

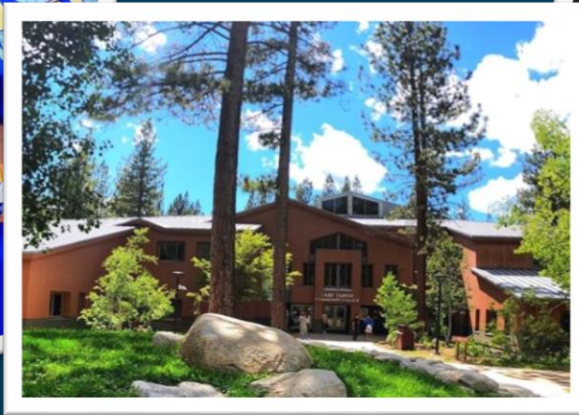


LAKE TAHOE COMMUNITY COLLEGE

ANNUAL BUDGET

Fiscal Year 2019-20

Budget Proposed to the Board of Trustees on 09/10/19



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

2019 – 2020

		<u>Service Dates</u>
BOARD OF TRUSTEES:	Jeff Cowen, President	2014-2022
	Nancy Dalton, Clerk	2016-2020
	Kerry David, Trustee	1992-2022
	Dr. Karen Borges, Trustee	2007-2020
	Tony Sears, Trustee	2018-2022
	Jaffet Corona, Student Trustee	2019-2020
BOARD SECRETARY:	Jeff DeFranco	
BUDGET DEVELOPMENT:	Jeff DeFranco, Superintendent / President	
	Russi Egan, Vice President of Administrative Services (VPAS)	
	Nick Barclay, Analyst	
	Amber Smith, Accountant	
	Maryellen Sanchez, Executive Assistant to VPAS	

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

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

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

Lake Tahoe Community College

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

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EXECUTIVE SUMMARY

2019-20 ANNUAL BUDGET

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- Unrestricted Appropriations Overview •

SECTION 1

EXECUTIVE SUMMARY—ANNUAL BUDGET 2019–20

This executive summary highlights the components in the proposed Fiscal Year 2019-20 (FY19-20) budget and provides an overview of the major issues, opportunities, challenges, and changes that are reflected in this document.

FULL-TIME EQUIVALENT STUDENTS OUTLOOK

Fiscal Year 2018-19 (FY18-19) saw a significant increase in actual full-time equivalent students (FTES) from the adopted budget projections. The FY18-19 adopted budget was based on 1,678 FTES, including a 3-year rolling average of 1,480 credit FTES; however, actual FTES at year-end were 1,908. The FTES for FY18-19 were about 13% greater than the actual FTES for fiscal year 2017-18 (FY17-18). This increase was a result of the investments in enrollments (which included the incarcerated, International and outreach programs) increases in campus-generated and dual enrollment FTES.

The district has been conservative when anticipating FTES in the past. The new funding formula requires a new approach to planning for the future. Reviewing and anticipating FTES will still be required in the future, as it makes up the majority of the apportionment from the state, but now there are two additional areas for the district to monitor and plan related to equity and student success. The portion of the apportionment relying on FTES uses a three year average after the subtraction of FTES paid for incarcerated, dual enrollment, and non-credit students. The FTES subtracted are paid at the full FTES rate. The three year average allows for more stability in funding for colleges.

When anticipating FTES, there are numerous factors in play related to dual enrollment, instructional service agreements (ISA), and International students that will affect the ending FTES number. While challenging, the district has created a schedule that emphasizes efficiency while maintaining opportunities for students to complete their courses of study. Update the Lake Tahoe College Promise program to allow first-time full-time students to attend free for up to three years, guided pathways and various other support programs allows the college to anticipate a higher FTES with more confidence.

STATE FUNDING

The 2019-20 California state budget demonstrates a continued commitment to student success in higher education under new Governor Newsom. A new funding formula was implemented beginning July 2018, which has three main components: a base allocation, a supplemental allocation and a student success

While challenging, the district has created a schedule that emphasizes efficiency while maintaining opportunities for students to complete their courses of study.

allocation. The state included a three-year average on the FTES portion of the allocation to provide a sense of stability and invested additional funds into the implementation of the new formula. A 3.26% cost of living adjustment (COLA) was also funded, along with an allocation for growth.

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

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

While there is funding in the form of a one-time allocation for instructional equipment and scheduled maintenance, it is significantly lower than FY18-19. Funding of adjunct faculty office hours and Equal Employment Opportunity program were included again in this year's budget on a one-time allocation, however each was reduced.

While the district is thankful for the COLA provided in the FY19-20 budget of 3.26%, we are still recovering from multiple years of zero COLAs equating to a loss of buying power of over 15%. The FY19-20 budget included a commitment of \$9 billion in additional payments over the next four years to pay down unfunded pension liabilities. This will be \$5.9 billion to CalSTRS and CalPERS on behalf of the state and \$3.2 billion on behalf of the schools.

The FY19-20 restricted general fund budget continues to increase as LTCC receives money to be used for specific purposes. In FY19-20, deferred revenue is budgeted at approximately \$2.5 million, which is an accumulation of multiple programs. The district received the one-time \$500,000 CTE Pathways grant in FY19-20 through the California Virtual Campus Online Education Initiative. In FY18-19, LTCC was selected as one of three districts to replicate the Skyline College Promise Scholars Program providing funding and access to information resources over multiple years.



SHIFTING STAFFING LEVELS AND EXPENDITURES

LTCC has 132.52 full time equivalent (FTE) employees in FY19-20, an increase of slightly more than 10 from FY18-19. The majority of growth in FTE between FY18-19 and FY19-20 is budgeted in the unrestricted funds. With the new programs in Promise, housing and instruction, a need for additional staff was determined.

Aside from staffing levels, employment costs continue to increase. The following groups received ongoing increases distributed across the respective groups beginning in FY19-20: Confidentials 3.0%, Directors 3.0%, Faculty 3.09%, Classified Employees 3.45%, Contracted Directors 3.0% and Administrators 1.67%. The minimum wage will increase from \$12.00 an hour to \$13.00 an hour beginning in January 2020. The minimum wage is scheduled to increase to \$15.00 an hour in the coming years, which will continue to impact district payroll expenditures.

LTCC has entered into instructional service agreements (ISA) over the past few years in order to generate and diversify FTES sources. These ISAs have costs associated with them. The largest ISA is the South Bay Regional Public Safety Training Consortium (SBRPSTC), which is projected to cost the district over \$800,000 in FY19-20. The costs of this program are offset by the FTES earned. Other ISAs include dual enrollment, fire science, the culinary jail program, and the fire academy. In FY12-13, the cost of ISAs was about \$30,000. In FY19-20, ISAs are budgeted to cost just over \$1 million, which reduces staff costs.

In January 2018, an investment in staffing to boost enrollment was included for International Education, outreach and dual enrollment, incarcerated students, and work experience. These proof of concept investments were for the second half of FY17-18 and all of FY18-19. Review of desired outcomes for each area was completed in spring 2019. The incarcerated students program, dual enrollment, and outreach were completed with programs funding becoming permanent in FY19-20. International Education's evaluation period was extended to December 2019 in light of the delays by the Federal government certifying the ESL program in SEVIS.



Gift of Literacy Author and Presenter, Rafael López

PENSION COSTS

The California State Teachers' Retirement System (STRS), and the California Public Employees' Retirement System (PERS), are both undergoing changes in mandated contribution levels. STRS contribution rates began increasing in FY14-15 for employees, employers, and the state. Rates for both STRS and PERS are projected to increase through FY20-21, 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 increased from the FY18-19 rate of 16.28% to 17.1% for FY19-20, and the PERS rate increased from the FY18-19 rate of 18.062% to a rate of 19.721% in FY19-20. 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	\$606,396	\$787,538	\$1,393,934	\$226,120	\$779,223
2020-21	\$671,419	\$971,658	\$1,643,076	\$249,142	\$1,028,365
2021-22	\$687,135	\$1,056,962	\$1,744,097	\$101,020	\$1,129,386
2022-23	\$707,062	\$1,124,739	\$1,831,801	\$87,704	\$1,217,090

Table 1: Projected STRS and PERS Contributions

* LTCC contribution projections are based on budgeted FY19-20 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 FY19-20 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.

FY18-19 actuals include the reflection of \$356,969 in offsetting revenue and expenditures for STRS on-behalf payments made by the state that we have been tracking for the past few years. The 2019-20 State budget makes \$9 billion in additional payments over the next four years to pay down unfunded pension liabilities. This includes \$5.9 billion on behalf of the state and 3.2 billion on behalf of schools to STRS and PERS. The net effect to LTCC contribution rates in FY19-20 is a reduction of 1.03% to 17.1% for STRS and a reduction of 1.1% to 19.721% for PERS. The additional state on-behalf payments are included in FY18-19 unaudited actuals with offsetting revenue and expenditures and include an additional \$259,541 for STRS and \$302,026 for PERS. The new on-behalf payments are not included in the FY19-20 final budget, as we do not have enough information to include accurate projections.

GENERAL OBLIGATION BOND

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

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

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

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

LOOKING FORWARD

The state budget, as it relates to community colleges, is positive; however, constrained total computational revenue (TCR) will restrict LTCC in future endeavors if it remains unchanged. LTCC will continue to advocate at the State and Chancellors Office to try to influence policy surrounding the 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 and constrained TCR, 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.

On campus resident FTES, specifically face-to-face FTES, has been declining for a number of years, however in FY18-19, face-to-face FTES increased over 2% from 575 to 587. Campus face-to-face creates a vital and engaging experience for students, which helps with overall student completion.

While the efforts to expand and diversify FTES sources are encouraging, LTCC needs students on campus. This is both a weakness and an opportunity. The district entered into a housing lease to try to

assist students with the issue surrounding affordable housing. The housing complex will be able to provide beds for 31 students in FY19-20. The district is still studying on-campus housing with a possible workforce housing element included to help with the costs for students. An updated report is due the end of September. Recommendations from the enrollment management study continue to go into effect, and outreach and recruiting efforts continue to be increased.

LTCC's ending fund balance (EFB) in FY18-19 was \$2,731,932, which was 15.20% of FY18-19 appropriations. In FY19-20, the EFB is projected to remain \$2,731,932, which is 15.00% of FY19-20 appropriations. The board of trustees has a stated goal of a 15% reserve target to help protect programs during the next recession.

LTCC has leveraged other strong financial positions to help reduce the impact of a future recession. Increasing staffing levels, and the associated payroll costs, must be scrutinized with a potential recession on the horizon. LTCC has established a STRS and PERS reserve to help offset those costs in the future. LTCC has been making progress toward funding the Other Postemployment Benefits (OPEB) Annual Required Contribution (ARC). In FY18-19, the reserves for OPEB were increased by \$165,000 from one-time funds.

In FY19-20, 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 FY19-20 are as follows:

	Revenues	Appropriations
Unrestricted	\$18,212,880	\$18,212,880
Restricted	\$8,029,776	\$7,561,018
TOTAL	\$26,242,656	\$25,773,898

Table 2: FY19-20 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)	\$20,944,812*
Restricted (Fund 12)	\$ 7,815,919
Bond Interest and Redemption Fund	\$ 3,168,314
Child Development Center Fund	\$ 696,642
Capital Outlay Projects Fund	\$ 855,951
General Obligation Bond Fund	\$5,790,405
University Center Capital Fund	\$ 241,840
Community Education Fund	\$ 373,677
Community Play Consortium	\$ 217,704
Self-Insurance Fund	\$ 240,452
Retiree Benefits Fund	\$ 701,742
Student Representative Fee Trust Fund	\$ 8,250
Student Financial Aid Trust Fund	\$ 1,778,442
OPEB Trust Fund	\$ 1,369,233

Table 3: Total Appropriations and Budgeted Reserves

* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 15.00% BOT contingency, which in FY19-20 is budgeted to be \$2,731,932.

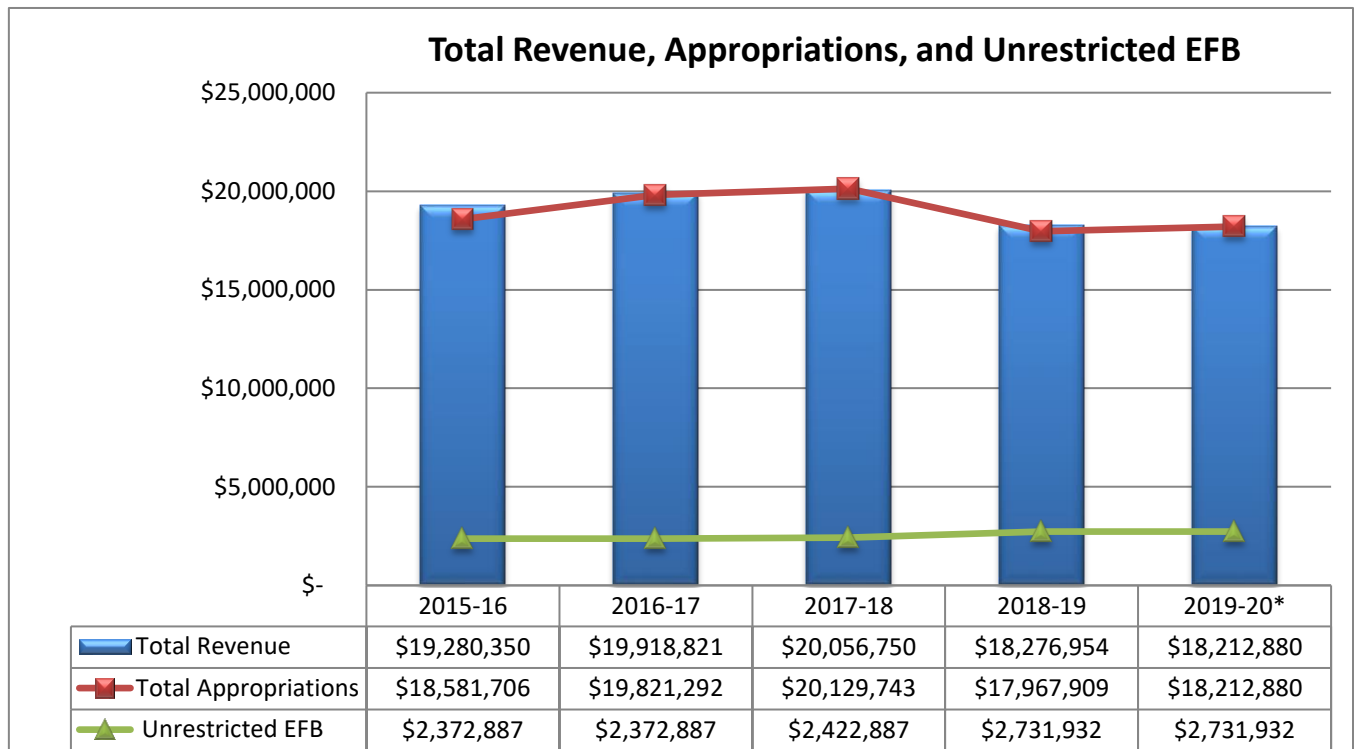


FY19-20 Student Trustee, Jafett Corona, being sworn in by Board of Trustees President, Jeff Cowen



LTCC's First Superintendent/President, Dr. James Duke – Happy 90th Dr. Duke!

REVENUE , APPROPRIATIONS, AND UNRESTRICTED ENDING FUND BALANCE



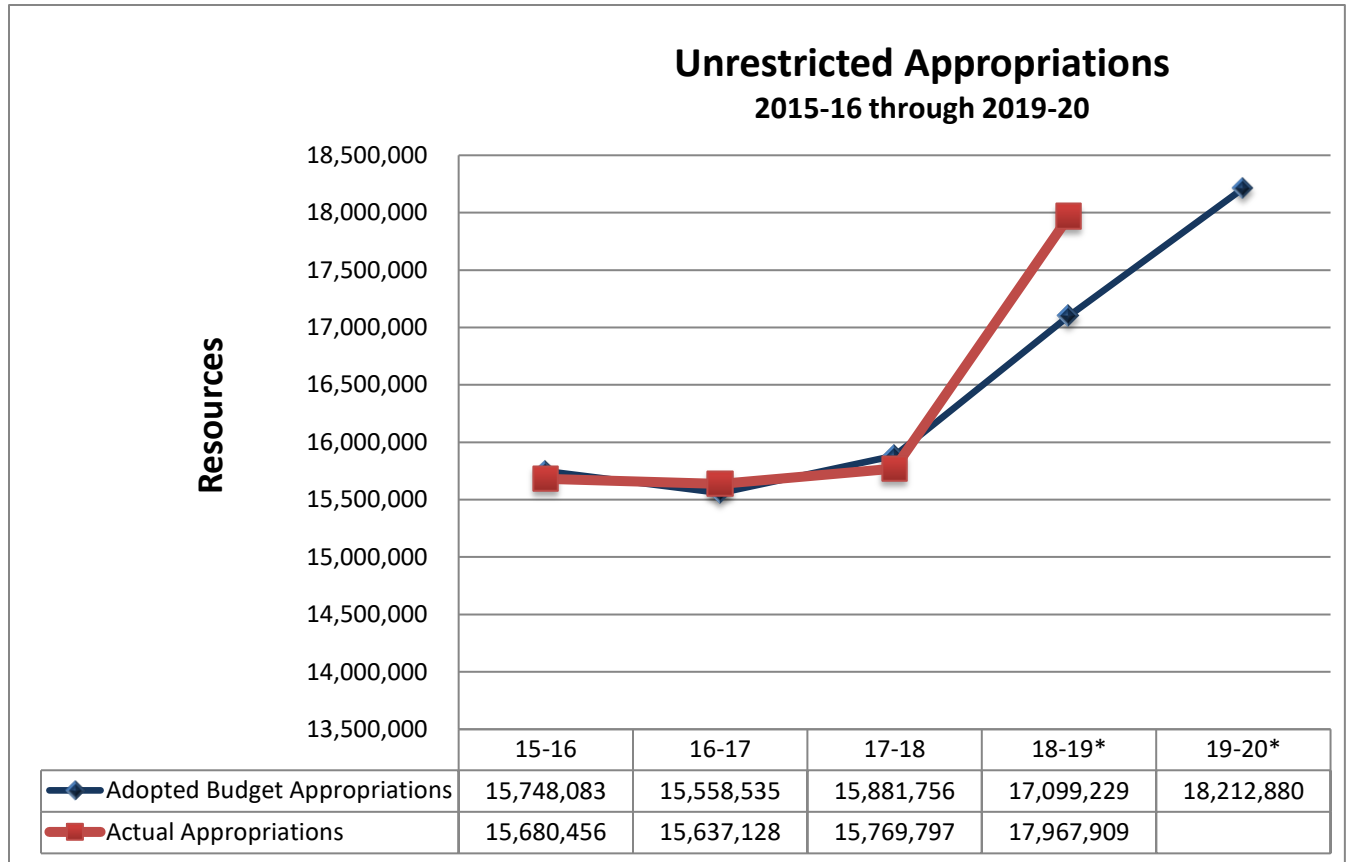
Graph 1: Total Revenue, Appropriations, and Unrestricted EFB

The graph above documents the combined unrestricted and restricted revenue and appropriations for fiscal years 2015-16 through 2019-20. 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 to the constrained TCR amount in FY2018-19. TCR in FY19-20 is projected at the FY18-19 constrained TCR plus the FY19-20 COLA of 3.26%.

The restricted general fund projects moderate growth in FY19-20, including \$500,000 one-time CTE Pathways grant and about \$1.5 million in deferred revenue from FY18-19. 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. Lake Tahoe Community College acts as the fiscal agent for the AEBG Consortium, which was primarily responsible for the growth reflected in the restricted fund from FY14-15 to FY15-16.

* The numbers from FY15-16 through FY17-18 are audited actuals. FY18-19 are unaudited actuals. FY19-20 is budgeted.

UNRESTRICTED APPROPRIATIONS OVERVIEW



Graph 2: Unrestricted Appropriations Overview, 2015-16 through 2019-20

The graph above is an overview of LTCC unrestricted appropriations (FY15-16 through FY19-20) and illustrates differences between the organization's budgeted appropriations versus the actual appropriations. In 2011-12 and in prior years, LTCC often had a notable discrepancy, occasionally over \$1 million, between budgeted and actual appropriations. Staff has worked diligently to become more precise in developing budget projections. While this has proved to be effective from a budget and planning standpoint, it will also mean that the organization will be less likely to have unexpected remaining funds at the end of the fiscal year.

The graph above also demonstrates LTCC's rising expenses year over year. In FY15-16, LTCC received a large increase in revenue from the state resulting in appropriations increasing by about \$1.8 million. This included an increase in rural allocation and significant one-time revenue of almost \$1 million. In FY16-17 LTCC received an attendance allowance of 89 FTEs due to severe winter storms that resulted in FTEs loss equating to a one-time revenue increase of about \$449,000. LTCC used those one-time funds to increase reserves considering projected future cost increases and economic recession. In FY18-19 LTCC is increased appropriations by approximately \$2.1 million over FY17-18 actuals. The increase is attributed in large part to the change in funding formula. Revenue in FY19-20 is projected to increase by approximately \$244,000, more than offsetting the increased appropriations. LTCC should be cautious with commitments of ongoing expenditures as revenue in future years is uncertain due to the new SCFF. Salaries will continue to increase due to step and

* FY18-19 actuals are unaudited.

** FY19-20 is budget only.

COLLEGE OVERVIEW

2019-20 ANNUAL BUDGET

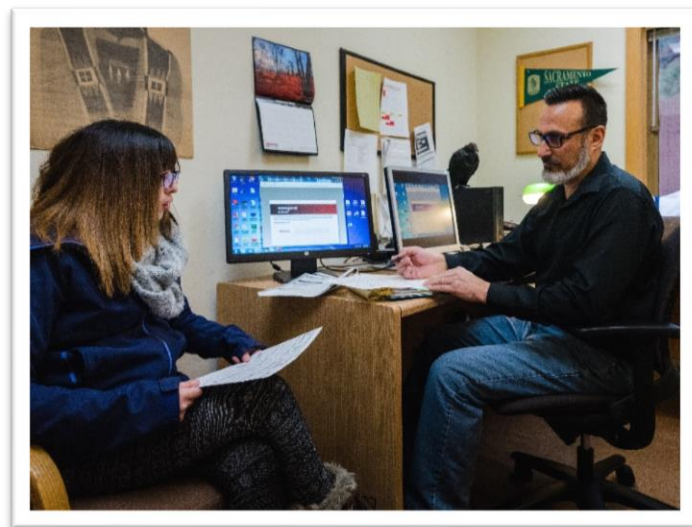
- District Overview •
- Community Overview •
- LTCC Vision for Success Goals •
- Organizational Chart •
- Organizational Units •
- Capital Projects •

SECTION 2

DISTRICT OVERVIEW

OVERVIEW OF LAKE TAHOE COMMUNITY COLLEGE DISTRICT

1. **Vision:** *California's premier destination community college*
2. **Mission:** *Lake Tahoe Community College serves our local, regional, and global communities by promoting comprehensive learning, success, and life-changing opportunities. Through quality instruction and student support, our personalized approach to teaching and learning empowers students to achieve their educational and personal goals.*
3. **LTCC Campus and Students:** Lake Tahoe Community College (LTCC) is located approximately 121 miles from Sacramento and 205 miles from San Francisco. It was founded in 1974 and serves a 16-square-mile area on the South Shore of Lake Tahoe. LTCC developed from a small institution, housed in a converted motel on South Lake Tahoe's main thoroughfare, into a premier education destination with its own pine-tree-studded campus. During the last five years, LTCC has served an average of 6,000 students annually: helping them to earn terminal degrees, preparing them for transfer to four-year institutions, instructing them in basic skills, and readying them for successful careers through the college's career and technical education offerings.



4. **Academic Program:** Since 1988, the college has welcomed students to its beautiful 164-acre wooded campus with a suite of classrooms and labs, full-service library, 190-seat black box theatre, fine arts building with plentiful art studio and gallery space, fitness education center and gymnasium, commercial-grade culinary arts kitchen, the Haldan Art Gallery, the Child Development Center, the Demonstration Garden, and much more. LTCC currently offers 35 associate degrees, including 14 associate in arts and science transfer degrees that provide seamless matriculation to four-year institutions. Additionally, the college currently offers 32 certificates.

Throughout its history, the college has maintained

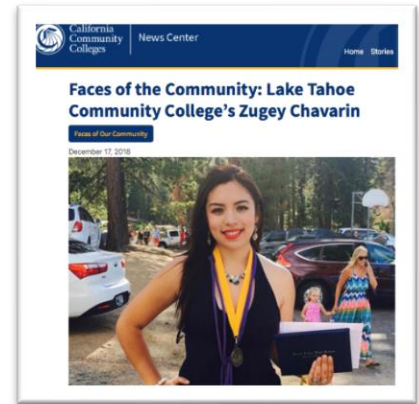
the highest level of accreditation possible from the Accrediting Commission for Community and Junior Colleges (ACCJC). This means the college has substantially met or exceeded all of the eligibility requirements, accreditation standards and commission policies of the ACCJC. The commission fully reaffirmed LTCC's accreditation in October 2017. LTCC opened the Lisa Maloff University Center in August 2018 with three educational partners bringing bachelor's degrees to the basin.

5. **Graduation and Transfer Rates:** LTCC has built up and maintained excellent graduation and transfer rates, and for the past five years, the college has achieved outstanding transfer rates to the University of California and the California State University systems compared to community college institutions of its same size. With a 48.0% graduation and transfer rate and a 64.6% persistence (first-time full-time FA17 cohort) 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 2018-19 funded resident FTES was 1,906.79 and the nonresident FTES was 96.21. The district continues to exhibit robust and sustainable financial trends through conservative fiscal management and budgeting, demonstrating strong and stable management. The district has low direct debt, and an adopted unrestricted reserve policy of a minimum 10%. The board has a stated goal of a 15% reserve target to help protect programs during the next recession.

7. **Highlights:**

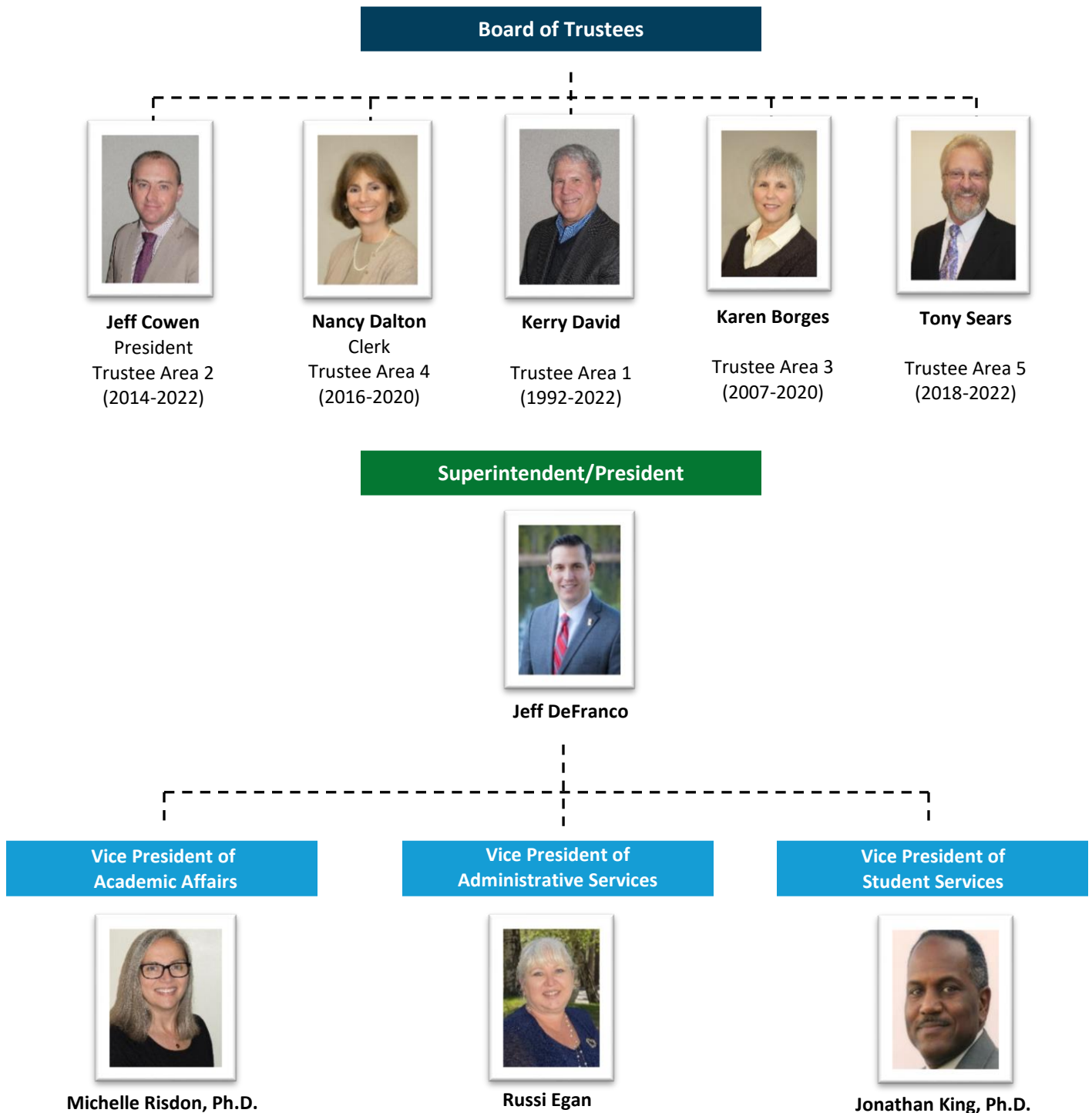
- The Lake Tahoe Community College Foundation raises several hundred thousand dollars each year to provide scholarships and financial assistance to LTCC students and support of college programs.
- The college is an active participant in the California Community Colleges Chancellor's Office Institutional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



*Faces of the Community:
LTCC's Zugey Chavarin*



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.

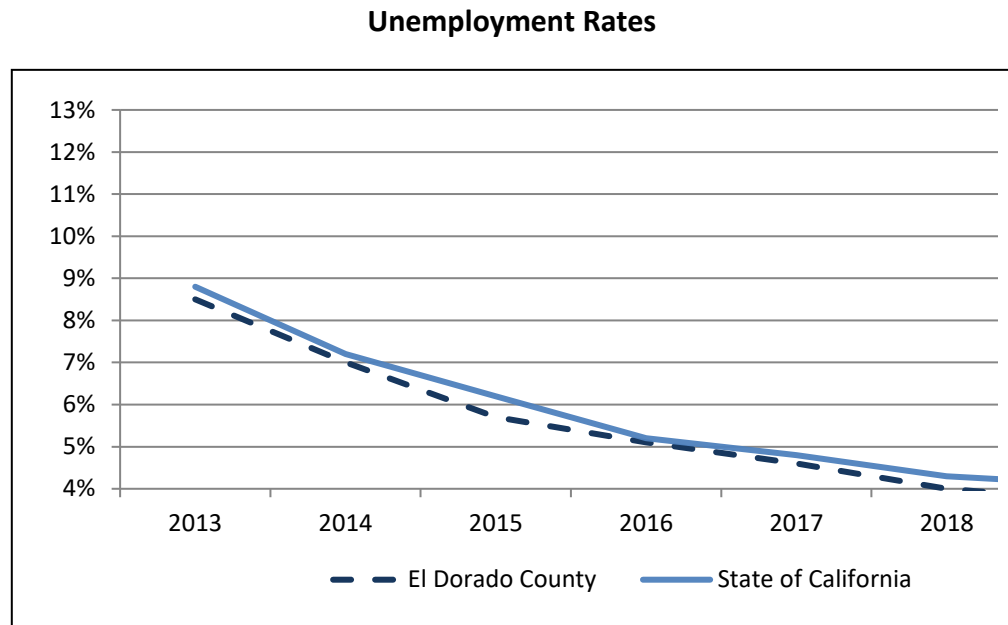
The following chart illustrates the population estimates for El Dorado County and the state of California. This information is based on the 2010 US Department of Commerce for April 1.

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%

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 2018, the county's unemployment rate was 3.7% (see graph below).



Graph 3: El Dorado County Unemployment Rates

Source: US Department of Labor

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

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

Averages

3-year Average	5.87%
5-year Average	5.37%

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

Source: California Municipal Statistics, Inc.

