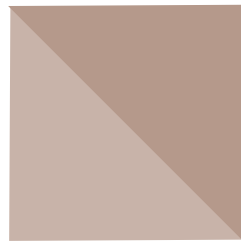


Fiscal Year

2021-22 Annual Budget



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.

LAKE TAHOE COMMUNITY COLLEGE

One College Drive
South Lake Tahoe, CA 96150



ANNUAL BUDGET

2021 – 2022

| | | <u>Service Dates</u> |
|----------------------------|--|----------------------|
| BOARD OF TRUSTEES: | Dr. Karen Borges, President | 2007-2024 |
| | Kerry David, Clerk | 1992-2022 |
| | Jeff Cowen, Trustee | 2014-2022 |
| | Nancy Dalton, Trustee | 2016-2024 |
| | Tony Sears, Trustee | 2018-2022 |
| | Geego Ocampo, Student Trustee | 2021-2022 |
| BOARD SECRETARY: | Jeff DeFranco | |
| BUDGET DEVELOPMENT: | Jeff DeFranco, Superintendent / President | |
| | Russi Egan, Vice President of Administrative Services (VPAS) | |
| | Nick Barclay, Analyst | |
| | Maryellen Sanchez, Executive Assistant to VPAS | |
| | Ryan Philpott, Director of Fiscal Services | |
| | Kilty Devine, Accountant | |

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

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

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

Lake Tahoe Community College

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

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2021 – 22 ANNUAL BUDGET

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EXECUTIVE SUMMARY

2021 – 22 ANNUAL BUDGET

- FY 21-22 Budget Executive Summary •
- Total Revenue, Appropriations & •
Unrestricted EFB Graph
- Unrestricted Appropriations Overview •

SECTION 1

EXECUTIVE SUMMARY – ANNUAL BUDGET 2021 – 22

This executive summary highlights the components of the proposed Fiscal Year 2021-22 (FY21-22) budget and provides an overview of the major issues, opportunities, challenges, and changes that are reflected in this document.

STATE FUNDING

The 2021-22 California state budget corrected an overestimated deficit expected at the time the 2020-21 budget was created due to the recession the state was experiencing. The recovery was quicker and more substantial than previously expected. The State budget now projects total revenues of \$203.6 billion and total reserves of \$25.2 billion for the next rainy day. This caused the State to consider the implications of exceeding the GANN Limit passed by voters in 1979. This constitutional amendment requires that 50% of the amount that exceeds the limit be returned to the voters and the remaining 50% to K-12 and community colleges.

The budget act increased the overall funding for community colleges by more than \$3.5 billion over the levels in 2020-21 through a combination of both one-time and ongoing funds. Paying off the deferrals implemented in 2020-21 was an important goal that was accomplished. This budget also makes some investments in areas such as deferred maintenance, student basic needs and support for faculty. Some of the student basic needs being supported by the budget focuses on needs revealed or exacerbated by the COVID-19 pandemic.

In February 2021, Senate Bill 85 was passed to amend the Budget Act of 2020 with an Immediate Action Package. This package included funding for emergency student financial assistance grants, outreach and application assistance to students applying for CalFresh, and efforts to bolster student retention rates and enrollment. The Budget Act of 2021 included additional funding for emergency financial assistance grants to students and to support retention efforts.

The Budget Act of 2021 included a compounded Cost of Living Allowance (COLA) of 5.07% for the Student Centered Funding Formula (SCFF) only. This COLA includes the statutory COLA from 2020-21 of 2.31% plus the COLA for 2021-22 of 1.70% as well as an additional approximately 1% increase that was provided to K-12.

The FY21-22 state funded restricted general funds will include a COLA for some of the categorical programs of 1.7%. A base adjustment of 5.0% for the Student Equity and Achievement (SEA) funding was included, as well as increases for the Strong Workforce Program, part-time faculty office hours and student mental health services.



