOPTED	FINAL	20-21 Final Budget	20-21 Final Budget
		BUDGET <i>Unrestricted GF</i>	BUDGET <i>Unrestricted GF</i>	BUDGET <i>Unrestricted GF</i>	BUDGET <i>Unrestricted GF</i>	UNRESTRICTED VARIANCE	UNRESTRICTED VARIANCE
0301	Environmental Science/ETS	25,110	25,682	28,325	25,684	2	(2,641)
0399	Green Sustainable Education	9,335	9,327	9,327	9,329	2	2
0401	Biology	320,121	322,614	375,931	382,022	59,408	6,091
0501	Business	223,712	266,842	278,331	188,206	(78,636)	(90,125)
0511	Real Estate	25,275	25,260	25,260	25,267	7	7
0599	D-Wing Computer Lab	25,151	24,138	22,946	20,664	(3,474)	(2,282)
0601	General Communications	9,098	9,092	9,092	9,095	3	3
0614	Art - Digital and Media Arts	17,232	17,222	17,222	17,227	5	5
0701	Computer and Information Science	29,861	43,620	43,620	43,633	13	13
0835	Physical Education	306,535	366,264	330,842	328,590	(37,674)	(2,252)
0836	Wilderness Education	161,899	156,592	248,173	246,065	89,473	(2,108)
0837	PE - Theory	52,749	21,594	50,932	76,049	54,455	25,117
0839	PE - Athletics	27,572	27,556	27,556	27,564	8	8
0858	Fitness Education Center	178,244	175,000	176,221	120,717	(54,283)	(55,504)
1002	Art	406,174	429,788	442,075	444,657	14,869	2,582
1004	Music	156,776	195,298	172,216	176,450	(18,848)	4,234
1007	Theatre Arts	126,371	31,163	32,246	31,347	184	(899)
1012	Photography and Digital Arts	64,257	64,282	64,277	62,112	(2,170)	(2,165)
1101	World Languages	3,553	3,607	2,971	2,948	(659)	(23)
1102	French	10,340	5,741	5,741	5,742	1	1
1104	Italian	1,000	0	0	0	-	0
1105	Spanish	141,572	271,060	280,757	295,444	24,384	14,687
1108	Japanese	6,894	8,612	8,612	8,614	2	2
1155	Intensive Summer Spanish Institute	174,160	176,192	177,110	151,374	(24,818)	(25,736)
1191	Sign Language	14,936	17,222	17,222	17,227	5	5
1201	Health	83,045	44,826	107,245	110,995	66,169	3,750
1205	Phlebotomy	6,323	6,246	6,332	6,329	83	(3)
1208	Medical Office	16,659	16,649	16,649	16,654	5	5
1230	Nursing Assistant	0	0	0	0	-	0
1240	Dental Assistant	25,726	23,619	26,157	25,098	1,479	(1,059)
1250	Emergency Medical Technician	56,892	67,035	67,167	61,970	(5,065)	(5,197)
1290	Emergency Response	11,360	11,340	11,356	11,055	(285)	(301)
1299	Physical Therapy Aide	7,105	0	0	0	-	0
1305	Early Childhood Education	22,969	24,971	24,971	24,978	7	7

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY20-21

		2017-18 ADOPTED	2018-19 ADOPTED	2019-20 ADOPTED	2019-20 FINAL	18-19 Adopted vs. 20-21 Final Budget	19-20 Adopted vs. 20-21 Final Budget
		BUDGET	BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
1306	Culinary Arts	87,851	87,809	113,639	101,266	13,457	(12,373)
1307	Dual-Enrollment	6,607	13,778	39,617	32,220	18,442	(7,397)
1317	Dual Enrollment	51,949	60,839	93,551	88,833	27,994	(4,718)
1390	Culinary Jail	9,188	9,188	9,188	8,269	(919)	(919)
1501	English	398,524	305,297	281,256	195,894	(109,403)	(85,362)
1506	Speech	42,961	18,352	18,352	18,357	5	5
1509	Philosophy	11,486	13,778	13,778	13,782	4	4
1510	Religion	6,894	9,175	9,175	9,178	3	3
1590	Foundational English	20,320	59,836	62,249	63,572	3,736	1,323
1599	Humanities	9,098	9,092	9,092	9,095	3	3
1701	Mathematics	588,859	625,599	678,625	702,016	76,417	23,391
1901	Physical Science	5,569	5,566	5,566	5,167	(399)	(399)
1902	Physics	143,375	174,462	142,873	149,938	(24,524)	7,065
1905	Chemistry	157,017	164,069	171,963	169,658	5,589	(2,305)
1914	Geology	68,957	70,611	73,382	82,213	11,602	8,831
2001	Psychology	213,868	217,333	196,092	202,822	(14,511)	6,730
2104	Counseling/Addiction Studies	31,660	31,654	31,658	31,436	(218)	(222)
2105	Criminal Justice	55,144	55,112	55,112	55,128	16	16
2133	Fire Science	13,633	13,624	13,624	13,601	(23)	(23)
2190	Fire Academy	94,292	97,309	104,771	100,207	2,898	(4,564)
2191	Fire Officer	6,615	3,732	3,732	3,733	1	1
2192	Fire In-Service	78,750	78,750	100,800	90,720	11,970	(10,080)
2193	South Bay RPSTC - JPA	955,327	955,321	820,921	737,155	(218,166)	(83,766)
2202	Anthropology	88,540	92,182	24,599	24,099	(68,083)	(500)
2204	Economics	45,286	25,868	26,426	4,592	(21,276)	(21,834)
2205	History	27,572	55,209	70,089	71,398	16,189	1,309
2206	Geography	72,164	73,870	79,467	88,899	15,029	9,432
2207	Political Science	18,198	52,923	67,804	69,112	16,189	1,308
2208	Sociology	58,375	60,728	15,268	125,130	64,402	109,862
4901	Instructional Support	84,619	75,679	193,672	163,323	87,644	(30,349)
4933	General Studies	22,779	20,266	20,666	3,865	(16,401)	(16,801)
i 4934	General Instruction	250,000	250,000	308,695	308,695	58,695	0
4940	Incarcerated Student Program	621,113	713,198	783,138	705,770	(7,428)	(77,368)
4958	English as a Second Language (ESL)	126,534	71,948	73,759	67,218	(4,730)	(6,541)
4980	Work Experience	79,692	40,926	57,274	57,508	16,582	234
4998	Cost Offsets	(132,854)	42,342	-255,626	-180,564	(222,906)	75,062
4999	Lottery Prop 20 Instructional Materials	(82,986)	(72,065)	-72,065	-24,064	48,001	48,001
Subtotal Instructional Programs		7,084,982	7,471,814	7,549,064	7,342,347	-129,467	-206,717

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY20-21

		2017-18 ADOPTED	2018-19 ADOPTED	2019-20 ADOPTED	2019-20 FINAL	18-19 Adopted vs. 20-21 Final Budget	19-20 Adopted vs. 20-21 Final Budget
		BUDGET	BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
Code	Program						
i	6010 Instruction Office	527,825	536,203	573,097	617,754	81,551	44,657
	6011 Dean Humanities/Social Sciences	158,675	164,627	138,095	147,742	-16,885	9,647
	6012 Dean Science/Business	7,644	8,107	8,480	8,920	813	440
	6013 CTE Administrator	70,586	72,972	84,448	84,517	11,545	69
	6030 Academic Senate	40,168	17,548	18,129	16,543	-1,005	-1,586
	6090 Accreditation	70,308	22,308	22,308	18,877	-3,431	-3,431
	6110 Tutoring & Learning Center (TLC)	126,433	173,571	197,032	223,532	49,961	26,500
	6115 Instructional Development	40,902	22,341	140,147	148,698	126,357	8,551
	6116 Distance Education	139,321	153,528	168,175	112,739	-40,789	-55,436
	6120 Library	174,079	162,305	211,749	206,450	44,145	-5,299
	6130 Media Services	74,755	73,523	74,542	76,846	3,323	2,304
iii	6140 Art Gallery	19,454	19,838	20,534	18,250	-1,588	-2,284
	6150 Academic Info. Systems and Technology	43,765	55,219	70,332	62,355	7,136	-7,977
	6200 Admissions and Records	544,708	570,140	631,373	634,365	64,225	2,992
	6310 Student Services - Counseling	10,857	9,060	20,032	12,546	3,486	-7,486
	6330 Transfer Activities	9,411	9,168	9,609	5,548	-3,620	-4,061
	6340 Career Guidance	13,589	12,448	48,436	42,336	29,888	-6,100
	6420 Disability Resource Center (DRC)	1,000	1,000	3,244	2,920	1,920	-324
	6440 Student Health Services	13,808	14,495	15,377	11,021	-3,474	-4,356
	6450 Student Services Administration	70,446	72,916	69,133	66,581	-6,335	-2,552
	6451 Student Recruitment	3,000	3,000	3,000	2,700	-300	-300
	6460 Student Services - Financial Aid	105,720	111,691	122,601	128,878	17,187	6,277
	6490 International Education	55,442	93,383	103,422	99,756	6,373	-3,666
	6499 Promise	0	0	94,829	144,855	144,855	50,026
	6510 Maintenance Services	408,747	416,037	431,228	416,410	373	-14,818
	6530 Custodial Services	384,765	380,371	406,652	486,385	106,014	79,733
	6540 College Vehicles	14,001	17,500	17,500	20,750	3,250	3,250
	6550 Grounds	32817	32815	32813	29,535	-3,280	-3,278
	6551 Snow Removal	27,128	36,609	37,784	33,918	-2,691	-3,866
	6570 Utilities	475,400	535,400	535,400	617,964	82,564	82,564
	6600 Board of Trustees	125,905	125,905	131,822	123,070	-2,835	-8,752
	6601 President's Office	241,567	325,847	360,551	358,908	33,061	-1,643
	6602 Administrative Services	167,335	149,237	158,209	156,397	7,160	-1,812
	6604 Institutional Research and Planning	179,595	210,481	213,833	214,440	3,959	607
	6720 Fiscal Services	433,492	444,446	470,463	443,361	-1,085	-27,102
	6730 Human Resources	245,334	263,299	286,699	254,034	-9,265	-32,665
	6750 Faculty Development	17,000	21,000	20,500	10,450	-10,550	-10,050
	6751 Classified Staff Development	10,500	10,500	10,500	5,650	-4,850	-4,850
	6752 Training Days	26,000	42,000	42,000	42,000	0	0
	6753 Staff Development	25,000	25,000	25,000	18,900	-6,100	-6,100
	6771 Purchasing	47,047	48,184	52,612	53,620	5,436	1,008
	6772 Insurance and Property Management	100,000	100,000	100,000	132,000	32,000	32,000