Table 6: CCC Vision for Success

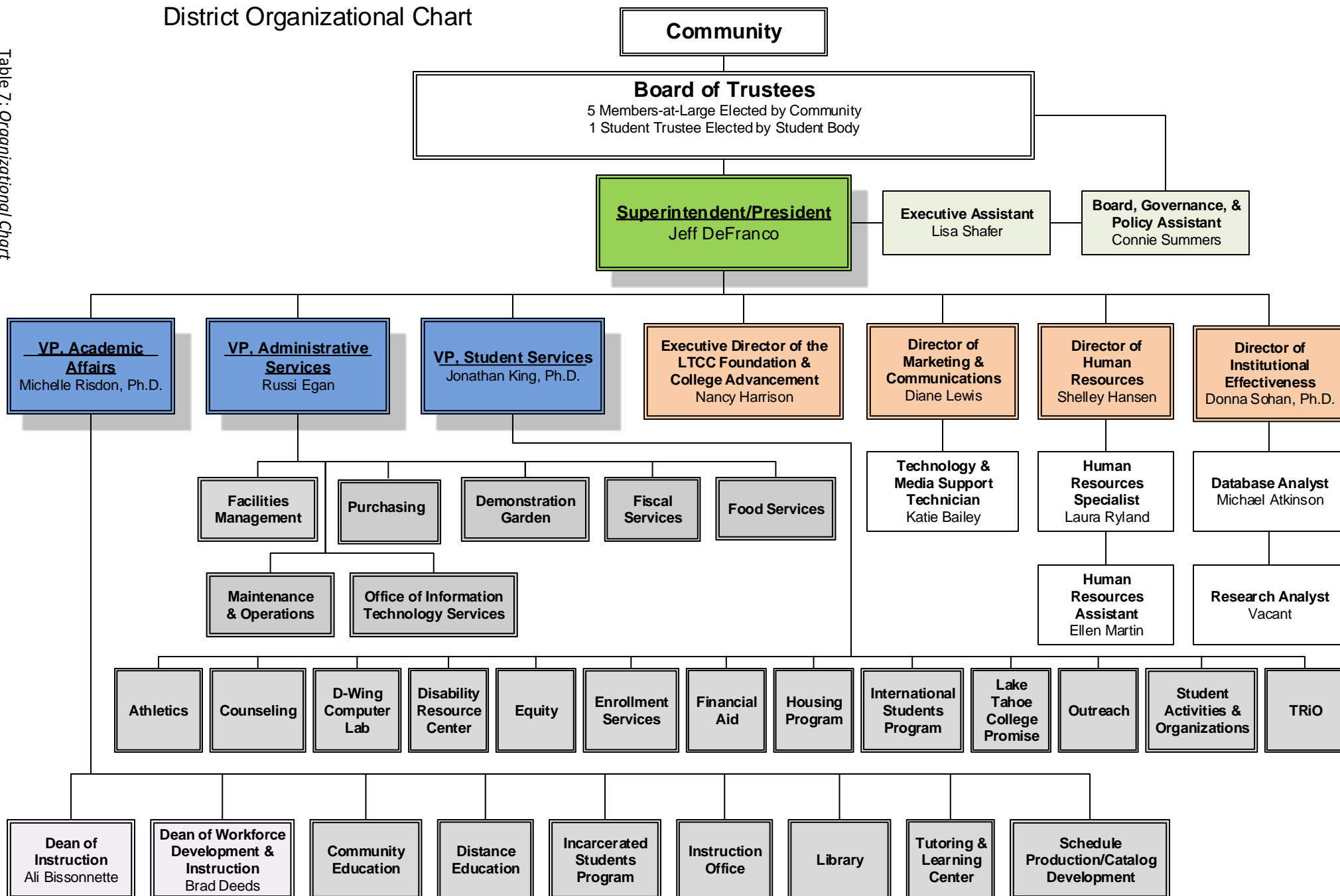
CCC Vision for Success						
	2013/14	2014/15	2015/16	2016/17	2017/18	Target (2021-22)**
Goal 1: Completion (20% Increase)						
1A: Increase Number of Students Earning an Associate Degree (including ADTs)		152	175	132	144	158
1B: Increase Number of Students Earning a Chancellor's Office Approved Certificates		33	31	30	16	36
Goal 2: Transfer (35% Increase)						
2A: Increase Number of Students Earning an Associate Degree for Transfer		33	45	44	58	59
Additional LTCC Goal: Increase Number of Students Transferring to a 4-Year Institution		401	366	265	na	357
Goal 3: Unit Accumulation (9% Decrease)						
3A: Decrease Average Number of Units Accumulated by All Associate Degree Earners		128	125	127	120	116
Goal 4: Workforce (9% Increase)						
4B: Increase Number of Non-Transferring Students Who Attain Living Wage (presented as %)		58%	59%	62%	na	65%
Actual number of students counted in percentage (not reported)		536	621	603	na	683
<p><i>The Visions for Success is about ensuring all students succeed. The next page further examines these goals through the lens of equity.</i></p>						

CCC Vision for Success							
Goals 1 - 4 Through the Lens of Equity							
		2013/14	2014/15	2015/16	2016/17	2017/18	Target (2021-22)**
Goal 5: Equity (Percent Change as Reported in Goals 1 through 4)	Disproportionally Impacted Group						
Goal 5.1A: Increase Number of Students Earning an Associate Degree (including ADTs)	Not Economically Disadvantaged*		16	44	25	29	30
	Not First Generation		114	94	81	72	97
	Gender: Male		74	84	27	54	33
	Ethnicity/Race: Latinx		25	54	34	53	41
Goal 5.1B: Increase Number of Students Earning a Chancellor's Office Approved Certificate	Not Economically Disadvantaged*		--	--	14	na	17
	Not First Generation		21	13	20	na	24
	Gender: Male		18	14	18	10	22
Goal 5.2A: Increase Number of Students Earning an Associate Degree for Transfer	Not First Generation		23	24	27	27	37
	Gender: Male		19	21	27	25	37
	Ethnicity/Race: Latinx		--	13	11	23	15
Goal 5.3A: Decrease Average Number of Units Accumulated by All Associate Degree Earners	Not Economically Disadvantaged*		na	118	111	108	101
	Not First Generation		131	126	130	124	118
	Gender: Male		139	na	127	na	115
	Ethnicity/Race: Latinx		123	118	116	116	105
Goal 5.4B: Increase Number of Non-Transferring Students Who Attain Living Wage (presented as %)	Not Economically Disadvantaged*		73%	73%	75%	na	79%
	Not First Generation		62%	62%	61%	na	67%
	Gender: Male		57%	64%	63%	na	70%
	Ethnicity/Race: Asian		79%	89%	73%	na	97%
	Ethnicity/Race: Black or African American		--	55%	56%	na	60%
	Ethnicity/Race: Filipino		--	71%	61%	na	78%
	Ethnicity/Race: Latinx		46%	53%	60%	na	58%
	Ethnicity/Race: Two or More		31%	38%	53%	na	41%
* Perkins Economically Disadvantaged or Not Disadvantaged				**5-Year comparison based on 16/17 except for Workforce metric (15/16)			
Cohorts of <10 are not listed and are represented as '--'							

Lake Tahoe Community College

District Organizational Chart

Table 7 : Organizational Chart



ORGANIZATIONAL UNITS

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

Office of the Superintendent/President

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

Academic Affairs

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

Administrative Services

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

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, the D-wing computer labs, the Lake Tahoe College Promise program, and off-campus student housing.

CAPITAL PROJECTS

Definition

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

Facilities Master Plan

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

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

Campus Master Site Plan

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

Accounting for Capital Projects

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

Fund 41: Capital Projects Fund

The Capital Projects Fund is used to account for the accumulation and expenditure of moneys for the construction of Scheduled Maintenance and Special Repairs (SMSR) projects, Proposition 39 Energy Efficiency projects, and other significant capital outlay projects. Moneys in this fund come from state categorical funding, redevelopment agency fees, long-term 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. Series B will fund projects approved by the board of trustees to take place through a portion of the 2020-21 academic year. 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, 2019 totaled \$22,482,822.

Series A and B Project Categories	FY 2019-20 Budget
Master Planning	\$ 307,161
Site improvements	\$ 967,567
Modernization/renovation of existing facilities	\$ 485,409
New construction planning/initial construction costs	\$ 2,595,265
Technology projects	\$ 795,427
Safety projects	\$ 350,611
Bond management	\$ 288,965
Total	\$ 5,790,405

Table 8: Capital Projects Categories and Budget

Capital Projects Budgeted in 2019-20

EARLY LEARNING CENTER

Total project budget: \$6,848,000

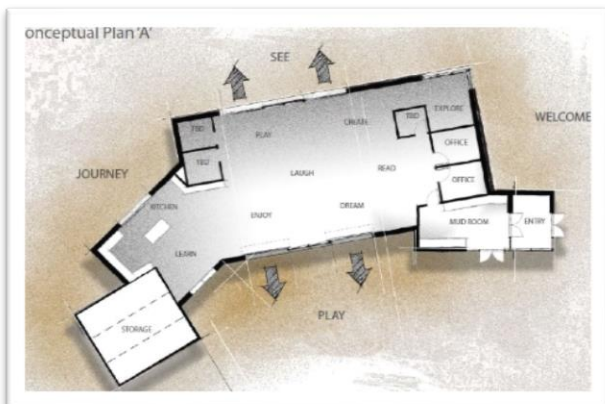
Funding source: Measure F Bond (Msr F)

2019-20 budget: \$1,831,720

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.

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 60 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 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)

2019-20 budget: Msr F - \$609,000
Prop 51 - \$1,447,000

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 mechanical system efficiencies. Reduction of maintenance and janitorial cost due to elimination of 3 portable classrooms.



MOBILITY HUB

Total project budget: \$2,468,269

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

2019-20 budget: Msr F - \$672,545
TTD - \$350,078

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

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

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



LEARNING RESOURCE CENTER READING ROOM IMPROVEMENTS

Total project budget: \$153,900

Funding sources: Measure F Bond

2019-20 budget: \$106,509

Project scope: Improvements to enclose the existing reading room within the Library, including new interior glazing and doors.

Project vision: Better assist students on and off campus and provide comprehensive learning support by improving learning spaces within the library services facility.

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



ART LAB AIR QUALITY IMPROVEMENTS

Total project budget: \$300,000

Funding source: Measure F Bond

2019-20 budget: \$174,914

Project scope: Alterations and ventilation equipment in Fine Arts rooms F104B and F105 to improve air quality.

Project vision: Improvement of air quality for increased safety of students and staff.

Impact on operating budget: None

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

Total project budget: : \$282,500

Funding source: Measure F Bond

2019-20 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.

DEMONSTRATION GARDEN FACILITY EVALUATION AND STORM DRAIN IMPROVEMENTS

Total project budget: \$100,000

Funding source: Measure F Bond

2019-20 budget: \$100,000

Project scope: Perform an evaluation of the Demonstration Garden site and facilities to determine existing conditions of structures and garden pathways. Complete improvements to storm drainage system.

Project vision: One-time site improvements to reduce ongoing grounds-keeping costs. Perform facility assessment to inform program continuity decisions.

Impact on operating budget: Decrease in grounds-keeping staff costs due to reduction in erosion.



LANDSCAPE IMPROVEMENTS AND IRRIGATION EFFICIENCIES

Total project budget: \$282,500

Funding sources: Measure F Bond
South Tahoe Public Utility District

2019-20 budget: Msr F - \$53,985

Project scope: Landscape and irrigation improvements with focus on the Mobility Hub and surrounding areas.

Project vision: Campus beautification

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



CAMPUS WIDE SIGNAGE AND WAYFINDING

Total project budget: \$105,000

Funding source: Measure F Bond

2019-20 budget: \$105,000

Project scope: Installation of campus-wide wayfinding signage.

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

Impact on operating budget: None

TECHNOLOGY PROJECTS CATEGORY

Funding source: Measure F Bond

2019-20 budget: \$795,427

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

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

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



SAFETY PROJECTS CATEGORY

Funding source: Measure F Bond

2019-20 budget: \$350,611

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

2019-20 ANNUAL BUDGET

- Resource Allocation Guiding Principles •
- FY19-20 Final Budget Building Assumptions •
- Budget Building Information •
- 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.

November 28, 2018	Budget Council
December 4, 2018	Senior Leadership Team (SLT)
December 11, 2018	Board of Trustees

FY2019-20 BUDGET BUILDING ASSUMPTIONS

1. Use the 2019-20 Governor's proposed budget to initially develop the budget. The final budget will be updated to include additional information from the State and the California Community Colleges Chancellor's Office such as the Governor's May Revise and the approved State Budget.
2. Develop a balanced budget in FY19-20 with no use of reserves to offset operating costs. A balanced budget is defined as total appropriations equaling total revenue for FY19-20.
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 FY18-19 for the following purposes: OPEB trust, STRS/PERS reserve, and the unrestricted reserve.
5. Use constrained total computational revenue (TCR) 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.



Giving Thanks Dinner (2018)

BUDGET BUILDING INFORMATION

2019-20 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 FY19-20 budget is a balanced budget, as budgeted revenues equal budgeted appropriations.

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

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

BUDGET DEVELOPMENT PROCESS

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

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

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

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

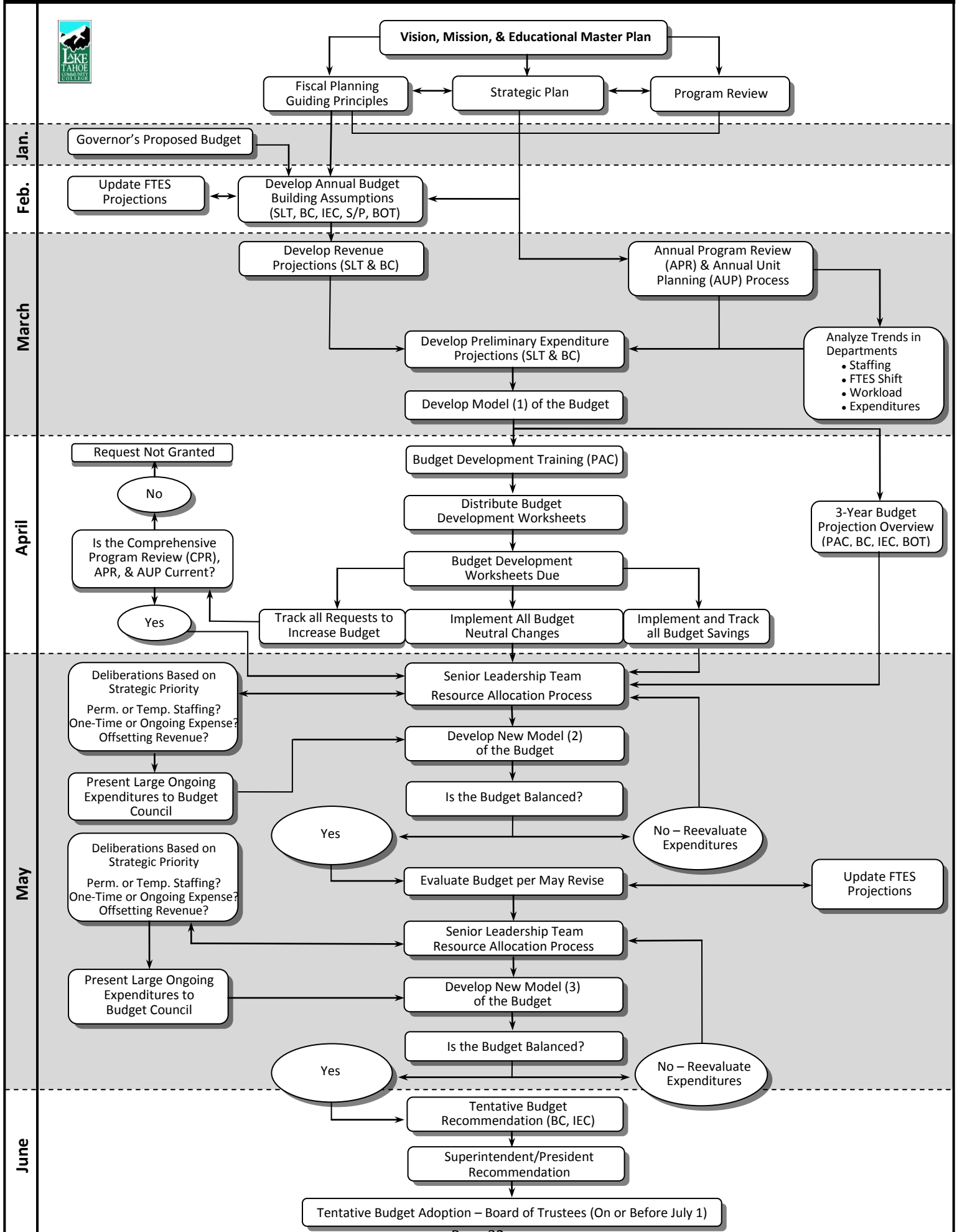
After July 1, the prior fiscal year is closed out and actuals are determined, including ending fund balances. Using prior year actuals and the final state budget, the final fiscal year budget is developed. After review and recommendation by the budget council, institutional effectiveness council, and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

BUDGET AMENDMENT PROCESS

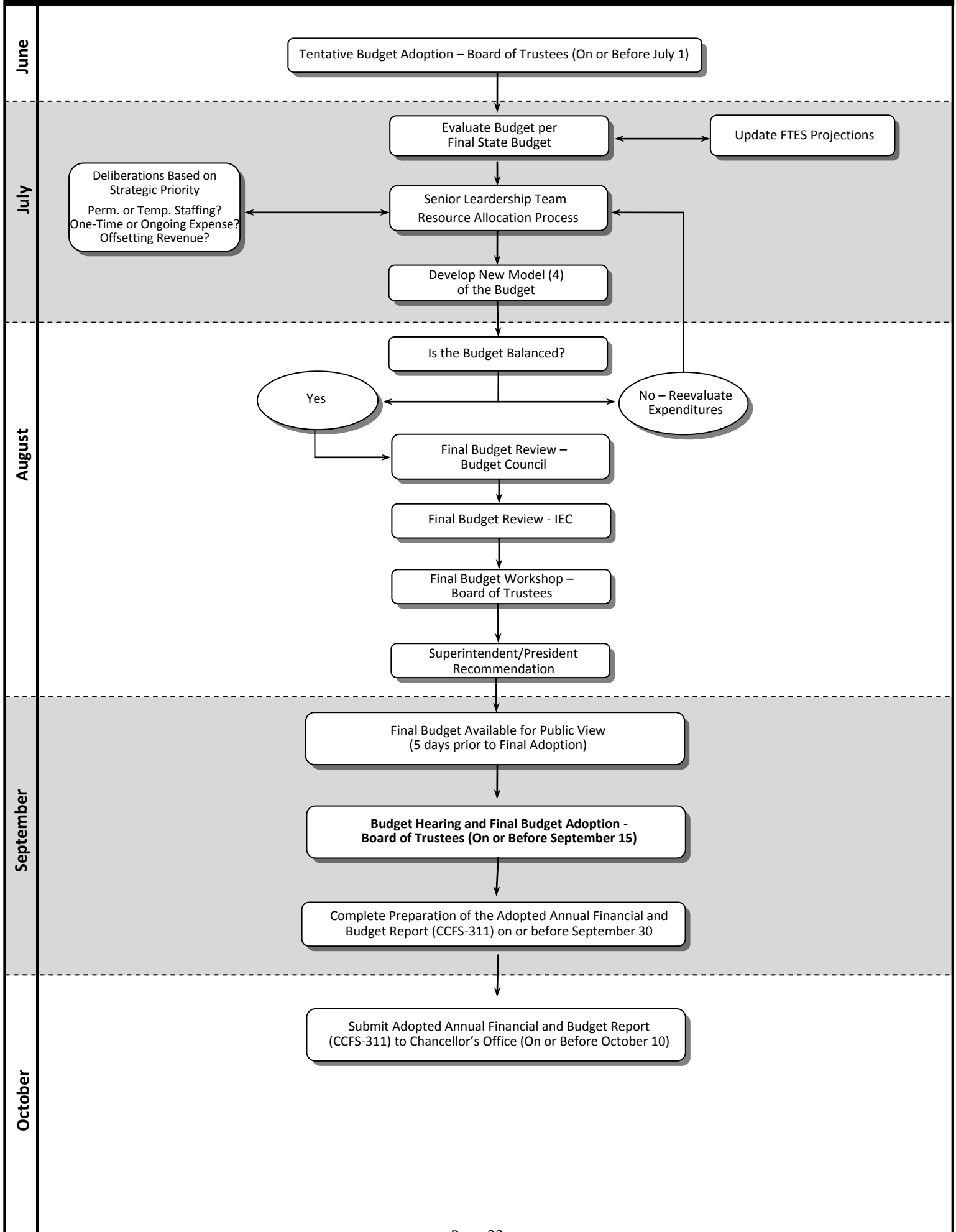
The budget may be amended through budget transfers based on the need of budget managers to reflect the actual cost of doing business. Transfers that occur across major object codes (i.e., 4000 to 5000) are presented quarterly to the board of trustees for inspection and ratification.



LTCC BUDGET DEVELOPMENT PROCESS



LTCC BUDGET DEVELOPMENT PROCESS (Continued)



2019-20 BUDGET DEVELOPMENT TIMELINE

January 10 – Governor’s proposed budget is unveiled for FY19-20

February 27 – Budget council reviews governor’s proposed budget

February 27 - Budget council approves budget building assumptions

February 27 – 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 7 – Institutional effectiveness council (IEC) approves the budget building assumptions

March 8 – Annual unit plan due to instruction office

March 12 – Board of trustees approves budget building assumptions

April 5 – Distribute budget development worksheets

April 22 – Unrestricted budgets due from budget managers

April 26 – Restricted budgets due from budget managers

April 29 – Budget priority session with the senior leadership team

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

May 29 – Budget building session with the budget council

June 5 and 19 – Present tentative budget to the budget council

June 6 and 20 – Present tentative budget to IEC

June 11 – Board of trustees first reading of tentative budget

June 27 – The California State budget signed for FY19-20

June 25 – Board of trustees adoption of tentative budget (California Code of Regulations Title 5§58305)

July 1 – Fiscal Year 2019-20 begins

August 22 – Present final budget to the budget council for recommendation

August 22 – Present final budget to the IEC for first read

August 27 – Board of trustees first reading of final budget

September 5 – Present Final Budget to IEC for recommendation

September 5 – Final budget in library for public viewing

September 10 – Public hearing of the final budget (California Code of Regulations Title 5§58301)

September 10 – Board of trustees adoption of final budget (California Code of Regulations Title 5§58305)

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

Table 9: 2019-20 Budget Development Timeline

2019-20 STATE BUDGET



2019 Lake Tahoe Basin Fire Academy Graduation

The governor signed the Fiscal Year 2019-20 state budget (19-20 state budget) on June 27, 2019. The 2019 budget act continues to increase the state's rainy day fund and pay down liabilities to counter the potential fiscal impact of federal policy changes, and the potential end of an economic expansion that has surpassed historical averages. Once again, the governor made it a priority to reinforce the idea that a recession will occur in the future, and according to historical analysis, it will occur in the next few years. There will be a cost of living adjustment (COLA) of 3.26% in 2019-20.

The 19-20 state budget projects \$215 billion in expenditures and transfers. The state budget adds \$1.2 billion to the state's rainy day fund, bringing the balance to \$16.5 billion.

The 19-20 state budget includes Proposition 98 funding of \$81 billion for 2019-20, an increase of \$2.9 billion over the 18-19 state budget. Specific to California community colleges (CCC's), the 19-20 budget includes \$8.7 billion, an increase of \$246 million of ongoing revenue over the 18-19 budget.

Funding for California community colleges in 2019-20 includes:

Unrestricted System-Wide	Estimated Impact to Lake Tahoe CCD
● \$230 million for COLA increase	● \$504,527 for COLA increase
● \$24.7 million for enrollment growth of 0.55%	● \$0 anticipated for enrollment growth
Restricted System-Wide	Restricted Impact to LTCC
● \$13.5 million one-time for deferred maintenance and instructional equipment	● \$22,216 one-time for deferred maintenance and instructional equipment

Table 10: Proposed Funding for California Community Colleges for FY19-20

The 19-20 state budget included the following significant adjustments that affect California community colleges and LTCC specifically.

REVENUE ASSUMPTIONS

1. Unrestricted Revenues

- A. **Cost of Living Adjustments:** The 19-20 state budget provides a 3.26% cost of living adjustment (COLA). LTCC projects to receive about \$504,527 in additional apportionment as a result. This COLA, while helpful, does not cover the increases to salaries or increases to STRS and PERS rates. The district should be prudent when adding ongoing costs to the budget. Previously negotiated obligations such as step and column increases to salary, and STRS and PERS contribution rate increases are outpacing increases to revenue.
- B. **Mandated Block Grant:** The Mandated Block Grant funding is being preserved by the governor's budget. The funding formula will be the same as the current fiscal year (\$30.16 per FTES). The per-FTES is based on the prior year P2 notice from the chancellor's office (1,906.79 FTES). Based on this information, the district is expecting revenues of \$57,508.
- C. **Full-Time Faculty:** The 19-20 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 FY19-20.
- D. **Enhanced Noncredit Rate Change:** In 2015-16, the state budget allocated \$49.5 million Proposition 98 general fund to reflect an increase adopted with the 2014-15 state budget in the funding rate for career development and college preparation noncredit courses to equal the rate provided for credit courses. This rate change carries forward again in 2019-20 and beyond.
- E. **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 \$54,012 in enrollment fees from approximately 16 FTES in FY18-19, and is currently projecting a small increase in 19-20.
- F. **Property Taxes, Enrollment Fees, and Deficit Coefficient / Constrained TCR:** 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 FY18-19 and 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. Constraint is a factored amount limiting the apportionment for those districts above hold harmless. Constraint is thereby placing the entire budget shortfall on those districts that are excelling under the SCFF. Local property tax collections have been growing since FY13-14, with an average of 5.87% over the most recent three years.

- G. **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 FY18-19 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.
- H. **Lottery:** The district will use a projected rate of \$153 per FTES unrestricted (\$151 in FY18-19, \$146 in FY17-18, \$143 in FY16-17, \$140 in FY15-16, \$128 in FY14-15 and \$126 in FY13-14) and \$54 per FTES for Proposition 20 (\$53 in 18-19, \$48 in 17-18, \$45 in FY16-17, \$40 in FY15-16, \$34 in FY14-15 and \$25 in FY13-14). In FY19-20, lottery proceeds are based on 2,004 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 \$414,818 total (\$306,612 unrestricted and \$108,216 restricted) in lottery funds for FY19-20.

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 does not include any additional funds for the SEA.
- B. **Adult Education:** The Adult Education Block Grant program provides funds for adult education administered by school districts, county offices of education, and community college districts. Pursuant to the governor's adult education policy, school districts, county offices of education, and community college districts that received state and federal funding for adult education are expected to be members of an adult education consortium and develop a comprehensive regional plan for adult education. As the fiscal agent of the Lake Tahoe Adult Education Consortium (LTAEC), LTCC projects to receive \$889,231 in revenue for adult education in FY18-19. \$857,675 is the annual allocation, \$274,249 is deferred revenue from FY18-19, \$73,029 is deferred from FY17-18 and must be spent by the end of 2018. The LTAEC consists of LTCC, Lake Tahoe Unified School District, Alpine County Unified School District, and the El Dorado County Office of Education.
- C. **Deferred Maintenance and Instructional Equipment:** The 19-20 state budget allocates approximately \$13.5 million to community colleges, which can be appropriated for deferred maintenance, instructional equipment, and specified water conservation projects. The state budget allocates \$22,216 to LTCC in FY19-20 for instructional equipment.
- D. **Strong Workforce Program:** The 18-19 state budget includes \$248 million for the Strong Workforce Program to improve and expand efforts for workforce consistent with recommendations from the Workforce Task Force. LTCC is allocated \$210,845 for these efforts. LTCC is also projecting to receive \$264,801 from the regional share of these funds.

- E. **The Federal TRiO Programs (TRiO):** LTCC currently receives federal funding for two TRiO programs, Talent Search and Upward Bound. LTCC will receive \$259,208 in FY19-20 for Upward Bound. LTCC will receive \$267,995 in FY19-20 for the Talent Search program, with an additional \$40,000 for STEM specific purposes at South Tahoe High School.

3. Statewide Increases

- A. **Student Centered Funding Formula:** The 2019-20 state budget includes \$173.16 million for a 3.26% COLA increase and \$24.7 million to support 0.55% enrollment growth. LTCC projects to receive approximately \$504,527 from the COLA.
- B. **California Online Community College:** \$20 million ongoing funds are allocated to support an online community college. LTCC will not receive any of this funding.
- C. **California College Promise:** An increase of \$42.6 million, in addition to extending the \$46 million previously approved, will support the implementation of the California College Promise. LTCC expects to receive approximately \$73,057 from this program.
- D. **Part-Time Faculty Office Hours:** An increase of \$50 million one-time funds to compensate part-time faculty for providing and holding office hours. LTCC projects to receive \$8,000 to support part-time faculty office hours.
- E. **Student Success Completion Grant:** An increase of \$18.4 million that consolidates two existing financial aid programs and establishes the Student Success Completion Grant to provide grants of \$649 per semester to qualifying students who enroll in 12 to 14 units and \$2,000 per semester to qualifying students who enroll in 15 or more units per semester. Eligible LTCC students will receive funding on a quarterly basis.

The complete 19-20 state budget is available from the California Department of Finance website at www.ebudget.ca.gov. The district can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness, or timeliness of information posted there, and such information is not incorporated herein by such reference.

COST INCREASES

- 1. **Salary Schedule Increases:** The following groups received ongoing increases distributed across the respective groups beginning in FY19-20: Confidential 3.0%, Directors 3.0%, Faculty 3.09%, Classified Employees 3.45%, Contracted Directors 3.0% and Administrators 1.67%. The minimum wage will increase from \$12.00 an hour to \$13.00 an hour beginning in January 2020. The minimum wage is scheduled to increase to \$15.00 an hour in the coming years, which will continue to impact district payroll.
- 2. **Step and Column Increases:** The college will fund annual step and column increases. Historically salaries increase approximately 3% year-over-year as a result.

3. **Health and Welfare Benefits:** Health and welfare costs continue to increase, although the current negotiated cap for all groups remains at \$18,456. With a cap of \$18,456, any health and welfare costs above the cap will be the responsibility of the employee.
4. **Fixed Payroll Costs:** For FY18-19, the CalPERS rate increased from the FY18-19 rate of 18.062% to a rate of 19.721%. The CalSTRS rate increased from the FY18-19 rate of 16.28% to 17.1% for FY19-20. State unemployment insurance rates remained the same year over year at 0.05%. The workers' compensation rate decreased slightly from 1.638% in FY18-19 to 1.605% in FY19-20. The reflection of \$356,969 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 FY19-20 budget, as we do not have enough information to include accurate projections.
5. **STRS On-Behalf:** FY18-19 actuals included \$356,969 in revenue and expenditures for continuing on-behalf payments. In addition to the on-behalf payments that began being recorded by LTCC in FY15-16, there are also an additional \$259,541 for STRS and \$302,026 for PERS on-behalf payments in FY18-19 unaudited actuals. Additional STRS and PERS on-behalf payments are not included in the FY19-20 budget, as we do not have enough information to include accurate projections.
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 \$2,731,932, which is 15.00% of budgeted appropriations in FY19-20. The EFB includes the unrestricted contingency reserve.
2. **Unrestricted Contingency Reserve:** The board designated contingency reserve is \$2,731,932 in FY19-20. This reserve is 15.00% of budgeted appropriations, which exceeds the board of trustee's policy minimum of 10%. This reserve may be needed for unbudgeted operational expenses or any unanticipated cuts to apportionment funding in FY19-20.
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 FY19-20.

EDUCATION PROTECTION ACCOUNT SPENDING PLAN

EDUCATION PROTECTION ACCOUNT (EPA)

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

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

POTENTIAL IMPACT

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

EPA SPENDING PLAN

The district is projected to receive \$1,813,486 of Education Protection Account (EPA) funds in FY19-20. 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 \$2,441,717 and object code 1310 (adjunct faculty) budgeted at \$1,501,496. There are significantly more budgeted expenses (\$3.94 million) to apply against the revenue of \$1.81 million.

REVENUE ASSUMPTIONS

2019-20 ANNUAL BUDGET

- Student Centered Funding Formula (SCFF) •
- 2019-20 Unrestricted Revenue Projections •
- Five-Year Revenue Trend – Fund 11 Unrestricted •
- Five-Year Revenue Trend – Fund 12 Restricted •
- Revenue Descriptions •

SECTION 4

Base Allocation							
	2016-17	2017-18	2018-19	3-Year Average	Adjusted Counts	Rates	Funding
Basic Allocation							
Base Allocation	\$3,602,102	\$3,649,633	\$3,917,761				
Rural Allocation	\$1,145,692	\$1,160,808	\$1,246,089				
Total Basic Allocation	\$4,747,794	\$4,810,441	\$5,163,851			\$5,163,851	\$5,163,851
FTES							
Credit	1,503.30	1,422.82	1,546.23	1,490.78	1,490.78	\$3,818	\$5,691,811
Non-Credit	56.42	40.14	64.54			\$3,347	\$216,047
CDCP	14.09	9.87	16.90			\$5,457	\$92,218
Total FTES	1,733.81	1,678.83	1,907.67				
Special Populations							
Special Admit	32.00	49.00	63.00			\$5,590	\$352,164
Inmates in Correctional Facilities	128.00	157.00	217.00			\$5,590	\$1,213,010
TOTAL BASE ALLOCATION FUNDING							\$12,729,101

Table 11: Base Allocation

The base allocation of the Student Centered Funding Formula (SCFF) is comprised of the basic allocation and per FTES funding. Changes to the base allocation occurred in the per FTES calculations. In fiscal year 2017-18 (FY17-18), community colleges received 100% of their funding based on the base allocation model. The new funding formula, effective July 2018, changes to support student completion and recognize the need to provide additional services to help students achieve their success. In FY18-19, the rates change to bring the base allocation down to 70% of the total apportionment in contrast to the previous 100% model. The fiscal year 2019-20 (FY19-20) budget act approved an extension of the hold harmless provision and postponed the reduction to the base by one year. This amount reduces over the next two years to be 65% in 2020-21 and 60% in 2021-22.