Breaking ground for an exciting start to the official building of the Early Learning Center – June 2020

FEDERAL COVID-19 FUNDING

Since April 2020, the federal government has passed a series of Higher Education Emergency Relief Fund (HEERF) bills. The District applied for and received all three (3) grants within HEERF. These grants are intended to provide relief to colleges related to the transition of instruction and relief for coronavirus expenses. LTCC received a total of \$1,522,445 for student emergency relief grants and \$2,667,771 for institutional needs.



LTCC staff and students picking up trash along 8 different sites in the south shore – September 2020

LTCC created quarterly emergency grants for students to help with the extra expenses many students are facing due to the pandemic. The institutional portion of the funds has been used to mitigate costs related to the pandemic such as security, improvement to air exchange, risk management, and technology needs for both the students and employees in the form of laptops and WiFi hotspots.

FULL-TIME EQUIVALENT STUDENTS OUTLOOK

The COVID-19 pandemic has affected the last two years and will continue to impact full-time equivalent students (FTES) into the future. The California Community Colleges Chancellor’s Office (CCCCO) issued an executive order allowing California Community Colleges to apply for emergency conditions for the Fiscal Year 2019-20 (FY19-20) and continued it into the Fiscal Year 2020-21 (FY20-21) year. The emergency conditions allowance was approved for Fiscal Year 2021-22 (FY21-22). The importance of this declaration is that it allows colleges to maintain funding based on the reports colleges submitted in January 2020.

The following chart tracks the FTES as reported to the CCCCCO on the Apportionment Attendance Report (CCFS320). The chart tracks the changes not only from year to year, but also the annual change since the start of the pandemic.

| Year | Reported FTES | Change in FTES from Prior Years | % of Change | Change in FTES from Jan 2020 | % of Change | Emergency Conditions |
|---------|---------------|---------------------------------|-------------|------------------------------|-------------|----------------------|
| 2019-20 | 1 751.27 | -191.68 | -9.8% | -191.68 | -9.8% | 1 942.95 |
| 2020-21 | 1 818.00 | 66.73 | 3.8% | -124.95 | -6.4% | 1 942.95 |

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

The District is in a good position to weather the effects of the pandemic and changes that may occur related to the recent Caldor Fire. The District's ability to pivot at a moment's notice in the face of a pandemic or a wildfire will help students achieve their educational goals while ensuring fiscal stability. It is the intention of the District to protect the health and welfare of its students while continuing to provide high-quality education and student support in these unprecedented times.

SHIFTING STAFFING LEVELS AND EXPENDITURES

LTCC has 136.48 full time equivalent (FTE) employees in FY21-22, an increase of slightly more than 4.5 from FY20-21. Retirements and resignations were backfilled, as necessary, with an eye on the future as the economic recession will most likely impact the District beyond FY21-22.

The Budget Act of 2021 allowed the District to invest in the retention and recruitment of staff. Many of the groups settled two-year agreements with the addition of a sixth step on the salary schedule. Each range of the salary schedule is equal to 2.5%, while each step within the range is a 5.0% increase. Increases for each respective group for the FY21-22 are: Confidentials 3.52%*, Directors 5.0%*, Contracted Directors 2.13%*, Classified Employees 3.14%*, Administrators 3.24%*, Faculty 2.0%, and Adjunct Faculty 3.65%. The minimum wage will increase from \$14.00 an hour to \$15.00 an hour beginning in January 2022.

**Each of these groups have two-year agreements.*

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 FY23-24. The Chancellor's Office estimates the impact of these increases to the system to be \$400 million.