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY20-21

		2017-18 ADOPTED	2018-19 ADOPTED	2019-20 ADOPTED	2019-20 FINAL	18-19 Adopted vs. 20-21 Final Budget	19-20 Adopted vs. 20-21 Final Budget
		BUDGET	BUDGET	BUDGET	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
		0	0	0	0	0	0
	6773 Graphics	24,388	28,544	28,282	21,294	-7,250	-6,988
	6774 Safety	104,150	264,218	199,554	172,578	-91,640	-26,976
	6775 General Services	21,794	85,106	85,252	107,175	22,069	21,923
	6776 Security	1,047,448	1,114,737	1,056,533	1,115,537	800	59,004
	6780 Computer Services - Info Tech.	150,997	161,011	170,638	188,254	27,243	17,616
	6783 Reprographics	20,000	20,000	20,000	18,000	-2,000	-2,000
	6820 Community Services Events	89,990	86,003	150,006	153,508	67,505	3,502
	6821 Commencement	21,739	35,079	46,155	41,603	6,524	-4,552
	6822 Convocation	8,728	11,549	33,605	31,145	19,596	-2,460
	6825 Community Education Indirect	62,569	58,874	46,081	47,066	-11,808	985
	6830 Demonstration Garden	13,489	13,800	13,977	13,157	-643	-820
	6840 Economic Development	89,130	93,141	102,317	115,588	22,447	13,271
	6850 Community Use of Facilities	59,611	61,793	49,031	50,002	-11,791	971
ii	6860 SnowGlobe	41,317	2,389	2,215	2,372	-17	157
	6891 Public Information Office	377,071	430,761	453,655	436,329	5,568	-17,326
	6894 Government Relations	0	34,866	36,790	126,913	92,047	90,123
	6895 Foundation	251,820	260,938	308,332	278,626	17,688	-29,706
	6898 University Center	0	84,364	94,557	78,221	-6,143	-16,336
	6900 Ancillary Services - Other Operations	20,500	21,372	22,296	23,184	1,812	888
	6920 Child Development Center (CDC)	25,000	60,000	80,000	80,000	20,000	0
iii	6921 Tahoe Parents Nursery School (TPNS)	52,214	114,637	107,992	101,836	-12,801	-6,156
	6922 Child Development Center (CDC) Indirect	18,872	26,834	28,393	27,648	814	-745
	6940 Food Services	1,900	1,900	1,900	1,710	-190	-190
	6960 Student Activities	98,139	162,430	185,936	187,327	24,897	1,391
	6961 Athletics	143,396	122,675	78,717	55,385	-67,290	-23,332
	6962 Women's Soccer	48,321	64,744	64,744	46,649	-18,095	-18,095
	6963 Men's Soccer	56,199	71,660	71,660	50,673	-20,987	-20,987
	6968 Cocurricular Activities	200	3,910	4,441	3,741	-169	-700
	6970 Student Housing	0	0	217,053	223,886	223,886	6,833
	7101 Facilities Planning	232,941	230,745	330,888	336,195	105,450	5,307
	7102 Campus and Site Improvement	11,966	12,519	52,814	51,610	39,091	-1,204
	7104 ERP Implementation	78,236	71,361	74,469	80,957	9,596	6,488
	7105 Technology Infrastructure	107,837	120,692	127,429	117,177	-3,515	-10,252
	7115 Scheduled/Deferred Maintenance	15,000	15,000	15,000	12,150	-2,850	-2,850
	7210 Long-Term Debt	14,000	14,000	0	0	-14,000	0
	Subtotal Noninstructional Programs	8,592,491	9,525,674	10,542,402	10,710,017	1,184,343	167,615
	5901 Instructional Retiree Benefits/Incentives	93,340	30,558	83,940	83,940	53,382	0
	6740 Non-Instructional Retiree Benefits	110,943	71,184	37,474	37,474	-33,710	0
	Subtotal Retirement Costs	204,283	101,742	121,414	121,414	19,672	0
	Total Unrestricted Costs*	15,881,756	17,099,229	18,212,880	18,173,778	1,074,548	-39,102

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

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

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY20-21

		2018-19	2019-20	2020--21	18-19 Audited Actuals vs.	19-20 Projected Actuals vs.
		AUDITED	PROJECTED	FINAL	20-21 Final Budget	20-21 Final Budget
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
<u>Code</u>	<u>Program</u>					
0301	Environmental Science/ETS	22,812	27,396	25,684	2,872	(1,712)
0399	Green Sustainable Education	0	-	9,329	9,329	9,329
0401	Biology	350,420	359,471	382,022	31,602	22,551
0501	Business	310,266	263,417	188,206	(122,060)	(75,211)
0511	Real Estate	24,405	25,287	25,267	862	(20)
0599	D-Wing Computer Lab	30,920	25,602	20,664	(10,256)	(4,938)
0601	General Communications	9,092	6,316	9,095	3	2,779
0614	Art - Digital and Media Arts	0	0	17,227	17,227	17,227
0701	Computer and Information Science	11,210	13,411	43,633	32,423	30,222
0801	Education General	0	13,986	0	0	(13,986)
0835	Physical Education	355,503	306,319	328,590	(26,913)	22,271
0836	Wilderness Education	206,942	253,578	246,065	39,123	(7,513)
0837	PE - Theory	5,757	37,094	76,049	70,292	38,956
0839	PE - Athletics	7,870	0	27,564	19,694	27,564
0858	Fitness Education Center	174,400	163,800	120,717	(53,683)	(43,083)
1002	Art	414,347	380,642	444,657	30,310	64,015
1004	Music	151,102	132,817	176,450	25,348	43,633
1007	Theatre Arts	59,586	32,454	31,347	(28,239)	(1,107)
1012	Photography and Digital Arts	29,834	15,817	62,112	32,278	46,295
1101	World Languages	8,577	0	2,948	(5,629)	2,948
1102	French	6,004	0	5,742	(262)	5,742
1105	Spanish	226,894	358,254	295,444	68,550	(62,810)
1108	Japanese	9,099	10,671	8,614	(485)	(2,057)
1155	Intensive Summer Spanish Institute	174,937	127,846	151,374	(23,563)	23,528
1191	Sign Language	15,469	12,868	17,227	1,758	4,359
1201	Health	96,050	103,698	110,995	14,945	7,297
1205	Phlebotomy	0	0	6,329	6,329	6,329
1208	Medical Office	16,918	18,716	16,654	(264)	(2,062)
1230	Nursing Assistant	0	0	0	0	0
1240	Dental Assistant	16,083	32,061	25,098	9,015	(6,963)
1250	Emergency Medical Technician	57,650	54,960	61,970	4,320	7,010
1290	Emergency Response	10,300	6,804	11,055	755	4,251
1299	Physical Therapy Aide	0	0	0	0	0
1305	Early Childhood Education	21,358	24,568	24,978	3,620	411
1306	Culinary Arts	47,528	50,489	101,266	53,738	50,777
1307	Hospitality	0	12,890	32,220	32,220	19,330
1317	Dual Enrollment	36,056	21,880	88,833	52,777	66,953
1390	Culinary Jail	2,258	5,626	8,269	6,012	2,644
1501	English	243,415	213,520	195,894	(47,521)	(17,626)
1506	Speech	23,149	40,040	18,357	(4,792)	(21,683)
1509	Philosophy	11,848	19,716	13,782	1,934	(5,934)
1510	Religion	10,695	11,126	9,178	(1,517)	(1,948)
1590	Foundational English	16,550	42,926	63,572	47,022	20,646
1599	Humanities	8,268	6,701	9,095	827	2,394
1701	Mathematics	499,821	555,053	702,016	202,195	146,964
1901	Physical Science	14,829	0	5,167	(9,662)	5,167

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY20-21

		2018-19 AUDITED ACTUALS <i>Unrestricted GF</i>	2019-20 PROJECTED ACTUALS <i>Unrestricted GF</i>	2020--21 FINAL BUDGET <i>Unrestricted GF</i>	18-19 Audited Actuals vs. 20-21 Final Budget UNRESTRICTED VARIANCE	19-20 Projected Actuals vs. 20-21 Final Budget UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
1902	Physics	162,243	136,790	149,938	(12,305)	13,148
1905	Chemistry	133,246	128,881	169,658	36,412	40,777
1914	Geology	76,311	83,261	82,213	5,902	(1,048)
2001	Psychology	234,553	198,582	202,822	(31,731)	4,240
2104	Counseling/Addiction Studies	23,797	26,205	31,436	7,639	5,231
2105	Criminal Justice	45,334	31,960	55,128	9,794	23,168
2133	Fire Science	14,304	9,993	13,601	(703)	3,608
2190	Fire Academy	82,199	74,231	100,207	18,008	25,976
2191	Fire Officer	0	0	3,733	3,733	3,733
2192	Fire In-Service	93,386	139,362	90,720	(2,666)	(48,642)
2193	South Bay RPSTC - JPA	1,012,258	588,733	737,155	(275,103)	148,422
2202	Anthropology	89,379	41,201	24,099	(65,280)	(17,102)
2204	Economics	19,177	38,071	4,592	(14,585)	(33,479)
2205	History	76,356	79,006	71,398	(4,958)	(7,608)
2206	Geography	59,941	72,449	88,899	28,958	16,450
2207	Political Science	50,322	65,725	69,112	18,790	3,387
2208	Sociology	62,448	28,453	125,130	62,682	96,677
4901	Instructional Support	85,618	115,579	163,323	77,705	47,744
4933	General Studies	9,908	150	3,865	(6,043)	3,715
i 4934	General Instruction	560,011	463,957	308,695	(251,316)	(155,262)
4940	Incarcerated Student Program	714,538	742,318	705,770	(8,768)	(36,548)
4958	English as a Second Language (ESL)	119,257	107,369	67,218	(52,039)	(40,151)
4980	Work Experience	56,440	71,182	57,508	1,068	(13,674)
4988	Cost Offsets	(97,696)	0	-180,564	(82,868)	(180,564)
4999	Lottery Prop 20 Instructional Materials	0	0	-24,064	(24,064)	(24,064)
Subtotal Instructional Programs		7,421,551	7,031,278	7,342,347	-79,204	311,069
i 6010	Instruction Office	843,871	564,367	617,754	(226,117)	53,387
6011	Dean Humanities/Social Sciences	167,454	137,482	147,742	(19,712)	10,260
6012	Dean Science/Business	8,070	8,375	8,920	850	545
6013	CTE Administrator	79,868	82,742	84,517	4,649	1,775
6030	Academic Senate	33,528	2,661	16,543	(16,985)	13,882
6090	Accreditation	17,711	18,065	18,877	1,166	812
6110	Tutoring & Learning Center (TLC)	193,826	251,971	223,532	29,706	(28,439)
6115	Instructional Development	33,366	98,048	148,698	115,332	50,650
6116	Distance Education	145,022	107,957	112,739	(32,283)	4,782
6120	Library	178,583	162,232	206,450	27,867	44,218
6130	Media Services	63,772	69,166	76,846	13,074	7,680
iii 6140	Art Gallery	29,319	9,206	18,250	(11,069)	9,044
6150	Academic Info. Systems and Technology	49,021	60,020	62,355	13,334	2,335
6200	Admissions and Records	601,940	604,751	634,365	32,425	29,614
6310	Student Services - Counseling	31,567	17,489	12,546	(19,021)	(4,943)
6330	Transfer Activities	8,182	9,457	5,548	(2,634)	(3,909)
6340	Career Guidance	10,945	47,178	42,336	31,391	(4,842)
6420	Disability Resource Center (DRC)	3,244	4,086	2,920	(324)	(1,166)

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY20-21

		2018-19 AUDITED ACTUALS <i>Unrestricted GF</i>	2019-20 PROJECTED ACTUALS <i>Unrestricted GF</i>	2020--21 FINAL BUDGET <i>Unrestricted GF</i>	18-19 Audited Actuals vs. 20-21 Final Budget UNRESTRICTED VARIANCE	19-20 Projected Actuals vs. 20-21 Final Budget UNRESTRICTED VARIANCE
<u>Code</u>	<u>Program</u>					
6440	Student Health Services	17,141	19,596	11,021	(6,120)	(8,575)
6450	Student Services Administration	70,755	59,176	66,581	(4,174)	7,405
6451	Student Recruitment	0	0	2,700	2,700	2,700
6460	Student Services - Financial Aid	143,525	170,206	128,878	(14,647)	(41,328)
6490	International Education	109,408	95,350	99,756	(9,652)	4,406
6499	Promise	0	82,942	144,855	144,855	61,913
6510	Maintenance Services	425,778	393,392	416,410	(9,368)	23,018
6530	Custodial Services	386,440	418,341	486,385	99,945	68,044
6540	College Vehicles	9,041	138,372	20,750	11,709	(117,622)
6550	Grounds	78,747	34,657	29,535	(49,212)	(5,122)
6551	Snow Removal	69,048	16,451	33,918	(35,130)	17,467
6570	Utilities	579,806	525,011	617,964	38,158	92,953
6600	Board of Trustees	113,399	113,449	123,070	9,671	9,621
6601	President's Office	303,105	525,883	358,908	55,803	(166,975)
6602	Administrative Services	154,855	143,945	156,397	1,542	12,452
6604	Institutional Research and Planning	219,036	213,961	214,440	(4,596)	479
6720	Fiscal Services	452,233	406,976	443,361	(8,872)	36,385
6730	Human Resources	299,014	395,349	254,034	(44,980)	(141,315)
6750	Faculty Development	8,730	8,602	10,450	1,720	1,848
6751	Classified Staff Development	2,751	11,469	5,650	2,899	(5,819)
6752	Training Days	40,000	57,941	42,000	2,000	(15,941)
6753	Staff Development	10,902	3,804	18,900	7,998	15,096
6760	Faculty/Staff Diversity	13,224	0	0	(13,224)	0
6771	Purchasing	56,966	61,640	53,620	(3,346)	(8,020)
6772	Insurance and Property Management	100,000	290,000	132,000	32,000	(158,000)
6773	Graphics	0	0	0	0	0
6774	Safety	27,842	82,385	21,294	(6,548)	(61,091)
6775	General Services	188,133	288,580	172,578	(15,555)	(116,002)
6776	Security	21,494	49,782	107,175	85,681	57,393
6780	Computer Services - Info Tech.	1,017,284	1,078,000	1,115,537	98,253	37,537
6783	Reprographics	164,118	153,379	188,254	24,136	34,875
6793	Collective Bargaining	68,495	55,389	18,000	(50,495)	(37,389)
6820	Community Services Events	111,050	105,332	153,508	42,458	48,176
6821	Commencement	45,167	27,052	41,603	(3,564)	14,551
6822	Convocation	29,034	33,956	31,145	2,111	(2,811)
6824	Community Education	15,935	0	0	(15,935)	0
6825	Community Education Indirect	60,204	45,462	47,066	(13,138)	1,604
6830	Demonstration Garden	11,342	5,798	13,157	1,815	7,359
6840	Economic Development	98,492	90,567	115,588	17,096	25,021
6850	Community Use of Facilities	58,006	57,043	50,002	(8,004)	(7,041)
ii 6860	SnowGlobe	4,164	2,156	2,372	(1,792)	216
6891	Public Information Office	434,351	411,449	436,329	1,978	24,880
6894	Government Relations	34,520	41,843	126,913	92,393	85,070
6895	Foundation	260,487	267,071	278,626	18,139	11,555
6898	University Center	113,240	77,145	78,221	(35,019)	1,076
6900	Ancillary Services - Other Operations	22,566	18,573	23,184	618	4,611