The basic allocation accounts for the size of a district, the number of centers, a rural college designation and the number of colleges within a district. Cost-of-living adjustments (COLA) are applied to these allocations when approved. The FY19-20 COLA was approved at 3.26%.

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 FY19-20 the adjusted three-year average is funded at a rate of \$3,818. Special population FTES are removed from this average. Funding for Non-Credit and CDCP FTES has not changed, current year FTES will be funded at a rate of \$3,347 and \$5,547 per FTES respectively.

Special Population FTES include Special Admit students, primarily dual-enrollment high school students, and Inmates in Correctional Facilities. In FY19-20, these populations are funded at a rate of \$5,590 per current year FTES. These populations are funded at a higher rate because they are not eligible for the supplemental or student success portions of the SCFF as well as to ensure they continue to be served across the state.

Supplemental Allocation					
Headcounts	2016-17	2017-18	2018-19	Rates	Funding
Pell Grant Student Headcount	518	489		\$919	\$449,391
AB540 Student Headcount	287	294		\$919	\$270,186
Promise Grant (Formerly BOGW) Headcount	1,848	1,931		\$919	\$1,774,589
TOTAL SUPPLEMENTAL ALLOCATION FUNDING					\$2,494,166

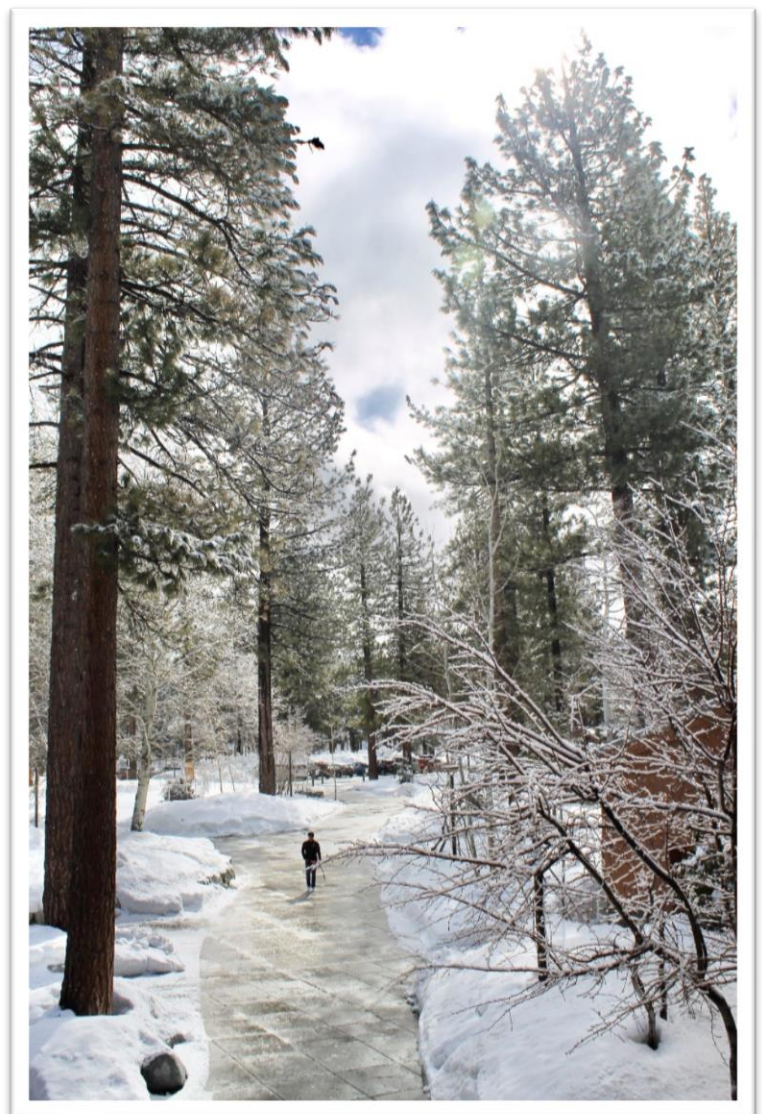
Table 12: Supplemental Allocation Table

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

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

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

The supplemental allocation will be based on prior year data. However, that data is not available until after the final budget is adopted each year. Consequently, for budget development purposes, data from 2 years ago is used. The FY19-20 final allocation will be based on data from FY18-19. However, for budget building purposes, FY17-18 data was used as it was the most recent data available at the time of budget development.



Student Success Allocation								Total
Outcomes	ADTs	AA	Certificates	Math/	Transfer	CTE	Living Wage	
All Students	64	99	25	20	110	245	658	\$752,840
Points/Outcome	4	3	2	2	1.5	1	1	
Rate	\$440	\$440	\$440	\$440	\$440	\$440	\$440	
Total	\$112,640	\$130,680	\$22,000	\$17,600	\$72,600	\$107,800	\$289,520	
Pell Students Only	31	58	15	8	24	70	59	\$84,749
Points/Outcome	6	4.5	3	3	2.25	1.5	1.5	
Rate	\$111	\$111	\$111	\$111	\$111	\$111	\$111	
Total	\$20,646	\$28,971	\$4,995	\$2,664	\$5,994	\$11,655	\$9,824	
Promise Grant Students	49	84	20	13	47	132	165	\$97,847
Points/Outcome	4	3	2	2	1.5	1	1	
Rate	\$111	\$111	\$111	\$111	\$111	\$111	\$111	
Total	\$21,756	\$27,972	\$4,440	\$2,886	\$7,826	\$14,652	\$18,315	
TOTAL STUDENT SUCCESS ALLOCATION FUNDING								\$935,435

Table 13: Student Success Allocation

The student success allocation of the Student Centered Funding Formula (SCFF) provides additional funding for various student progress and outcome metrics achieved. Not all outcomes are weighted equally, but a student may be counted for every successful outcome or progress milestone. Beginning in fiscal year 2019-20 (FY19-20), the student success allocation will be 10% of the SCFF. As noted in the base allocation explanation, the fiscal year 2018-19 (FY18-19) methodology will remain the same for FY19-20 at 10% of apportionment will be based on these outcomes. This amount will increase over the next two years to be 15% in 2020-21 and 20% in 2021-22.

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 FY18-19, the district will be funded at \$440 per point.

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

Like the supplemental allocation, the student success allocation will be based on prior year data. However, that data is not available until after the final budget is adopted each year. Consequently, for budget development purposes, prior-prior year data is used. The FY19-20 final allocation will be based on data from FY18-19. However, for budget building purposes, FY17-18 data was used as it was the most recent data available at the time of budget development.

2019-20 Revenue		
Student Centered Funding Formula (SCFF)		
Base Allocation		
Base Allocation	\$5,163,851	
FTEs - Credit	\$5,691,811	
FTEs – Non-Credit	\$216,047	
FTEs - CDCP	\$92,218	
FTEs - Incarcerated	\$1,213,010	
FTEs - Special Admit	\$352,164	\$12,729,101
Supplemental Allocation		
Pell Grant	\$449,391	
AB540	\$270,186	
Promise Grant (BOGW)	\$1,774,589	\$2,494,166
Student Success Allocation		
ADT	\$155,042	
AA	\$187,623	
Certificate	\$31,435	
Math/English	\$23,150	
Transfer	\$86,420	
CTE	\$134,107	
Living Wage	\$317,659	\$935,435
Total Computational Revenue/SCFF		\$16,158,702
Hold Harmless Formula		
Computational Revenue/2017-18 P2		\$14,312,659
2018-19 + 2019-20 COLAs Compounded (2.71% + 3.26%)		\$867,110
2019-20 Hold Harmless Total Computational Revenue		\$15,179,769
Constrained TCR Formula		
Total Computational Revenue/2017-18 R1		\$14,312,659
2018-19 COLA * 3 (8.13%)		\$1,163,619
2018-19 Constrained Total Computational Revenue		\$15,476,278

Table 14: 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 FY19-20. The first table presents projected funding resulting from the new Student Centered Funding Formula (SCFF). Based on the best information available at the time of budget development, LTCC is projecting to receive \$16,158,702 from the SCFF in FY19-20.

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

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. 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. The language in the budget bill states that districts will not fall below the 2017-18 total computational revenue (TCR) plus COLA, which was 2.71%.

The new term that will be used moving forward is constraint. Constraint is a factored amount limiting the apportionment for those districts above hold harmless. The constraint amount is the maximum TCR for which a district is eligible, regardless of funding formula calculations. In 2018-19 the constrained number was determined to be 8.13% which is three times the COLA. In 2018-19 the constrained amount was calculated by TCR plus 8.13% (2.71% times 3).

LTCC does not expect to be funded at the hold harmless rate in FY19-20. The constraint factor estimates that LTCC will receive \$15,476,278. Due to the fact the FY19-20 COLA was taken into consideration for the advanced apportionment numbers provided, LTCC is estimating the COLA of 3.26% to be received which is an additional \$504,527 and brings the estimated apportionment to \$15,590,804.



Fund 11

UNRESTRICTED BUDGETED REVENUES

Final 2019-20 Budget

Account	Description	FY18-19 Unaudited Actuals	FY19-20 Final Budget	Assumptions
8110	Forest Reserve Fund	32,596	25,000	Based on "H.R. 2" or "Doc Fix" passed on 4/16/15 per RCRC
8123	Higher Education Act - FWS	1,610	1,700	Historical trends; 5% of work-study salaries
8151	Higher Education Act - Pell	2,995	2,300	Historical trends; based on USDE administrative cost allowance funding notice
8152	Higher Education Act - SEOG	-	1,700	Historical trends; 5% of SEOG student grants
8160	Veterans Education	255	288	Historical trends
8611	State General Apportionment	8,092,051	8,385,442	*TCR: Per 2019-20 Advance Apportionment / Student Centered Funding Formula. Reflects constrained TCR in both years
8611-901	General Apportionment, Prior Year	433,450	-	Prior year corrections from the state
8614	CA College Promise Grant Admin.	21,348	20,555	Per advance apportionment per California Community College Chancellor's Office. Formerly BOG Fee Waivers Admin.
8615-901	CA College Promise (One-Time)	-	-	Moved to Fund 12 in FY18-19 Actuals
8616	Part-time Faculty Compensation	84,224	90,271	Per advance apportionment per California Community College Chancellor's Office
8617	Part-time Faculty Office Hours	12,511	2,000	Based on LTCC's partial reimbursement submission
8618	Full-Time Faculty Hiring	74,571	74,571	Per Advanced Apportionment
8630	Education Protection Account (EPA) Funds	1,788,271	1,848,601	TCR: Per CCCCO FY 2019-20 Advance TCR Revenues, July 2019
8630-901	EPA Prior Year	(41,078)	-	Corrections to prior year EPA funding
8671	Homeowners Property Tax Relief	41,762	40,000	TCR: Per FY 2019-20 Advance TCR Revenues, July 2019 - Department of Finance Property Tax Estimates (DoF Tax Factor = 4.86%)
8672	Timber Yield Tax	386	200	TCR: Per FY 2019-20 Advance TCR Revenues, July 2019 - Department of Finance Property Tax Estimates (DoF Tax Factor = 4.86%)
8681	Lottery Revenue	291,432	308,295	\$153 x 2,018 FTES (Resident & Non-Resident) (Rate Estimated per CCCCO memo of July 2019)
8681-901	Lottery Prior-Year	6,473	-	Corrections to prior year Lottery funding
8682	State Mandated Costs	51,055	57,093	\$30.16 x 18-19 P-2 enrollment (1,893 FTES)
8683	State Mandated Costs (One-Time)	-	-	One-time funds allocation to pay down state-wide mandated costs debt (per Mandate Reimbursement Schedule)
8699	Misc. State Revenues	918,952	353,870	Reflects STRS & PERS on-behalf payments by the State of California on behalf of LTCC (has an equal offset expense line) (STRS only in F19-20)
8811	Tax Allocation, Secured Roll	4,415,524	4,697,468	TCR: Per FY 2019-20 Advance TCR Revenues, July 2019 - Department of Finance Property Tax Estimates (DoF Tax Factor = 4.86%)
8812	Tax Allocation, Supplemental	46,860	105,000	TCR: Per FY 2019-20 Advance TCR Revenues, July 2019 - Department of Finance Property Tax Estimates (DoF Tax Factor = 4.86%)
8813	Tax Allocation, Unsecured Roll	78,279	74,000	TCR: Per FY 2019-20 Advance TCR Revenues, July 2019 - Department of Finance Property Tax Estimates (DoF Tax Factor = 4.86%)
8816	Tax Allocation, Prior Years	3,598	-	TCR: historical trends
8819	Redevelopment Agency Funds - Residual	-	-	Not expected for FY18-19 or FY19-20
8832	Contracted Services - Bookstore	-	-	New Contract in FY17-18 negotiated with zero commission.
8841	Ticket Sales	5,890	9,800	Historical trends, projecting Spring performance only per Theatre PVA
8842	Copy & Printing Sales	3,156	4,000	Library CoinOp historical trends
8850	Rentals and Leases	53,663	50,000	Historical trends and known rentals
8860	Interest	107,856	96,800	Based on FY18-19 projected actuals
8871	Child Development Services (TPNS)	33,265	34,650	Reflects revised parent fee schedule due to shift from credit to non-credit courses
8874	Student Enrollment Fees	970,422	788,134	TCR: Per FY 2019-20 Advance TCR Revenues, July 2019 - Department of Finance Enrollment Fees Estimates
8875	Facilities Fees	1,467	4,000	Historical trends
8877	Student Material Fees	80,133	78,500	Historical trends
8879	Transcript Fees	19,923	17,100	Historical trends
8880	Non-Resident Tuition	470,002	643,572	\$172/unit for 97 FTES; average 36 units per FTES
8881	Good Neighbor Policy Fee	(349)	-	Phase out due to deauthorization of fee and creation of Interstate Attendance Agreement
8882	California Nevada Interstate Agreement (CNIA)	60,078	58,900	Per FY19-19 amount (\$93 per unit) and approximately 16 FTES
8885	Course Fees	7,878	14,000	Miscellaneous student fees; historical trends.
8894	Library Fines	701	500	Historical trends.
8895	Housing Fee Aspen	-	216,919	Fee for student housing, available to students beginning Fall 2019
8899	Miscellaneous Income	62,396	40,000	Historical trends.
8912	Sale of Equipment or Supplies	-	-	
8981	Transfers-In Interfund	39,996	67,651	Reimbursement from Community Ed for District Costs based on 10% of C.E. expenses (per 2018-19 Tentative Budget)
8983	Transfers-In, Other	3,354	-	

TOTAL \$ **18,276,954** \$ **18,212,880**

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

Revenue Summary Table	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Total Computational Revenue (TCR*)	15,476,278	15,980,804
Total Computational Revenue - One-Time **	-	-
Federal Revenue	37,456	30,988
State Revenue ***	535,141	552,785
Local Revenue ***	866,932	1,226,782
Other Financing Sources	43,350	67,651
One-Time Revenues & PY Adjustments ***	398,845	-
State On Behalf Payments (Pass Through)	918,952	353,870
TOTAL REVENUE	18,276,954	18,212,880

** 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

		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
		Audited	Audited	Audited	Unaudited	Final
		Actuals	Actuals	Actuals	Actuals	Budget
Total Computational Revenue - State Sources						
8611	State General Apportionment	6,706,887	6,657,088	6,658,701	8,092,051	8,385,442
8630	Education Protection Account (EPA) Funds	2,168,137	1,957,119	2,010,770	1,788,271	1,848,601
8671	Homeowners Property Tax Relief	40,097	40,305	41,283	41,762	40,000
8672	Timber Yield Tax	180	101	229	386	200
Total Computational Revenue - Local Sources						
8811	Tax Allocation, Secured Roll	3,717,015	3,904,873	4,169,327	4,415,524	4,697,468
8812	Tax Allocation, Supplemental	68,627	89,908	104,313	46,860	105,000
8813	Tax Allocation, Unsecured Roll	78,794	76,494	73,510	78,279	74,000
8816	Tax Allocation, Prior Years	1,634	(2,625)	3,004	3,598	-
8819	Redevelopment Agency Funds - Residual	-	-	-	-	-
8874	Student Enrollment Fees (98% TCR)	765,257	765,049	820,848	951,014	772,371
8881	Good Neighbor Policy Fee (98% TCR)	5,264	1,481	410	(342)	-
8882	California Nevada Interstate Agreement (CNIA) (98% TCR)	-	32,127	37,892	58,876	57,722
Subtotal Computational Revenue (TCR)		13,551,891	13,521,920	13,920,286	15,476,278	15,980,804
Federal Sources						
8110	Forest Reserve Fund	40,798	23,649	35,496	32,596	25,000
8123	Higher Education Act - FWS	1,708	1,724	1,514	1,610	1,700
8151	Higher Education Act - Pell	2,305	2,710	2,090	2,995	2,300
8152	Higher Education Act - SEOG	1,689	1,884	2,366	-	1,700
8160	Veterans Education	288	102	140	255	288
Subtotal Federal Revenue		46,788	30,069	41,606	37,456	30,988

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
		Audited	Audited	Audited	Unaudited	Final
		Actuals	Actuals	Actuals	Actuals	Budget
State Sources (Non-TCR)						
8614	BOG Fee Waiver Admin.	24,375	22,649	22,593	21,348	20,555
8616	Part-Time Faculty Compensation	85,909	85,254	86,249	84,224	90,271
8617	Part-Time Faculty Office Hours	663	2,057	7,209	12,511	2,000
8618	Full-Time Faculty Hiring	-	-	-	74,571	74,571
8681	Lottery Revenue	232,556	248,516	271,403	291,432	308,295
8682	State Mandated Costs	48,585	51,128	49,501	51,055	57,093
Subtotal State Revenue (Non-TCR)		392,088	409,604	436,955	535,141	552,785
Local Sources (Non-TCR)						
8830	Contracted Services	41,100	51,520	-	-	-
8832	Contracted Services - Bookstore	20,490	18,354	1,227	-	-
8841	Ticket Sales	15,974	10,377	5,554	5,890	9,800
8842	Copy and Printing Sales	5,016	4,105	3,927	3,156	4,000
8850	Rentals and Leases	6,593	15,743	22,706	53,663	50,000
8851*	Rentals and Leases - Forest Service Building	82,450	83,706	-	-	-
8860	Interest	12,954	24,815	47,157	107,856	96,800
8871	Child Development Services (TPNS)	23,345	22,240	27,920	33,265	34,650
8874	Student Enrollment Fees (Non-TCR, 2%)	15,617	15,613	16,752	19,408	15,763
8875	Facilities Fees	5,708	1,655	1,829	1,467	4,000
8877	Student Material Fees	51,952	51,857	55,118	80,133	78,500
8879	Transcript Fees	13,770	13,741	16,030	19,923	17,100
8880	Nonresident Tuition	603,591	485,522	513,740	470,002	643,572
8881	Good Neighbor Policy Fee (Non-TCR, 2%)	107	30	8	(7)	-
8882	California Nevada Interstate Agreement (CNIA) (Non-TCR, 2%)	-	656	773	1,202	1,178
8885	Course Fees	6,765	14,855	7,945	7,878	14,000
8894	Library Fines	1,021	557	596	701	500
8895	Housing Fee Aspen	-	-	-	-	216,919
8899	Miscellaneous Income	14,409	14,622	18,190	62,396	40,000
8912	Sale of Equipment and Supplies	160	3,077	786	-	-
Subtotal Local Sources (Non-TCR)		921,023	833,046	740,259	866,932	1,226,782

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

	2015-2016 Audited Actuals	2016-2017 Audited Actuals	2017-2018 Audited Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
Other Financing Sources					
8981 Transfers-In Interfund	24,923	27,605	61,735	39,996	67,651
8983** Transfers-In, Other	75,370	79,355	60,234	3,354	-
Subtotal Other Financing Sources	100,293	106,961	121,969	43,350	67,651
One-Time Revenues and Prior-Year Adjustments					
8611-901 General Apportionment, Prior Year	32,436	207,589	162,045	433,450	-
8630-901 EPA, Prior Year	-	(58,857)	(10,751)	(41,078)	-
8681-901 Lottery, Prior Year	3,148	43,613	16,458	6,473	-
8683 State Mandated Costs (One-Time)	960,586	168,156	48,613	-	-
8691 Prior-Year Misc. State Adjustments	-	-	-	-	-
Subtotal One-Time Revenues and Prior-Year Adjustments	996,170	360,501	216,365	398,845	-
State on Behalf Payments (Pass Through)					
8699 Miscellaneous State Revenue	299,281	375,029	342,357	918,952	353,870
Subtotal State on Behalf Payments (Pass Through)	299,281	375,029	342,357	918,952	353,870
Total Unrestricted Revenue Sources	16,307,534	15,637,128	15,819,796	18,276,954	18,212,880

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

	2015-2016 Audited Actuals	2016-2017 Audited Actuals	2017-2018 Audited Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
Revenue Summary Table	2015-2016 Audited Actuals	2016-2017 Audited Actuals	2017-2018 Audited Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
Total Computational Revenue	13,551,891	13,073,353	13,920,286	15,476,278	15,980,804
Total Computational Revenue - One-Time ***	-	448,567	-	-	-
Federal Revenue	46,788	30,069	41,606	37,456	30,988
State Revenue****	392,088	409,604	436,955	535,141	552,785
Local Revenue****	921,023	829,968	739,471	866,932	1,226,782
Other Financing Sources	100,293	110,038	122,754	43,350	67,651
One-Time Revenues and PY Adjustments	996,170	360,501	216,366	398,845	-
State on Behalf Payments (Pass Through)	299,281	375,029	342,357	918,952	353,870
TOTAL UNRESTRICTED REVENUE	16,307,534	15,637,128	15,819,796	18,276,954	18,212,880
<p>* United States Forest Service Lease income moved to F41 in 17-18</p> <p>** Beginning 18-19 the District will not receive a transfer in from the Lake Tahoe Foundation</p> <p>*** 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</p> <p>**** Excludes TCR components</p>					

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

		2015-2016 Audited Actuals	2016-2017 Audited Actuals	2017-2018 Audited Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
Federal Sources						
8121	Title III Grant	-	78,917	178,569	172,809	626,187
8122	TRiO SSS Grant	23,776	-	-	-	-
8123	Higher Education Act - CWSP	42,707	34,482	23,140	32,203	44,000
8124	TRiO ETS Grant	179,116	317,517	170,405	244,616	323,185
8125	TRiO UB Grant	165,301	320,147	184,655	283,224	307,533
8126	Indirect Grant Funds	-	-	-	-	-
8140	TANF (Federal Share)	28,183	27,593	28,168	28,032	27,163
8171	Perkins Title 1-C	95,101	84,647	82,773	71,228	80,391
8175	CTE Transitions	45,119	43,425	41,577	41,378	46,195
8197	Child Development Training Consort.	421	550	-	-	-
Subtotal Federal Sources		579,724	907,279	709,288	873,490	1,454,654

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

		2015-2016 Audited Actuals	2016-2017 Audited Actuals	2017-2018 Audited Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
State Sources						
8612	Basic Skills **	61,523	86,242	114,117	101,687	-
8615	CA Promise	-	-	-	0	100,611
8621	Extended Opportunities Prog. and Serv.	172,487	181,616	198,332	207,849	198,068
8622	Coop Agencies Resources for Ed	15,468	17,082	18,713	22,535	22,433
8623	Disabled Student Prog. and Serv.	194,055	196,857	201,565	229,398	246,835
8624	Instructional Equipment	59,039	47,282	35,790	-	143,472
8625	CalWORKS	86,897	71,017	71,264	110,051	123,986
8627	Board Financial Assist. Prog.	167,339	126,193	127,697	124,004	123,482
8628	Student Success and Support **	560,380	689,002	753,854	637,355	139,765
8629	Student Success and Support (Non-Credit) **	11,320	25,794	19,600	16,293	-
8631	Faculty/Staff Diversity	3,379	60,322	50,000	43,690	51,310
8635	Foster Care Education	110,796	119,884	121,122	131,851	112,073
8641	Student Equity and Achievement **	337,247	408,140	251,199	256,890	1,006,410
8642	Strong Workforce (CTE)	-	43,894	207,568	497,372	1,087,539
8643	Veteran Resource Center	-	-	-	-	28,883
8644	Guided Pathways	-	-	75	26,621	298,304
8645	Federal Aid Technology	-	-	-	28,136	170,004
8656	AB86 Adult Education	462,720	932,242	687,329	798,195	1,217,892
8657	WIOA Title 1 (Formerly SB1070 Grant)	9,971	13,276	-	66,990	68,000
8658	CTE Enhancement 60%	44,056	-	-	-	-
8659	Miscellaneous State Grants	6,250	24,405	10,207	133,427	720,457
8681	Lottery Revenue	13,995	109,785	67,925	107,696	227,490
8691	Pre-Apprenticeship & OJT	-	-	30,442	236,463	148,970
8692	NFN Deputy Sector Navigator	-	-	-	78,553	118,426
8699	Miscellaneous State Revenues	-	148,726	168,292	94,555	61,417
Subtotal State Sources		2,316,922	3,301,760	3,135,092	3,949,612	6,415,827

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

		2015-2016 Audited Actuals	2016-2017 Audited Actuals	2017-2018 Audited Actuals	2018-2019 Unaudited Actuals	2019-2020 Final Budget
Local Sources						
8820	Contributions, Gifts, Grants, Endowments	3,000	-	990	563	3,697
8876	Health Fees \$3 per quarter per student	11,637	10,916	12,242	12,987	18,608
8885	Course/Exam Fees	-	310	224	-	-
8889	Misc. Local Grants	160	7,151	6,942	12,283	22,883
8897	North/Far North Training	-	-	-	-	-
8899	Miscellaneous Income	806	858	627	(11)	900
Subtotal Local Sources		15,603	19,235	21,024	25,822	46,088
Other Financing Sources						
8970	Fiscal Agent Pass Through	-	-	320,000		
8981	Transfers-In Interfund	-	-	-		
8982	Indirect Funding Intrafund	60,567	53,420	51,552	131,105	113,207
Subtotal Other Financing Sources		60,567	53,420	371,552	131,105	113,207
TOTAL REVENUE RESTRICTED SOURCES		2,972,816	4,281,693	4,236,956	4,980,029	8,029,776
Beginning Fund Balance		52,704	124,270	221,799		
TOTAL REVENUE AND BEGINNING FUND BALANCE		3,025,520	4,405,963	4,458,755	4,980,029	8,029,776

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

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

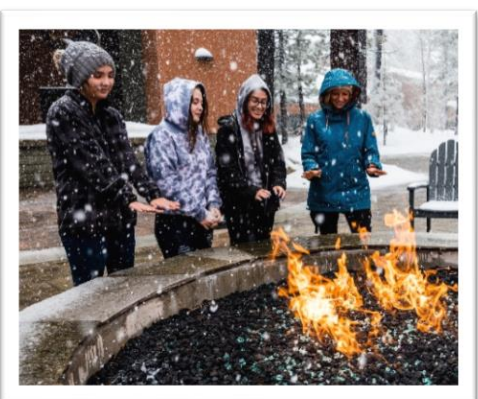
Transfers-In, Interfund: Transfer from other ancillary funds to offset certain administrative and operating expenses incurred by the general fund.

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.



UNRESTRICTED BUDGET

2019-20 ANNUAL BUDGET

- Three – Year Unrestricted Budget Summary •
- FY19-20 Object Summary – Unrestricted •
(Adopted vs. Final Budget)
- FY19-20 Object Summary – Unrestricted •
(Actuals vs. Final Budget)
- Revenue and Appropriations – Unrestricted •

SECTION 5

THREE-YEAR UNRESTRICTED BUDGET SUMMARY - FY19-20 FINAL BUDGET

	2017-18 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2017-18 AUDITED ACTUALS GENERAL FUND UNRESTRICTED	2018-19 ADOPTED BUDGET GENERAL FUND UNRESTRICTED	2018-19 UNAUDITED ACTUALS GENERAL FUND UNRESTRICTED	2019-20 FINAL BUDGET GENERAL FUND UNRESTRICTED
RESIDENT FTES	1,739	1,679	SCFF	SCFF	SCFF
BEGINNING BALANCE	2,372,887	2,372,887	2,422,887	2,422,887	2,731,932
REVENUE					
Total Computational Revenue (SCFF Driven)	13,684,674	13,920,287	15,522,179	15,476,278 *	15,980,804 *
Total Computational Revenue - One-Time	490,485	0	0	0	0
Federal Revenue	45,988	41,606	30,988	37,456	30,988
State Revenue **	413,686	436,955	443,764	535,141	552,785
Local Revenue **	838,893	739,471	852,835	866,932	1,226,782
Other Financing Sources	108,030	122,754	29,818	43,350	67,651
One-Time Revenues, PY Adjustments	0	216,366	34,866	398,845	0
State "On Behalf" STRS/PERS Pmts (PassThrough)	300,000	342,357	300,000	918,952	353,870
* Total Computational Revenue for FY18-19 Actuals and FY19-20 Final Budget are based on the FY18-19 constrained revenue calculation, FY19-20 includes the COLA ** Excludes Total Computational Revenue components SCFF = Student Centered Funding Formula					
TOTAL REVENUE	15,881,756	15,819,796	17,214,450	18,276,954	18,212,880
TOTAL RESOURCES	18,254,643	18,192,683	19,637,337	20,699,841	20,944,812
EXPENSES					
Total Academic	4,875,902	4,833,416	5,025,276	4,884,075	5,216,976
Total Classified	3,377,482	3,170,529	3,754,142	3,601,121	4,167,933
TOTAL SALARIES	8,253,384	8,003,945	8,779,418	8,485,196	9,384,909
Total Employee Benefits	3,209,481	3,222,303	3,582,764	4,119,682	3,969,700
TOTAL COMPENSATION	11,462,865	11,226,248	12,362,182	12,604,878	13,354,609
Total Supplies	326,174	288,145	325,978	312,179	331,575
Total Services	3,547,774	3,262,015	3,760,289	3,979,772	3,730,270
Total Capital Outlay	155,660	152,592	147,970	492,869	373,752
TOTAL NON-LABOR EXPENSES	4,029,608	3,702,752	4,234,237	4,784,820	4,435,597
TOTAL EXPENSES	15,492,473	14,929,000	16,596,419	17,389,698	17,790,206
Total Other Outgo	389,283	840,797	502,810	578,211	422,674
TOTAL APPROPRIATED	15,881,756	15,769,796	17,099,229	17,967,909	18,212,880
Reserves					
BOT Contingency Reserve	2,372,887	2,422,887	2,538,108	2,731,932	2,731,932
ENDING FUND BALANCE (TOTAL RESERVES)	2,372,887	2,422,887	2,538,108	2,731,932	2,731,932

UNRESTRICTED FUND SUMMARY

Reserves/Ending Balance					
As Percent of: Revenue	14.94%	15.32%	14.74%	14.95%	15.00%
Appropriations	14.94%	15.36%	14.84%	15.20%	15.00%

REVENUE vs. APPROPRIATED SUMMARY

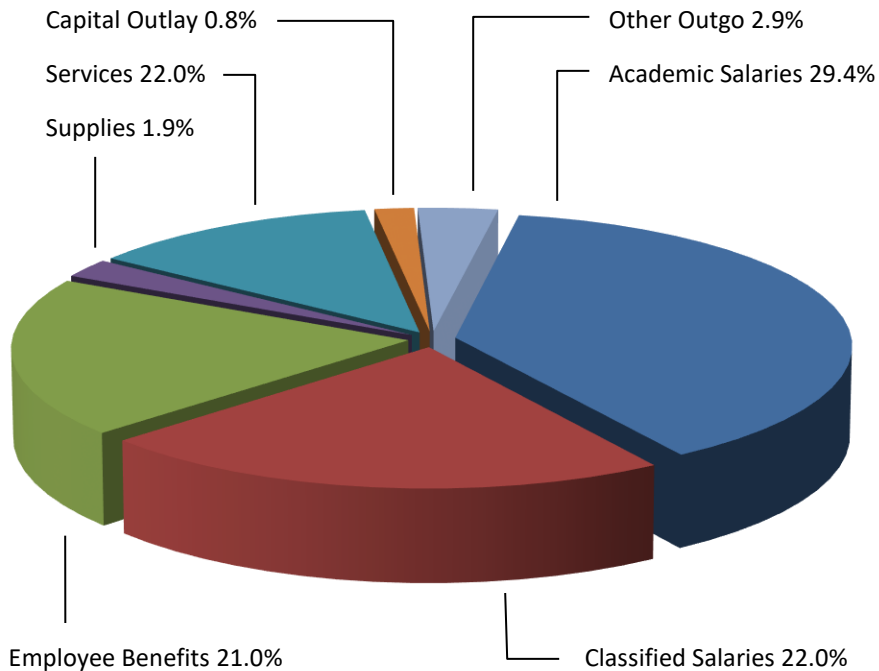
Total Revenue	15,881,756	15,819,796	17,214,450	18,276,954	18,212,880
Total Appropriated	15,881,756	15,819,796 ***	17,214,450 ***	17,967,909	18,212,880

REVENUE LESS APPROPRIATED	0	0	0	309,045	0
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*** Balance of revenues greater than appropriations added to BOT Contingency Reserve to be in line with BOT goal of maintaining 15.0% reserve balance

OBJECT SUMMARY – UNRESTRICTED (FY18-19 Adopted vs. FY19-20 Final Budget)

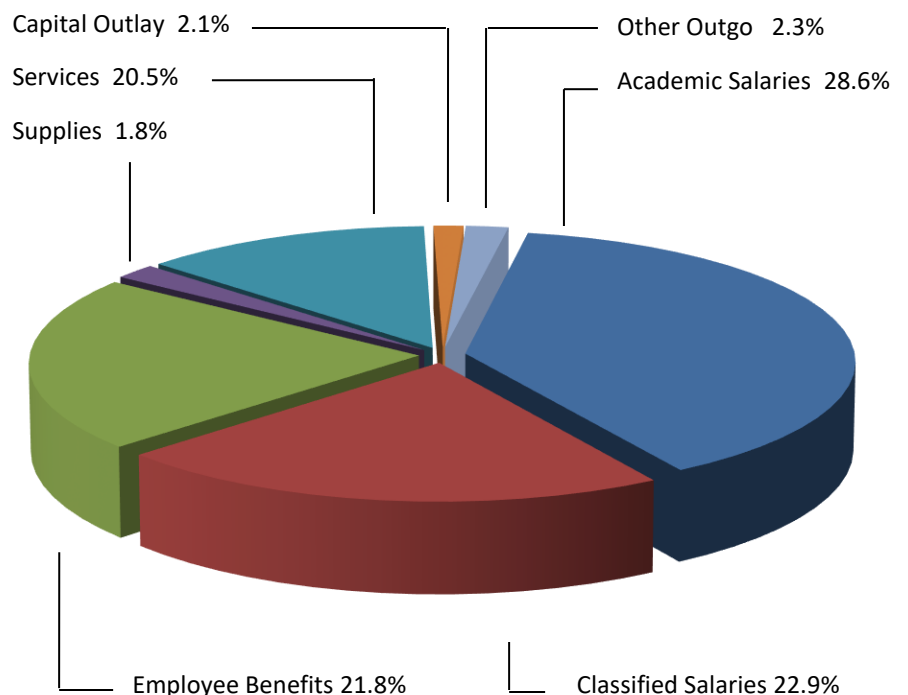
Fiscal Year 2018-2019 Adopted Budget



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

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

Fiscal Year 2019-2020 Final Budget

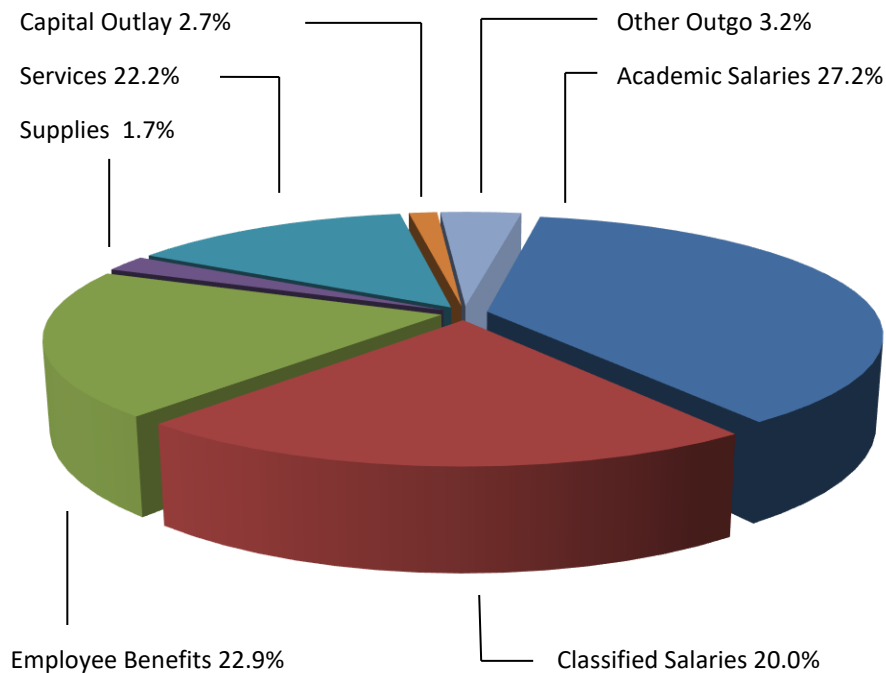


Major Object Summary for the Fiscal Year 2019-20 Final Budget:

Academic Salaries	\$ 5,216,976
Classified Salaries	\$ 4,167,933
Employee Benefits	\$ 3,969,700
Supplies	\$ 331,575
Services	\$ 3,730,270
Capital Outlay	\$ 373,752
Other Outgo	\$ 422,674

OBJECT SUMMARY – UNRESTRICTED (FY18-19 Actuals vs. FY19-20 Final Budget)

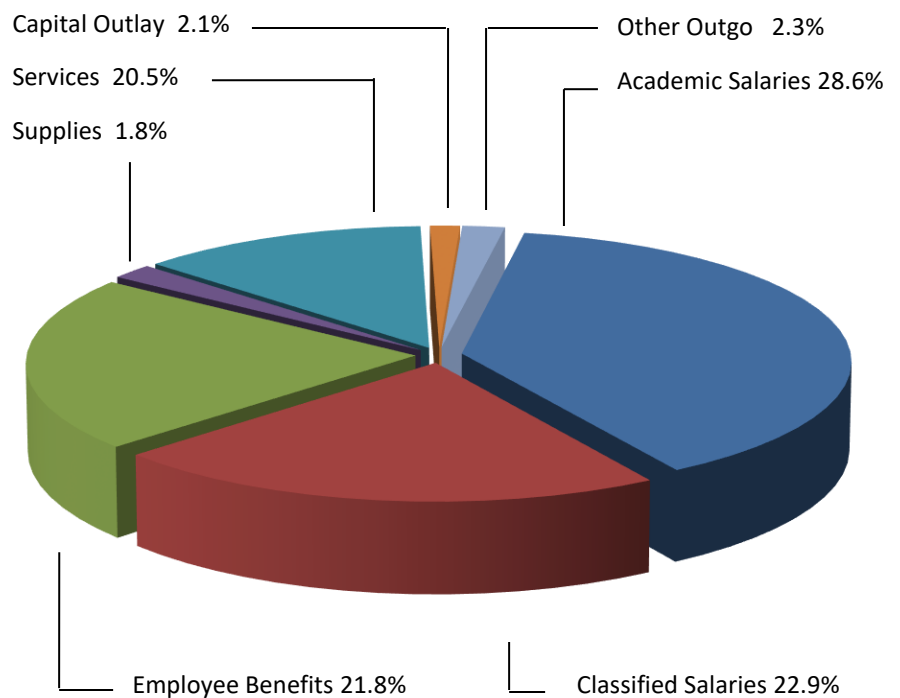
Fiscal Year 2018-2019 Actuals



Major Object Summary for the Fiscal Year 2018-19 Actuals:

Academic Salaries	\$ 4,884,075
Classified Salaries	\$ 3,601,121
Employee Benefits	\$ 4,119,682
Supplies	\$ 312,179
Services	\$ 3,979,772
Capital Outlay	\$ 492,869
Other Outgo	\$ 578,211

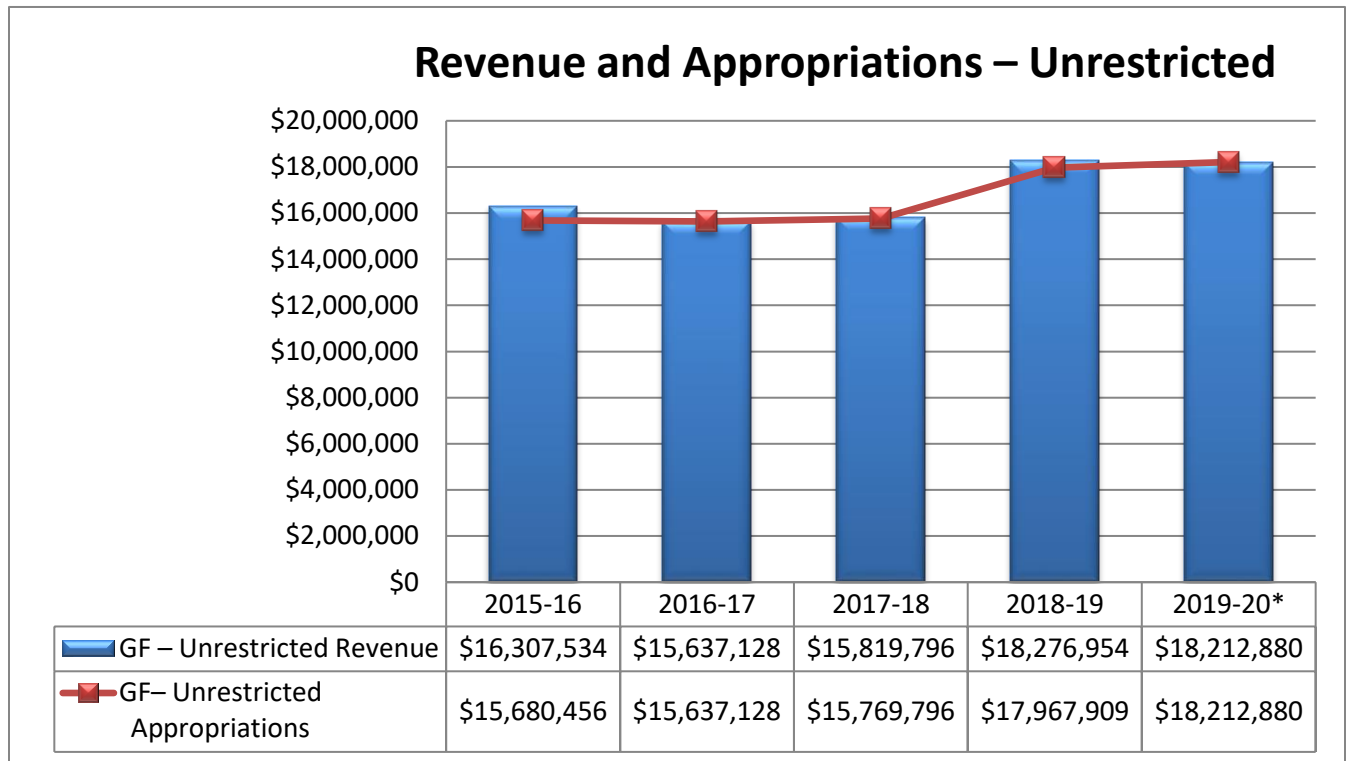
Fiscal Year 2019-2020 Final Budget



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

Academic Salaries	\$ 5,216,976
Classified Salaries	\$ 4,167,933
Employee Benefits	\$ 3,969,700
Supplies	\$ 331,575
Services	\$ 3,730,270
Capital Outlay	\$ 373,752
Other Outgo	\$ 422,674

REVENUE AND APPROPRIATIONS – UNRESTRICTED



Graph 6: Revenue and Appropriations – Unrestricted

The above graph reflects general fund unrestricted revenue and unrestricted appropriations. LTCC received a significant increase in revenue in FY15-16, including almost \$1 million in one-time funds allocated to one-time purposes, to help put the district in a more stable financial situation moving forward. In FY16-17 LTCC received an attendance allowance of 89 FTES equating to one-time revenue increase of about \$449,000 due to severe winter storms that resulted in FTES loss. LTCC used those one-time funds to increase reserves considering projected future cost increases and economic recession. In FY18-19 LTCC received less apportionment from the State than expected under the SCFF due to the new constrained total computational revenue (TCR) calculation. FY19-20 is negatively impacted by the constrained TCR calculation as well. 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 FY19-20 budget.

*FY15-16 through FY17-18 are audited actuals. FY18-19 are unaudited actuals, and FY19-20 is budgeted.

RESTRICTED BUDGET

2019-20 ANNUAL BUDGET

- Three – Year Restricted Budget Summary •
- FY19-20 Object Summary – Restricted •
(Adopted vs. Final Budget)
- FY19-20 Object Summary – Restricted •
(Actuals vs. Final Budget)
- Revenue and Appropriations – Restricted •

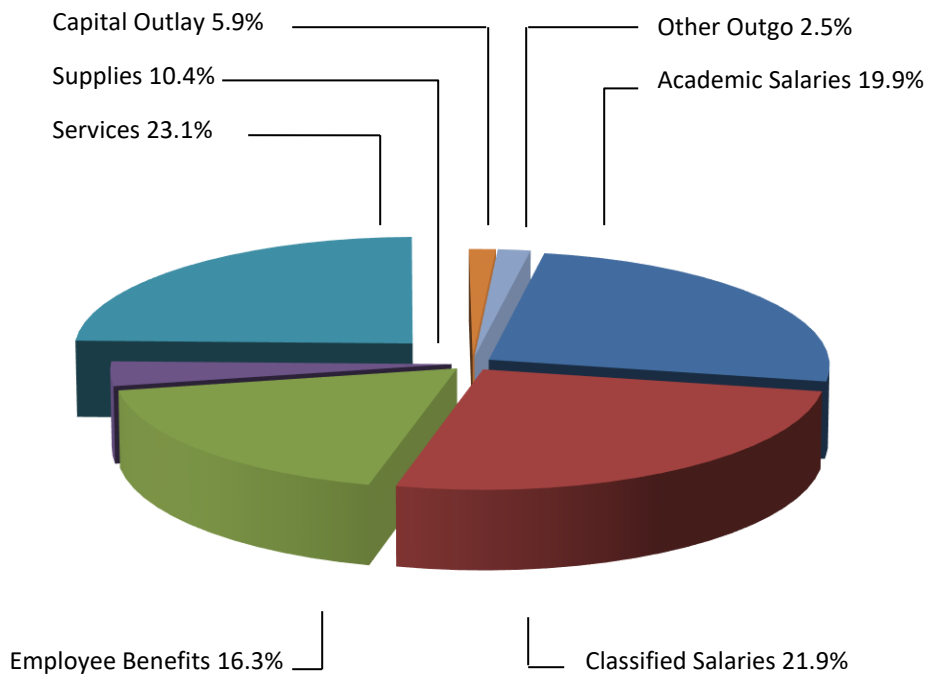
SECTION 6

THREE-YEAR RESTRICTED BUDGET SUMMARY – FY19-20 FINAL BUDGET

	2017-18 ADOPTED BUDGET GENERAL FUND RESTRICTED	2017-18 AUDITED ACTUALS GENERAL FUND RESTRICTED	2018-19 ADOPTED BUDGET GENERAL FUND RESTRICTED	2018-19 UNAUDITED ACTUALS GENERAL FUND RESTRICTED	2019-20 FINAL BUDGET GENERAL FUND RESTRICTED
BEGINNING BALANCE	221,799	221,799	125,807	125,805	209,331
REVENUE					
Federal Revenue	1,154,950	709,288	1,249,640	873,490	1,454,654
State Revenue	4,313,133	3,135,092	4,875,849	3,949,612	6,415,827
Local Revenue	28,551	21,022	43,882	25,822	46,088
Other Financing Sources	110,983	371,552	167,492	131,105	113,207
TOTAL REVENUE	5,607,617	4,236,954	6,336,863	4,980,029	8,029,776 *
* FY19-20 revenue includes approximately \$2.3 million in deferred revenue from FY18-19					
TOTAL RESOURCES	5,829,416	4,458,753	6,462,670	5,105,834	8,239,107
EXPENSES					
Total Academic	1,091,574	998,398	1,210,701	1,140,433	1,187,601
Total Classified	1,233,643	1,002,644	1,333,879	1,155,800	1,808,346
TOTAL SALARIES	2,325,217	2,001,042	2,544,580	2,296,233	2,995,947
Total Employee Benefits	914,009	738,787	991,498	880,162	1,238,828
TOTAL COMPENSATION	3,239,226	2,739,829	3,536,078	3,176,395	4,234,775
Total Supplies	654,022	221,867	630,890	355,102	591,894
Total Services	1,163,683	829,092	1,406,837	862,852	1,990,427
Total Capital Outlay	376,967	162,569	359,996	222,532	476,934
TOTAL NONLABOR EXPENSES	2,194,672	1,213,528	2,397,723	1,440,485	3,059,255
TOTAL EXPENSES	5,433,898	3,953,357	5,933,801	4,616,880	7,294,030
Total Other Outgo	199,788	379,590	149,553	279,623	266,988
TOTAL APPROPRIATED	5,633,686	4,332,948	6,083,354	4,896,503	7,561,018
Reserves					
Reserves	110,187	110,187	320,807 **	325,325 **	254,901
** FY18-19 Reserves includes reserves to be allocated in FY19-20					
ENDING FUND BALANCE	195,730	125,805	379,316	209,331	678,089
RESTRICTED FUND SUMMARY					
Ending Fund Balance					
As Percent of: Revenue	3.49%	2.97%	5.99%	4.20%	8.44%
Appropriations	3.47%	2.90%	6.24%	4.28%	8.97%
REVENUE vs. APPROPRIATED SUMMARY					
Total Revenue	5,607,617	4,236,954	6,336,863	4,980,029	8,029,776
Total Appropriated	5,633,686	4,332,948	6,083,354	4,896,503	7,561,018
REVENUE LESS APPROPRIATED	(26,069)	(95,994)	253,509	83,526	468,758

OBJECT SUMMARY – RESTRICTED (FY18-19 Adopted vs. FY19-20 Final Budget)

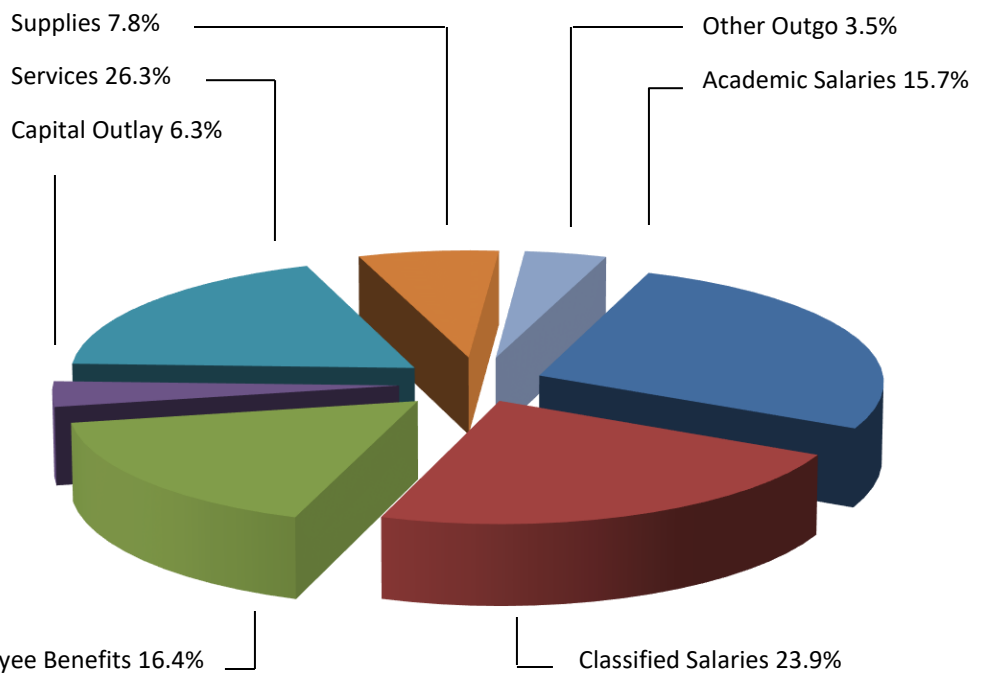
Fiscal Year 2018-2019 Adopted Budget



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

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

Fiscal Year 2019-2020 Final Budget

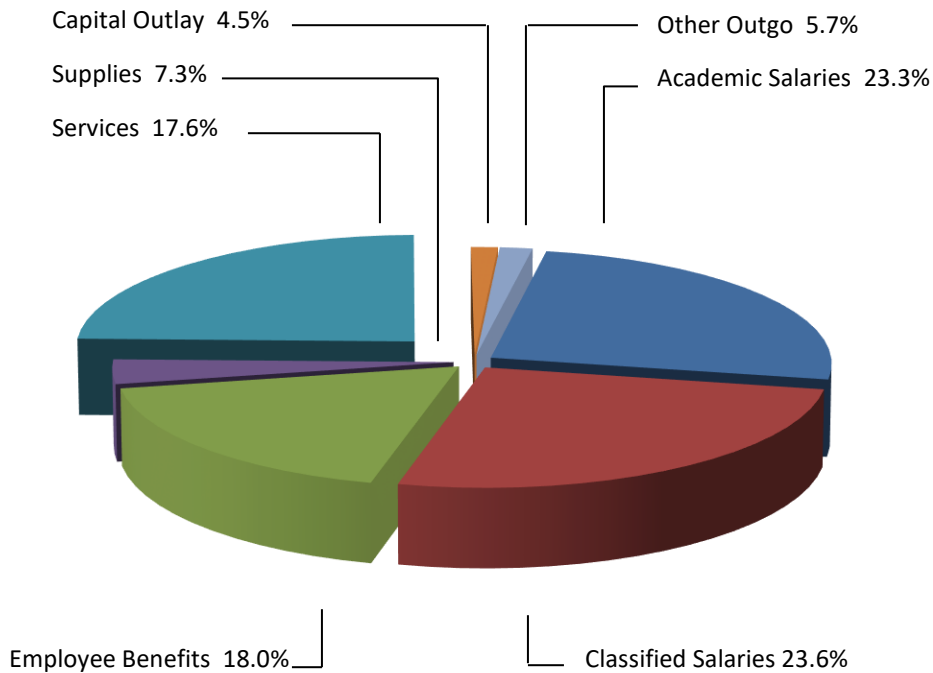


Major Object Summary for the Fiscal Year 2019-20 Final Budget:

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

OBJECT SUMMARY – RESTRICTED (FY18-19 Actuals vs. FY19-20 Final Budget)

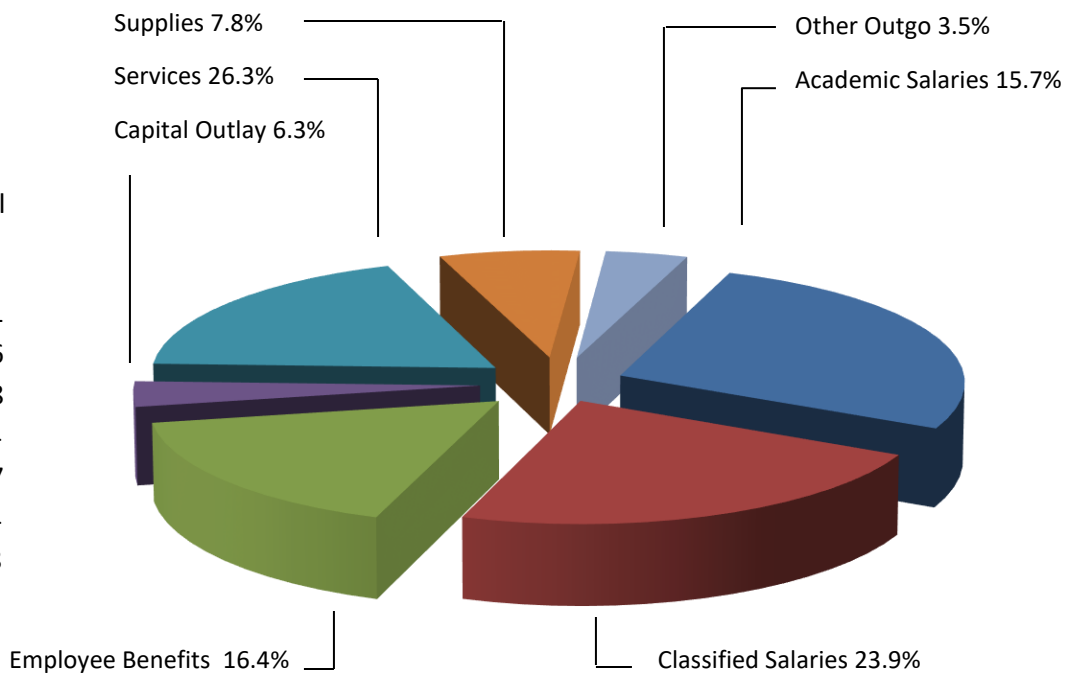
Fiscal Year 2018-2019 Actuals



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

Academic Salaries	\$ 1,140,433
Classified Salaries	\$ 1,155,800
Employee Benefits	\$ 880,162
Supplies	\$ 355,102
Services	\$ 862,852
Capital Outlay	\$ 222,532
Other Outgo	\$ 279,623

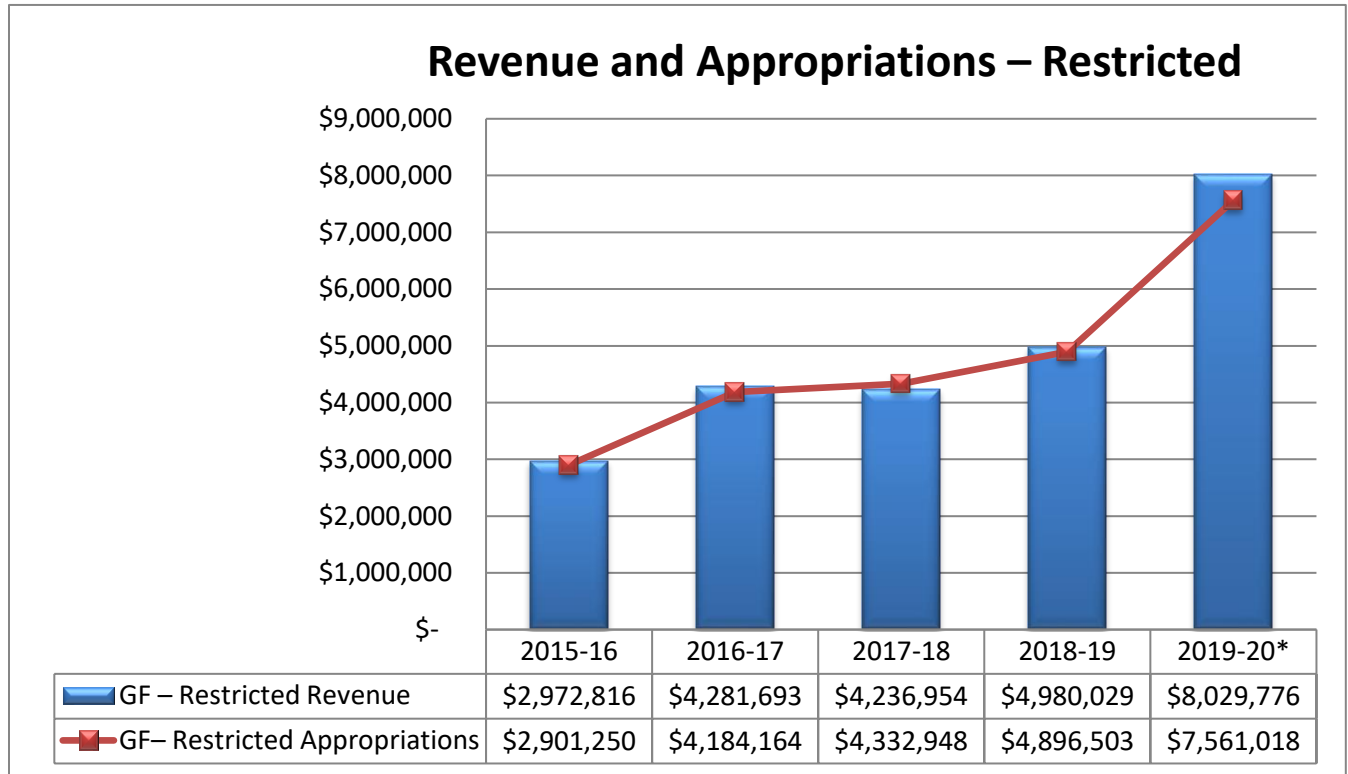
Fiscal Year 2019-20 Final Budget



Major Object Summary for the Fiscal Year 2018-19 Final 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

REVENUE AND APPROPRIATIONS – RESTRICTED



Graph 9: Revenue and Appropriations – Restricted

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

Restricted revenue increased significantly between FY15-16 and FY16-17 primarily due to funding from the Adult Education Block Grant (\$850,000 per year) and increases to the Student Success and Support Program. Lake Tahoe Community College acts as the fiscal agent for the AEBG Consortium. After the FY16-17 budget was adopted LTCC received a Title III grant (~\$240,000 per year for 5 years) and began receiving a portion of the regional share of the Strong Workforce Program funds. After the 2017-18 budget was adopted, LTCC was awarded \$500,000 for Pre-Apprenticeship and OJT, and \$125,000 for Guided Pathways. The restricted general fund is projecting growth in FY19-20, including a new one-time \$500,000 CTE Pathways grant and approximately \$2.3 million in deferred revenue from FY18-19.

*FY15-16 through FY17-18 are audited actuals. FY18-19 are unaudited actuals, and FY19-20 is budgeted.