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY20-21

		2018-19 AUDITED ACTUALS <i>Unrestricted GF</i>	2019-20 PROJECTED ACTUALS <i>Unrestricted GF</i>	2020--21 FINAL BUDGET <i>Unrestricted GF</i>	18-19 Audited Actuals vs. 20-21 Final Budget UNRESTRICTED VARIANCE	19-20 Projected Actuals vs. 20-21 Final Budget UNRESTRICTED VARIANCE
Code	Program					
	6920 Child Development Center (CDC)	84,316	80,000	80,000	(4,316)	0
iii	6921 Tahoe Parents Nursery School (TPNS)	92,888	109,419	101,836	8,948	(7,583)
	6922 Child Development Center (CDC) Indirect	28,799	17,745	27,648	(1,151)	9,903
	6940 Food Services	0	0	1,710	1,710	1,710
	6960 Student Activities	163,851	188,819	187,327	23,476	(1,492)
	6961 Athletics	182,491	117,585	55,385	(127,106)	(62,200)
	6962 Women's Soccer	46,291	96,053	46,649	358	(49,404)
	6963 Men's Soccer	70,743	47,054	50,673	(20,070)	3,619
	6968 Cocurricular Activities	2,745	1,057	3,741	996	2,684
	6970 Student Housing	0	274,006	223,886	223,886	(50,120)
	6991 Student Transportation	0	7,422	0	0	(7,422)
	7101 Facilities Planning	381,989	458,312	336,195	(45,794)	(122,117)
	7102 Campus and Site Improvement	96,864	39,258	51,610	(45,254)	12,352
	7104 ERP Implementation	45,022	75,063	80,957	35,935	5,894
	7105 Technology Infrastructure	122,087	125,827	117,177	(4,910)	(8,650)
	7108 Parking Projects	0	0	0	0	0
	7115 Scheduled Maintenance	150,177	15,000	12,150	(138,027)	(2,850)
	7210 Long-Term Debt	14,000	14,000	0	(14,000)	(14,000)
	7390 Bad Debt	-97	0	0	97	0
	Subtotal Noninstructional Programs	10,431,281	10,999,347	10,710,017	278,736	-289,330
	5901 Instructional Retiree Benefits/Incentives	54,566	84,090	83,940	29,374	(150)
	6740 Noninstructional Retiree Benefits	60,512	36,250	37,474	(23,038)	1,224
	Subtotal Retirement Costs	115,078	120,340	121,414	6,336	1,074
	Total Unrestricted Costs*	17,967,909	18,150,965	18,173,778	205,868	22,813

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

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

AUXILIARY FUNDS

2020 – 21 ANNUAL BUDGET

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

SECTION 9

DESCRIPTION OF ALL FUNDS

GOVERNMENTAL FUND ACCOUNTING

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

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

LAKE TAHOE COMMUNITY COLLEGE FUNDS

Fund 11: General Fund – Unrestricted

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

Fund 12: General Fund – Restricted

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

Fund 21: Bond Interest and Redemption Fund

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

Fund 33: Child Development Center Fund

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

Fund 41: Capital Outlay Projects Fund

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

Fund 43: General Obligation Bond Fund

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

Fund 44: University Center Capital Fund

The University Center Capital Fund was created to account for the resources and expenditures related to the University Center capital outlay project. The University Center project was funded by private donation and was accounted for in a fund separate from other capital outlay projects. The fund now carries reserves for future capital equipment purchases and scheduled maintenance for the facility. Reserves in this fund come from University Center facility use fees and long-term site lease revenues.

Fund 59: Enterprise Fund

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

Fund 61: Self-Insurance Fund

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

Fund 69: Retiree Benefits Fund

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

Fund 72: Student Representative Fee Trust Fund

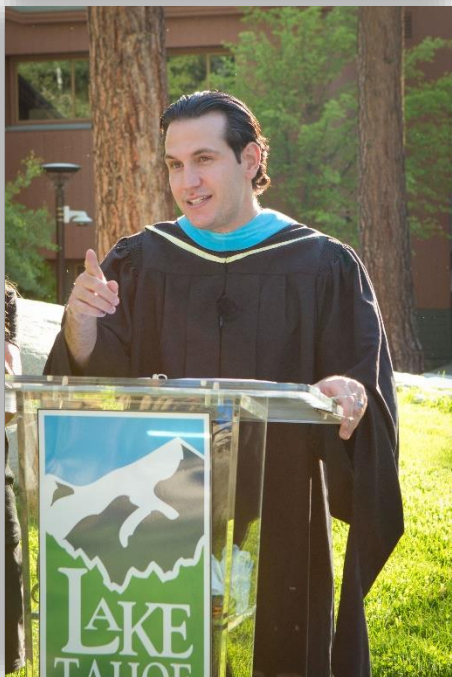
The Student Representative Fee Trust Fund is a trust fund used to account for assets held on behalf of the student body. The district has some discretionary authority for decision-making or responsibility for approving expenditures from this fund. The fund is used to account for monies collected as student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

Fund 74: Student Financial Aid Trust Fund

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

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

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



2019-20 LTCC Drive-Thru Graduation!

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Fund 21 - Bond Redemption					
BFB	1,711,177	1,711,177	1,291,070	1,291,070	1,270,292
Revenues	2,155,292	1,734,834	1,877,244	1,857,166	2,192,419
Appropriations	2,155,292	2,154,941	1,877,244	1,877,944	2,192,419
Reserves	1,335,769	-	1,161,782	-	1,270,292
EFB	1,711,177	1,291,070	1,291,070	1,270,292	1,270,292
Fund 33 - Child Development Center					
BFB	21,383	21,383	468	468	8,610
Revenues	571,955	562,316	696,296	608,980	668,000
Appropriations	590,365	583,231	688,311	600,838	668,000
Reserves	8,331	8,331	8,331	8,331	8,331
EFB	2,973	468	8,453	8,610	8,610
Fund 41 - Capital Outlay Projects					
BFB	480,056	480,056	736,682	736,682	829,967
Revenues	229,580	307,563	195,043	846,609	980,475
Appropriations	217,923	50,936	129,760	753,324	943,042
Reserves	403,264	-	466,447	-	772,575
EFB	491,713	736,682	801,965	829,967	867,400
Fund 43 - General Obligation Bond					
BFB	15,646,313	15,646,313	12,067,386	12,067,386	9,717,770
Revenues	40,000	1,417,937	405,088	534,207	14,070,010
Appropriations	7,330,800	4,996,864	5,790,405	2,883,823	8,425,097
Reserves	-	-	-	-	-
EFB	8,355,513	12,067,386	6,682,069	9,717,770	15,362,683
Fund 44 - University Center Capital					
BFB	205,661	205,661	234,118	234,118	242,661
Revenues	18,000	28,457	5,840	8,543	7,500
Appropriations	-	-	-	-	-
Reserves	237,000	-	241,840	-	249,340
EFB	223,661	234,118	239,958	242,661	250,161
Fund 59 - Community Education					
BFB	(7,026)	(7,025)	(19,135)	(19,135)	(37,273)
Revenues	353,695	341,399	330,965	371,311	347,000
Appropriations	303,548	353,509	373,677	389,449	347,000
Reserves	-	-	-	-	-
EFB	43,121	(19,135)	(61,847)	(37,273)	(37,273)
Fund 59 - Community Play Consortium					
BFB	95,618	95,618	160,928	160,928	231,260
Revenues	198,280	140,269	217,704	225,538	97,469
Appropriations	110,780	74,959	130,204	155,205	97,469
Reserves	87,500	87,500	87,500	87,500	87,500
EFB	183,118	160,928	248,428	231,260	231,260

BFB = beginning fund balance

EFB = ending fund balance

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Fund 61 - Self-Insurance					
BFB	135,593	135,594	(51,792)	(51,792)	81,922
Revenues	100,000	283,948	100,000	282,977	132,000
Appropriations	146,839	471,334	160,452	149,264	132,000
Reserves	80,000	80,000	80,000	80,000	80,000
EFB	88,754	(51,792)	(112,244)	81,922	81,922
Fund 69 - Retiree Benefits					
BFB	623,594	623,594	635,915	635,915	646,956
Revenues	115,078	127,399	121,414	131,380	129,300
Appropriations	115,078	115,078	101,742	120,340	118,300
Reserves	600,000	600,000	600,000	600,000	600,000
EFB	623,594	635,915	655,587	646,956	657,956
Fund 72 - Student Representative Fee Trust					
BFB	8,431	8,430	9,278	9,278	9,980
Revenues	11,000	11,195	8,250	11,005	11,000
Appropriations	11,000	10,347	8,250	10,303	8,400
Reserves	-	-	-	-	-
EFB	8,431	9,278	9,278	9,980	12,580
Fund 74 - Student Financial Aid Trust					
BFB	6,181	6,181	6,716	6,716	1,282
Revenues	1,741,619	1,709,015	1,782,766	2,448,226	2,529,132
Appropriations	1,741,619	1,708,481	1,782,766	2,453,659	2,529,132
Reserves	-	-	-	-	-
EFB	6,181	6,716	6,716	1,282	1,282
Fund 79 - OPEB Trust					
BFB	1,147,803	1,164,063	1,395,856	1,395,856	1,627,486
Revenues	187,068	233,254	30,000	233,955	220,874
Appropriations	500	1,460	1,250	2,325	2,000
Reserves	1,020,630	1,219,983	1,394,983	1,453,784	1,672,658
EFB	1,334,371	1,395,856	1,424,606	1,627,486	1,846,360

BFB = beginning fund balance

EFB = ending fund balance

FUND #21: BOND REDEMPTION – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Beginning Fund Balance	1,711,177	1,711,177	1,291,070	1,291,070	1,270,292
Revenue					
8671 - Homeowners Property Tax Relief	5,000	6,849	5,000	6,856	6,000
8860 - Interest and Premiums	2,500	14,378	2,500	10,285	438,000
8810 - Property Taxes	2,147,792	1,713,608	1,869,744	1,840,026	1,748,419
Total Revenues	2,155,292	1,734,834	1,877,244	1,857,166	2,192,419
Expenditures					
5xxx - Operating Expense	700	350	350	1,050	61,050
71xx - Long Term Debt	2,154,592	2,154,591	1,876,894	1,876,894	2,131,369
Total Expenditures	2,155,292	2,154,941	1,877,244	1,877,944	2,192,419
79xx - Reserves	1,335,769		1,161,782		1,270,292
Subtotal Increase/(Decrease)	-	(420,107)	-	(20,777)	-
Ending Fund Balance	1,711,177	1,291,070	1,291,070	1,270,292	1,270,292

FUND #33: CHILD DEVELOPMENT CENTER – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Beginning Fund Balance	21,383	21,383	468	468	8,610
81xx - Federal Revenue	13,500	17,864	50,800	41,710	48,000
86xx - State Revenue	96,880	95,381	136,642	178,797	175,000
88xx - Local Revenue	381,575	369,070	428,854	308,473	365,000
8899 - Miscellaneous Revenue	-	-	-	-	-
Total Revenues	491,955	482,316	616,296	528,980	588,000
89xx - Transfers-In	80,000	80,000	80,000	80,000	80,000
Total Revenues and Transfers-In	571,955	562,316	696,296	608,980	668,000
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	399,650	394,852	468,538	404,746	460,000
3xxx - Employee Benefits	132,792	134,911	150,900	144,330	155,000
4xxx - Supplies	19,475	20,331	31,346	21,132	20,000
5xxx - Operating Expense	36,848	33,137	35,927	30,230	33,000
6xxx - Capital Outlay	1,600	-	1,600	401	-
Total Expenditures	590,365	583,231	688,311	600,838	668,000
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	590,365	583,231	688,311	600,838	668,000
79xx - Reserves	8,331	8,331	8,331	8,331	8,331
Subtotal Increase/(Decrease)	(18,410)	(20,915)	7,985	8,142	-
Ending Fund Balance	2,973	468	8,453	8,610	8,610

FUND #41: CAPITAL OUTLAY PROJECTS – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Beginning Fund Balance	480,056	480,056	736,682	736,682	829,967
86xx - State Revenue	32,760	38,544	-	632,643	776,777
88xx - Local Revenue	167,820	170,893	166,043	179,966	174,698
Total Revenues	200,580	209,437	166,043	812,609	951,475
89xx - Transfers-In	29,000	98,126	29,000	34,000	29,000
Total Revenues and Transfers-In	229,580	307,563	195,043	846,609	980,475
Expenditures					
2xxx - Classified Salaries	-	-	-	21,137	65,482
3xxx - Employee Benefits	-	-	-	8,960	33,246
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	30,000	12,982	30,000	-	30,000
6xxx - Capital Outlay	170,923	20,954	99,760	723,227	814,314
Total Expenditures	200,923	33,936	129,760	753,324	943,042
7xxx - Other Outgo	17,000	17,000	-	-	-
Total Appropriations	217,923	50,936	129,760	753,324	943,042
79xx - Reserves	403,264		466,447		772,575
Subtotal Increase/(Decrease)	11,657	256,626	65,283	93,285	37,433
Ending Fund Balance	491,713	736,682	801,965	829,967	867,400

FUND #43: GENERAL OBLIGATION BOND – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Beginning Fund Balance	15,646,313	15,646,313	12,067,386	12,067,386	9,717,770
Revenue					
8860 - Interest Income	40,000	286,396	55,010	213,837	70,010
88XX - Energy Rebates, Contributions	-	1,131,540	350,078	320,370	-
8940 - Sale of Bonds	-	-	-	-	14,000,000
Total Revenues	40,000	1,417,937	405,088	534,207	14,070,010
Transfers-In from Other Funds	-	-	-	-	-
Total Revenues and Transfers-In	40,000	1,417,937	405,088	534,207	14,070,010
Expenditures					
2xxx - Classified Salaries	244,984	97,434	182,646	192,219	223,804
3xxx - Employee Benefits	106,404	40,639	77,319	86,278	111,592
4xxx - Supplies	5,000	-	-	-	-
5xxx - Operating Expense	409,437	102,526	347,161	183,145	427,199
6xxx - Capital Outlay	6,564,975	4,756,266	5,183,279	2,422,181	7,662,502
Total Expenditures	7,330,800	4,996,864	5,790,405	2,883,823	8,425,097
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	7,330,800	4,996,864	5,790,405	2,883,823	8,425,097
79xx - Reserves	-	-	-	-	-
Subtotal Increase/(Decrease)	(7,290,800)	(3,578,927)	(5,385,317)	(2,349,617)	5,644,913
Ending Fund Balance	8,355,513	12,067,386	6,682,069	9,717,770	15,362,683

FUND #44: UNIVERSITY CENTER – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Beginning Fund Balance	205,661	205,661	234,118	234,118	242,661
Revenue					
88xx - Local Revenue	1,000	11,457	1,000	3,374	2,500
Total Revenues	1,000	11,457	1,000	3,374	2,500
89xx - Transfers-In	17,000	17,000	4,840	5,169	5,000
Total Revenues and Transfers-In	18,000	28,457	5,840	8,543	7,500
Expenditures					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	-	-	-	-	-
6xxx - Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
79xx - Reserves	237,000	-	241,840	-	249,340
Subtotal Increase/(Decrease)	18,000	28,457	5,840	8,543	7,500
Ending Fund Balance	223,661	234,118	239,958	242,661	250,161

FUND #59: COMMUNITY EDUCATION FUND – FY20-21 FINAL BUDGET

	<u>FY18-19 Adopted Budget</u>	<u>FY18-19 Audited Actuals</u>	<u>FY19-20 Adopted Budget</u>	<u>FY19-20 Unaudited Actuals</u>	<u>FY20-21 Final Budget</u>
Beginning Fund Balance	(7,026)	(7,025)	(19,135)	(19,135)	(37,273)
8850 - Rentals & Leases	-	-	-		
8860 - Interest				(2,418)	
8870 - Community Ed Fees	269,695	295,912	283,965	315,510	305,000
8872 - Local Revenue	42,000	5,487	5,000	278	-
Total Revenues	<u>311,695</u>	<u>301,399</u>	<u>288,965</u>	<u>313,370</u>	<u>305,000</u>
89xx - Transfers-In (Services)	42,000	40,000	42,000	57,941	42,000
Total Revenues and Transfers-In	<u>353,695</u>	<u>341,399</u>	<u>330,965</u>	<u>371,311</u>	<u>347,000</u>
Expenditures					
1xxx - Academic Salaries	60,000	112,359	60,000	93,823	75,000
2xxx - Classified Salaries	117,608	103,509	135,545	109,710	106,000
3xxx - Employee Benefits	55,659	52,753	52,603	50,110	50,500
4xxx - Supplies	6,000	15,972	10,000	11,024	9,000
5xxx - Operating Expense	34,463	32,452	83,078	91,089	75,000
6xxx - Improvements	-	1,190	-	447	-
Total Expenditures	<u>273,730</u>	<u>318,235</u>	<u>341,226</u>	<u>356,204</u>	<u>315,500</u>
7xxx - Other Outgo (10% of Expenses)	29,818	35,274	32,451	33,245	31,500
Total Appropriations	<u>303,548</u>	<u>353,509</u>	<u>373,677</u>	<u>389,449</u>	<u>347,000</u>
Subtotal Increase/(Decrease)	50,147	(12,110)	(42,712)	(18,138)	-
Ending Fund Balance	<u>43,121</u>	<u>(19,135)</u>	<u>(61,847)</u>	<u>(37,273)</u>	<u>(37,273)</u>

FUND #59: COMMUNITY PLAY CONSORTIUM* – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Beginning Fund Balance	95,618	95,618	160,928	160,928	231,260
8820 - Contrib., Gifts, Grants, Endow	89,140	41,425	90,352	148,127	77,469
8850 - Rentals & Leases	70,000	96,169	87,000	77,411	20,000
Total Revenues	159,140	137,594	177,352	225,538	97,469
89xx - Transfers-In (Services)	39,140	2,676	40,352	-	-
Total Revenues and Transfers-In	198,280	140,269	217,704	225,538	97,469
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	19,764	19,675	21,081	21,187	22,000
3xxx - Employee Benefits	5,416	5,391	6,923	6,150	7,224
4xxx - Supplies	25,500	17,941	27,000	52,089	27,000
5xxx - Operating Expense	27,000	12,884	30,000	29,609	15,000
6xxx - Improvements	-	14,346	10,000	21,451	10,000
Total Expenditures	77,680	70,238	95,004	130,485	81,224
7xxx - Other Outgo	33,100	4,722	35,200	24,720	16,245
Total Appropriations	110,780	74,959	130,204	155,205	97,469
79xx - Reserves	87,500	87,500	87,500	87,500	87,500
Subtotal Increase/(Decrease)	87,500	65,310	87,500	70,333	-
Ending Fund Balance	183,118	160,928	248,428	231,260	231,260

*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 – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Beginning Fund Balance	135,593	135,594	(51,792)	(51,792)	81,922
8860 - Interest Revenue	-	(5,808)	-	(7,023)	-
8899 - Miscellaneous Revenues	-	-	-	-	-
Total Revenues	-	(5,808)	-	(7,023)	-
8910 - Reimb. from Loss Claims	-	189,756	-	-	-
89xx - Transfers-In	100,000	100,000	100,000	290,000	132,000
Total Revenues and Transfers-In	100,000	283,948	100,000	282,977	132,000
Expenditures					
2xxx - Classified Salaries	-	-	-	-	-
3xxx - Employee Benefits	-	-	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expenses	146,839	471,334	160,452	149,264	132,000
Total Expenditures	146,839	471,334	160,452	149,264	132,000
79xx - Reserves	80,000	80,000	80,000	80,000	80,000
Subtotal Increase/(Decrease)	(46,839)	(187,386)	(60,452)	133,713	-
Ending Fund Balance	88,754	(51,792)	(112,244)	81,922	81,922

FUND #69: RETIREE BENEFITS – FY20-21 FINAL BUDGET

	<u>FY18-19 Adopted Budget</u>	<u>FY18-19 Audited Actuals</u>	<u>FY19-20 Adopted Budget</u>	<u>FY19-20 Unaudited Actuals</u>	<u>FY20-21 Final Budget</u>
Beginning Fund Balance	623,594	623,594	635,915	635,915	646,956
8860 - Interest Revenue	-	-	-	-	-
Total Revenues	-	-	-	-	-
886x - Interest	13,336	12,321	0	11,040	11,000
89xx - Transfers-In	101,742	115,078	121,414	120,340	118,300
Total Revenues and Transfers-In	115,078	127,399	121,414	131,380	129,300
Expenditures					
3xxx - Employee Benefits	111,778	111,778	98,742	117,040	115,000
5xxx - Operating Expenses	3,300	3,300	3,000	3,300	3,300
Total Expenditures	115,078	115,078	101,742	120,340	118,300
Reserves					
7905 - STRS/PERS Rate Increase Reserve	350,000	350,000	350,000	350,000	350,000
7922 - Retirement Reserves	250,000	250,000	250,000	250,000	250,000
Total Reserves	600,000	600,000	600,000	600,000	600,000
Subtotal Increase/(Decrease)	-	12,321	19,672	11,040	11,000
Ending Fund Balance	623,594	635,915	655,587	646,956	657,956

FUND #72: STUDENT REPRESENTATIVE FEE TRUST – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Beginning Fund Balance	8,431	8,430	9,278	9,278	9,980
88xx - Local Revenue	11,000	11,195	8,250	11,005	11,000
89xx - Transfers-In	-	-	-	-	-
Total Revenues and Transfers-In	11,000	11,195	8,250	11,005	11,000
Expenditures					
4xxx - Supplies	500	-	500	-	500
5xxx - Operating Expenses	10,500	10,347	7,750	10,303	7,900
Total Expenditures	11,000	10,347	8,250	10,303	8,400
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	11,000	10,347	8,250	10,303	8,400
Subtotal Increase/(Decrease)	-	848	-	702	2,600
Ending Fund Balance	8,431	9,278	9,278	9,980	12,580

FUND #74: STUDENT FINANCIAL AID TRUST – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Beginning Fund Balance	6,181	6,181	6,716	6,716	1,282
81xx - Federal Revenue	1,584,619	1,505,360	1,544,250	2,189,754 *	2,292,000
86xx - State Revenue	145,000	183,431	218,516	210,256	217,132
88xx - Local Revenue	12,000	18,350	20,000	48,216	20,000
8860 - Interest	-	1,875	-	-	-
Total Revenues	1,741,619	1,709,015	1,782,766	2,448,226	2,529,132
89xx - Transfers-In	-	-	-	-	-
Total Revenues and Transfers-In	1,741,619	1,709,015	1,782,766	2,448,226	2,529,132
Expenditures					
5xxx - Operating Expenses	-	-	-	-	-
7512 - Direct Payments to Students	1,729,619	1,688,791	1,762,766	2,413,240	2,487,000
7590 - Financial Aid Repayment	12,000	19,690	20,000	40,419	42,132
7612 - CalWORKS Child Care	-	-	-	-	-
Total Expenditures	1,741,619	1,708,481	1,782,766	2,453,659	2,529,132
Subtotal Increase/(Decrease)	-	535	-	(5,433)	-
Ending Fund Balance	6,181	6,716	6,716	1,282	1,282

FUND #79: OTHER POSTEMPLOYMENT BENEFITS TRUST – FY20-21 FINAL BUDGET

	FY18-19 Adopted Budget	FY18-19 Audited Actuals	FY19-20 Adopted Budget	FY19-20 Unaudited Actuals	FY20-21 Final Budget
Beginning Fund Balance	1,147,803	1,164,063	1,395,856	1,395,856	1,627,486
8662 - Net Change to Investment	42,000	57,979	30,000	60,252	45,000
8860 - Interest	-	(600)	-	(2,171)	-
Total Revenues	42,000	57,380	30,000	58,081	45,000
89xx - Transfers-In	145,068	175,874	-	175,874	175,874
Total Revenues & Transfers-In	187,068	233,254	30,000	233,955	220,874
Expenditures					
3xxx - Employee Benefits	-	-	-	-	-
5xxx - Operating Expenses	500	1,460	1,250	2,325	2,000
Total Expenditures	500	1,460	1,250	2,325	2,000
7902 - Restricted Reserve	-	-	-	-	-
7925 - OPEB Irrevocable Trust	1,020,630	1,219,983	1,394,983	1,453,784	1,672,658
Subtotal Increase/(Decrease)	186,568	231,794	28,750	231,630	218,874
Ending Fund Balance	1,334,371	1,395,856	1,424,606	1,627,486	1,846,360

STAFFING LEVELS

2020 – 21 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*	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Total FTE	112.80	115.12	122.41	132.52	131.92
Administration	06.00	06.00	06.00	06.00	07.00
Faculty	31.23	32.75	33.60	35.89	33.89
Classified	55.05	55.55	62.98	65.63	66.03
Confidential	05.00	05.00	04.00	06.00	06.00
Director	15.52	15.82	13.82	13.00	11.00
Contracted Directors**	N/A	N/A	02.00	06.00	08.00

Table 11: LTCC's FTE by Employee Groups



Just a Sprinkling of LTCC's Superheroes...There are so Many!