PROGRAM BREAKDOWN

2019-20 ANNUAL BUDGET

Unrestricted Program Detail •
(Budget to Final Budget Comparison)

Unrestricted Program Detail •
(Actuals to Final Budget Comparison)

SECTION 7

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY19-20

		2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET	2019-20 FINAL Budget	17-18 Adopted vs. 19-20 Final Budget UNRESTRICTED VARIANCE	18-19 Adopted vs. 19-20 Final Budget UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
Code	Program					
0301	Environmental Science/ETS	25,110	25,682	28,325	3,215	2,643
0399	Green Sustainable Education	9,335	9,327	9,327	(8)	-
0401	Biology	320,121	322,614	375,931	55,810	53,317
0501	Business	223,712	266,842	278,331	54,619	11,489
0511	Real Estate	25,275	25,260	25,260	(15)	0
0599	D-Wing Computer Lab	25,151	24,138	22,946	(2,205)	(1,192)
0601	General Communications	9,098	9,092	9,092	(6)	0
0614	Art - Digital and Media Arts	17,232	17,222	17,222	(10)	0
0701	Computer and Information Science	29,861	43,620	43,620	13,759	0
0835	Physical Education	306,535	366,264	330,842	24,307	(35,422)
0836	Wilderness Education	161,899	156,592	248,173	86,274	91,581
0837	PE - Theory	52,749	21,594	50,932	(1,817)	29,338
0839	PE - Athletics	27,572	27,556	27,556	(16)	0
0858	Fitness Education Center	178,244	175,000	176,221	(2,023)	1,221
1002	Art	406,174	429,788	442,075	35,901	12,287
1004	Music	156,776	195,298	172,216	15,440	(23,082)
1007	Theatre Arts	126,371	31,163	32,246	(94,125)	1,083
1012	Photography and Digital Arts	64,257	64,282	64,277	20	(5)
1101	World Languages	3,553	3,607	2,971	(582)	(636)
1102	French	10,340	5,741	5,741	(4,599)	0
1104	Italian	1,000	0	0	(1,000)	0
1105	Spanish	141,572	271,060	280,757	139,185	9,697
1108	Japanese	6,894	8,612	8,612	1,718	0
1155	Intensive Summer Spanish Institute	174,160	176,192	177,110	2,950	918
1191	Sign Language	14,936	17,222	17,222	2,286	0

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY19-20

		2017-18 ADOPTED	2018-19 ADOPTED	2019-20 FINAL	17-18 Adopted vs. 19-20 Final Budget	18-19 Adopted vs. 19-20 Final Budget
		BUDGET	BUDGET	Budget	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
1201	Health	83,045	44,826	107,245	24,200	62,419
1205	Phlebotomy	6,323	6,246	6,332	9	86
1208	Medical Office	16,659	16,649	16,649	(10)	0
1230	Nursing Assistant	0	0	0	-	0
1240	Dental Assistant	25,726	23,619	26,157	431	2,538
1250	Emergency Medical Technician	56,892	67,035	67,167	10,275	132
1290	Emergency Response	11,360	11,340	11,356	(4)	16
1299	Physical Therapy Aide	7,105	0	0	(7,105)	0
1305	Early Childhood Education	22,969	24,971	24,971	2,002	0
1306	Culinary Arts	87,851	87,809	113,639	25,788	25,830
1307	Dual-Enrollment	6,607	13,778	39,617	33,010	25,839
1317	Dual Enrollment	51,949	60,839	93,551	41,602	32,712
1390	Culinary Jail	9,188	9,188	9,188	-	0
1501	English	398,524	305,297	281,256	(117,268)	(24,041)
1506	Speech	42,961	18,352	18,352	(24,609)	0
1509	Philosophy	11,486	13,778	13,778	2,292	0
1510	Religion	6,894	9,175	9,175	2,281	0
1590	Foundational English	20,320	59,836	62,249	41,929	2,413
1599	Humanities	9,098	9,092	9,092	(6)	0
1701	Mathematics	588,859	625,599	678,625	89,766	53,026
1901	Physical Science	5,569	5,566	5,566	(3)	0
1902	Physics	143,375	174,462	142,873	(502)	(31,589)
1905	Chemistry	157,017	164,069	171,963	14,946	7,894
1914	Geology	68,957	70,611	73,382	4,425	2,771
2001	Psychology	213,868	217,333	196,092	(17,776)	(21,241)
2104	Counseling/Addiction Studies	31,660	31,654	31,658	(2)	4
2105	Criminal Justice	55,144	55,112	55,112	(32)	0
2133	Fire Science	13,633	13,624	13,624	(9)	0
2190	Fire Academy	94,292	97,309	104,771	10,479	7,462
2191	Fire Officer	6,615	3,732	3,732	(2,883)	0
2192	Fire In-Service	78,750	78,750	100,800	22,050	22,050
2193	South Bay RPSTC - JPA	955,327	955,321	820,921	(134,406)	(134,400)
2202	Anthropology	88,540	92,182	24,599	(63,941)	(67,583)
2204	Economics	45,286	25,868	26,426	(18,860)	558
2205	History	27,572	55,209	70,089	42,517	14,880
2206	Geography	72,164	73,870	79,467	7,303	5,597
2207	Political Science	18,198	52,923	67,804	49,606	14,881
2208	Sociology	58,375	60,728	15,268	(43,107)	(45,460)
4901	Instructional Support	84,619	75,679	193,672	109,053	117,993

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY19-20

		2017-18 ADOPTED	2018-19 ADOPTED	2019-20 FINAL	17-18 Adopted vs. 19-20 Final Budget	18-19 Adopted vs. 19-20 Final Budget	
		BUDGET	BUDGET	Budget	UNRESTRICTED	UNRESTRICTED	
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE	
i	4933 General Studies	22,779	20,266	20,666	(2,113)	400	
	4934 General Instruction	250,000	250,000	308,695	58,695	58,695	
	4940 Incarcerated Student Program	621,113	713,198	783,138	162,025	69,940	
	4958 English as a Second Language (ESL)	126,534	71,948	73,759	(52,775)	1,811	
	4980 Work Experience	79,692	40,926	57,274	(22,418)	16,348	
	4998 Cost Offsets	(132,854)	42,342	-255,626	(122,772)	(297,968)	
	4999 Lottery Prop 20 Instructional Materials	(82,986)	(72,065)	-72,065	10,921	0	
Subtotal Instructional Programs		7,084,982	7,471,814	7,549,064	464,082	77,250	
	Code	Program					
i	6010	Instruction Office	527,825	536,203	573,097	45,272	36,894
	6011	Dean Humanities/Social Sciences	158,675	164,627	138,095	-20,580	-26,532
	6012	Dean Science/Business	7,644	8,107	8,480	836	373
	6013	CTE Administrator	70,586	72,972	84,448	13,862	11,476
	6030	Academic Senate	40,168	17,548	18,129	-22,039	581
	6090	Accreditation	70,308	22,308	22,308	-48,000	0
	6110	Tutoring & Learning Center (TLC)	126,433	173,571	197,032	70,599	23,461
	6115	Instructional Development	40,902	22,341	140,147	99,245	117,806
	6116	Distance Education	139,321	153,528	168,175	28,854	14,647
	6120	Library	174,079	162,305	211,749	37,670	49,444
iii	6130	Media Services	74,755	73,523	74,542	-213	1,019
	6140	Art Gallery	19,454	19,838	20,534	1,080	696
	6150	Academic Info. Systems and Technology	43,765	55,219	70,332	26,567	15,113
	6200	Admissions and Records	544,708	570,140	631,373	86,665	61,233
	6310	Student Services - Counseling	10,857	9,060	20,032	9,175	10,972
	6330	Transfer Activities	9,411	9,168	9,609	198	441
	6340	Career Guidance	13,589	12,448	48,436	34,847	35,988
	6420	Disability Resource Center (DRC)	1,000	1,000	3,244	2,244	2,244
	6440	Student Health Services	13,808	14,495	15,377	1,569	882
	6450	Student Services Administration	70,446	72,916	69,133	-1,313	-3,783
	6451	Student Recruitment	3,000	3,000	3,000	0	0
	6460	Student Services - Financial Aid	105,720	111,691	122,601	16,881	10,910
	6490	International Education	55,442	93,383	103,422	47,980	10,039
	6499	Promise	0	0	94,829	94,829	94,829
	6510	Maintenance Services	408,747	416,037	431,228	22,481	15,191
	6530	Custodial Services	384,765	380,371	406,652	21,887	26,281
	6540	College Vehicles	14,001	17,500	17,500	3,499	0

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY19-20

		2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET	2019-20 FINAL Budget	17-18 Adopted vs. 19-20 Final Budget UNRESTRICTED VARIANCE	18-19 Adopted vs. 19-20 Final Budget UNRESTRICTED VARIANCE
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>		
6550	Grounds	32817	32815	32813	-4	-2
6551	Snow Removal	27,128	36,609	37,784	10,656	1,175
6570	Utilities	475,400	535,400	535,400	60,000	0
6600	Board of Trustees	125,905	125,905	131,822	5,917	5,917
6601	President's Office	241,567	325,847	360,551	118,984	34,704
6602	Administrative Services	167,335	149,237	158,209	-9,126	8,972
6604	Institutional Research and Planning	179,595	210,481	213,833	34,238	3,352
6720	Fiscal Services	433,492	444,446	470,463	36,971	26,017
6730	Human Resources	245,334	263,299	286,699	41,365	23,400
6750	Faculty Development	17,000	21,000	20,500	3,500	-500
6751	Classified Staff Development	10,500	10,500	10,500	0	0
6752	Training Days	26,000	42,000	42,000	16,000	0
6753	Staff Development	25,000	25,000	25,000	0	0
6771	Purchasing	47,047	48,184	52,612	5,565	4,428
6772	Insurance and Property Management	100,000	100,000	100,000	0	0
6773	Graphics	0	0	0	0	0
6774	Safety	24,388	28,544	28,282	3,894	-262
6775	General Services	104,150	264,218	199,554	95,404	-64,664
6776	Security	21,794	85,106	85,252	63,458	146
6780	Computer Services - Info Tech.	1,047,448	1,114,737	1,056,533	9,085	-58,204
6783	Reprographics	150,997	161,011	170,638	19,641	9,627
6793	Collective Bargaining	20,000	20,000	20,000	0	0
6820	Community Services Events	89,990	86,003	150,006	60,016	64,003
6821	Commencement	21,739	35,079	46,155	24,416	11,076
6822	Convocation	8,728	11,549	33,605	24,877	22,056
6825	Community Education Indirect	62,569	58,874	46,081	-16,488	-12,793
6830	Demonstration Garden	13,489	13,800	13,977	488	177
6840	Economic Development	89,130	93,141	102,317	13,187	9,176
6850	Community Use of Facilities	59,611	61,793	49,031	-10,580	-12,762
ii 6860	SnowGlobe	41,317	2,389	2,215	-39,102	-174
6891	Public Information Office	377,071	430,761	453,655	76,584	22,894
6894	Government Relations	0	34,866	36,790	36,790	1,924
6895	Foundation	251,820	260,938	308,332	56,512	47,394
6898	University Center	0	84,364	94,557	94,557	10,193
6900	Ancillary Services - Other Operations	20,500	21,372	22,296	1,796	924
6920	Child Development Center (CDC)	25,000	60,000	80,000	55,000	20,000
iii 6921	Tahoe Parents Nursery School (TPNS)	52,214	114,637	107,992	55,778	-6,645
6922	Child Development Center (CDC) Indirect	18,872	26,834	28,393	9,521	1,559
6940	Food Services	1,900	1,900	1,900	0	0

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY19-20

		2017-18 ADOPTED	2018-19 ADOPTED	2019-20 FINAL	17-18 Adopted vs. 19-20 Final Budget	18-19 Adopted vs. 19-20 Final Budget
		BUDGET	BUDGET	Budget	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
6960	Student Activities	98,139	162,430	185,936	87,797	23,506
6961	Athletics	143,396	122,675	78,717	-64,679	-43,958
6962	Women's Soccer	48,321	64,744	64,744	16,423	0
6963	Men's Soccer	56,199	71,660	71,660	15,461	0
6968	Cocurricular Activities	200	3,910	4,441	4,241	531
6970	Student Housing	0	0	217,053	217,053	217,053
7101	Facilities Planning	232,941	230,745	330,888	97,947	100,143
7102	Campus and Site Improvement	11,966	12,519	52,814	40,848	40,295
7104	ERP Implementation	78,236	71,361	74,469	-3,767	3,108
7105	Technology Infrastructure	107,837	120,692	127,429	19,592	6,737
7115	Scheduled/Deferred Maintenance	15,000	15,000	15,000	0	0
7210	Long-Term Debt	14,000	14,000	0	-14,000	-14,000
Subtotal Noninstructional Programs		8,592,491	9,525,674	10,542,402	1,949,911	1,016,728
5901	Instructional Retiree Benefits/Incentives	93,340	30,558	83,940	-9,400	53,382
6740	Non-Instructional Retiree Benefits	110,943	71,184	37,474	-73,469	-33,710
Subtotal Retirement Costs		204,283	101,742	121,414	(82,869)	19,672
Total Unrestricted Costs*		15,881,756	17,099,229	18,212,880	2,331,124	1,113,650

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

- i Programs 4934 (\$308,695) and 6010 (\$45,175) 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 FY19-20

		2017-18 AUDITED	2018-19 UNAUDITED	2019-20 FINAL	19-20 Final Budget vs. 17-18 Audited Actuals	19-20 Final Budget vs. 18-19 Unaudited Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
0301	Environmental Science/ETS	29,692	22,812	28,325	(1,367)	5,513
0399	Green Sustainable Education	0	0	9,327	9,327	9,327
0401	Biology	328,051	350,420	375,931	47,880	25,511
0501	Business	252,829	310,266	278,331	25,502	(31,935)
0511	Real Estate	23,549	24,405	25,260	1,711	855
0599	D-Wing Computer Lab	31,944	30,920	22,946	(8,998)	(7,974)
0601	General Communications	14,633	9,092	9,092	(5,541)	(0)
0614	Art - Digital and Media Arts	0	0	17,222	17,222	17,222
0701	Computer and Information Science	15,681	11,210	43,620	27,939	32,410
0835	Physical Education	309,139	355,503	330,842	21,703	(24,661)
0836	Wilderness Education	138,190	206,942	248,173	109,983	41,231
0837	PE - Theory	16,137	5,757	50,932	34,795	45,175
0839	PE - Athletics	6,699	7,870	27,556	20,857	19,686
0858	Fitness Education Center	169,832	174,400	176,221	6,389	1,821
1002	Art	399,533	414,347	442,075	42,542	27,728
1004	Music	132,154	151,102	172,216	40,062	21,114
1007	Theatre Arts	120,757	59,586	32,246	(88,511)	(27,340)
1012	Photography and Digital Arts	35,108	29,834	64,277	29,169	34,443
1101	World Languages	5,869	8,577	2,971	(2,898)	(5,606)
1102	French	3,272	6,004	5,741	2,469	(263)
1105	Spanish	191,029	226,894	280,757	89,728	53,863
1108	Japanese	4,759	9,099	8,612	3,853	(487)
1155	Intensive Summer Spanish Institute	147,994	174,937	177,110	29,116	2,173
1191	Sign Language	13,683	15,469	17,222	3,539	1,753
1201	Health	86,081	96,050	107,245	21,164	11,195
1205	Phlebotomy	6,222	0	6,332	110	6,332
1208	Medical Office	18,378	16,918	16,649	(1,729)	(269)
1230	Nursing Assistant	499	0	0	(499)	0
1240	Dental Assistant	472	16,083	26,157	25,685	10,074
1250	Emergency Medical Technician	56,294	57,650	67,167	10,873	9,517
1290	Emergency Response	7,130	10,300	11,356	4,226	1,056
1299	Physical Therapy Aide	0	0	0	0	0
1305	Early Childhood Education	40,741	21,358	24,971	(15,770)	3,613
1306	Culinary Arts	69,394	47,528	113,639	44,245	66,111
1307	Hospitality	0	0	39,617	39,617	39,617
1317	Dual Enrollment	54,529	36,056	93,551	39,023	57,495
1390	Culinary Jail	5,755	2,258	9,188	3,433	6,931
1501	English	357,540	243,415	281,256	(76,284)	37,841
1506	Speech	41,469	23,149	18,352	(23,117)	(4,797)
1509	Philosophy	11,175	11,848	13,778	2,603	1,930
1510	Religion	10,146	10,695	9,175	(971)	(1,520)
1590	Foundational English	5,574	16,550	62,249	56,675	45,699
1599	Humanities	10,643	8,268	9,092	(1,551)	824
1701	Mathematics	550,349	499,821	678,625	128,276	178,804
1901	Physical Science	9,510	14,829	5,566	(3,944)	(9,263)
1902	Physics	132,202	162,243	142,873	10,671	(19,370)

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY19-20

		2017-18 AUDITED	2018-19 UNAUDITED	2019-20 FINAL	19-20 Final Budget vs. 17-18 Audited Actuals	19-20 Final Budget vs. 18-19 Unaudited Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
<u>Code</u>	<u>Program</u>					
1905	Chemistry	129,884	133,246	171,963	42,079	38,717
1914	Geology	72,968	76,311	73,382	414	(2,929)
2001	Psychology	221,678	234,553	196,092	(25,586)	(38,461)
2104	Counseling/Addiction Studies	15,304	23,797	31,658	16,354	7,861
2105	Criminal Justice	53,953	45,334	55,112	1,159	9,778
2133	Fire Science	14,087	14,304	13,624	(463)	(680)
2190	Fire Academy	87,441	82,199	104,771	17,330	22,572
2191	Fire Officer	0	0	3,732	3,732	3,732
2192	Fire In-Service	76,835	93,386	100,800	23,965	7,414
2193	South Bay RPSTC - JPA	817,880	1,012,258	820,921	3,041	(191,337)
2202	Anthropology	94,891	89,379	24,599	(70,292)	(64,780)
2204	Economics	27,089	19,177	26,426	(663)	7,249
2205	History	26,894	76,356	70,089	43,195	(6,267)
2206	Geography	58,650	59,941	79,467	20,817	19,526
2207	Political Science	23,136	50,322	67,804	44,668	17,482
2208	Sociology	69,464	62,448	15,268	(54,196)	(47,180)
4901	Instructional Support	88,397	85,618	193,672	105,275	108,054
4933	General Studies	35,276	9,908	20,666	(14,610)	10,758
4934	General Instruction	300,589	560,011	308,695	8,106	(251,316)
4940	Incarcerated Student Program	590,614	714,538	783,138	192,525	68,600
4958	English as a Second Language (ESL)	130,286	119,257	73,759	(56,527)	(45,498)
4980	Work Experience	46,518	56,440	57,274	10,756	834
4988	Cost Offsets	-100,813	(97,696)	-255,626	(154,813)	(157,930)
4999	Lottery Prop 20 Instructional Materials	0	0	-72,065	(72,065)	(72,065)
Subtotal Instructional Programs		6,745,657	7,421,551	7,549,064	803,407	127,513
6010	Instruction Office	504,237	843,871	573,097	68,860	(270,774)
6011	Dean Humanities/Social Sciences	157,295	167,454	138,095	(19,200)	(29,359)
6012	Dean Science/Business	7,615	8,070	8,480	865	410
6013	CTE Administrator	81,457	79,868	84,448	2,991	4,580
6030	Academic Senate	42,560	33,528	18,129	(24,431)	(15,399)
6090	Accreditation	42,156	17,711	22,308	(19,848)	4,597
6110	Tutoring & Learning Center (TLC)	143,745	193,826	197,032	53,287	3,206
6115	Instructional Development	16,559	33,366	140,147	123,588	106,781
6116	Distance Education	139,735	145,022	168,175	28,440	23,153
6120	Library	153,877	178,583	211,749	57,872	33,166
6130	Media Services	70,194	63,772	74,542	4,348	10,770
6140	Art Gallery	19,460	29,319	20,534	1,074	(8,785)
6150	Academic Info. Systems and Technology	38,667	49,021	70,332	31,665	21,311
6200	Admissions and Records	562,037	601,940	631,373	69,337	29,433
6310	Student Services - Counseling	16,757	31,567	20,032	3,275	(11,535)
6330	Transfer Activities	5,149	8,182	9,609	4,460	1,427
6340	Career Guidance	9,267	10,945	48,436	39,169	37,491
6420	Disability Resource Center (DRC)	500	3,244	3,244	2,744	0
6440	Student Health Services	14,457	17,141	15,377	920	(1,764)

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY19-20

		2017-18 AUDITED	2018-19 UNAUDITED	2019-20 FINAL	19-20 Final Budget vs. 17-18 Audited Actuals	19-20 Final Budget vs. 18-19 Unaudited Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		Unrestricted GF	Unrestricted GF	Unrestricted GF	VARIANCE	VARIANCE
Code	Program					
6450	Student Services Administration	66,708	70,755	69,133	2,425	(1,622)
6451	Student Recruitment	126	0	3,000	2,874	3,000
6460	Student Services - Financial Aid	112,274	143,525	122,601	10,327	(20,924)
6490	International Education	65,581	109,408	103,422	37,841	(5,986)
6499	Promise	0	0	94,829	94,829	94,829
6510	Maintenance Services	382,818	425,778	431,228	48,410	5,450
6530	Custodial Services	336,270	386,440	406,652	70,382	20,212
6540	College Vehicles	5,379	9,041	17,500	12,121	8,459
6550	Grounds	32,112	78,747	32813	701	(45,934)
6551	Snow Removal	25,246	69,048	37,784	12,538	(31,264)
6570	Utilities	501,518	579,806	535,400	33,882	(44,406)
6600	Board of Trustees	110,501	113,399	131,822	21,321	18,423
6601	President's Office	194,964	303,105	360,551	165,587	57,446
6602	Administrative Services	149,447	154,855	158,209	8,762	3,354
6604	Institutional Research and Planning	169,835	219,036	213,833	43,998	(5,203)
6720	Fiscal Services	411,751	452,233	470,463	58,712	18,230
6730	Human Resources	233,758	299,014	286,699	52,941	(12,315)
6750	Faculty Development	12,384	8,730	20,500	8,116	11,770
6751	Classified Staff Development	5,692	2,751	10,500	4,808	7,749
6752	Training Days	30,762	40,000	42,000	11,238	2,000
6753	Staff Development	9,956	10,902	25,000	15,044	14,098
6760	Faculty/Staff Diversity	0	13,224	0	0	(13,224)
6771	Purchasing	45,679	56,966	52,612	6,933	(4,354)
6772	Insurance and Property Management	100,000	100,000	100,000	0	0
6773	Graphics	0	0	0	0	0
6774	Safety	13,079	27,842	28,282	15,203	440
6775	General Services	456,301	188,133	199,554	(256,747)	11,421
6776	Security	18,020	21,494	85,252	67,232	63,758
6780	Computer Services - Info Tech.	975,897	1,017,284	1,056,533	80,636	39,249
6783	Reprographics	162,568	164,118	170,638	8,070	6,520
6793	Collective Bargaining	51,368	68,495	20,000	(31,368)	(48,495)
6820	Community Services Events	83,797	111,050	150,006	66,209	38,956
6821	Commencement	38,524	45,167	46,155	7,631	988
6822	Convocation	10,282	29,034	33,605	23,323	4,571
6824	Community Education	0	15,935	0	0	(15,935)
6825	Community Education Indirect	57,576	60,204	46,081	(11,495)	(14,123)
6830	Demonstration Garden	9,876	11,342	13,977	4,101	2,635
6840	Economic Development	86,279	98,492	102,317	16,038	3,825
6850	Community Use of Facilities	66,411	58,006	49,031	(17,380)	(8,975)
6860	SnowGlobe	2,788	4,164	2,215	(573)	(1,949)
6891	Public Information Office	401,749	434,351	453,655	51,906	19,304
6894	Government Relations	22,201	34,520	36,790	14,589	2,270
6895	Foundation	246,092	260,487	308,332	62,240	47,845
6898	University Center	38,043	113,240	94,557	56,514	(18,683)
6900	Ancillary Services - Other Operations	21,046	22,566	22,296	1,250	(270)
6920	Child Development Center (CDC)	75,000	84,316	80,000	5,000	(4,316)
6921	Tahoe Parents Nursery School (TPNS)	68,532	92,888	107,992	39,460	15,104

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY19-20

		2017-18 AUDITED	2018-19 UNAUDITED	2019-20 FINAL	19-20 Final Budget vs. 17-18 Audited Actuals	19-20 Final Budget vs. 18-19 Unaudited Actuals
		ACTUALS	ACTUALS	BUDGET	UNRESTRICTED	UNRESTRICTED
		<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	<i>Unrestricted GF</i>	VARIANCE	VARIANCE
Code	Program					
6922	Child Development Center (CDC) Indirect	19,185	28,799	28,393	9,208	(406)
6940	Food Services	0	0	1,900	1,900	1,900
6960	Student Activities	126,301	163,851	185,936	59,635	22,085
6961	Athletics	139,516	182,491	78,717	(60,799)	(103,774)
6962	Women's Soccer	54,327	46,291	64,744	10,417	18,453
6963	Men's Soccer	62,785	70,743	71,660	8,875	917
6968	Cocurricular Activities	9,558	2,745	4,441	(5,117)	1,696
6970	Student Housing	0	0	217,053	217,053	217,053
7101	Facilities Planning	220,018	381,989	330,888	110,870	(51,101)
7102	Campus and Site Improvement	71,979	96,864	52,814	(19,165)	(44,050)
7104	ERP Implementation	57,328	45,022	74,469	17,141	29,447
7105	Technology Infrastructure	121,840	122,087	127,429	5,589	5,342
7108	Parking Projects	0	0	0	0	0
7115	Scheduled Maintenance	15,000	150,177	15,000	0	(135,177)
7210	Long-Term Debt	14,000	14,000	0	(14,000)	(14,000)
7390	Bad Debt	30,003	-97	0	(30,003)	97
Subtotal Noninstructional Programs		8,875,756	10,431,281	10,542,402	1,666,646	111,121
5901	Instructional Retiree Benefits/Incentives	72,065	54,566	83,940	11,875	29,374
6740	Noninstructional Retiree Benefits	76,318	60,512	37,474	(38,844)	(23,038)
Subtotal Retirement Costs		148,383	115,078	121,414	(26,969)	6,336
Total Unrestricted Costs*		15,769,796	17,967,909	18,212,880	2,443,085	244,970

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

- i Programs 4934 (\$308,695) and 6010 (\$45,175) 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.

OBJECT BREAKDOWN

2019-20 ANNUAL BUDGET

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

OBJECT DETAIL – BUDGET TO FINAL BUDGET FY19-20

											2019-20 vs. 2017-18 Variance	2019-20 vs. 2018-19 Variance
2017-18 ADOPTED BUDGET			2018-19 ADOPTED BUDGET			2019-20 FINAL BUDGET						
TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED		
EXPENSES												
ACADEMIC SALARIES												
1110 Full-Time Instructor	2,171,301	2,097,288	74,013	2,288,073	2,197,306	90,767	2,441,717	2,359,332	82,385	262,044		162,026
Subtotal	2,171,301	2,097,288	74,013	2,288,073	2,197,306	90,767	2,441,717	2,359,332	82,385	262,044		162,026
1210 Administrators	780,754	590,453	190,301	806,548	605,118	201,430	854,212	624,410	229,802	33,957		19,292
1211 Admin In-District Allowance	32,910	24,125	8,785	33,301	24,180	9,121	32,174	22,591	9,583	(1,534)		(1,589)
1212 Counselors	409,736	29,475	380,261	442,775	39,541	403,234	485,211	81,739	403,472	52,264		42,198
1213 Academic Director	60,640	0	60,640	54,720	0	54,720	76,148	0	76,148	0		0
1214 Reassigned Time	41,222	41,222	0	22,856	22,856	0	26,214	26,214	0	(15,008)		3,358
1215 Learning Disabilities Specialist	44,488	0	44,488	46,733	0	46,733	72,475	0	72,475	0		0
1216 Library/Media Services Director	33,199	33,199	0	42,812	42,812	0	45,077	45,077	0	11,878		2,265
1225 Department Workload	0	0	0	0	0	0	0	0	0	0		0
1250 Athletic Director	0	0	0	0	0	0	0	0	0	0		0
1299 Other F/T Non-Instr. Academic	0	0	0	8,500	0	8,500	0	0	0	0		0
Subtotal	1,402,949	718,474	684,475	1,458,245	734,507	723,738	1,591,511	800,031	791,480	81,557		65,524
1310 Adjunct Faculty	1,463,134	1,438,174	24,960	1,566,952	1,473,472	93,480	1,501,496	1,440,496	61,000	2,322		(32,976)
1311 Adjunct Office Hours	17,610	10,000	7,610	20,000	10,000	10,000	15,000	10,000	5,000	0		0
1315 Fitness Education Center Adjuncts	119,753	119,753	0	122,264	122,264	0	122,264	122,264	0	2,511		0
1360 Instructional Stipends	59,131	41,010	18,121	97,215	47,215	50,000	87,807	60,215	27,592	19,205		13,000
1390 Other Instructional Salaries	222,458	148,072	74,386	130,735	104,719	26,016	127,072	101,056	26,016	(47,016)		(3,663)
1399 Instructor Substitutes	40,500	40,500	0	40,500	40,500	0	40,500	40,500	0	0		0
Subtotal	1,922,586	1,797,509	125,077	1,977,666	1,798,170	179,496	1,894,139	1,774,531	119,608	(22,978)		(23,639)
1414 Reassigned Time - Overload	6,039	6,039	0	9,150	9,150	0	9,150	9,150	0	3,111		0
1415 Student Activities Advisor	27,000	27,000	0	27,000	27,000	0	27,000	27,000	0	0		0
1420 Part-Time or Sub Librarian	13,068	13,068	0	44,020	44,020	0	44,020	44,020	0	30,952		0
1425 Department Workload	0	0	0	0	0	0	0	0	0	0		0
1430 Part-Time or Sub Counselors	31,584	593	30,991	76,861	593	76,268	65,221	593	64,628	0		0
1440 Part-Time Program Director	58,997	58,997	0	58,997	58,997	0	60,292	60,292	0	1,295		1,295
1450 Athletic Director	22,295	22,295	0	39,341	39,341	0	0	0	0	(22,295)		(39,341)
1460 Lead Faculty Stipend	92,088	38,342	53,746	105,499	39,441	66,058	47,114	40,114	7,000	1,772		673
1470 CCE Facilitator	60,000	0	60,000	15,000	0	15,000	64,726	0	64,726	0		0
1480 Athletic Coaches	35,001	35,001	0	35,001	35,001	0	35,001	35,001	0	0		0
1495 Mileage Allowance	12,500	12,500	0	9,000	9,000	0	8,750	8,750	0	(3,750)		(250)
1499 Other Noninstructional Acad. Salaries	112,068	48,796	63,272	92,124	32,750	59,374	115,936	58,162	57,774	9,366		25,412
Subtotal	470,640	262,631	208,009	511,993	295,293	216,700	477,210	283,082	194,128	20,451		(12,211)
TOTAL ACADEMIC	5,967,476	4,875,902	1,091,574	6,235,977	5,025,276	1,210,701	6,404,577	5,216,976	1,187,601	341,074		191,700

	2017-18			2018-19			2019-20			2019-20 vs.	2019-20 vs.
	ADOPTED BUDGET			ADOPTED BUDGET			FINAL BUDGET			2017-18	2018-19
										Variance	Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
CLASSIFIED SALARIES											
2110 Full-Time Regular Classified	1,927,527	1,304,292	623,235	2,057,601	1,406,749	650,852	2,340,663	1,541,281	799,382	236,989	134,532
2111 Confidentials	273,984	271,646	2,338	289,130	286,498	2,632	371,927	319,801	52,126	48,155	33,303
2120 Part-Time Regular Classified	439,613	298,608	141,005	362,081	260,631	101,450	397,619	335,448	62,171	36,840	74,817
2150 Classified Supervisor	990,199	800,297	189,902	1,042,532	855,843	186,689	1,389,373	987,418	401,955	187,121	131,575
Subtotal	3,631,323	2,674,843	956,480	3,751,344	2,809,721	941,623	4,499,582	3,183,948	1,315,634	509,105	374,227
2210 F-T/Reg. Classified Instructional	89,727	89,727	0	87,013	87,013	0	99,481	99,481	0	9,754	12,468
Subtotal	89,727	89,727	0	87,013	87,013	0	99,481	99,481	0	9,754	12,468
2310 Classified Overtime	63,943	60,943	3,000	59,995	58,995	1,000	63,475	60,475	3,000	(468)	1,480
2340 Part-Time/Temp. Class. Noninstr	430,417	283,408	147,009	671,838	489,088	182,750	654,289	379,960	274,329	96,552	(109,128)
2341 Part-Time/Temporary Technician	48,103	43,231	4,872	82,390	40,085	42,305	69,132	40,842	28,290	(2,389)	757
2350 Student Workers	81,264	5,160	76,104	91,476	8,524	82,952	204,189	88,524	115,665	83,364	80,000
2360 Classified Stipend	10,000	10,000	0	15,323	10,000	5,323	13,000	10,000	3,000	0	0
2399 Other Noninstr. Class. Salaries	16,377	16,377	0	16,324	16,324	0	16,911	16,911	0	534	587
Subtotal	650,104	419,119	230,985	937,346	623,016	314,330	1,020,996	596,712	424,284	177,593	(26,304)
2410 Instructional Aide Hourly	136,971	126,354	10,617	215,503	175,003	40,500	213,373	190,123	23,250	63,769	15,120
2414 Instructional Aide - AIARE	6,720	6,720	0	10,720	10,720	0	12,400	12,400	0	5,680	1,680
2415 Tutor	85,019	49,458	35,561	77,883	40,457	37,426	121,803	76,625	45,178	27,167	36,168
2418 Artist Model I	2,419	2,419	0	2,588	2,588	0	2,813	2,813	0	394	225
2419 Artist Model II	5,124	5,124	0	5,124	5,124	0	5,160	5,160	0	36	36
2421 Accompanist	3,018	3,018	0	0	0	0	0	0	0	(3,018)	0
2442 TPNS Substitute Teacher	700	700	0	500	500	0	671	671	0	(29)	171
2499 Other PT Class.Instr.Salaries	0	0	0	0	0	0	0	0	0	0	0
Subtotal	239,971	193,793	46,178	312,318	234,392	77,926	356,220	287,792	68,428	93,999	53,400
TOTAL CLASSIFIED	4,611,125	3,377,482	1,233,643	5,088,021	3,754,142	1,333,879	5,976,279	4,167,933	1,808,346	790,451	413,791
TOTAL SALARIES	10,578,601	8,253,384	2,325,217	11,323,998	8,779,418	2,544,580	12,380,856	9,384,909	2,995,947	1,131,525	605,491
EMPLOYEE BENEFITS											
i 3110 STRS Direct Instruction	673,814	643,995	29,819	743,031	718,893	24,138	845,271	813,416	31,855	169,421	94,523
3111 STRS Nonacademic Admin. and Supervisors	6,891	6,891	0	1,982	1,982	0	1,088	952	136	(5,939)	(1,030)
i 3112 STRS Nonacademic Other	247,455	127,174	120,281	287,962	135,391	152,571	299,624	145,898	153,726	18,724	10,507
Subtotal	928,160	778,060	150,100	1,032,975	856,266	176,709	1,145,983	960,266	185,717	182,206	104,000
3210 PERS Direct Instruction	13,936	13,936	0	31,237	31,237	0	340,650	51,574	289,076	37,638	20,337
3211 PERS Classified/Other Nonacademic	570,230	413,378	156,852	692,099	522,605	169,494	653,669	653,669	0	240,291	131,064
3212 PERS Other Academic Noninstructional	46,166	46,031	135	61,932	61,771	161	82,295	82,295	0	36,264	20,524
Subtotal	630,332	473,345	156,987	785,268	615,613	169,655	1,076,614	787,538	289,076	314,193	171,925
3310 Soc. Sec. Direct Instruction	5,563	5,563	0	10,721	10,721	0	15,375	15,375	0	9,812	4,654
3311 Soc. Sec. Classified/Other Nonacademic	220,645	165,067	55,578	233,869	176,681	57,188	281,093	200,779	80,314	35,712	24,098
3312 Soc. Sec. Other Academic Noninstructional	18,434	18,380	54	21,263	21,208	55	24,528	24,528	0	6,148	3,320
3320 Medicare Direct Instruction	66,292	62,091	4,201	69,011	63,428	5,583	71,564	66,592	4,972	4,501	3,164
3321 Medicare Classified/Other Nonacademic	59,990	44,789	15,201	64,833	48,197	16,636	76,823	53,638	23,185	8,849	5,441
3322 Medicare Other Academic Noninstructional	25,142	12,848	12,294	26,167	13,331	12,836	27,925	14,683	13,242	1,835	1,352
Subtotal	396,066	308,738	87,328	425,864	333,566	92,298	497,308	375,595	121,713	66,857	42,029
3410 H&W Direct Instruction	567,159	535,230	31,929	596,469	564,540	31,929	606,281	566,600	39,681	31,370	2,060