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*	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Restricted/Aux FTE	32.40	26.93	40.66	41.21	42.38
Administration	02.01	02.43	02.58	01.72	02.22
Faculty	05.33	05.42	06.54	06.49	06.19
Classified	18.95	13.84	25.43	24.49	24.78
Confidential	00.05	00.05	00.05	01.05	01.05
Director	06.06	05.19	05.81	04.89	04.89
Contracted Director**	N/A	N/A	00.25	02.57	02.57

Table 1 : FTE Related to Restricted and Auxiliary Funds Table

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

FTE*	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Total FTE	112.80	115.12	122.41	132.52	131.92
11 Unrestricted	80.40	80.48	81.75	91.31	90.21
12 Restricted/Categorical	22.20	23.42	28.30	28.85	29.05
33 Child Development Center	06.04	06.70	07.37	07.57	07.57
43 General Obligation Bond	02.67	03.00	03.00	02.10	03.10
59 Community Education	01.52	01.52	01.99	02.69	01.99

Table 1 : FTE Related to Funding Table

*Budgeted FTE (per position control)

**This category includes the Regional Director (formally Deputy Sector Navigator) Industry Engagement, Retail/Hospitality/Tourism, 1.0 FTE position and is controlled and funded by the California Community Colleges Chancellor's Office to which LTCC is the fiscal agent. Another 1.0 FTE in this category includes the Online CTE Grant Lead, which is a temporary, grant-funded position which was extended to end December 31, 2020.

Table 14: Historical Staffing Tables

HISTORICAL STAFFING TABLES

Administrator

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

Headcount	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Administration	6	6	6	6	7
Notes	<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 Administrative Services moves to President position. • Reflects hiring VP of Admin Services. (+1) •Reflects Executive Dean of Student Success resignation. (-1) •Counselor moves to <i>Interim</i> Executive Dean of Student Success position. (+1) 	<ul style="list-style-type: none"> •<i>Interim</i> Executive Dean of Student Success moves to counselor position. (-1) • Reflects hiring VP of Student Services. (+1) 	<ul style="list-style-type: none"> •Reflects Dean of Instruction retirement. (-1) •Reflects hiring Dean of Instruction. (+1) 	<ul style="list-style-type: none"> •Reflects hiring Senior Director of Government Relations & Grant Development. (+1)
Variance	(0)	(0)	(0)	(0)	(+1)

Historical **administrator** staffing beyond five years.

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

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

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

- Reflects VP of Academic Affairs & Student Services resignation. (-1)
- Dean of Instruction retirement. English instructor moves to *Interim* Dean position.
- Deans move to *Interim* Executive Dean level to manage absence of VP of AA & SS.

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

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

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

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

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)

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

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

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

FY 09-10, headcount = 7, Baseline

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

Faculty, full-time

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

Headcount	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Full-Time Faculty	34	34	35	37	35
Notes	<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) 	<ul style="list-style-type: none"> •Elimination of a non-tenure track counselor. (-1) •Addition of a tenure track counselor. (+1) •Reflects Director of DRC retirement. (-1) •Addition of a Culinary/Hospitality Management & World Languages (Spanish) instructors. (+2) •Addition of a Director of DRC. (+1) 	<ul style="list-style-type: none"> •Addition of a Sociology instructor. (+1) •Reflects Business instructor retirement. (-1) •Reflects two counselor retirements. (-2) •Addition of a counselor. (+1) •Reflects Culinary/Hospitality Management vacancy. (-1)
Variance	(-2)	(0)	(+1)	(+2)	(-2)

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

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

- Addition of Chemistry instructor. (+1)
- Biology and Culinary instructors retire. (-2)
- Early Childhood Education instructor moves to *Interim* Dean of Instruction. (-1)

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

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

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

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)

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

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

FY 11-12, headcount = 39, Baseline

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

Contract Employment

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

Headcount	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Contract Employees	N/A	N/A	3	6	8
Notes			<ul style="list-style-type: none"> • Director of Institutional Effectiveness & Director of HR moved to employment contracts. (+2) • Addition of DSN, a contracted position. (+1) 	<ul style="list-style-type: none"> • Addition of Financial Aid. (+1) • Addition of <i>Interim</i> director of M&O. (+1) • DSN is reorganized to Regional Director, a contracted position. • Exec. Assist to the VP moves to Online CTE Pathways Grant Lead, a contracted position to end June 30, '20. (+1) 	<ul style="list-style-type: none"> • Addition of Director of LTCP & Director of Fiscal Services. (+2) • <i>Interim</i> Director of M&O moved to permanent employment contract. • Online CTE Pathways Grant Lead, a contracted position is extended to Dec 31, '20.
Variance	(0)	(0)	(+3)	(+3)	(+2)

Classified Director

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

Headcount	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Classified Directors	16	16	12	11	10
Notes	<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 CDP. (+1) •Director of Facilities resignation. (-1) •Bond Program Director moves to <i>Interim</i> Director of Facilities & Capital Construction. •Director of Financial Aid retirement. (-1) •Financial Aid Technician moves to <i>Interim</i> Director of Financial Aid. (+1) •<i>Interim</i> Director of Financial Aid moves to Financial Aid Technician. (-1) •Director of Institutional Effectiveness & Director of HR moved to employment contracts. (-2) 	<ul style="list-style-type: none"> •Director of Fiscal Services resignation. (-1) •<i>Interim</i> Director of Facilities & Capital Construction moves to Director Facilities Planning & Capital Construction. 	<ul style="list-style-type: none"> •Director of IT is reorganized to classified position (-1).
Variance	(+3)	(0)	(-4)	(-1)	(-1)

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

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

- *Interim* Marketing & Communications Officer moves to Director of Marketing & Communications.
- *Interim* Manager of HR moves to Director of HR.
- *Interim* Assist. Dir. of Foundation is reorganized to confidential position. (-1)
- Addition of Student Outreach & Equity Director. (+1)
- Addition of Director of Incarcerated Students Program. (+1)
- *Interim* Director of Admissions & Records retirement. (-1)
- Addition of Director of Enrollment Services. (+1)
- Addition of Exec. Director of LTCC Foundation & College Advancement. (+1)

- Addition of Director of Institutional Effectiveness. (+1)
- Addition of *Interim* Director of CDC. (+1)

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

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

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

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

- Community Education Coordinator changes to Director of Community Education. (+1)
- Director of Facilities replaces *Interim* Director of Facilities & Maintenance.
- PIO and Foundation Executive Director merged into Director of CACE. (-0.7)

- 0.5 CDC Director moves to faculty position. (-0.5)

FY 12-13, headcount = 9.2, Baseline

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

Confidential Staff

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

Headcount	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Confidential Employees	5	5	4	5	4
Notes	•Student Success Coordinator to the Exec. Dean moves to Student Life Coordinator, classified position. (-1)	•Includes 1 Exec. Assistant to the President, 2 Admin. Assistants to the VP, 1 Admin Assistant to the Dean, & 1 HR Specialist.	•Admin Assistant to the dean position is reclassified as a classified position. (-1) •Admin. Assistants to the VP are reclassified to Exec. Assist to the VP.	•Reflects hiring Exec. Assist to the VP of SS. (+1) •Reflects hiring Board, Governance, & Policy Assistant. (+1) •Exec. Assist to the VP moves to Online CTE Pathways Grant Lead a contracted position to end June 30, '20. (-1)*	•Board, Governance, & Policy Assistant Resignation. (-1)* •Online CTE Pathways Grant Lead a contracted position is extended to Dec 31, '20.
Variance	(-1)	(0)	(-1)	(+1)	(-1)

*Position being filled on a temporary basis.

Historical **confidential** staffing beyond five years.

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

- *Interim* Exec. Assist. to the President moves to permanent Exec. assist. to the President.
- *Interim* Admin. Assistant to the Dean is replaced with Student Success Coordinator to the Exec. Dean.
- HR Technician is replaced with HR Specialist.

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

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

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

- Administrative Assistant to the Dean retires, not replaced.

FY 12-13, headcount = 7, Baseline

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

Classified Staff

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

Headcount	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Classified Staff (CEU)	67	66	75	78	77
• Full-Time (FT)	40	41	48	48	49
• Part-Time (PT)	27	25	27	30	28
Variance	(+8)	(-1)	(+9)	(+3)	(-2)

2020-21 Notes:

New Positions (Increase to Headcount):

International Student Coordinator (FT) – (previously PT) <----->
 Capital Construction Specialist (FT)

Deleted Positions (Decrease to Headcount):

International Student Coordinator (PT)
 Science Laboratory & Instructional Safety Specialist (FT)
 Program Specialist, Community Education (PT)

Historical **classified** staffing beyond five years.

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

- 36 Full-Time
- 23 Part-Time

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

- 39 Full-Time
- 20 Part-Time

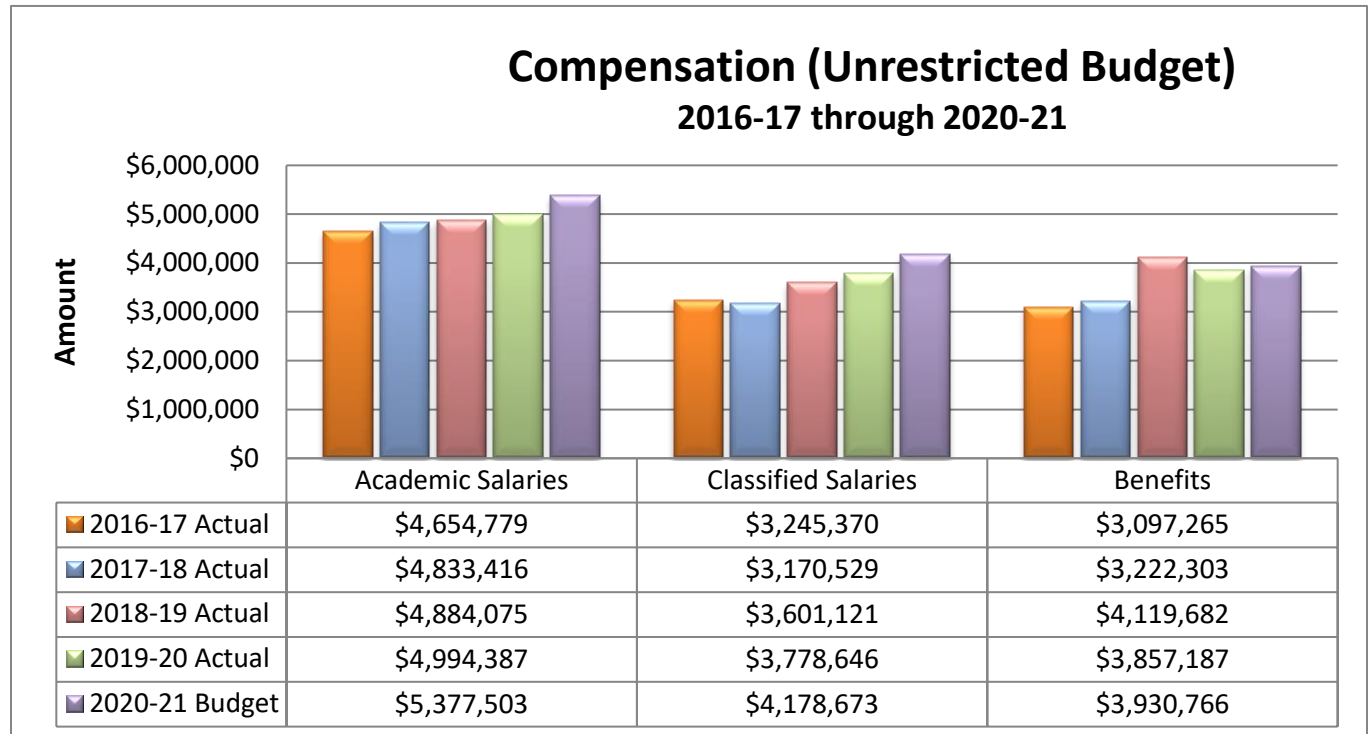
FY 13-14, headcount = 62, variance = -2

- 43 Full-Time
- 19 Part-Time

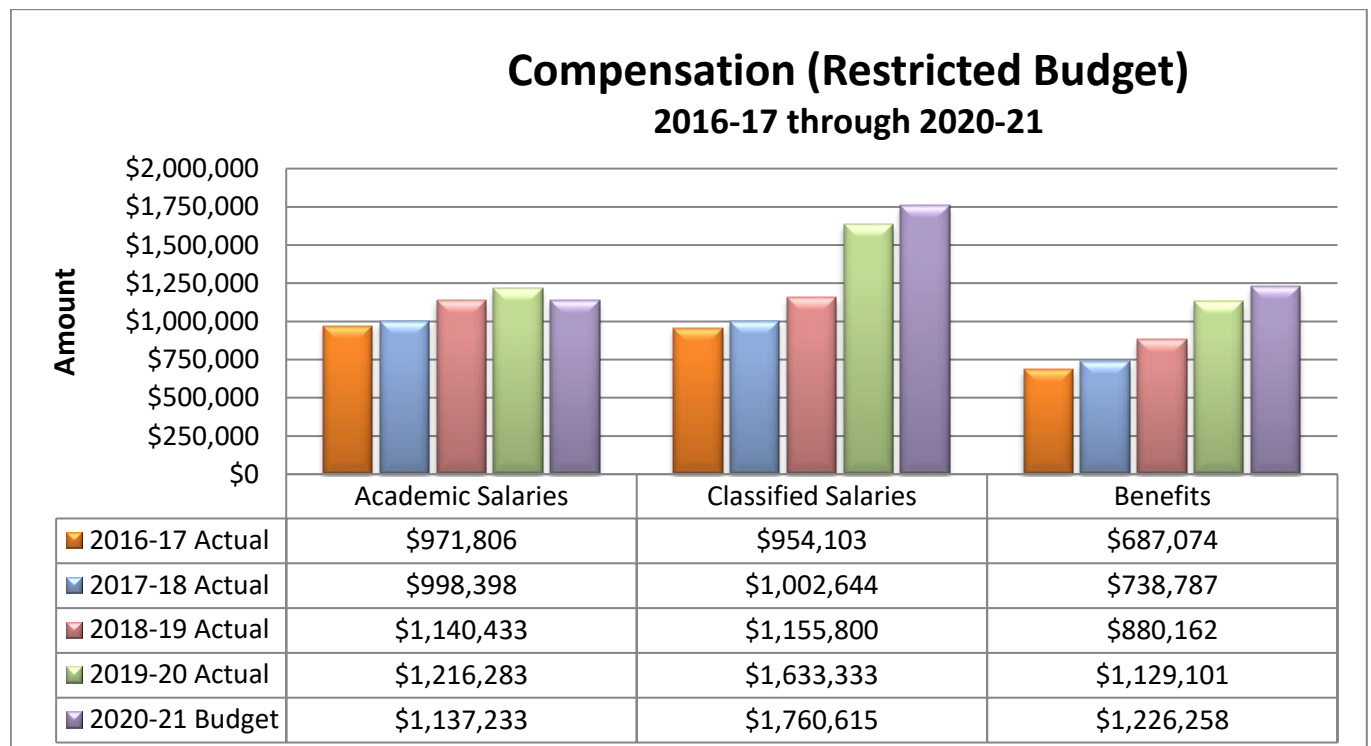
FY 12-13, headcount = 64, Baseline

- 46 Full-Time
- 18 Part-Time

COMPENSATION TRENDS BY GROUP

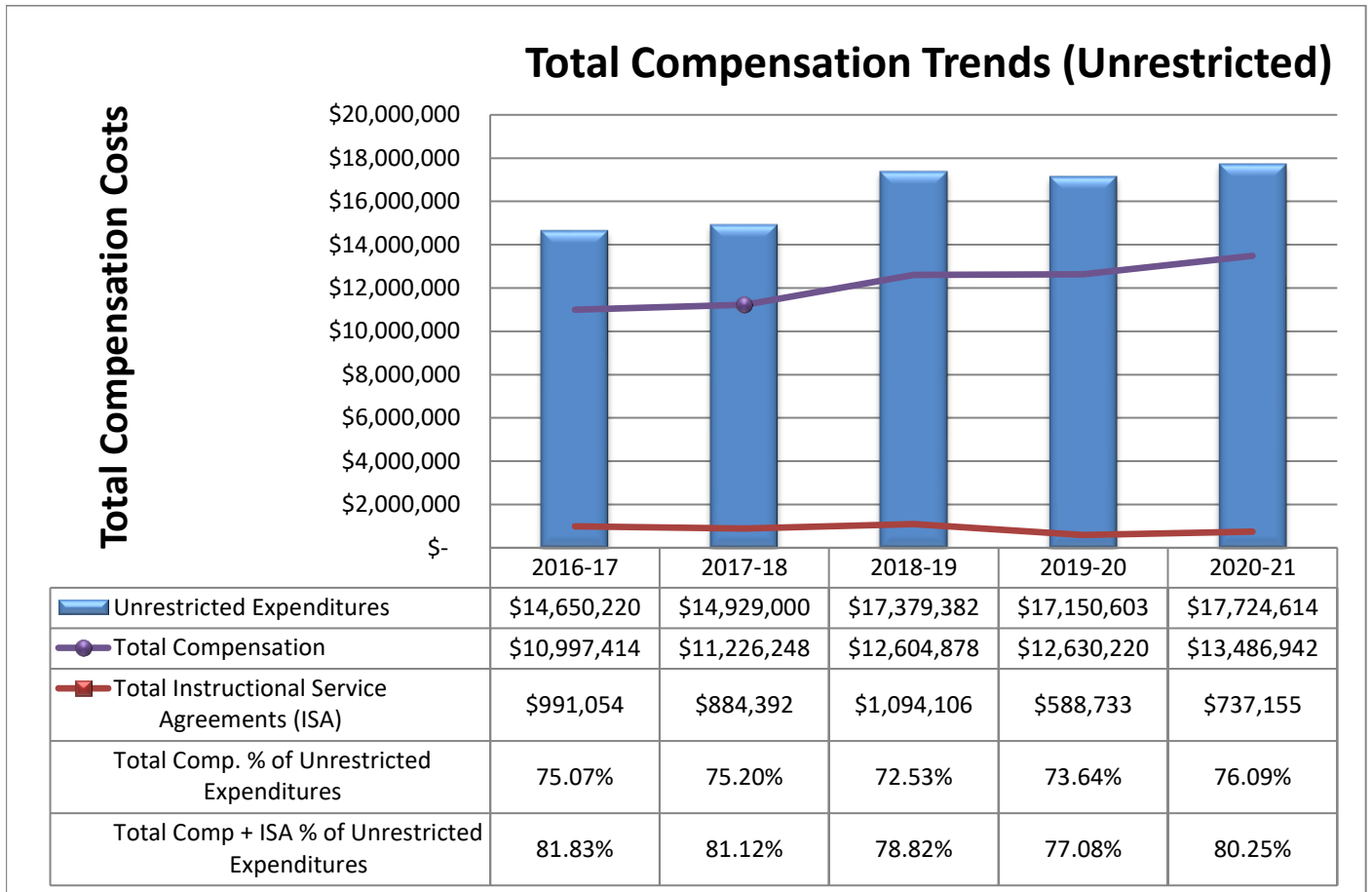


Graph 10: Compensation Trends by Group – Unrestricted



Graph 11: Compensation Trends by Group – Restricted

TOTAL COMPENSATION TRENDS



Graph 12: Total Compensation Trends – Unrestricted

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

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

FY20-21 ISA costs are projected budget is estimated to decrease.

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.



Proud Students, Families, and Campus! COYOTE PROUD!

2020-21 — 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 1 : 2020-21 Nonacademic Salary Allocations

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	20-21 Allocation
Administrative Services	VP of Administrative Services	11	6602	Administrative Services	000	N/A	34%
		11	7101	Facilities Planning	000	N/A	25%
		11	6895	Foundation	000	N/A	10%
		11	7105	Technology Infrastructure	000	N/A	10%
		11	6820	Community Services Events	000	N/A	5%
		11	6840	Economic Development	000	N/A	5%
		11	6850	Community Use of Facilities	000	N/A	5%
		11	6900	Ancillary Srv - Other Operatio	000	N/A	5%
		11	6825	Community Ed Indirect	000	N/A	1%
	Executive Assistant to the VP of Administrative Services	11	6602	Administrative Services	000	N/A	50%
		11	7101	Facilities Planning	000	N/A	25%
		11	7105	Technology Infrastructure	000	N/A	10%
		11	6830	Demonstration Garden	000	N/A	5%
		11	6850	Community Use of Facilities	000	N/A	5%
		11	6900	Ancillary Srv - Other Operatio	000	N/A	5%
	Purchasing Technician	11	6771	Purchasing	000	N/A	51%
		11	7102	Campus & Site Improvement	000	N/A	30%
		11	6720	Fiscal Services	000	N/A	15%
		11	6825	Community Ed Indirect	000	N/A	2%
		11	6922	CDC Indirect	000	N/A	2%
Adult Education Block Grant	Director of Adult Education	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100%
	Industry Program Coordinator	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100%
	Transition Coordinator	12	6013	CTE Admin	761	Adult Ed Block Grant 1 Year Ag	60%
		12	6013	CTE Admin	760	Adult Ed Block Grant AB86	40%
	Transition Coordinator	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100%
	Transition Coordinator	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	58%
		12	6013	CTE Admin	750	Folsom Lake SB70 Grant	42%
	Program Assistant, AEBG	12	6013	CTE Admin	750	Folsom Lake SB70 Grant	80%
		12	6013	CTE Admin	761	Adult Ed Block Grant 1 Year Ag	20%

Art	Art Studio Technician, 3-D	11	1002	Art	000	N/A	100%
Bond	Director of Facilities	11	7101	Facilities Planning	000	N/A	50%
	Planning & Capital Construction	43	7102	Campus & Site Improvement	102	Bond Issue #2	50%
	Capital Projects Fianance Manager	43	7101	Facilities Planning	102	Bond Issue #2	90%
		11	7101	Facilities Planning	000	N/A	10%
	Capital Construction Specialist	43	7101	Facilities Planning	102	Bond Issue #2	100%
	Program Assistant, Bond	43	7101	Facilities Planning	102	Bond Issue #2	100%
Career and Technical Education	Regional Director, NFN	12	6013	CTE Admin	982	NFN Deputy Sector Navigator	100%
	Online CTE Grant Lead	12	6116	Distance Education	915	Improving Online CTE Pathways	100%
	Prog Coord, Apprenticeship & Work Based Learning	12	6013	CTE Admin	465	Strong Workforce Local (CTE)	80%
		11	4980	Work Experience	000	N/A	20%
	Program Specialist, CTE	12	6013	CTE Admin	110	Voc. Technology Educ. Act	58%
	Program Specialist, CTE	11	6013	CTE Admin	000	N/A	42%
	Program Technician-CTE	11	6013	CTE Admin	000	N/A	100%
Child Development Programs	Director of CDP	33	6920	Child Development Center	000	N/A	67%
		11	6921	Tahoe Parents Nursery School	000	N/A	33%
	Program Specialist, CDC	33	6920	Child Development Center	000	N/A	100%
	TPNS Lead Teacher	11	6921	Tahoe Parents Nursery School	000	N/A	100%
	TPNS Lead Teacher	11	6921	Tahoe Parents Nursery School	000	N/A	100%
	CDC Lead Teacher	33	6920	Child Development Center	000	N/A	100%
	CDC Teacher	33	6920	Child Development Center	000	N/A	100%
	CDC Teacher	33	6920	Child Development Center	000	N/A	100%
	CDC Teacher	33	6920	Child Development Center	000	N/A	100%
	CDC Teacher	33	6920	Child Development Center	000	N/A	100%
	CDC Teacher	33	6920	Child Development Center	000	N/A	100%
	CDC Teacher	33	6920	Child Development Center	000	N/A	100%
	CDC Teacher	33	6920	Child Development Center	000	N/A	100%
	CDC Cook	33	6920	Child Development Center	000	N/A	100%
College Advancement and Community Engagement	Exec Dir, LTCC Found & College Advance	11	6895	Foundation	000	N/A	100%
	Director of Marketing & Communications	11	6891	Public Information Office	000	N/A	100%
	Technology & Media Support Technician	11	6891	Public Information Office	000	N/A	100%
	Program Assistant, Foundation	11	6895	Foundation	000	N/A	100%
Community Education	Director of Community Education	59	6824	Community Education	000	N/A	82%
		11	6820	Community Services Events	000	N/A	18%
	Program Specialist, Community Education	59	6824	Community Education	000	N/A	100%