	2017-18			2018-19			2019-20			2019-20 vs.	2019-20 vs.
	ADOPTED BUDGET			ADOPTED BUDGET			FINAL BUDGET			2017-18	2018-19
										Variance	Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3411 H&W Classified/Other Nonacademic	1,129,990	818,347	311,643	1,121,217	795,163	326,054	1,265,366	869,131	396,235	50,784	73,968
3412 H&W Other Academic Noninstructional	232,232	104,447	127,785	341,252	198,700	142,552	349,701	203,521	146,180	99,074	4,821
Subtotal	1,929,381	1,458,024	471,357	2,058,938	1,558,403	500,535	2,221,348	1,639,252	582,096	181,228	80,849
3510 SUI Direct Instruction	2,297	2,152	145	2,393	2,200	193	2,483	2,310	173	158	110
3511 SUI Classified/Other Nonacademic	2,056	1,536	520	2,233	1,658	575	2,652	1,851	801	315	193
3512 SUI Other Academic Noninstructional	854	434	420	899	457	442	965	505	460	71	48
Subtotal	5,207	4,122	1,085	5,525	4,315	1,210	6,100	4,666	1,434	544	351
3610 Workers' Compensation Direct Instruction	77,925	72,988	4,937	77,991	71,684	6,307	80,660	75,129	5,531	2,141	3,445
3611 WC Classified/Other Nonacademic	71,917	52,748	19,169	74,758	54,598	20,160	89,750	61,844	27,906	9,096	7,246
3612 WC Other Academic Noninstructional	29,559	15,104	14,455	29,555	15,049	14,506	31,431	16,524	14,907	1,420	1,475
Subtotal	179,401	140,840	38,561	182,304	141,331	40,973	201,841	153,497	48,344	12,657	12,166
3710 Apple Direct Instruction	39,922	37,984	1,938	42,616	38,188	4,428	42,174	38,934	3,240	950	746
3711 Apple Classified/Other Nonacademic	10,611	7,575	3,036	13,750	9,247	4,503	15,162	9,109	6,053	1,534	(138)
3712 Apple Other Academic Noninstructional	2,058	793	1,265	2,023	836	1,187	1,998	843	1,155	50	7
Subtotal	52,591	46,352	6,239	58,389	48,271	10,118	59,334	48,886	10,448	2,534	615
3910 Misc. Benes. Direct Instruction	0	0	0	0	0	0	0	0	0	0	0
3911 Misc. Benes. Classified/Other Nonacademic	2,352	0	2,352	25,000	25,000	0	0	0	0	0	(25,000)
3912 Misc. Benes. Academic Noninstructional	0	0	0	0	0	0	0	0	0	0	0
Subtotal	2,352	0	2,352	25,000	25,000	0	0	0	0	0	(25,000)
TOTAL EMPLOYEE BENEFITS	4,123,490	3,209,481	914,009	4,574,263	3,582,765	991,498	5,208,528	3,969,700	1,238,828	760,219	386,935
TOTAL COMPENSATION	14,702,091	11,462,865	3,239,226	15,898,261	12,362,183	3,536,078	17,589,384	13,354,609	4,234,775	1,891,744	992,426
SUPPLIES											
4310 Instructional Supplies	141,622	0	141,622	342,093	0	342,093	385,428	0	385,428	0	0
4311 Instructional Supplies 2D	0	0	0	0	0	0	3,000	3,000	0		
4312 Instructional Supplies 3D	0	0	0	0	0	0	4,000	4,000	0		
4315 Instructional Materials	79,819	66,115	13,704	78,548	78,548	0	71,548	71,548	0	5,433	(7,000)
4320 Media Supplies	2,000	2,000	0	1,711	1,711	0	1,711	1,711	0	(289)	0
4325 Instructor Desk Copies	3,000	3,000	0	3,000	3,000	0	3,000	3,000	0	0	0
Subtotal	226,441	71,115	155,326	425,352	83,259	342,093	468,687	83,259	385,428	12,144	0
4510 Books, Magazines, Periodicals	1,195	1,195	0	16,544	2,712	13,832	12,096	2,712	9,384	1,517	0
4550 Noninstructional Supp and Matls	752,560	253,864	498,696	514,972	240,007	274,965	442,686	245,604	197,082	(8,260)	5,597
Subtotal	753,755	255,059	498,696	531,516	242,719	288,797	454,782	248,316	206,466	(6,743)	5,597
TOTAL SUPPLIES	980,196	326,174	654,022	956,868	325,978	630,890	923,469	331,575	591,894	5,401	5,597

	2017-18			2018-19			2019-20			2019-20 vs.	2019-20 vs.
	ADOPTED BUDGET			ADOPTED BUDGET			FINAL BUDGET			2017-18	2018-19
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	Variance	Variance
SERVICES											
5110 Personal Service Contracts	99,571	66,760	32,811	80,852	54,852	26,000	98,118	65,750	32,368	(1,010)	10,898
5111 Personal Service Contracts (Instructional)	24,164	4,000	20,164	25,413	4,000	21,413	26,610	6,244	20,366	2,244	2,244
5120 Contract Services	1,629,099	919,471	709,628	1,868,781	992,548	876,233	1,961,771	891,215	1,070,556	(28,256)	(101,333)
5121 Contract Services (Instructional - ISAs)	1,017,718	1,017,718	0	1,017,718	1,017,718	0	930,570	930,570	0	(87,148)	(87,148)
5140 Software License and Online Services	248,092	125,782	122,310	246,108	151,615	94,493	339,618	170,105	169,513	44,323	18,490
5170 Audit	57,600	55,100	2,500	57,600	55,100	2,500	57,600	55,100	2,500	0	0
5180 Legal	36,700	36,700	0	36,905	36,905	0	69,432	69,432	0	32,732	32,527
Subtotal	3,112,944	2,225,531	887,413	3,333,377	2,312,738	1,020,639	3,483,719	2,188,416	1,295,303	(37,115)	(124,322)
5210 Technology Allowance	14,500	13,500	1,000	16,000	15,500	500	16,250	15,250	1,000	1,750	(250)
5211 Mileage Reimbursement	26,355	23,755	2,600	43,373	30,543	12,830	36,096	30,393	5,703	6,638	(150)
5212 Field Labs	3,500	3,500	0	3,500	3,500	0	3,500	3,500	0	0	0
5213 Conference/Travel	302,356	129,643	172,713	363,649	158,104	205,545	581,995	155,614	426,381	25,971	(2,490)
5214 Student Field Trips	81,572	37,600	43,972	89,572	36,600	52,972	84,237	36,600	47,637	(1,000)	0
5216 Staff Development Activities	46,890	45,890	1,000	59,367	56,890	2,477	67,493	57,714	9,779	11,824	824
5217 Training	0	0	0	15,000	0	15,000	0	0	0	0	0
5218 Tuition Reimbursement	2,000	2,000	0	2,000	2,000	0	1,500	1,500	0	(500)	(500)
Subtotal	477,173	255,888	221,285	592,461	303,137	289,324	791,071	300,571	490,500	44,683	(2,566)
5310 Institutional Memberships	49,415	48,965	450	55,414	50,197	5,217	66,466	54,516	11,950	5,551	4,319
5320 Licensing Fees	18,440	18,440	0	21,229	18,729	2,500	19,729	18,729	1,000	289	0
5330 Course/Exam Fees	0	0	0	0	0	0	0	0	0	0	0
Subtotal	67,855	67,405	450	76,643	68,926	7,717	86,195	73,245	12,950	5,840	4,319
5410 Property & Liability Insurance	694	694	0	694	694	0	7,127	7,127	0	6,433	6,433
5440 Student Insurance	24,679	9,790	14,889	32,117	13,509	18,608	32,117	13,509	18,608	3,719	0
Subtotal	25,373	10,484	14,889	32,811	14,203	18,608	39,244	20,636	18,608	10,152	6,433
5511 Utilities - Electricity	205,000	205,000	0	232,650	232,650	0	241,787	241,787	0	36,787	9,137
5512 Utilities - Natural Gas/Nonelectrical	150,000	150,000	0	180,000	180,000	0	181,836	181,836	0	31,836	1,836
5513 Utilities - Water and Sewer	50,000	50,000	0	52,350	52,350	0	52,350	52,350	0	2,350	0
5514 Utilities - Refuse	42,000	42,000	0	42,000	42,000	0	42,000	42,000	0	0	0
5516 Utilities - Telephone	15,000	15,000	0	15,000	15,000	0	15,000	15,000	0	0	0
5517 Utilities - Internet	5,000	5,000	0	5,000	5,000	0	8,600	8,600	0	3,600	3,600
5530 Postage and Courier Services	35,700	35,700	0	38,100	38,100	0	38,100	38,100	0	2,400	0
5550 Facilities Rents and Leases	40,035	28,015	12,020	25,115	21,915	3,200	25,545	22,545	3,000	(5,470)	630
5560 Equipment Rents and Leases	16,965	16,965	0	11,765	11,765	0	31,595	29,595	2,000	12,630	17,830
Subtotal	559,700	547,680	12,020	601,980	598,780	3,200	636,813	631,813	5,000	84,133	33,033
5610 Printing	49,574	46,848	2,726	49,411	43,548	5,863	48,329	46,568	1,761	(280)	3,020
5620 Outreach Activities	1,000	1,000	0	6,000	6,000	0	15,697	12,000	3,697	11,000	6,000
5640 Repairs and Maintenance	49,148	44,748	4,400	42,642	42,642	0	50,842	47,842	3,000	3,094	5,200
5642 Vehicle Maintenance and Repair	14,000	14,000	0	17,500	17,500	0	20,500	17,500	3,000	3,500	0
5680 Maintenance Agreements	206,935	199,435	7,500	232,246	224,246	8,000	268,370	257,370	11,000	57,935	33,124
Subtotal	320,657	306,031	14,626	347,799	333,936	13,863	403,738	381,280	22,458	75,249	47,344

2017-18				2018-19			2019-20			2019-20 vs.	2019-20 vs.
ADOPTED BUDGET				ADOPTED BUDGET			FINAL BUDGET			2017-18	2018-19
										Variance	Variance
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5720 Election Services	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	0	0
Subtotal	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0	0	0
5810 Advertising	103,155	90,655	12,500	138,955	85,969	52,986	235,842	90,709	145,133	54	4,740
5812 Employment Verification	5,200	4,700	500	5,200	4,700	500	5,175	4,700	475	0	0
5816 Administrative Fees	1,900	1,900	0	1,900	1,900	0	2,900	2,900	0	1,000	1,000
5895 Merchant Discount and Bank Fees	30,000	30,000	0	30,000	30,000	0	30,000	30,000	0	0	0
Subtotal	140,255	127,255	13,000	176,055	122,569	53,486	273,917	128,309	145,608	1,054	5,740
5950 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0
5990 Other Operating Expenses	2,500	2,500	0	1,000	1,000	0	1,000	1,000	0	(1,500)	0
Subtotal	2,500	2,500	0	1,000	1,000	0	1,000	1,000	0	(1,500)	0
TOTAL SERVICES	4,711,457	3,547,774	1,163,683	5,167,126	3,760,289	1,406,837	5,720,697	3,730,270	1,990,427	182,496	(30,019)
CAPITAL OUTLAY											
6220 Improvements to Buildings	13,000	13,000	0	13,000	13,000	0	13,000	13,000	0	0	0
Subtotal	13,000	13,000	0	13,000	13,000	0	13,000	13,000	0	0	0
6310 Library Bks/Magazines/Prdcls/Databases	44,343	6,343	38,000	45,843	10,843	35,000	90,843	50,843	40,000	44,500	40,000
Subtotal	44,343	6,343	38,000	45,843	10,843	35,000	90,843	50,843	40,000	44,500	40,000
6410 Audio Visual Equipment, New	2,150	2,150	0	2,150	2,150	0	1,650	1,650	0	(500)	(500)
6460 Computer Software, New	15,815	0	15,815	0	0	0	0	0	0	0	0
6470 Computer Hardware, New	271,217	34,208	237,009	80,857	36,208	44,649	82,769	50,735	32,034	16,527	14,527
6471 Computer Hardware, Replacement	620	620	0	920	920	0	1,012	1,012	0	392	92
6480 Equipment/Furniture, New	180,071	93,928	86,143	350,407	70,060	280,347	475,460	70,560	404,900	(23,368)	500
6481 Equipment/Furniture, Replacement	2,650	2,650	0	2,650	2,650	0	2,650	2,650	0	0	0
6591 Capital Leases	2,761	2,761	0	12,139	12,139	0	183,302	183,302	0	180,541	171,163
Subtotal	475,284	136,317	338,967	449,123	124,127	324,996	746,843	309,909	436,934	173,592	185,782
TOTAL CAPITAL OUTLAY	532,627	155,660	376,967	507,966	147,970	359,996	850,686	373,752	476,934	218,092	225,782
TOTAL EXPENSES	20,926,371	15,492,473	5,433,898	22,530,221	16,596,420	5,933,801	25,084,236	17,790,206	7,294,030	2,297,733	1,193,786
OTHER OUTGO											
7201 Indirect Expense Intrafund	0	0	112,446	0	0	65,842	0	0	56,527	0	0
7310 Transfers to Other Funds	384,283	384,283	0	497,810	497,810	0	70,037	0	70,037	(384,283)	(497,810)
7512 Direct Payments to Students	6,900	0	6,900	6,900	0	6,900	471,035	417,674	53,361	417,674	417,674
7590 Federal Financial Aid Repayment	5,000	5,000	0	5,000	5,000	0	11,900	0	11,900	(5,000)	(5,000)
7612 CalWORKs Child Care	4,781	0	4,781	3,982	0	3,982	5,000	5,000	0	5,000	5,000
7620 Textbook Grants	55,000	0	55,000	51,298	0	51,298	3,982	0	3,982	0	0
7625 Student Supplies and Materials	9,861	0	9,861	11,000	0	11,000	50,671	0	50,671	0	0
7635 Student Transportation	10,800	0	10,800	10,530	0	10,530	10,590	0	10,590	0	0
TOTAL OTHER OUTGO	589,071	389,283	199,788	652,362	502,810	149,552	689,662	422,674	266,988	33,391	(80,136)
TOTAL APPROPRIATED *	21,515,442	15,881,756	5,633,686	23,182,583	17,099,229	6,083,354	25,773,898	18,212,880	7,561,018	2,331,124	1,113,651

* 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

OBJECT DETAIL – ACTUALS TO FINAL BUDGET FY19-20

										2019-20 Budget	2019-20 Budget		
										vs.	vs.		
2017-18			2018-19			2019-20			2017-18 Actual	2018-19 Actual			
AUDITED ACTUALS			UNAUDITED ACTUALS			FINAL BUDGET			Variance	Variance			
			TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED			
EXPENSES													
ACADEMIC SALARIES													
1110 Full-Time Instructor			2,024,961	2,018,501	6,460	1,903,873	1,879,769	24,103	2,441,717	2,359,332	82,385	340,831	479,563
	Subtotal		2,024,961	2,018,501	6,460	1,903,873	1,879,769	24,103	2,441,717	2,359,332	82,385	340,831	479,563
1210 Administrators			786,799	592,612	194,187	819,629	630,242	189,387	854,212	624,410	229,802	31,798	(5,832)
1211 Admin In-District Allowance			32,512	24,126	8,386	32,443	24,110	8,332	32,174	22,591	9,583	(1,535)	(1,519)
1212 Counselors			408,965	23,925	385,040	439,233	50,819	388,413	485,211	81,739	403,472	57,814	30,920
1213 Academic Director			59870	0	59,870	65187	0	65,187	76148	0	76,148	0	0
1214 Reassigned Time			52,945	52,945	0	7,634	7,634	0	26,214	26,214	0	(26,731)	18,580
1215 Learning Disabilities Specialist			44488	0	44,488	46732.5	0	46,733	72475	0	72,475	0	0
1216 Library/Media Services Director			32,174	32,174	0	42,811	42,811	0	45,077	45,077	0	12,903	2,266
1225 Department Workload			61,627	61,627	0	0	0	0	0	0	0	(61,627)	0
1250 Athletic Director			37,158	37,158	0	0	0	0	0	0	0	(37,158)	0
1299 Other F/T Non-Instr. Academic			0	0	0	17,736	0	17736	0	0	0	0	0
	Subtotal		1,516,538	824,567	691,971	1,471,406	755,617	715,788	1,591,511	800,031	791,480	(24,536)	44,414
1310 Adjunct Faculty			1,425,591	1,413,960	11,631	1,653,530	1,627,124	26,406	1,501,496	1,440,496	61,000	26,536	(186,628)
1311 Adjunct Office Hours			23,295	13,332	9,963	21,684	11,798	9,885	15,000	10,000	5,000	(3,332)	(1,798)
1315 Fitness Education Center Adjuncts			116,850	116,850	0	125,045	125,045	-	122,264	122,264	0	5,414	(2,781)
1360 Instructional Stipend			55,210	41,704	13506	56,703	16,633	40,070	87,807	60,215	27592	18,511	43,582
1390 Other Instructional Salaries			171,149	106,167	64,982	195,462	109,570	85,893	127,072	101,056	26,016	(5,111)	(8,514)
1399 Instructor Substitutes			34,615	34,615	0	27,287	27,287	0	40,500	40,500	0	5,885	13,213
	Subtotal		1,826,710	1,726,628	100,082	2,079,711	1,917,456	162,255	1,894,139	1,774,531	119,608	47,903	(142,925)
1414 Reassigned Time - Overload			8,075	8,075	0	9,448	9,448	0	9,150	9,150	0	1,075	(298)
1415 Student Activities Advisor			28,266	28,266	0	27,250	27,250	0	27,000	27,000	0	(1,266)	(250)
1420 Part-Time or Sub Librarian			48,008	48,008	0	35,641	35,641	0	44,020	44,020	0	(3,988)	8,379
1425 Department Workload			19,976	19,976	0	77,371	77,371	0	0	0	0	(19,976)	(77,371)
1430 Part-Time or Sub Counselors			64,712	0	64,712	49,429	0	49,429	65,221	593	64,628	593	593
1440 Part-Time Program Director			62,822	62,822	0	64,070	64,070	0	60,292	60,292	0	(2,530)	(3,778)
1450 Athletic Director			0	0	0	32,142	32,142	0	0	0	0	0	(32,142)
1460 Lead Faculty Stipend			31,881	3,845	28036	35,856	3,381	32,475	47,114	40,114	7000	36,269	36,733
1470 CCE Facilitator			28,332	0	28332	73,743	0	73,743	64,726	0	64726	0	0
1480 Athletic Coaches			37,500	37,500	0	32,000	32,000	0	35,001	35,001	0	(2,499)	3,001
1495 Mileage Allowance			7,795	7,795	0	7,460	7,460	0	8,750	8,750	0	955	1,290
1499 Other Noninstr. Acad. Salaries			126,238	47,434	78,804	125,110	42,469	82,640	115,936	58,162	57,774	10,728	15,693
	Subtotal		463,605	263,721	199,884	569,519	331,232	238,287	477,210	283,082	194,128	19,361	(48,150)
			5,831,814	4,833,416	998,398	6,024,508	4,884,075	1,140,433	6,404,577	5,216,976	1,187,601	383,560	332,901
TOTAL ACADEMIC													
CLASSIFIED SALARIES													
2110 Full-Time Regular Classified			1,656,589	1,188,062	468,527	1,835,309	1,307,126	528,182	2,340,663	1,541,281	799,382	353,219	234,155
2111 Confidentials			263,667	261,274	2,393	283,799	278,761	5,039	371,927	319,801	52,126	58,527	41,040
2120 Part-Time Regular Classified			362,808	270,841	91,967	331,184	266,026	65,158	397,619	335,448	62,171	64,607	69,422
2150 Classified Supervisor			961,580	777,146	184,434	1,152,659	930,569	222,090	1,389,373	987,418	401,955	210,272	56,849
	Subtotal		3,244,644	2,497,323	747,321	3,602,951	2,782,482	820,469	4,499,582	3,183,948	1,315,634	686,625	401,466
2210 F-T/Reg. Classified Instructional			92,691	92,691	0	91,513	91,513	0	99,481	99,481	0	6,790	7,968
	Subtotal		92,691	92,691	0	91,513	91,513	0	99,481	99,481	0	6,790	7,968

											2019-20 Budget vs. 2017-18 Actual Variance	2019-20 Budget vs. 2018-19 Actual Variance
2017-18 AUDITED ACTUALS			2018-19 UNAUDITED ACTUALS			2019-20 FINAL BUDGET						
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED	
2310 Classified Overtime	57,794	56,340	1,454	61,124	57,216	3,908	63,475	60,475	3,000	4,135	3,259	
2340 Part-Time/Temp. Class. Noninstr	446,677	285,892	160,785	618,579	372,476	246,103	654,289	379,960	274,329	94,068	7,484	
2341 Part-Time/Temporary Technician	52,805	32,599	20,206	38,484	23,337	15,147	69,132	40,842	28,290	8,243	17,505	
2350 Student Workers	37,245	0	37,245	42,804	1,541	41,263	204,189	88,524	115,665	88,524	86,983	
2360 Classified Stipend	18,500	15,000	3,500	16,571	11,650	4,921	13,000	10,000	3,000	(5,000)	(1,650)	
2399 Other Noninstr. Class. Salaries	14,248	14,248	0	12,545	12,545	0	16,911	16,911	0	2,663	4,366	
Subtotal	608,769	404,079	223,190	790,108	478,767	311,342	1,007,996	596,712	424,284	192,633	117,945	
2410 Instructional Aide Hourly	127,482	127,283	199	181,304	179,311	1,993	213,373	190,123	23,250	62,840	10,812	
2414 Instructional Aide - AIARE	5,920	5,920	0	0	0	0	12,400	12,400	0	6,480	12,400	
2415 Tutor	87,848	55,913	31,935	84,559	62,564	21,996	121,803	76,625	45,178	20,712	14,061	
2418 Artist Model I	198	198	0	0	0	0	2,813	2,813	0	2,615	2,813	
2419 Artist Model II	1,893	1,893	0	2,879	2,879	0	5,160	5,160	0	3,267	2,281	
2421 Accompanist	0	0	0	476	476	0	0	0	0	0	(476)	
2442 TPNS Substitute Teacher	1,199	1,199	0	458	458	0	671	671	0	(528)	213	
2499 Other PT Class.Instr.Salaries	260	260	0	2,672	2,672	0	0	0	0	(260)	(2,672)	
Subtotal	224,800	192,666	32,134	272,348	248,359	23,989	356,220	287,792	68,428	95,126	39,433	
TOTAL CLASSIFIED	4,170,904	3,186,760	1,002,645	4,756,921	3,601,121	1,155,800	5,963,279	4,167,933	1,808,346	981,173	566,812	
EMPLOYEE BENEFITS												
i 3110 STRS Direct Instruction	732,470	723,107	9,363	1,058,806	1,032,045	26,761	845,271	813,416	31,855	90,309	(218,629)	
3111 STRS Nonacademic Admin. and Supervisors	7,104	7,104	0	2,095	2,095	0	1,088	952	136	(6,152)	(1,143)	
i 3112 STRS Nonacademic Other	205,987	94,960	111,027	252,917	115,096	137,821	299,624	145,898	153,726	50,938	30,802	
Subtotal	945,561	825,171	120,390	1,313,818	1,149,236	164,582	1,145,983	960,266	185,717	135,095	(188,970)	
3210 PERS Direct Instruction	33,680	33,680	0	46,641	46,540	101	340,650	51,574	289,076	17,894	5,034	
3211 PERS Classified/Other Nonacademic	497,736	384,653	113,083	941,608	801,205	140,403	653,669	653,669	0	269,016	(147,536)	
3212 PERS Other Academic Noninstructional	71,511	71,381	130	89,494	89,339	155	82,295	82,295	0	10,914	(7,044)	
Subtotal	602,927	489,714	113,213	1,077,743	937,084	140,660	1,076,614	787,538	289,076	297,824	(149,546)	
3310 Soc. Sec. Direct Instruction	17,007	16,285	722	20,380	19,121	1,259	15,375	15,375	0	(910)	(3,746)	
3311 Soc. Sec. Classified/Other Nonacademic	201,141	155,900	45,241	224,727	176,238	48,489	281,093	200,779	80,314	44,879	24,541	
3312 Soc. Sec. Other Academic Noninstructional	27,566	27,512	54	28,531	28,425	106	24,528	24,528	0	(2,984)	(3,897)	
3320 Medicare Direct Instruction	62,312	59,706	2,606	64,799	60,594	4,206	71,564	66,592	4,972	6,886	5,998	
3321 Medicare Classified/Other Nonacademic	53,948	40,702	13,246	60,739	45,569	15,170	76,823	53,638	23,185	12,936	8,069	
3322 Medicare Other Academic Noninstructional	25,220	13,144	12,076	26,704	13,771	12,933	27,925	14,683	13,242	1,539	912	
Subtotal	387,194	313,249	73,945	425,880	343,717	82,163	497,308	375,595	121,713	62,346	31,878	
3410 Health and Welfare Direct Instruction	517,430	505,770	11,660	535,844	512,667	23,177	606,281	566,600	39,681	60,830	53,933	
3411 H&W Classified/Other Nonacademic	912,764	673,647	239,117	1,019,288	744,110	275,178	1,265,366	869,131	396,235	195,484	125,021	
3412 H and W Other Academic Noninstructional	310,672	192,559	118,113	322,025	201,086	120,939	349,701	203,521	146,180	10,962	2,435	
Subtotal	1,740,866	1,371,976	368,890	1,877,157	1,457,863	419,294	2,221,348	1,639,252	582,096	267,276	181,389	
3510 SUI Direct Instruction	6,757	6,666	91	6,986	6,843	143	2,483	2,310	173	(4,356)	(4,533)	
3511 SUI Classified/Other Nonacademic	1,902	1,447	455	2,127	1,598	529	2,652	1,851	801	404	253	
3512 SUI Other Academic Noninstructional	874	456	418	923	475	448	965	505	460	49	30	
Subtotal	9,533	8,569	964	10,036	8,916	1,120	6,100	4,666	1,434	(3,903)	(4,250)	

	2017-18			2018-19			2019-20			2019-20 Budget vs. 2017-18 Actual Variance	2019-20 Budget vs. 2018-19 Actual Variance
	AUDITED ACTUALS			UNAUDITED ACTUALS			FINAL BUDGET				
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
3610 Workers' Compensation Direct Instruction	74,619	71,508	3,111	74,243	69,533	4,710	80,660	75,129	5,531	3,621	5,596
3611 WC Classified/Other Nonacademic	66,060	50,513	15,547	71,006	53,228	17,779	89,750	61,844	27,906	11,331	8,616
3612 WC Other Academic Non-Instructional	29,790	15,554	14,236	30,220	15,543	14,677	31,431	16,524	14,907	970	981
Subtotal	170,469	137,575	32,894	175,469	138,304	37,165	201,841	153,497	48,344	15,922	15,193
3710 Apple Direct Instruction	20,410	18,535	1,875	23,361	20,555	2,806	42,174	38,934	3,240	20,399	18,379
3711 Apple Classified/Other Nonacademic	9,122	5,459	3,663	11,457	6,122	5,335	15,162	9,109	6,053	3,650	2,987
3712 Apple Other Academic Noninstructional	1,459	478	981	1,644	927	717	1,998	843	1,155	365	(84)
Subtotal	30,991	24,472	6,519	36,462	27,604	8,858	59,334	48,886	10,448	24,414	21,282
3910 Misc. Benes. Direct Instruction	12,908	12,661	247	16,960	16,547	413	0	0	0	(12,661)	(16,547)
3911 Misc. Benes. Classified/Other Nonacademic	49,312	36,570	12,742	51,812	37,084	14,728	0	0	0	(36,570)	(37,084)
3912 Misc. Benes. Academic Noninstructional	11,327	2,344	8,983	14,506	3,327	11,179	0	0	0	(2,344)	(3,327)
Subtotal	73,547	51,575	21,972	83,278	56,958	26,320	0	0	0	(51,575)	(56,958)
TOTAL EMPLOYEE BENEFITS	3,961,090	3,222,303	738,787	4,999,843	4,119,682	880,162	5,208,528	3,969,700	1,238,828	747,397	(149,982)
TOTAL COMPENSATION	13,982,309	11,242,479	2,739,830	15,781,273	12,604,878	3,176,395	17,589,384	13,354,609	4,234,775	2,112,130	749,731
SUPPLIES											
4310 Instructional Supplies	70,494	0	70,494	111,001	6,016	104,984	385,428	0	385,428	0	(6,016)
4311 Instructional Supplies 2D	0	0	0	0	0	0	3,000	3,000	0	3,000	3,000
4312 Instructional Supplies 3D	0	0	0	0	0	0	4,000	4,000	0	4,000	4,000
4315 Instructional Materials	53,922	53,922	0	58,318	57,358	960	71,548	71,548	0	17,626	14,190
4320 Media Supplies	1,170	1,170	0	0	0	0	1,711	1,711	0	541	1,711
4325 Instructor Desk Copies	4,742	1,780	2,962	2,301	2,301	0	3,000	3,000	0	1,220	699
Subtotal	130,328	56,872	73,456	171,620	65,676	105,944	468,687	83,259	385,428	26,387	17,583
4510 Non-Librar Books/Mags/Periodicals	17,869	1,301	16,568	15,302	349	14,953	12,096	2,712	9,384	1,411	2,363
4550 Noninstructional Supp and Matls	361,815	229,972	131,843	480,359	246,154	234,205	442,686	245,604	197,082	15,632	(550)
Subtotal	379,684	231,273	148,411	495,661	246,503	249,157	454,782	248,316	206,466	17,043	1,813
TOTAL SUPPLIES	510,012	288,145	221,867	667,281	312,179	355,102	923,469	331,575	591,894	43,430	19,396
SERVICES											
5110 Personal Service Contracts	96,022	40,235	55,787	174,411	88,332	86,080	98,118	65,750	32,368	25,515	(22,582)
5111 Personal Service Contracts (Instructional)	45,210	3,805	41,405	28,014	6,579	21,435	26,610	6,244	20,366	2,439	(335)
5120 Contract Services	1,175,964	812,300	363,664	1,269,896	993,629	276,267	1,961,771	891,215	1,070,556	78,915	(102,414)
5121 Contract Services (Instructional - ISAs)	886,725	884,392	2,333	1,098,463	1,094,106	4,357	930,570	930,570	0	46,178	(163,536)
5140 Software License and Online Services	238,531	110,337	128,194	214,167	83,209	130,959	339,618	170,105	169,513	59,768	86,896
5170 Audit	55,100	55,100	0	55,850	55,850	0	57,600	55,100	2,500	0	(750)
5180 Legal	57,168	57,168	0	132,260	132,260	0	69,432	69,432	0	12,264	(62,828)
Subtotal	2,554,720	1,963,337	591,383	2,973,061	2,453,964	519,098	3,483,719	2,188,416	1,295,303	225,079	(265,548)
5210 Technology Allowance	16,665	16,165	500	17,704	16,704	1,000	16,250	15,250	1,000	(915)	(1,454)
5211 Mileage Reimbursement	17,372	12,440	4,932	20,493	16,337	4,156	36,096	30,393	5,703	17,953	14,056
5212 Field Labs	3,251	3,251	0	1,217	1,217	0	3,500	3,500	0	249	2,283
5213 Conference/Travel	234,299	110,343	123,956	289,023	142,187	146,836	581,995	155,614	426,381	45,271	13,427
5214 Student Field Trips	63,408	33,203	30,205	119,529	65,211	54,319	84,237	36,600	47,637	3,397	(28,611)
5216 Staff Development Activities	32,661	30,269	2,392	28,727	25,405	3,322	67,493	57,714	9,779	27,445	32,309
5217 Training	7,809	4,759	3,050	3,310	3,310	0	0	0	0	(4,759)	(3,310)
5218 Tuition Reimbursement	0	0	0	306	306	0	1,500	1,500	0	1,500	1,194
Subtotal	375,465	210,430	165,035	480,309	270,676	209,633	791,071	300,571	490,500	90,141	29,895