Enrollment and Student Success	VP of Student Services	12	6310	Student Services - Counseling	500	Student Success	46%
		12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	20%
		12	6393	Student Services - TRIO UB	290	TRIO UB	20%
		11	6960	Student Activities	000	N/A	14%
	Director of Financial Aid	11	6460	Student Services - Financial A	000	N/A	78%
		12	6460	Student Services - Financial A	280	CalWORKS	8%
		12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	5%
		12	6460	Student Services - Financial A	270	TANF	4%
		12	6430	Extend. Opp. Prog. & Serv	200	Coop. Agen. Resources for Ed.	3%
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	2%
	Director of Enrollment Services	11	6200	Admissions & Records	000	N/A	100%
	Director of Lake Tahoe College Promise	11	6499	Promise	000	N/A	100%
	Director of Equity	12	6310	Student Services - Counseling	500	Student Success	100%
	Analyst	12	6310	Student Services - Counseling	500	Student Success	65%
		12	6721	Grants Development & Acctng.	670	Grants Accounting	30%
		11	6720	Fiscal Services	000	N/A	5%
	Executive Assistant to VP of Student Services	12	6310	Student Services - Counseling	500	Student Success	90%
		12	6470	Workforce Preparation Serv.	270	TANF	5%
		12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	3%
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	2%
	Student Life Coordinator	11	6450	Student Services Admin.	000	N/A	69%
		11	6960	Student Activities	000	N/A	16%
		11	6821	Commencement	000	N/A	5%
		12	6460	Student Services - Financial A	280	CalWORKS	5%
		12	6200	Admissions & Records	500	Student Success	5%
	Housing Coordinator	11	6970	Student Housing	000	N/A	100%
	Program Coordinator Outreach & Dual Enrollment	11	6960	Student Activities	000	N/A	45%
		12	1317	Dual Enrollment	466	Strong Workforce Loc Rollover	45%
		12	6310	Student Services - Counseling	500	Student Success	10%
	Enrollment & Student Support Coordinator	11	6200	Admissions & Records	000	N/A	60%
		12	6310	Student Services - Counseling	500	Student Success	30%
		11	1317	Dual Enrollment	000	N/A	6%
		11	6960	Student Activities	000	N/A	5%
	Enrollment & Student Support Coordinator Financial Aid Technician	11	6200	Admissions & Records	000	N/A	100%
		12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	90%
		12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	8%
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	2%
	Student Records Technician	11	6200	Admissions & Records	000	N/A	100%
	Student Support Technician II	11	6200	Admissions & Records	000	N/A	100%
	International Student Program Coordinator	11	6490	International Ed	000	N/A	70%
		11	6960	Student Activities	000	N/A	30%

	Special Programs Assistant	12	6430	Extend. Opp. Prog. & Serv	220	EOP&S, Part B	45%
		12	6460	Student Services - Financial A	280	CalWORKS	33%
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	15%
		12	6430	Extend. Opp. Prog. & Serv	200	Coop. Agen. Resources for Ed.	5%
		12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	2%
	Student Support Technician	11	6200	Admissions & Records	000	N/A	100%
	HS Program Coordinator, UB	12	6393	Student Services - TRIO UB	290	TRIO UB	100%
	Instruct Prog Specialist, UB	12	6393	Student Services - TRIO UB	290	TRIO UB	100%
	HS Acad Support Specialist, ETS	12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	100%
	MS Student Specialist, ETS	12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	100%
Fiscal Services	Director of Fiscal Services	11	6720	Fiscal Services	000	N/A	62%
		11	6922	CDC Indirect	000	N/A	10%
		12	6721	Grants Development & Acctng.	670	Grants Accounting	10%
		11	6825	Community Ed Indirect	000	N/A	5%
		11	6895	Foundation	000	N/A	5%
		11	6900	Ancillary Srv - Other Operatio	000	N/A	5%
		11	7102	Campus & Site Improvement	000	N/A	3%
	Accountant	11	6720	Fiscal Services	000	N/A	87%
		11	6922	CDC Indirect	000	N/A	10%
		11	7102	Campus & Site Improvement	000	N/A	3%
	Payroll Specialist	11	6720	Fiscal Services	000	N/A	93%
		11	7102	Campus & Site Improvement	000	N/A	3%
		11	6825	Community Ed Indirect	000	N/A	2%
		11	6922	CDC Indirect	000	N/A	2%
	Fiscal Services/Payroll Technician	11	6720	Fiscal Services	000	N/A	50%
		11	6895	Foundation	000	N/A	40%
		11	6960	Student Activities	000	N/A	10%
	Accounting Assistant	11	6720	Fiscal Services	000	N/A	69%
		11	6460	Student Services - Financial A	000	N/A	20%
		11	7102	Campus & Site Improvement	000	N/A	5%
		11	6825	Community Ed Indirect	000	N/A	2%
		11	6922	CDC Indirect	000	N/A	2%
		11	7105	Technology Infrastructure	000	N/A	2%
	Bursar Technician	11	6200	Admissions & Records	000	N/A	100%
Human Resources	Director of Human Resources	11	6730	Human Resources	000	N/A	90%
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	10%
	Human Resources Specialist	11	6730	Human Resources	000	N/A	80%
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	20%
Incarcerated Students Program	Director of Incarcerated Students Program	11	4940	Incarcerated Student Program	000	N/A	100%
	Program Specialist, ISP	11	4940	Incarcerated Student Program	000	N/A	100%
	Office Assistant, ISP	11	4940	Incarcerated Student Program	000	N/A	100%

Institutional Effectiveness	Director of Institutional Effectiveness	11	6604	Institutional Research/Plannin	000	N/A	70%
		12	6013	CTE Admin	767	Adult Ed Block Grant LTCC	15%
		11	7104	ERP Implementation	000	N/A	10%
		11	6840	Economic Development	000	N/A	5%
	Database Analyst	11	6604	Institutional Research/Plannin	000	N/A	75%
		12	6310	Student Services - Counseling	500	Student Success	25%
	Research Analyst	12	6604	Institutional Research/Plannin	600	Title III	100%
Instruction Office	VP of Academic Affairs	11	6010	Instruction Office	000	N/A	55%
		12	6013	CTE Admin	767	Adult Ed Block Grant LTCC	15%
		11	6120	Library	000	N/A	5%
		11	6820	Community Services Events	000	N/A	5%
		11	6825	Community Ed Indirect	000	N/A	5%
		11	6840	Economic Development	000	N/A	5%
		11	6850	Community Use of Facilities	000	N/A	5%
		11	7101	Facilities Planning	000	N/A	3%
		11	6822	Convocation	000	N/A	2%
	Dean of Workforce Development & Instruction	12	6013	CTE Admin	465	Strong Workforce Local (CTE)	35%
		11	6840	Economic Development	000	N/A	30%
		12	6013	CTE Admin	767	Adult Ed Block Grant LTCC	20%
		12	6013	CTE Admin	170	CTE Transitions	9%
		11	6012	Dean - Science/Business	000	N/A	5%
		12	6450	Student Services Admin.	400	Foster & Kinship Care Educ.	1%
	Dean of Instruction	11	6011	Dean - Humanities/Soc. Sci.	000	N/A	90%
		11	6820	Community Services Events	000	N/A	5%
		11	6840	Economic Development	000	N/A	5%
	Executive Assistant to the VP of Academic Affairs	11	6010	Instruction Office	000	N/A	85%
		11	6825	Community Ed Indirect	000	N/A	6%
		11	7104	ERP Implementation	000	N/A	5%
		11	6821	Commencement	000	N/A	2%
		11	6822	Convocation	000	N/A	2%
	Administrative Assistant to the Dean(s)	11	6010	Instruction Office	000	N/A	100%
	Administrative Assistant to the Dean(s)	11	6010	Instruction Office	000	N/A	100%
	Program Technician, Curr & Instruction	11	6010	Instruction Office	000	N/A	100%
	Office Assistant, Insturction Office	11	6010	Instruction Office	000	N/A	100%
Library & Learning Services	Library & Learning Services Support Specialist	11	6110	Tutoring & Learning Center	000	N/A	50%
		11	6120	Library	000	N/A	50%
Lisa Maloff Univ Center	University Center Coordinator	11	6898	University Center	000	N/A	100%
Maintenance and Operations	Director of Maintenance & Operations	11	7101	Facilities Planning	000	N/A	60%
		11	6510	Maintenance Services	000	N/A	35%
		11	6774	Safety	000	N/A	3%
		11	6860	Snow Globe	000	N/A	2%
	Facilities & Maintenance Technician	11	6510	Maintenance Services	000	N/A	100%

	Facilities & Maintenance Technician	11	6510	Maintenance Services	000	N/A	100%
	Fields & Grounds Technician	59	7092	Community Play Consortium	925	Community Play Consortium	67%
		11	6551	Snow Removal	000	N/A	33%
	Program Assistant, M&O	11					
	Lead Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100%
	Lead Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100%
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100%
	Groundskeeper/Custodian	11	6510	Maintenance Services	001	N/A	100%
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100%
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100%
	Groundskeeper/Custodian	33	6530	Custodial Services	000	N/A	67%
		11	6898	University Center	000	N/A	33%
Office of Information Technology Services	Director of Information Technology Services	11	7105	Technology Infrastructure	000	N/A	50%
		11	6780	Computer Srv - Information Tec	000	N/A	30%
		11	6150	Academic Info. Systems & Tech	000	N/A	10%
		11	7104	ERP Implementation	000	N/A	10%
	Systems Administrator-Enterprise Applications	11	6780	Computer Srv - Information Tec	000	N/A	75%
		11	7104	ERP Implementation	000	N/A	25%
	Programmer/Web Applications Developer	11	6780	Computer Srv - Information Tec	000	N/A	80%
		11	7104	ERP Implementation	000	N/A	10%
		12	6604	Institutional Research/Plannin	600	Title III	10%
	Computer/Network Technician	11	6780	Computer Srv - Information Tec	000	N/A	90%
		11	7105	Technology Infrastructure	000	N/A	10%
	Multimedia Technician	11	6130	Media Services	000	N/A	90%
		11	6820	Community Services Events	000	N/A	10%
	Theatre Production Technician	11	6780	Computer Srv - Information Tec	000	N/A	43%
		11	6820	Community Services Events	000	N/A	25%
		11	1007	Theatre Arts	000	N/A	25%
		11	7105	Technology Infrastructure	000	N/A	8%
	Reprographics Technician	11	6783	Reprographics	000	N/A	100%
Schedule Production	Schedule Production Specialist	11	6010	Instruction Office	000	N/A	70%
		11	6850	Community Use of Facilities	000	N/A	20%
		11	6825	Community Ed Indirect	000	N/A	10%
Science	Laboratory Specialist, Science	11	1905	Chemistry	000	N/A	82%
		11	1902	Physics	000	N/A	18%
Security	Human Resources Assistant	11	6776	Security	913	COVID Expenditures	100%

Superintendent/ President	Superintendent/President	11	6891	Public Information Office	000	N/A	20%
		11	7101	Facilities Planning	000	N/A	20%
		11	6601	President's Office	000	N/A	15%
		11	6895	Foundation	000	N/A	15%
		11	6898	University Center	000	N/A	8%
		11	6820	Community Services Events	000	N/A	5%
		11	6840	Economic Development	000	N/A	5%
		11	6894	Government Relations	000	N/A	5%
		11	6960	Student Activities	000	N/A	5%
		11	6825	Community Ed Indirect	000	N/A	3%
	Senior Director of Government Relations & Grant Development	11	6894	Government Relations	000	N/A	50%
		12	6721	Grants Development & Acctng.	670	Grants Accounting	50%
	Executive Assistant to the Superintendent/President	11	6601	President's Office	000	N/A	68%
		11	6820	Community Services Events	000	N/A	15%
		11	7101	Facilities Planning	000	N/A	10%
		11	6960	Student Activities	000	N/A	5%
		11	6821	Commencement	000	N/A	2%
	Board, Governance, & Policy Assistant	11	6601	President's Office	000	N/A	100%



So Many Superheroes!



GRAPHS AND ANALYSES

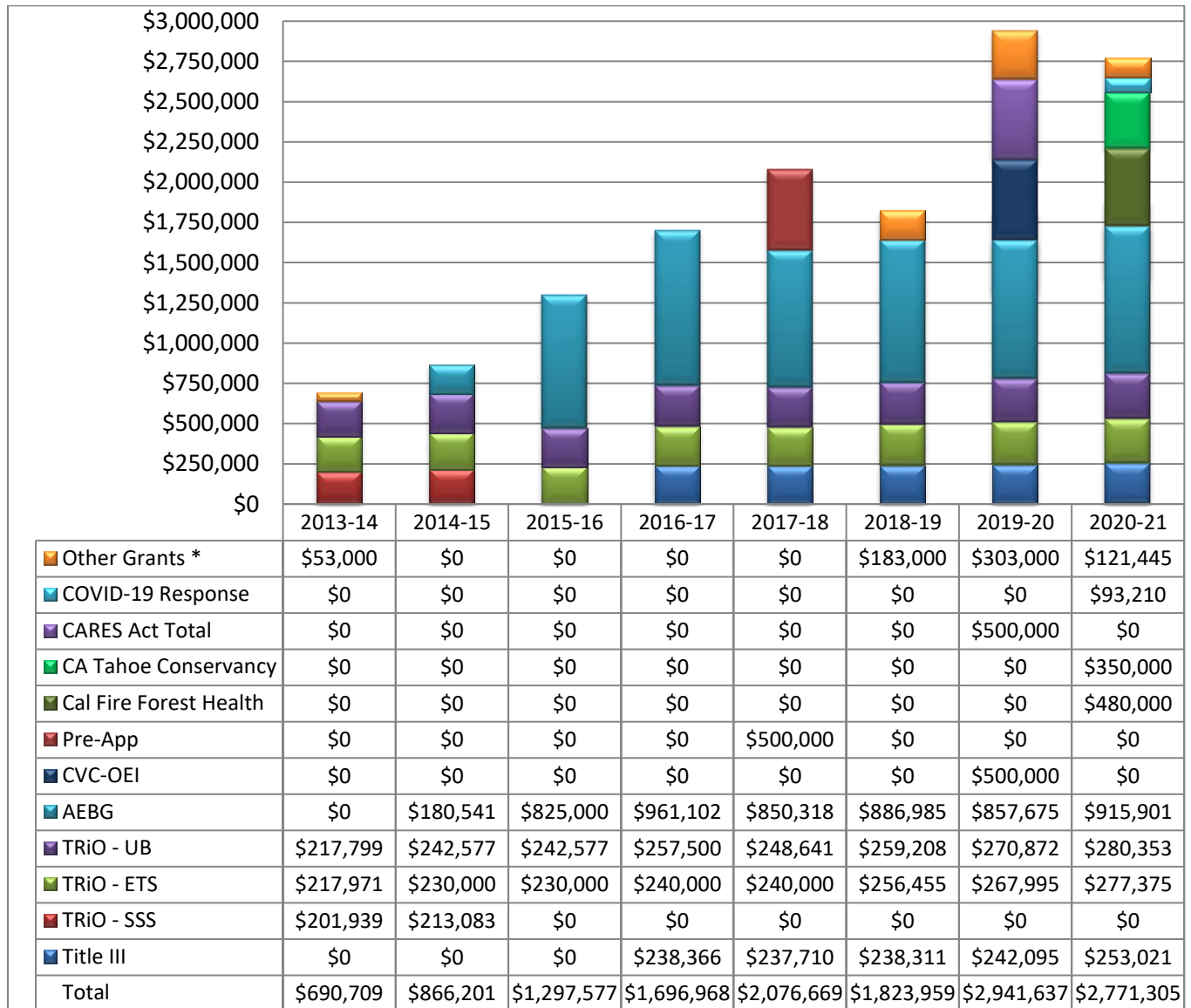
2020 –21 ANNUAL BUDGET

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

SECTION 11

GRANT FUNDS

Grant Funding Trends



Graph 1 : Grant Funding Trends

The graph above illustrates the amount of funds that Lake Tahoe Community College has brought in through grant sources since 2013-14. This graph demonstrates the organization's efforts in leveraging resources and moving from a state-funded model to a state-supported model. In 2019-20 LTCC was awarded a one-time \$500,000 grant to enhance online CTE pathways and received \$500,000 from the Federal CARES Act in response to the COVID-19 Pandemic. In 2020-21 LTCC received \$830,000 from two grants in joint support to build and expand forest health education from Cal Fire and the CA Tahoe Conservancy.

* Other grants in FY20-21 include Promise Scholars Program Replication (\$50,000), WIOA (\$41,000), and Child Care (\$30,000).

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

NONRESIDENT FTES TRENDS

Nonresident full-time equivalent students (FTES) began increasing in FY12-13 and are projected to stabilize through FY17-18 and beyond. International recruiting efforts are helping to ensure that nonresident FTES continue to grow at a sustainable rate. Due to the COVID-19 pandemic, there is no growth projected for nonresident FTES in FY20-21. Nonresident students are having success at LTCC, with many of them transferring to four-year universities. The FY20-21 nonresident FTES and corresponding revenue assumptions are documented in the table below.

LTCC Nonresident FTES					
	FY16-17	FY17-18	FY18-19	FY19-20*	FY20-21**
Tuition Revenue	\$590,433	\$611,490	\$638,181	\$629,616	\$678,048
Total Nonresident FTES	91.79	93.54	96.21	88.22	88
International FTES	36.59	28.80	23.60	26.72	26
Out of State FTES	55.20	64.74	72.61	61.50	62

Table 16: LTCC Nonresident FTES

* Based on FY19-20 320 report and subject to change.

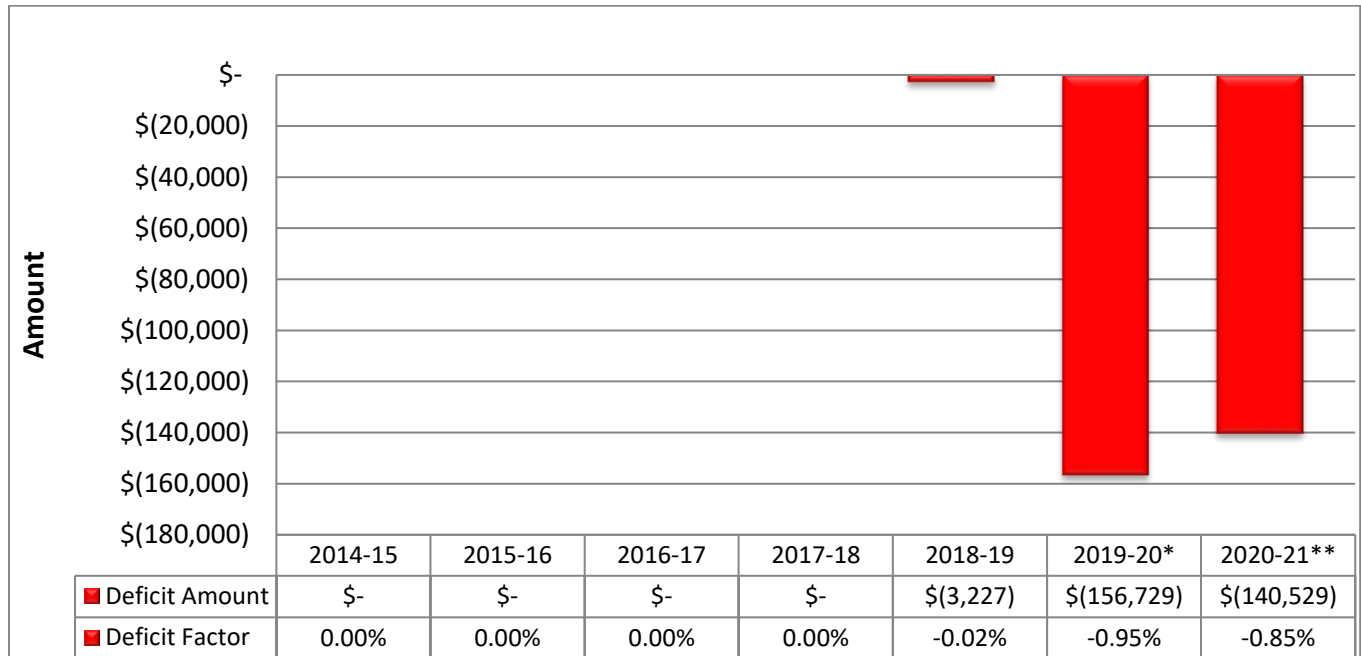
** Projected is based on current assumptions.



LTCC 2019 Convocation

DEFICIT FACTOR TRENDS

R1 – Deficit Factor Trends



Graph 1 : R1–Deficit Factor / Constrained TCR Trends

*The projected FY19-20 deficit factor is based on the 2019-20 Second Principal Apportionment (P2) September revision.

**The projected FY20-21 deficit factor is based on Advanced Apportionment information from the CCCCO.

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

FIFTY PERCENT (50%) LAW TRENDS

	FY15-16 Actuals	FY16-17 Actuals	FY17-18 Actuals	FY18-19 Actuals	FY19-20 Actuals*
Total Instructional Costs	\$6,141,922	\$5,920,767	\$6,470,116	\$6,726,254	\$6,658,755
Total Current Expense of Education (CEE)	\$12,057,139	\$11,841,534	\$12,041,809	\$13,148,335	\$13,070,532
Percent of CEE	50.94%	50.15%	53.73%	51.16%	50.94%

Table 17: 50% Law Trends

**FY19-20 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 FY15-16 through FY19-20. 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 FY20-21 budget is projected to maintain compliance with the 50% law.

GLOSSARY OF TERMS

2020 – 21 ANNUAL BUDGET

Glossary •

SECTION 12

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BOT: Board of Trustees.

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

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

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

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

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

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

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

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

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

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

CNIA: California Nevada Interstate Agreement.

COLA: Cost-of-living adjustment.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GFOA: Government Finance Officers Association.

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

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

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

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

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

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

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

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

JPA: Joint powers agreement.

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

Lake Tahoe Community College: Shall be abbreviated LTCC.

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

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

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

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

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

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

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

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

P1: First principal apportionment.

P2: Second principal apportionment.

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

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

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

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

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

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

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

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

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

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

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

instructional tasks, and (b) employed to assist instructors in the performance of their duties, in the supervision of students, and in the performance of instructional tasks.”

SBRPSTC: South Bay Regional Public Safety Training Consortium.

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

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

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

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

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

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

Summary: Consolidation of like items for accounting purposes.

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

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



"California's Premier Destination Community College"



<https://twitter.com/LakeTahoeCC>



https://instagram.com/Laketahoe_communitycollege



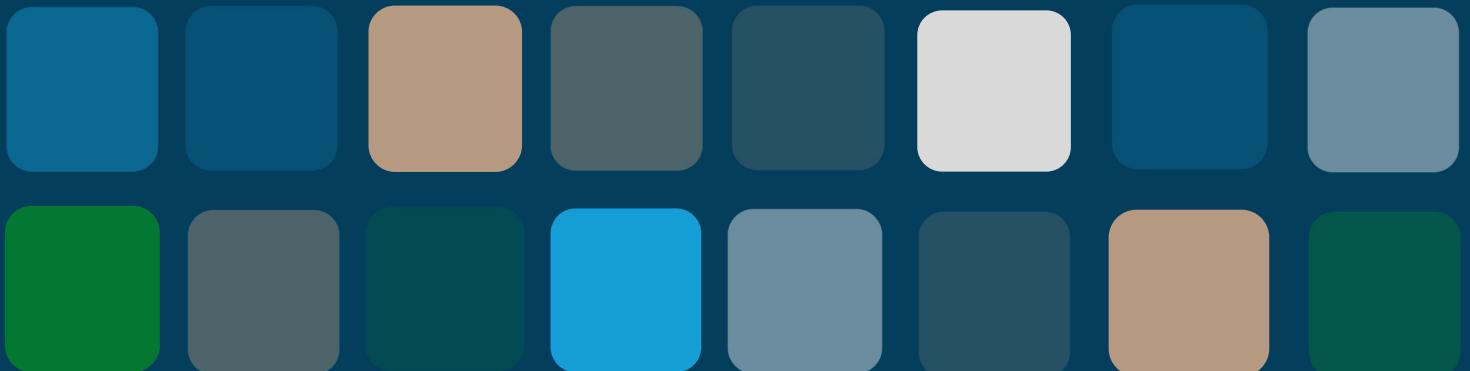
www.facebook.com/LakeTahoeCC



<http://ltcc.campusapp.com>



<https://www.youtube.com/user/LakeTahoeCommCollege>



One College Drive

South Lake Tahoe, CA 96150

www.ltcc.edu