	2017-18			2018-19			2019-20			2019-20 Budget vs. 2017-18 Actual Variance	2019-20 Budget vs. 2018-19 Actual Variance
	AUDITED ACTUALS			UNAUDITED ACTUALS			FINAL BUDGET				
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
5310 Institutional Memberships	43,894	39,908	3,986	56,227	48,079	8,148	66,466	54,516	11,950	14,608	6,437
5320 Licensing Fees	14,339	14,339	0	14,265	14,265	0	19,729	18,729	1,000	4,390	4,464
5330 Course/Exam Fees	1,058	0	1,058	0	0	0	0	0	0	0	0
Subtotal	59,291	54,247	5,044	70,493	62,344	8,148	86,195	73,245	12,950	18,998	10,901
5410 Property & Liability Insurance	0	0	0	0	0	0	7,127	7,127	0	7,127	7,127
5440 Student Insurance	24,679	12,437	12,242	30,300	15,411	14,889	32,117	13,509	18,608	1,072	(1,902)
Subtotal	24,679	12,437	12,242	30,300	15,411	14,889	39,244	20,636	18,608	8,199	5,225
5511 Utilities - Electricity	238,486	238,486	0	223,958	223,958	0	241,787	241,787	0	3,301	17,829
5512 Utilities - Natural Gas/Nonelectrical	152,386	152,386	0	227,481	227,481	0	181,836	181,836	0	29,450	(45,645)
5513 Utilities - Water and Sewer	43,074	43,074	0	50,297	50,297	0	52,350	52,350	0	9,276	2,053
5514 Utilities - Refuse	39,753	39,753	0	50,008	50,008	0	42,000	42,000	0	2,247	(8,008)
5516 Utilities - Telephone	17,660	17,660	0	14,991	14,991	0	15,000	15,000	0	(2,660)	9
5517 Utilities - Internet	3,467	3,467	0	4,237	4,237	0	8,600	8,600	0	5,133	4,363
5530 Postage and Courier Services	35,716	35,687	29	49,627	49,627	0	38,100	38,100	0	2,413	(11,527)
5550 Facilities Rents and Leases	35,448	22,769	12,679	31,346	21,171	10,175	25,545	22,545	3,000	(224)	1,374
5560 Equipment Rents and Leases	36,704	36,577	127	40,606	39,957	649	31,595	29,595	2,000	(6,982)	(10,362)
Subtotal	602,694	589,859	12,835	692,552	681,728	10,824	636,813	631,813	5,000	41,954	(49,915)
5610 Printing	41,491	39,968	1,523	47,156	46,522	634	48,329	46,568	1,761	6,600	46
5620 Outreach Activities	0	0	0	7,020	7,020	0	15,697	12,000	3,697	12,000	4,980
5640 Repairs and Maintenance	29,412	27,770	1,642	65,050	63,970	1,080	50,842	47,842	3,000	20,072	(16,128)
5642 Vehicle Maintenance and Repair	8,543	5,379	3,164	12,203	9,041	3,161	20,500	17,500	3,000	12,121	8,459
5680 Maintenance Agreements	212,158	203,512	8,646	218,230	215,710	2,520	268,370	257,370	11,000	53,858	41,660
Subtotal	291,604	276,629	14,975	349,658	342,262	7,396	403,738	381,280	22,458	104,651	39,018
5720 Election Services	0	0	0	3,548	3,548	0	5,000	5,000	0	5,000	1,452
Subtotal	0	0	0	3,548	3,548	0	5,000	5,000	0	5,000	1,452
5810 Advertising	115,504	88,108	27,396	187,647	94,783	92,864	235,842	90,709	145,133	2,601	(4,074)
5812 Employment Verification	5,836	5,655	181	5,702	5,702	0	5,175	4,700	475	(955)	(1,002)
5816 Administrative Fees	2,510	2,510	0	4,016	4,016	0	2,900	2,900	0	390	(1,116)
5895 Merchant Discount and Bank Fees	29,450	29,450	0	32,290	32,290	0	30,000	30,000		550	(2,290)
Subtotal	153,300	125,723	27,577	229,655	136,791	92,864	273,917	128,309	145,608	2,586	(8,482)
5950 Bad Debt Expense	28,537	28,536	1	-97	-97	0	0	0	0	(28,536)	97
5980 Relocation Costs				11,884	11,884	0	0	0	0		(11,884)
5990 Other Operating Expenses	846	846	0	1,262	1,262	0	1,000	1,000	0	154	(262)
Subtotal	29,383	29,382	1	13,049	13,049	0	1,000	1,000	0	(28,382)	(12,049)
TOTAL SERVICES	4,091,136	3,262,045	829,092	4,842,624	3,979,772	862,852	5,720,697	3,730,270	1,990,427	468,225	(249,502)
CAPITAL OUTLAY											
6110 Land Improvements	0	0	0	19,514	19,514	0	0	0	0	0	(19,514)
Subtotal	0	0	0	19,514	19,514	0	0	0	0	0	(19,514)
6210 A/E Services	1,705	1,705	0	10,635	10,635	0	0	0	0	(1,705)	(10,635)
6220 Improvements to Buidlings				106,570	106,570	0	13,000	13,000	0		
6270 Project Management				1,850	1,850	0	0	0	0		
Subtotal	1,705	1,705	0	119,055	119,055	0	13,000	13,000	0	11,295	(106,055)
6310 Library Bks/Magazines/Prdcls/Databases	30,556	10,350	20,206	48,631	41,180	7,451	90,843	50,843	40,000	40,493	9,663
Subtotal	30,556	10,350	20,206	48,631	41,180	7,451	90,843	50,843	40,000	40,493	9,663

	2017-18			2018-19			2019-20			2019-20 Budget vs. 2017-18 Actual Variance	2019-20 Budget vs. 2018-19 Actual Variance
	AUDITED ACTUALS			UNAUDITED ACTUALS			FINAL BUDGET				
	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	UNRESTRICTED	UNRESTRICTED
6410 Audio Visual Equipment, New	6,108	0	6,108	517	517	0	1,650	1,650	0	1,650	1,133
6460 Computer Software, New	28,000	0	28,000	5,050	0	5,050	0	0	0	0	0
6470 Computer Hardware, New	94,934	38,770	56,164	162,851	111,447	51,404	82,769	50,735	32,034	11,965	(60,712)
6471 Computer Hardware, Replacement	2,783	2,783	0	0	0	0	1,012	1,012	0	(1,771)	1,012
6480 Equipment/Furniture, New	137,798	85,708	52,090	348,149	189,522	158,627	475,460	70,560	404,900	(15,148)	(118,962)
6481 Equipment/Furniture, Replacement	0	0	0	0	0	0	2,650	2,650	0	2,650	2,650
6591 Capital Leases	13,276	13,276	0	11,634	11,634	0	183,302	183,302	0	170,026	171,668
Subtotal	282,899	140,537	142,362	528,201	313,120	215,081	746,843	309,909	436,934	169,372	(3,211)
<u>TOTAL CAPITAL OUTLAY</u>	315,161	152,592	162,569	715,401	492,869	222,532	850,686	373,752	476,934	221,160	(119,117)
<u>TOTAL EXPENSES</u>	18,898,619	14,945,261	3,953,358	22,006,579	17,389,699	4,616,880	25,084,236	17,790,206	7,294,030	2,844,945	400,507
<u>OTHER OUTGO</u>											
7201 Indirect Expense Intrafund	80,580	0	80,580	0	0	59,455	56,527	0	56,527	0	0
7400 Other Transfers	200,000	0	200,000	0	0	114,356	70,037	0	70,037	0	0
7310 Transfers to Other Funds	815,110	815,110	0	576,754	556,565	0	471,035	417,674	53,361	(397,436)	(138,891)
7512 Direct Payments to Students	16,662	9,426	7,236	0	0	7,721	11,900	0	11,900	(9,426)	0
7590 Federal Financial Aid Repayment	0	0	0	22,203	21,645	0	5,000	5,000		5,000	(16,645)
7612 CalWORKs Child Care	0	0	0	0	0	0	0	0	3,982	0	0
7620 Textbook Grants	75,996	0	75,996	0	0	70,000	50,671	0	50,671	0	0
7625 Student Supplies and Materials	11,677	0	11,677	0	0	16,765	10,590	0	10,590	0	0
7635 Student Transportation	4,100	0	4,100	0	0	11,325	9,920	0	9,920	0	0
<u>TOTAL OTHER OUTGO</u>	1,204,126	824,536	379,590	598,957	578,210	279,623	689,662	422,674	266,988	(401,862)	(155,536)
<u>TOTAL APPROPRIATED *</u>	20,102,745	15,769,797	4,332,948	22,864,412	17,967,909	4,896,503	25,773,898	18,212,880	7,561,018	2,443,083	244,971

* 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

AUXILIARY FUNDS

2019-20 ANNUAL BUDGET

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

SECTION 9

DESCRIPTION OF ALL FUNDS

GOVERNMENTAL FUND ACCOUNTING

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

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

LAKE TAHOE COMMUNITY COLLEGE FUNDS

Fund 11: General Fund – Unrestricted

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

Fund 12: General Fund – Restricted

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

Fund 21: Bond Interest and Redemption Fund

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

Fund 33: Child Development Center Fund

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

Fund 41: Capital Outlay Projects Fund

The Capital Projects Fund is used to account for the accumulation and expenditure of moneys for the construction of Scheduled Maintenance and Special Repairs (SMSR) projects, Proposition 39 Energy Efficiency projects, and other significant capital outlay projects. Moneys in this fund come from state categorical funding, redevelopment agency fees, long-term 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

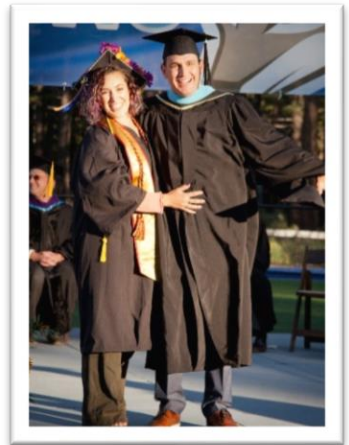
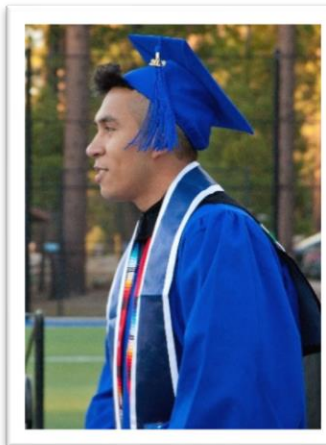
The Student Representative Fee Trust Fund is a trust fund used to account for assets held on behalf of the student body. The district has some discretionary authority for decision-making or responsibility for approving expenditures from this fund. The fund is used to account for monies collected as student 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 LTCC Graduation Ceremony

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Fund 21 - Bond Redemption					
BFB	1,255,012	1,255,012	1,711,177	1,711,177	1,291,070
Revenues	1,556,463	2,069,197	2,155,292	1,734,834	1,877,244
Appropriations	1,554,813	1,613,032	2,155,292	2,154,941	1,877,244
Reserves	828,316	828,316	1,335,769	-	1,291,070
EFB	1,256,662	1,711,177	1,711,177	1,291,070	1,291,070
Fund 33 - Child Development Center					
BFB	12,477	12,477	21,383	21,383	468
Revenues	542,002	537,279	571,955	562,316	696,296
Appropriations	539,139	528,373	590,365	583,231	688,311
Reserves	10,000	8,331	8,331	8,331	8,331
EFB	15,340	21,383	2,973	468	8,453
Fund 41 - Capital Outlay Projects					
BFB	351,585	351,585	480,056	480,056	730,908
Revenues	219,269	339,086	229,580	308,437	195,043
Appropriations	131,904	210,615	217,923	57,584	129,760
Reserves	438,950	389,950	403,264	-	726,191
EFB	438,950	480,056	491,713	730,908	796,191
Fund 43 - General Obligation Bond					
BFB	5,844,831	5,844,831	15,646,313	15,646,313	12,067,386
Revenues	25,000	15,119,922	40,000	1,417,937	405,088
Appropriations	5,869,831	5,318,440	7,330,800	4,996,864	5,790,405
Reserves	-	-	-	-	-
EFB	0	15,646,313	8,355,513	12,067,386	6,682,069
Fund 44 - University Center Capital					
BFB	336,942	336,942	205,661	205,661	234,118
Revenues	5,070,285	5,097,342	18,000	28,457	5,840
Appropriations	5,207,227	5,228,623	-	-	-
Reserves	200,000	220,000	237,000	-	241,840
EFB	200,000	205,661	223,661	234,118	239,958
Fund 59 - Community Education					
BFB	(34,193)	(34,194)	(7,026)	(7,025)	(66,661)
Revenues	291,000	345,668	353,695	341,399	330,965
Appropriations	280,705	318,499	303,548	401,035	373,677
Reserves	-	-	-	-	-
EFB	(23,898)	(7,025)	43,121	(66,661)	(109,373)
Fund 59 - Community Play Consortium					
BFB	-	8,118	95,618	95,618	183,116
Revenues	-	149,191	198,280	149,436	217,704
Appropriations	-	61,691	110,780	61,937	129,773
Reserves	-	-	87,500	87,500	87,500
EFB	-	95,618	183,118	183,116	271,047

BFB = beginning fund balance

EFB = ending fund balance

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Fund 61 - Self-Insurance					
BFB	104,322	104,323	135,593	135,594	(51,792)
Revenues	100,000	639,995	100,000	281,451	100,000
Appropriations	139,663	608,724	146,839	468,837	160,452
Reserves	80,000	80,000	80,000	80,000	80,000
EFB	64,659	135,594	88,754	(51,792)	(112,244)
Fund 69 - Retiree Benefits					
BFB	620,760	620,760	623,594	623,594	635,915
Revenues	153,898	154,595	101,742	127,399	121,414
Appropriations	153,898	151,761	101,742	115,078	101,742
Reserves	600,000	600,000	600,000	600,000	600,000
EFB	620,760	623,594	623,594	635,915	655,587
Fund 72 - Student Representative Fee Trust					
BFB	5,999	5,998	8,431	8,430	9,278
Revenues	11,000	10,808	11,000	11,195	8,250
Appropriations	11,000	8,377	11,000	10,347	8,250
Reserves	-	-	-	-	-
EFB	5,999	8,430	8,431	9,278	9,278
Fund 74 - Student Financial Aid Trust					
BFB	6,221	6,221	6,181	6,181	27,566
Revenues	1,927,117	1,829,446	1,741,619	1,729,398	1,778,442
Appropriations	1,927,117	1,829,486	1,741,619	1,708,014	1,778,442
Reserves	-	-	-	-	-
EFB	6,221	6,181	6,181	27,566	27,566
Fund 79 - OPEB Trust					
BFB	734,650	734,650	1,147,803	1,164,063	1,394,982
Revenues	41,094	429,913	187,068	232,380	30,000
Appropriations	500	500	500	1,460	1,250
Reserves	606,892	607,873	1,020,630	1,219,983	1,394,983
EFB	775,244	1,164,063	1,334,371	1,394,982	1,423,732

BFB = beginning fund balance

EFB = ending fund balance

FUND #21: BOND REDEMPTION – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance	1,255,012	1,255,012	1,711,177	1,711,177	1,291,070
Revenue					
8671 - Homeowners Property Tax Relief	-	6,584	5,000	6,849	5,000
8860 - Interest and Premiums	2,000	443,433	2,500	14,378	2,500
8810 - Property Taxes	1,554,463	1,619,180	2,147,792	1,713,608	1,869,744
Total Revenues	1,556,463	2,069,197	2,155,292	1,734,834	1,877,244
Expenditures					
5xxx - Operating Expense	350	58,570	700	350	350
71xx - Long Term Debt	1,554,463	1,554,463	2,154,592	2,154,591	1,876,894
Total Expenditures	1,554,813	1,613,032	2,155,292	2,154,941	1,877,244
79xx - Reserves	828,316	828,316	1,335,769		1,291,070
Subtotal Increase/(Decrease)	1,650	456,165	-	(420,107)	-
Ending Fund Balance	1,256,662	1,711,177	1,711,177	1,291,070	1,291,070

FUND #33: CHILD DEVELOPMENT CENTER – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance	12,477	12,477	21,383	21,383	468
81xx - Federal Revenue	13,500	18,922	13,500	17,864	50,800
86xx - State Revenue	67,719	87,318	96,880	95,381	133,142
88xx - Local Revenue	435,783	356,039	381,575	369,070	428,854
8899 - Miscellaneous Revenue	-	-	-	-	-
Total Revenues	517,002	462,279	491,955	482,316	612,796
89xx - Transfers-In	25,000	75,000	80,000	80,000	80,000
Total Revenues and Transfers-In	542,002	537,279	571,955	562,316	692,796
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	371,159	357,754	399,650	394,852	468,538
3xxx - Employee Benefits	106,907	113,806	132,792	134,911	150,900
4xxx - Supplies	25,475	23,481	19,475	20,331	31,475
5xxx - Operating Expense	33,998	30,764	36,848	33,137	35,798
6xxx - Capital Outlay	1,600	2,569	1,600	-	1,600
Total Expenditures	539,139	528,373	590,365	583,231	688,311
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	539,139	528,373	590,365	583,231	688,311
79xx - Reserves	10,000	8,331	8,331	8,331	8,331
Subtotal Increase/(Decrease)	2,863	8,906	(18,410)	(20,915)	4,485
Ending Fund Balance	15,340	21,383	2,973	468	4,953

FUND #41: CAPITAL OUTLAY PROJECTS – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance	351,585	351,585	480,056	480,056	730,908
86xx - State Revenue	103,701	95,157	32,760	38,544	-
88xx - Local Revenue	86,568	174,929	167,820	170,893	166,043
Total Revenues	190,269	270,086	200,580	209,437	166,043
89xx - Transfers-In	29,000	69,000	29,000	99,000	29,000
Total Revenues and Transfers-In	219,269	339,086	229,580	308,437	195,043
Expenditures					
2xxx - Classified Salaries	-	5,734	-	-	-
3xxx - Employee Benefits	-	2,317	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	31,000	1,468	30,000	12,982	30,000
6xxx - Capital Outlay	100,904	201,097	170,923	27,602	99,760
Total Expenditures	131,904	210,615	200,923	40,584	129,760
7xxx - Other Outgo	-	-	17,000	17,000	-
Total Appropriations	131,904	210,615	217,923	57,584	129,760
79xx - Reserves	438,950	389,950	403,264		726,191
Subtotal Increase/(Decrease)	87,365	128,471	11,657	250,852	65,283
Ending Fund Balance	438,950	480,056	491,713	730,908	796,191

FUND #43: GENERAL OBLIGATION BOND – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance	5,844,831	5,844,831	15,646,313	15,646,313	12,067,386
Revenue					
8860 - Interest Income	25,000	119,922	40,000	286,396	55,010
88XX - Energy Rebates, Contributions	-	-	-	1,131,540	-
8940 - Sale of Bonds	-	15,000,000	-	-	350,078
Total Revenues	25,000	15,119,922	40,000	1,417,937	405,088
Transfers-In from Other Funds	-	-	-	-	-
Total Revenues and Transfers-In	25,000	15,119,922	40,000	1,417,937	405,088
Expenditures					
2xxx - Classified Salaries	224,946	240,849	244,984	97,434	182,646
3xxx - Employee Benefits	98,542	98,417	106,404	40,639	77,319
4xxx - Supplies	5,000	1,232	5,000	-	-
5xxx - Operating Expense	429,213	365,053	409,437	102,526	347,161
6xxx - Capital Outlay	5,112,130	4,612,889	6,564,975	4,756,266	5,183,279
Total Expenditures	5,869,831	5,318,440	7,330,800	4,996,864	5,790,405
7xxx - Other Outgo	-	-	-	-	-
Total Appropriations	5,869,831	5,318,440	7,330,800	4,996,864	5,790,405
79xx - Reserves	-	-	-	-	-
Subtotal Increase/(Decrease)	(5,844,831)	9,801,482	(7,290,800)	(3,578,927)	(5,385,317)
Ending Fund Balance	0	15,646,313	8,355,513	12,067,386	6,682,069

FUND #44: UNIVERSITY CENTER – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance	336,942	336,942	205,661	205,661	234,118
Revenue					
88xx - Local Revenue	5,070,285	5,077,342	1,000	11,457	1,000
Total Revenues	5,070,285	5,077,342	1,000	11,457	1,000
89xx - Transfers-In	-	20,000	17,000	17,000	4,840
Total Revenues and Transfers-In	5,070,285	5,097,342	18,000	28,457	5,840
Expenditures					
2xxx - Classified Salaries	-	9,776	-	-	-
3xxx - Employee Benefits	-	535	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expense	-	-	-	-	-
6xxx - Capital Outlay	5,207,227	5,218,312	-	-	-
Total Expenditures	5,207,227	5,228,623	-	-	-
79xx - Reserves	200,000	220,000	237,000	-	241,840
Subtotal Increase/(Decrease)	(136,942)	(131,281)	18,000	28,457	5,840
Ending Fund Balance	200,000	205,661	223,661	234,118	239,958

FUND #59: COMMUNITY EDUCATION FUND – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance	(34,193)	(34,194)	(7,026)	(7,025)	(66,661)
8850 - Rentals & Leases	-	-	-	-	-
8870 - Community Ed Fees	235,000	275,802	269,695	295,912	283,965
8872 - Local Revenue	30,000	38,396	42,000	5,487	5,000
Total Revenues	265,000	314,198	311,695	301,399	288,965
89xx - Transfers-In (Services)	26,000	31,470	42,000	40,000	42,000
Total Revenues and Transfers-In	291,000	345,668	353,695	341,399	330,965
Expenditures					
1xxx - Academic Salaries	52,557	76,589	60,000	112,359	60,000
2xxx - Classified Salaries	101,418	102,181	117,608	103,509	135,545
3xxx - Employee Benefits	49,666	45,008	55,659	52,753	52,603
4xxx - Supplies	10,000	5,872	6,000	28,998	10,000
5xxx - Operating Expense	41,536	60,213	34,463	66,952	83,078
6xxx - Improvements	-	-	-	1,190	-
Total Expenditures	255,177	289,864	273,730	365,762	341,226
7xxx - Other Outgo (10% of Expenses)	25,528	28,635	29,818	35,274	32,451
Total Appropriations	280,705	318,499	303,548	401,035	373,677
Subtotal Increase/(Decrease)	10,295	27,169	50,147	(59,636)	(42,712)
Ending Fund Balance	(23,898)	(7,025)	43,121	(66,661)	(109,373)

FUND #59: COMMUNITY PLAY CONSORTIUM * – FY19-20 FINAL BUDGET

	FY17-18 ** Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance		8,118	95,618	95,618	179,764
8820 - Contrib., Gifts, Grants, Endow	-	84,630	89,140	55,351	130,704
8850 - Rentals & Leases	-	64,561	70,000	90,733	87,000
Total Revenues	-	149,191	159,140	146,084	217,704
89xx - Transfers-In (Services)	-	-	39,140	-	-
Total Revenues and Transfers-In	-	149,191	198,280	146,084	217,704
Expenditures					
1xxx - Academic Salaries	-	-	-	-	-
2xxx - Classified Salaries	-	6,444	19,764	19,675	21,081
3xxx - Employee Benefits	-	3,112	5,416	5,391	6,923
4xxx - Supplies	-	8,564	25,500	4,919	27,000
5xxx - Operating Expense	-	3,955	27,000	12,884	30,000
6xxx - Improvements	-	6,517	-	14,346	10,000
Total Expenditures	-	28,591	77,680	57,215	95,004
7xxx - Other Outgo	-	33,100	33,100	4,722	35,200
Total Appropriations	-	61,691	110,780	61,937	130,204
79xx - Reserves	-	87,500	87,500	87,500	87,500
Subtotal Increase/(Decrease)	-	87,500	87,500	84,147	87,500
Ending Fund Balance	-	95,618	183,118	179,764	267,264

*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 – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance	104,322	104,323	135,593	135,594	(51,792)
8860 - Interest Revenue	-	-	-	(5,808)	-
8899 - Miscellaneous Revenues	-	-	-	-	-
Total Revenues	-	-	-	(5,808)	-
8910 - Reimb. from Loss Claims	-	539,995	-	187,259	-
89xx - Transfers-In	100,000	100,000	100,000	100,000	100,000
Total Revenues and Transfers-In	100,000	639,995	100,000	281,451	100,000
Expenditures					
2xxx - Classified Salaries	-	432	-	-	-
3xxx - Employee Benefits	-	28	-	-	-
4xxx - Supplies	-	-	-	-	-
5xxx - Operating Expenses	139,663	608,264	146,839	468,837	160,452
Total Expenditures	139,663	608,724	146,839	468,837	160,452
79xx - Reserves	80,000	80,000	80,000	80,000	80,000
Subtotal Increase/(Decrease)	(39,663)	31,271	(46,839)	(187,386)	(60,452)
Ending Fund Balance	64,659	135,594	88,754	(51,792)	(112,244)

FUND #69: RETIREE BENEFITS – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance	620,760	620,760	623,594	623,594	635,915
8860 - Interest Revenue	-	6,212	-	12,321	-
Total Revenues	-	6,212	-	12,321	-
89xx - Transfers-In	153,898	148,383	101,742	115,078	121,414
Total Revenues and Transfers-In	153,898	154,595	101,742	127,399	121,414
Expenditures					
3xxx - Employee Benefits	150,898	148,761	98,742	111,778	98,742
5xxx - Operating Expenses	3,000	3,000	3,000	3,300	3,000
Total Expenditures	153,898	151,761	101,742	115,078	101,742
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)	-	2,834	-	12,321	19,672
Ending Fund Balance	620,760	623,594	623,594	635,915	655,587

FUND #72: STUDENT REPRESENTATIVE FEE TRUST – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance	5,999	5,998	8,431	8,430	9,278
88xx - Local Revenue	11,000	10,808	11,000	11,195	8,250
89xx - Transfers-In	-	-	-	-	-
Total Revenues and Transfers-In	11,000	10,808	11,000	11,195	8,250
Expenditures					
4xxx - Supplies	500	-	500	-	500
5xxx - Operating Expenses	10,115	8,377	10,500	10,347	7,750
Total Expenditures	10,615	8,377	11,000	10,347	8,250
7xxx - Other Outgo	385	-	-	-	-
Total Appropriations	11,000	8,377	11,000	10,347	8,250
Subtotal Increase/(Decrease)	-	2,432	-	848	-
Ending Fund Balance	5,999	8,430	8,431	9,278	9,278

FUND #74: STUDENT FINANCIAL AID TRUST– FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance	6,221	6,221	6,181	6,181	27,566
81xx - Federal Revenue	1,777,117	1,623,103	1,584,619	1,493,600	1,544,250
86xx - State Revenue	145,000	200,441	145,000	215,574	214,192
88xx - Local Revenue	5,000	5,902	12,000	18,350	20,000
8860 - Interest	-	-	-	1,875	-
Total Revenues	1,927,117	1,829,446	1,741,619	1,729,398	1,778,442
89xx - Transfers-In	-	-	-	-	-
Total Revenues and Transfers-In	1,927,117	1,829,446	1,741,619	1,729,398	1,778,442
Expenditures					
5xxx - Operating Expenses	-	40	-	-	-
7512 - Direct Payments to Students	1,922,117	1,823,544	1,729,619	1,708,014	1,758,442
7590 - Financial Aid Repayment	5,000	5,902	12,000		20,000
7612 - CalWORKS Child Care	-	-	-		-
Total Expenditures	1,927,117	1,829,486	1,741,619	1,708,014	1,778,442
Subtotal Increase/(Decrease)	-	(40)	-	21,385	-
Ending Fund Balance	6,221	6,181	6,181	27,566	27,566

FUND #79: OTHER POSTEMPLOYMENT BENEFITS TRUST – FY19-20 FINAL BUDGET

	FY17-18 Adopted Budget	FY17-18 Audited Actuals	FY18-19 Adopted Budget	FY18-19 Unaudited Actuals	FY19-20 Final Budget
Beginning Fund Balance	734,650	734,650	1,147,803	1,164,063	1,394,982
8662 - Net Change to Investment	41,094	41,950	42,000	57,979	30,000
8860 - Interest	-	445	-	(600)	-
Total Revenues	41,094	42,395	42,000	57,380	30,000
89xx - Transfers-In	-	387,518	145,068	175,000	-
Total Revenues & Transfers-In	41,094	429,913	187,068	232,380	30,000
Expenditures					
3xxx - Employee Benefits	-	-	-	-	-
5xxx - Operating Expenses	500	500	500	1,460	1,250
Total Expenditures	500	500	500	1,460	1,250
7902 - Restricted Reserve	-	-	-	-	-
7925 - OPEB Irrevocable Trust	606,892	607,873	1,020,630	1,219,983	1,394,983
Subtotal Increase/(Decrease)	40,594	429,413	186,568	230,920	28,750
Ending Fund Balance	775,244	1,164,063	1,334,371	1,394,982	1,423,732

STAFFING LEVELS

2019-20 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*	FY15-16	FY16-17	FY17-18	FY18-19	FY18-19
Total FTE	109.06	112.80	115.12	122.41	132.52
Administration	06.00	06.00	06.00	06.00	06.00
Faculty	34.63	31.23	32.75	33.60	35.89
Classified	49.61	55.05	55.55	62.98	65.63
Confidential	06.00	05.00	05.00	04.00	06.00
Director	12.82	15.52	15.82	13.82	13.00
Contracted Directors**	N/A	N/A	N/A	02.00	06.00

Table 15: LTCC's FTE by Employee Groups

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*	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Restricted/Aux FTE	22.88	32.40	26.93	40.66	41.21
Administration	01.21	02.01	02.43	02.58	01.72
Faculty	05.00	05.33	05.42	06.54	06.49
Classified	13.53	18.95	13.84	25.43	24.49
Confidential	00.05	00.05	00.05	00.05	01.05
Director	03.09	06.06	05.19	05.81	04.89
Contracted Director**	N/A	N/A	N/A	00.25	02.57

Table 16: FTE Related to Restricted and Auxiliary Funds Table

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

FTE*	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Total FTE	109.06	112.80	115.12	122.41	132.52
11 Unrestricted	86.18	80.40	80.48	81.75	91.31
12 Restricted/Categorical	16.29	22.20	23.42	28.30	28.85
33 Child Development Center	05.77	06.04	06.70	07.37	07.57
43 General Obligation Bond	N/A	02.67	03.00	03.00	02.10
59 Community Education	00.82	01.52	01.52	01.99	02.69

Table 17: 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 and will end on June 30, 2020.

HISTORICAL STAFFING TABLES

Administrator

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

FY 09-10, headcount = 7, Baseline

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

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

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

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

- Interim* VP of Administrative Services replaces VP of Business Services position

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

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

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

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

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

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.

Headcount	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Administration	6	6	6	6	6
Notes	<ul style="list-style-type: none"> <i>Interim</i> dean of instruction moves to <i>interim</i> VP of academic affairs. <i>Interim</i> executive dean of student & academic support services moves to executive dean of student success. <i>Interim</i> executive dean of CTE & instruction moves to dean of CTE & instruction. Early childhood education instructor moves to dean position (+1). 	<ul style="list-style-type: none"> Reflects dean of CTE & instruction retirement (-1). Reflects hiring dean of workforce development and instruction (+1). 	<ul style="list-style-type: none"> Reflects president resignation (-1). VP of admin. services moves to president position. Reflects hiring VP of admin services (+1). Reflects executive dean of student success resignation (-1). Counselor moves to <i>interim</i> executive dean of student success position (+1). 	<ul style="list-style-type: none"> <i>Interim</i> executive dean of student success moves to counselor position (-1). Reflects hiring VP of student services (+1). 	<ul style="list-style-type: none"> Reflects dean of instruction retirement (-1). Reflects hiring dean of instruction (+1).
Variance	(+1)	(0)	(0)	(0)	(0)

Table 18: Historical Staffing

Faculty, full-time

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

FY 11-12, headcount = 39, Baseline

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

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

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

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

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

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

- Physical education instructor retires (-1).
- English instructor moves to *interim* dean of instruction (-1).

Headcount	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Full-Time Faculty	36	34	34	35	37
Notes	<ul style="list-style-type: none"> •Addition of chemistry instructor (+1). •Biology and culinary instructors retire (-2). •Early childhood education instructor moves to <i>interim</i> dean of instruction (-1). 	<ul style="list-style-type: none"> •Computer applications, English, and Spanish instructors retire (-3). •Reflects history/political science instructor resignation (-1). •Addition of biology and fire science instructors (+2). 	<ul style="list-style-type: none"> •Reflects fire science instructor resignation (-1). •Reflects librarian resignation (-1). •Addition of a non-tenure track counselor (+1). •Addition of an english instructor (+1). •Addition of a director of library & learning serv. (+1). •Counselor moves to <i>interim</i> executive dean of student success position (-1). 	<ul style="list-style-type: none"> •<i>Interim</i> executive dean of student success moves to counselor position (+1). •Reflects theatre & english instructor resignations (-2). •Addition of a wilderness education & history/political science instructors (+2). 	<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).
Variance	(-2)	(-2)	(0)	(+1)	(+2)

Classified Director

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

FY 12-13, headcount = 9.2, Baseline

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

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

- Community education coordinator changes to director of community education (+1).
- Director of facilities replaces *interim* director of facilities & maintenance.

- PIO and Foundation executive director merged into director of CACE (-0.7).
- 0.5 CDC director moves to faculty position (-0.5).

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

- Addition of *interim* marketing & communications officer (+1).
- Interim* manager of human resources replaces director of human resources.

- 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)

Headcount	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Classified Directors	13	16	16	13	13
Notes	<ul style="list-style-type: none"> • <i>Interim</i> marketing & communications officer moves to director of marketing & communications. • <i>Interim</i> manager of human resources moves to director of human resources. • <i>Interim</i> assist. dir. of foundation is reorganized to student success coordinator to the exec. dean (-1). • Addition of student outreach & equity director (+1). • Addition of director of incarcerated students program (+1). • <i>Interim</i> director of admissions & records retirement (-1). • Addition of director of enrollment services (+1). • Addition of exec. director of LTCC Foundation & college advancement (+1). • Addition of director of institutional effectiveness (+1). • Addition of <i>interim</i> director of child development center (+1). 	<ul style="list-style-type: none"> • Addition of capital projects finance manager (+1). • Director of student outreach & equity resignation (-1). • Addition of director of student equity (+1). • Addition of director of adult education (+1). • Addition of bond program director (+1). • Director of enrollment services resignation (-1). • Addition of <i>interim</i> director of enrollment services (+1). 	<ul style="list-style-type: none"> • <i>Interim</i> director of enrollment services resignation (-1). • Addition of director of enrollment services (+1). 	<ul style="list-style-type: none"> • <i>Interim</i> director of CDC moves to classified position (-1). • Reflects hiring director of child development programs (+1). • Director of facilities resignation (-1). • 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). • Addition of director of financial aid (+1). • Director of institutional effectiveness & director of HR moved to employment contracts. (-2) 	<ul style="list-style-type: none"> • Addition of <i>interim</i> director of m&o (+1). • Addition of director of ltcp (+1). • Director of fiscal services resignation (-1). • <i>Interim</i> director of facilities & capital construction moves to director facilities planning & capital construction. • Director of financial aid moved to employment contract. (-1)
Variance	(+4)	(+3)	(0)	(-3)	(0)

Confidential Staff

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

FY 12-13, headcount = 7, Baseline

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

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

- Administrative assistant to the dean retires, not replaced.

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.

Headcount	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Confidential Employees	6	5	5	4	6
Notes	<ul style="list-style-type: none"> • <i>Interim</i> exec. assist. to the president moves to permanent exec. assist. to the president. • <i>Interim</i> admin. assistant to the dean is replaced with student success coordinator to the exec. dean. • Human resources technician is replaced with human resources specialist. 	<ul style="list-style-type: none"> • Student success coordinator to the exec. dean moves to student life coordinator, classified position (-1). 	<ul style="list-style-type: none"> • Includes 1 exec. assistant to the president, 2 admin. assistants to the VP, 1 admin. assistant to the dean, & 1 HR specialist. 	<ul style="list-style-type: none"> • Admin assistant to the dean position is reclassified as a classified position (-1). • admin. assistants to the VP are reclassified to exec. assist to the VP. 	<ul style="list-style-type: none"> • Reflects hiring exec. assist to the VP of SS (+1). • Reflects hiring board, governance, & policy assistant (+1).
Variance	(0)	(-1)	(0)	(-1)	(+2)

Classified Staff

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

FY 12-13, headcount = 64, Baseline

- 46 Full-Time
- 18 Part-Time

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

- 43 Full-Time
- 19 Part-Time

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

- 39 Full-Time
- 20 Part-Time

Headcount	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Classified Staff (CEU)	59	67	66	75	78
• Full-Time (FT)	36	40	41	48	48
• Part-Time (PT)	23	27	25	27	30
Variance	(0)	(+8)	(-1)	(+9)	(+3)

2019-20 Notes:

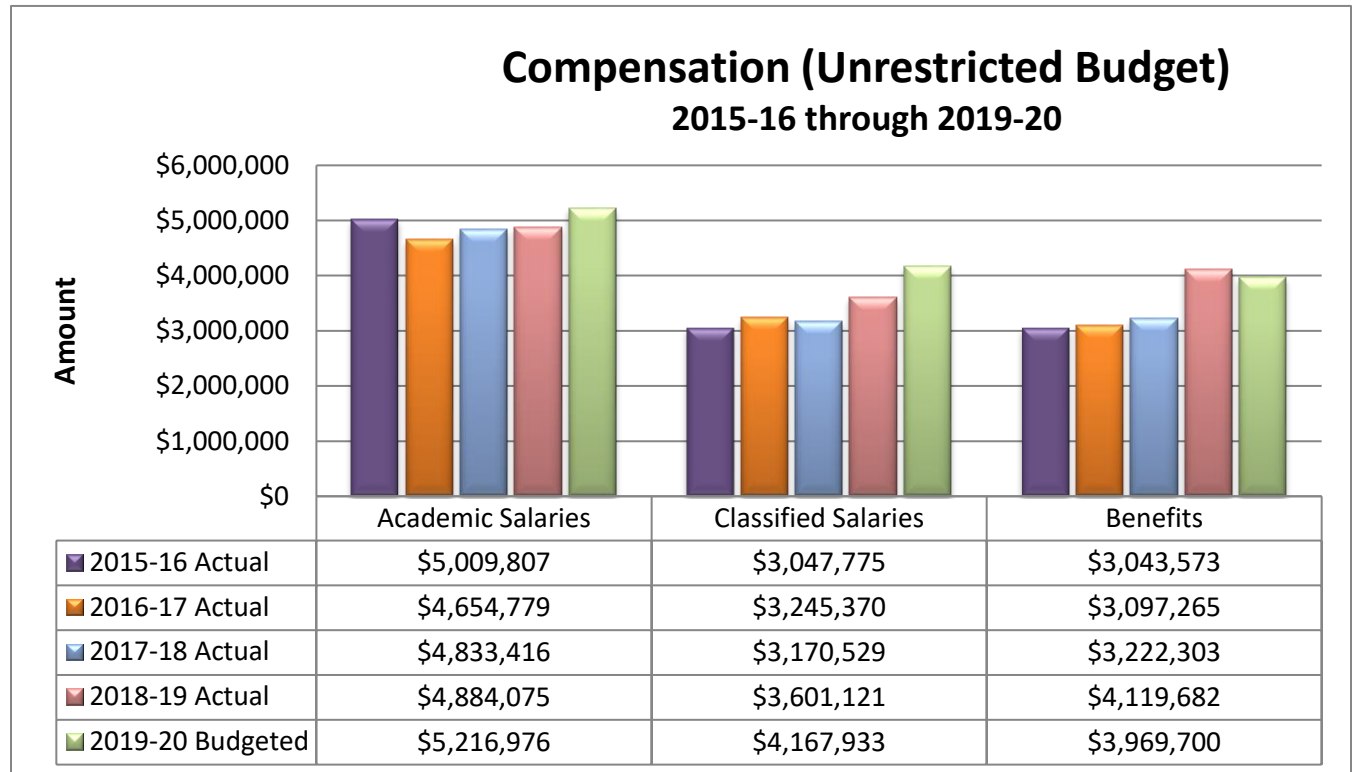
New Positions (Increase to Headcount):

Administrative Assistant to the Dean (FT) <----->
 CDC Teacher (PT) <----->
 Foundation Assistant (PT) <----->
 Housing Coordinator (PT)
 Office Assistant, Instruction Office (PT)
 Program Specialist, Community Education (PT)

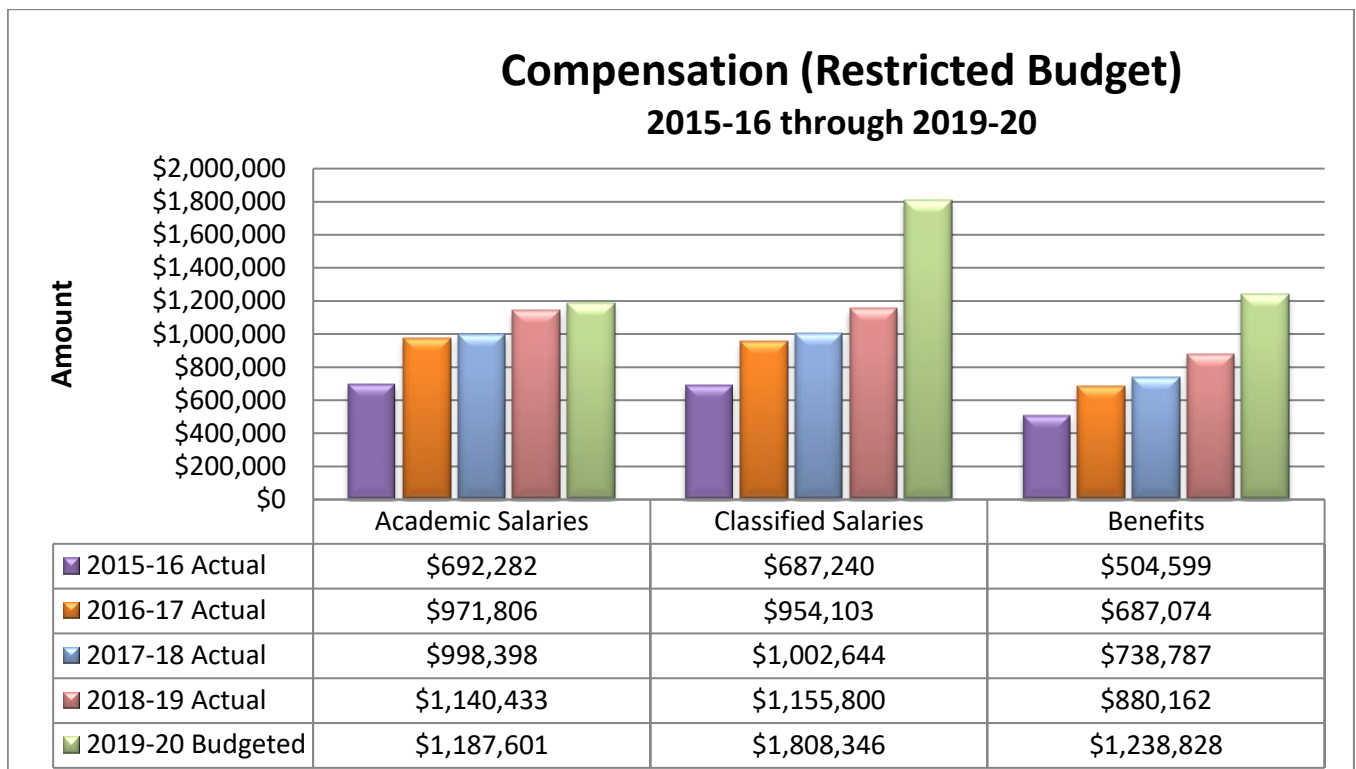
Deleted Positions (Decrease to Headcount):

Schedule Production & Catalog Development Program Technician (FT)
 Program Technician D-Wing (PT)
 Program Assistant, Student Equity (PT)

COMPENSATION TRENDS BY GROUP

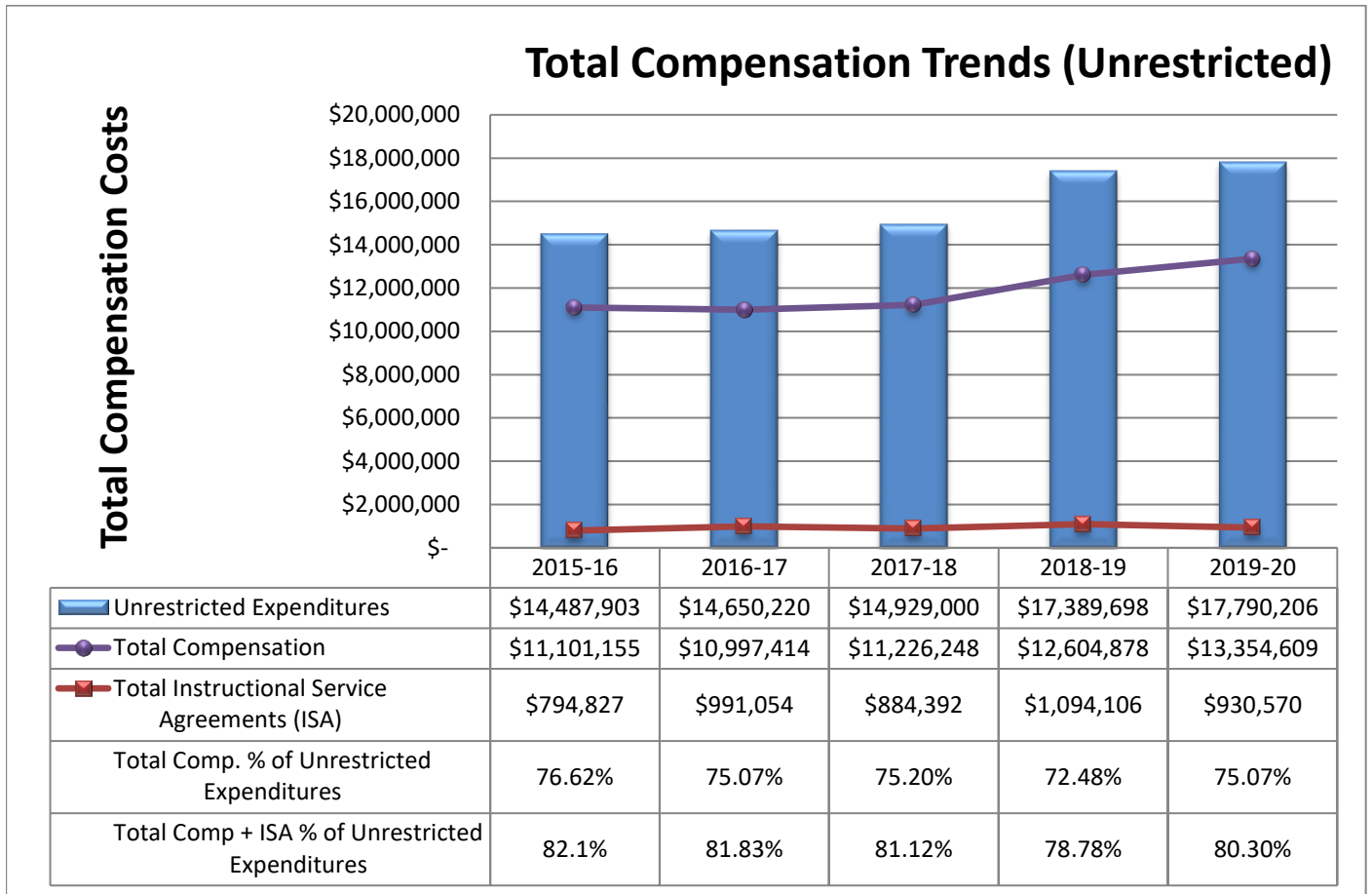


Graph 10: Compensation Trends by Group – Unrestricted



Graph 11: Compensation Trends by Group – Restricted

TOTAL COMPENSATION TRENDS



Graph 12: Total Compensation Trends – Unrestricted

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

FY19-20 budgeted Instructional Service Agreement (ISA) costs are projected to decrease slightly.

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.

2019 - 20 — 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 19: 2019-20 Nonacademic Salary Allocations

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	19-20 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	6900	Ancillary Srv - Other Operatio	000	N/A	5%
		11	6840	Economic Development	000	N/A	5%
		11	6820	Community Services Events	000	N/A	5%
		11	6850	Community Use of Facilities	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	6922	CDC Indirect	000	N/A	2%
		11	6825	Community Ed Indirect	000	N/A	2%

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	19-20 Allocation
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%
	Interim Transition Coordinator	12	6013	CTE Admin	750	Folsom Lake SB70 Grant	80%
		12	6013	CTE Admin	761	Adult Ed Block Grant 1 Year Ag	20%
	Transition Coordinator	12	6013	CTE Admin	760	Adult Ed Block Grant AB86	100%
	Transition Coordinator	12	6013	CTE Admin	983	Pre-Apprenticeship & OJT	80%
		12	6013	CTE Admin	760	Adult Ed Block Grant AB86	20%
	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	7101	Facilities Planning	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%
	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	4981	Apprenticeship	983	Pre-Apprenticeship & OJT	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%

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	19-20 Allocation
Child Development Programs (Continued)	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%
	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	6393	Student Services - TRIO UB	290	TRIO UB	20%
		12	6392	Student Services - TRIO ETS	190	TRIO TS Grant	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%

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	19-20 Allocation
Enrollment and Student Success (Continued)	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	11	6200	Admissions & Records	000	N/A	100%
	Financial Aid Technician	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	32%
		12	6460	Student Services - Financial A	280	CalWORKS	23%
		12	6430	Extend. Opp. Prog. & Serv	210	EOP&S, Part A	11%
		12	6430	Extend. Opp. Prog. & Serv	200	Coop. Agen. Resources for Ed.	4%
		12	6460	Student Services - Financial A	350	Board Fin. Assistance Program	1%

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	19-20 Allocation
Enrollment and Student Success (Continued)	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%
		12	6721	Grants Development & Acctng.	670	Grants Accounting	10%
		11	6922	CDC Indirect	000	N/A	10%
		11	6895	Foundation	000	N/A	5%
		11	6825	Community Ed Indirect	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%

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	19-20 Allocation
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	95%
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	5%
	Human Resources Assistant	11	6730	Human Resources	000	N/A	71%
		12	6760	Faculty/Staff Diversity	540	Faculty & Staff Diversity	29%
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	6850	Community Use of Facilities	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	7101	Facilities Planning	000	N/A	3%
		11	6822	Convocation	000	N/A	2%
	Dean of Workforce Development & Instruction	11	6840	Economic Development	000	N/A	24%
		12	6013	CTE Admin	465	Strong Workforce Local (CTE)	24%
		12	6013	CTE Admin	767	Adult Ed Block Grant LTCC	20%
		12	6013	CTE Admin	170	CTE Transitions	13%
		12	6013	CTE Admin	983	Pre-Apprenticeship & OJT	13%
		11	6012	Dean - Science/Business	000	N/A	5%

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	19-20 Allocation
Instruction Office (Continued)	Dean of Instruction	11	6011	Dean - Humanities/Soc. Sci.	000	N/A	89%
		11	6820	Community Services Events	000	N/A	5%
		11	6840	Economic Development	000	N/A	5%
		12	6450	Student Services Admin.	400	Foster & Kinship Care Educ.	1%
	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	6822	Convocation	000	N/A	2%
		11	6821	Commencement	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%
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	6510	Maintenance Services	000	N/A	100%
	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	6530	Custodial Services	000	N/A	100%
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100%
	Groundskeeper/Custodian	11	6530	Custodial Services	000	N/A	100%

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	19-20 Allocation
Maintenance and Operations (Cont)	Groundskeeper/Custodian	33	6530	Custodial Services	925	Community Play Consortium	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	7104	ERP Implementation	000	N/A	10%
		11	6150	Academic Info. Systems & Tech	000	N/A	10%
	Programmer/Web Applications Developer	11	6780	Computer Srv - Information Tec	000	N/A	80%
		12	6604	Institutional Research/Plannin	600	Title III	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%
	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	1007	Theatre Arts	000	N/A	25%
		11	6820	Community Services Events	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	Science Laboratory & Instructional Safety Specialist	11	401	Biology	000	N/A	80%
		11	301	Environmental Science/ETS	000	N/A	20%
	Laboratory Specialist, Science	11	1905	Chemistry	000	N/A	82%
		11	1902	Physics	000	N/A	18%
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%

Department	Position	Fund	Prog Code	Program Name	Src Code	Source Name	19-20 Allocation
Superintendent/ President (Continued)		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	6960	Student Activities	000	N/A	5%
		11	6894	Government Relations	000	N/A	5%
		11	6825	Community Ed Indirect	000	N/A	3%
	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%

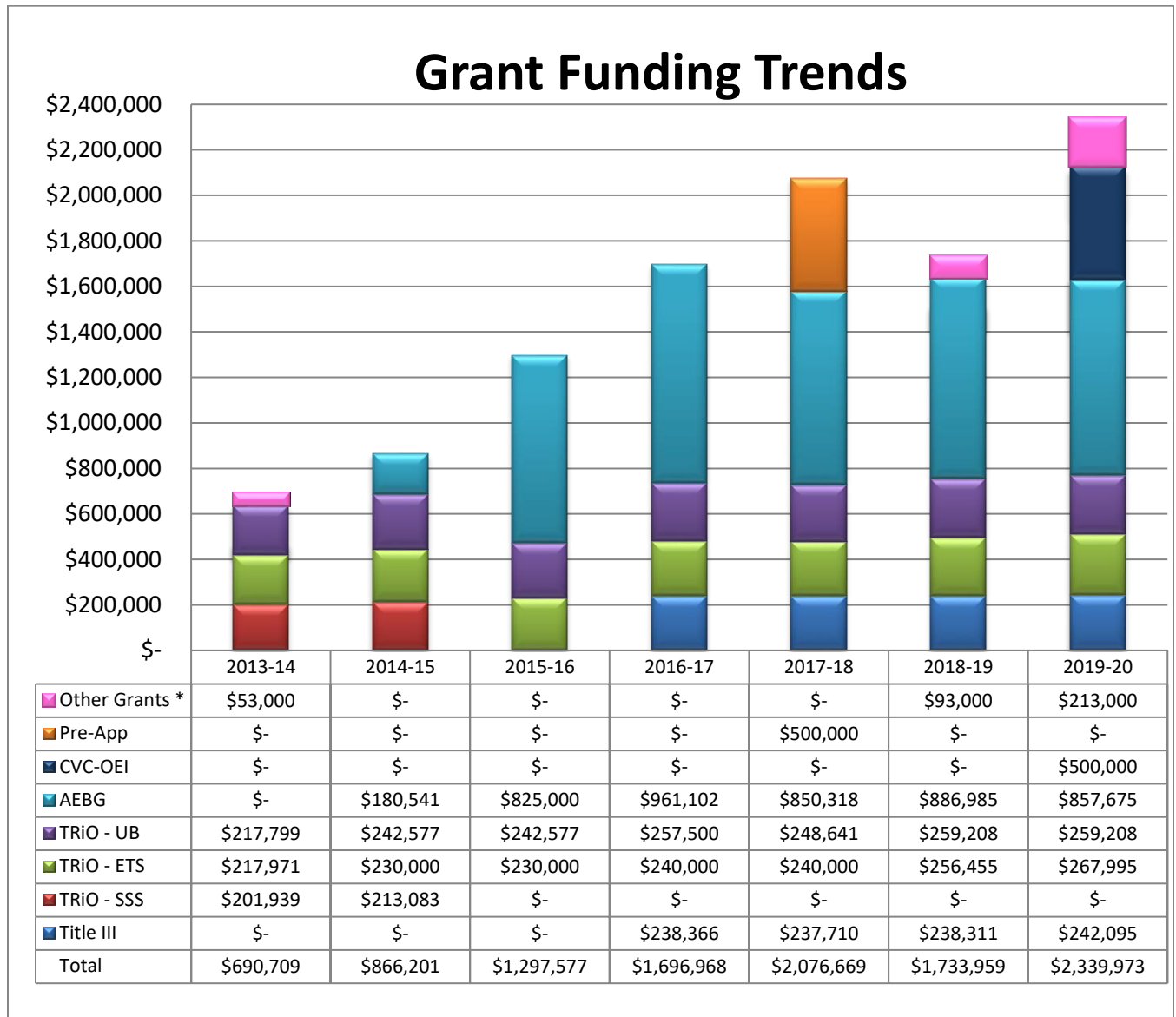
GRAPHS AND ANALYSES

2019–20 ANNUAL BUDGET

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

SECTION 11

GRANT FUNDS



Graph 13: Grant Funding Trends

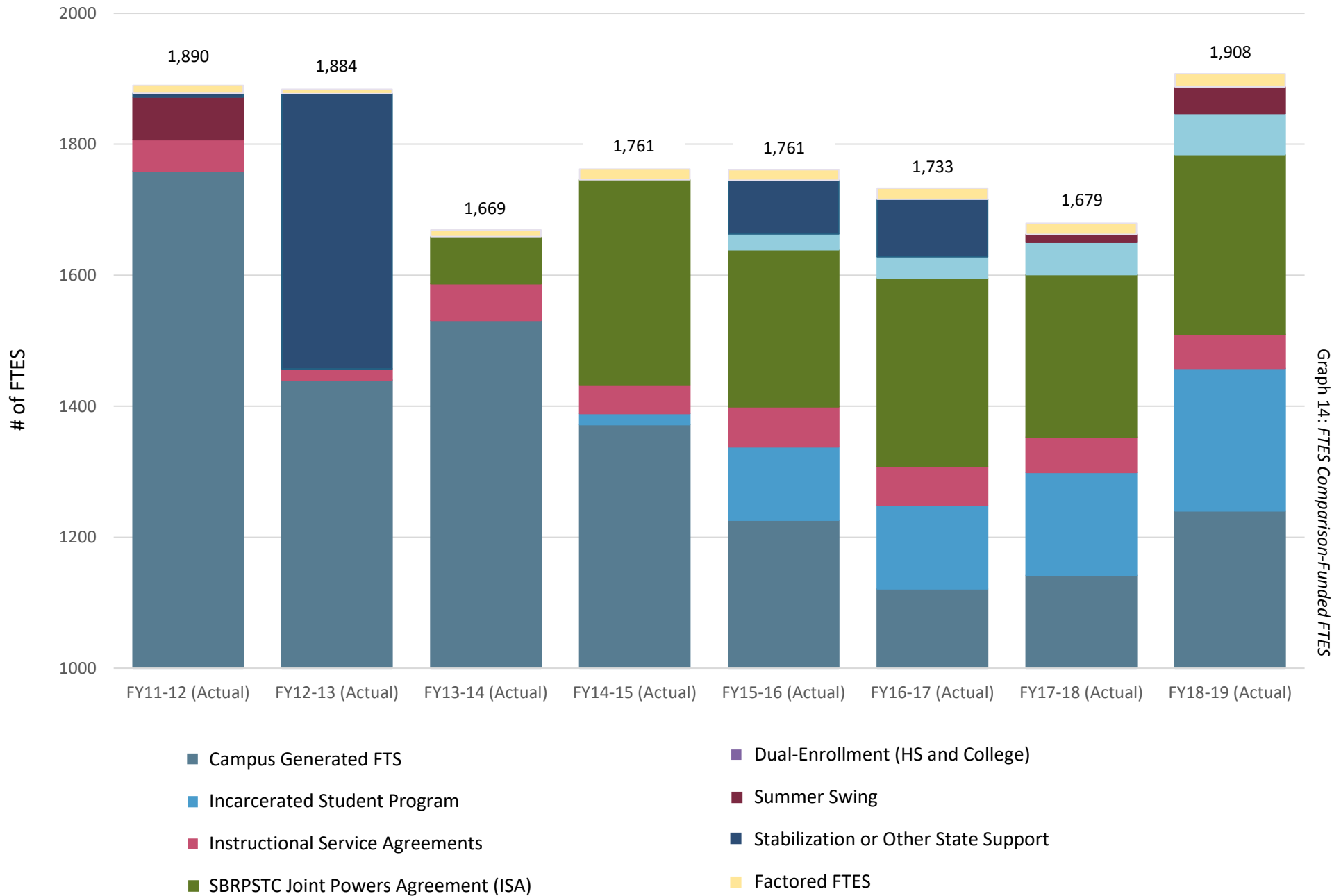
The graph above illustrates the amount of funds that Lake Tahoe Community College has brought in through grant sources since 2013-14. This graph demonstrates the organization's efforts in leveraging resources and moving from a state-funded model to a state-supported model. In 2017-18 LTCC was awarded a one-time grant of \$500,000 for Pre-Apprenticeship and OJT. In 2018-19 LTCC was awarded the Promise Scholars Program Replication grant and the Child Care Access Means Parents in Schools grant. In 2019-20 LTCC was awarded a one-time \$500,000 grant to enhance online CTE pathways through the California Virtual Campus Online Education Initiative.

* Other grants in FY19-20 include Promise Scholars Program Replication (\$75,000), WIOA (\$68,000), TRiO STEM (\$40,000), and Child Care (\$30,000).

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









FTES Comparison — Funded FTES

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



Graph 14: FTES Comparison-Funded FTES

Table 20: Full-Time Equivalent Students

FTES Source	FY11-12 (Actual)	FY12-13 (Actual)	FY13-14 (Actual)	FY14-15 (Actual)	FY15-16 (Actual)	FY16-17 (Actual)	FY17-18 (Actual)	FY18-19 (Actual)
 Campus Generated FTS	1759	1440	1531	1372	1226	1121	1142	1240
College F2F ¹	1304	1042	1002	844	732	635	575	587
Distance Education	340	281	402	398	370	367	455	517
Intensive Spanish Summer Institute (ISSI)	35	31	28	33	33	31	33	38
Work Experience/Internship	8	5	4	13	35	23	29	17
Noncredit CDCP	23	31	33	21	22	15	10	17
Noncredit	49	50	62	60	34	50	40	64
 Incarcerated Students Program²	--	--	--	17	112	128	157	217
 Instructional Service Agreements (ISA)	48	17	56	43	61	59	54	52
Municipal Fire	45	15	45	40	39	38	34	34
Culinary Jail	3	2	11	3	9	8	5	2
CAL FIRE	0	0	0	0	13	13	14	16
 SBPSTC Joint Powers Agreement (JPA)	--	--	72	314	240	288	248	274
 Dual-Enrollment (H S and College)	--	--	--	--	24	32	49	63
 Summer Swing³	65	0	0	0	0	0	12	41
 Stabilization or Other State Support^{4,5}	6	420	0	0	82	88	0	0
 Factored FTES⁶	12	7	10	16	16	17	17	20
TOTAL (May be less than 1 FTES off due to rounding)	1890	1884	1668	1761	1761	1733	1679	1908

¹ Includes all remaining courses not included in the other categories² ISP courses are taught by LTCC faculty (Inc. Work Experience for ISP)³ Summer Swing shifts FTES from Summer Quarter to prior Fiscal Year⁴ Stabilization provides one-time funding based on prior year FTES⁵ LTCC received a state FTES allowance of 88 FTES in FY16-17 due to severe weather⁶ Factor amount is computed due to flex days

The highlighted FTES sources are excluded from the 3-year credit FTES calculations for SCFF apportionment.

NONRESIDENT FTES TRENDS

Nonresident full-time equivalent students (FTES) began increasing in FY12-13 and are projected to stabilize through FY17-18 and beyond. FY15-16 featured a large spike in international FTES due to a club soccer program that was not continued in future years. International recruiting efforts are helping to ensure that nonresident FTES continue to grow at a sustainable rate. Nonresident students are having success at LTCC, with many of them transferring to four-year universities. The FY19-20 nonresident FTES and corresponding revenue assumptions are documented in the table below.

LTCC Nonresident FTES					
	FY15-16	FY16-17	FY17-18	FY18-19*	FY19-20**
Tuition Revenue	\$603,591	\$485,522	\$513,740	\$528,974	\$643,572
Total Nonresident FTES	158.61	91.79	93.54	96.21	97
International FTES	74.43	36.59	28.8	23.6	24
Out of State FTES	84.18	55.2	64.74	72.61	73

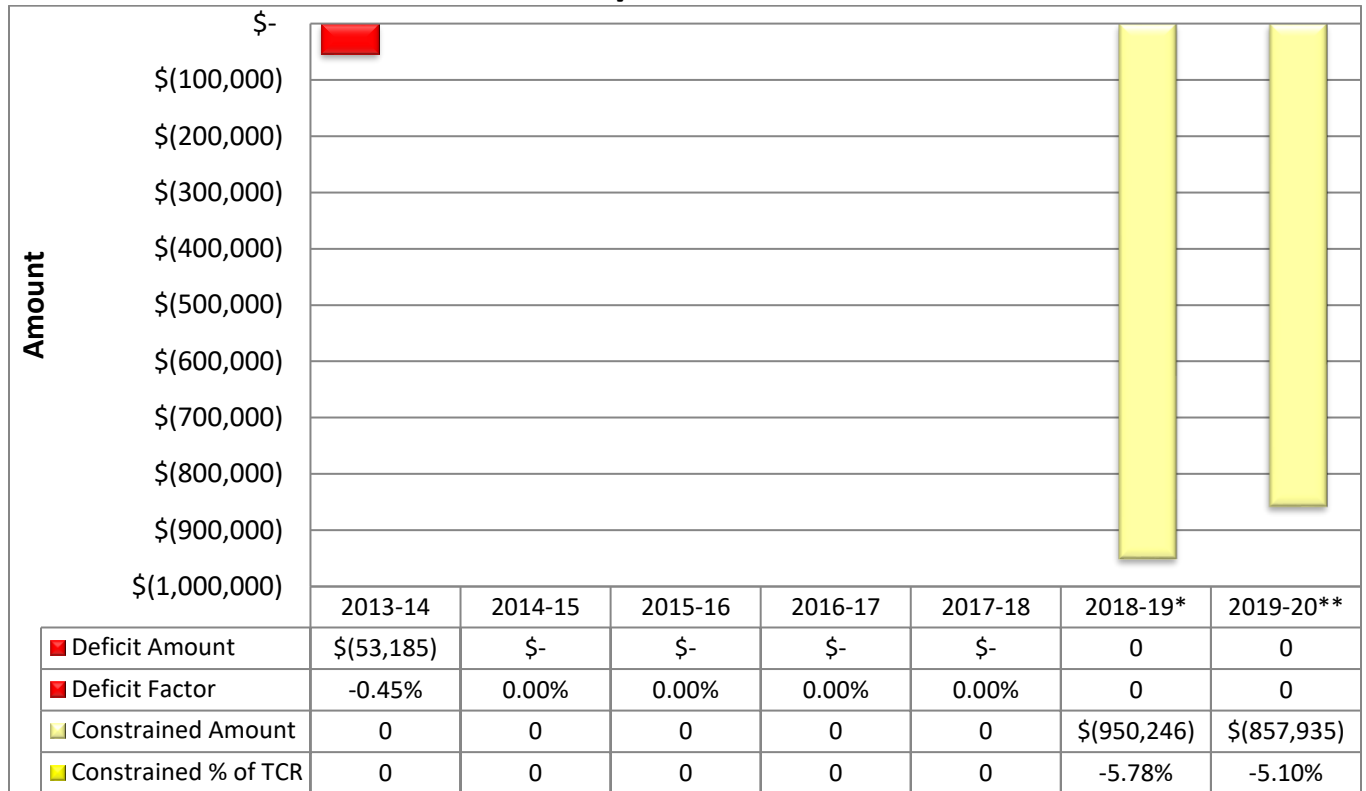
Table 21: *LTCC Nonresident FTES*

* Based on FY18-19 320 report and subject to change.

** Projected is based on current assumptions.

DEFICIT FACTOR / CONSTRAINED TCR TRENDS

R1 – Deficit Factor / Constrained TCR Trends



Graph 15: R1–Deficit Factor / Constrained TCR Trends

*The projected FY18-19 constrained TCR amount is based on the 2018-19 Second Principal Apportionment (P2).

**The projected FY19-20 constrained TCR is based on Advanced Apportionment information from the CCCCCO.

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 FY18-19 and 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. Constraint is a factored amount limiting the apportionment for those districts above hold harmless. Constraint is thereby placing the entire budget shortfall on those districts that are excelling under the SCFF.

FIFTY PERCENT (50%) LAW TRENDS

	FY14-15 Actuals	FY15-16 Actuals	FY16-17 Actuals	FY17-18 Actuals	FY18-19 Actuals*
Total Instructional Costs	\$5,843,162	\$6,141,922	\$5,920,767	\$6,470,116	\$6,726,254
Total Current Expense of Education (CEE)	\$11,175,353	\$12,057,139	\$11,841,534	\$12,041,809	\$13,148,335
Percent of CEE	52.29%	50.94%	50.15%	53.73%	51.16%

Table 22: 50% Law Trends

**FY18-19 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 FY14-15 through FY18-19. 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 FY19-20 budget is projected to maintain compliance with the 50% law.

GLOSSARY OF TERMS

2019–20 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.

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



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



<http://ltcc.campusapp.com>