The STRS rate increased from the FY20-21 rate of 16.15% to 16.92% for FY21-22, and the PERS rate increased from the FY20-21 rate of 20.7% to a rate of 22.91% in FY21-22. Thanks to language in the 2020-21 State budget act that allocated funds to reduce employer contribution rates in FY20-21 and FY21-22 for both STRS and PERS, these rates are lower than previously projected. The following table projects LTCC's future contributions to both funds from the unrestricted general fund.

| Projected STRS and PERS Contributions | | | | | |
|---------------------------------------|--------------------|---------------------|--------------------|-----------------|------------------------|
| Fiscal Year | STRS Contribution* | PERS Contribution** | Total Contribution | Annual Increase | Increase from FY 13-14 |
| 2013-14 | \$326,619 | \$288,092 | \$614,711 | | |
| 2014-15 | \$332,651 | \$311,240 | \$643,891 | \$29,180 | \$29,180 |
| 2015-16 | \$402,189 | \$339,132 | \$741,321 | \$97,430 | \$126,610 |
| 2016-17 | \$417,077 | \$399,132 | \$816,142 | \$74,821 | \$201,431 |
| 2017-18 | \$482,813 | \$489,714 | \$972,527 | \$156,385 | \$357,816 |
| 2018-19 | \$532,756 | \$635,058 | \$1,167,814 | \$195,287 | \$553,103 |
| 2019-20 | \$578,378 | \$691,127 | \$1,269,505 | \$101,691 | \$654,794 |
| 2020-21 | \$576,290 | \$754,993 | \$1,331,283 | \$61,778 | \$761,892 |
| 2021-22 | \$629,940 | \$938,170 | \$1,568,110 | \$236,827 | \$953,399 |
| 2022-23 | \$648,208 | \$1,101,934 | \$1,750,142 | \$182,032 | \$1,135,431 |
| 2023-24 | \$667,006 | \$1,179,623 | \$1,846,629 | \$96,487 | \$1,202,738 |

Table 1: Projected STRS and PERS Contributions

* LTCC contribution projections are based on budgeted FY21-22 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 FY21-22 unrestricted general fund PERS contribution, assuming the cost impact of the annual approximate 3% step and column increase in salary. Any changes to salary will impact LTCC's contribution. PERS on-behalf payments are not included in the table above.

The 2020-21 State budget included language to redirect funds previously designated for a long-term buydown of pension liabilities, and instead uses them to reduce local school employer pension contributions in 2020-21 and 2021-22 by about 2% in each year. Despite these investments, both STRS and PERS face significant unfunded liabilities that are likely to impact the State and the District for years to come.

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 (4) 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 wayfinding, new early learning center, and technology, safety and security projects.

In July 2021, LTCC sold Series C of the bond totaling \$14 million to finance the next series of projects. The majority of the funds from Series C will be combined with Proposition 51 State funds to modernize the majority of the classrooms on campus. An equipment storage facility will also be completed, as well as continued work on building access control.

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 allowed the District to invest in not only staffing as indicated above, but to invest in the students and the upkeep of the buildings for the future. Monitoring the economy and anticipating the next year's budget will continue to be a focus. LTCC will continue to advocate at the State and Chancellor's 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, 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.



2020 LTCC Graduates

LTCC's ending fund balance (EFB) in FY20-21 was \$2,935,218, which was 16.01% of FY20-21 appropriations. In FY21-22, the EFB is projected to increase slightly to \$2,952,218, which is 14.89% of FY21-22 appropriations. The Board of Trustees has a stated goal of a 15% reserve target to help protect programs during the next recession.

LTCC has leveraged other strong financial positions to help mitigate the impact of the current and future recessions. Increasing staffing levels, and the associated payroll costs, must be scrutinized with the potential for an expanded recession. LTCC has established a STRS and PERS reserve to help offset those costs in the future. LTCC has been making progress toward funding the Other

Postemployment Benefits (OPEB) Annual Required Contribution (ARC). In FY20-21, the reserves for OPEB were increased by \$218,550 using one-time funds.

In FY20-21, LTCC continues to be in a strong financial position due 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.

The total unrestricted (Fund 11) and restricted (Fund 12) revenues and appropriations for the FY21-22 are as follows:

| | Revenues | Appropriations |
|---------------------|--------------|----------------|
| Unrestricted | \$19,847,138 | \$19,830,138 |
| Restricted | \$9,680,187 | \$7,544,640 |
| TOTAL | \$29,527,325 | \$27,374,778 |

Table 2: FY21-22 Unrestricted and Restricted Revenues and Appropriations

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

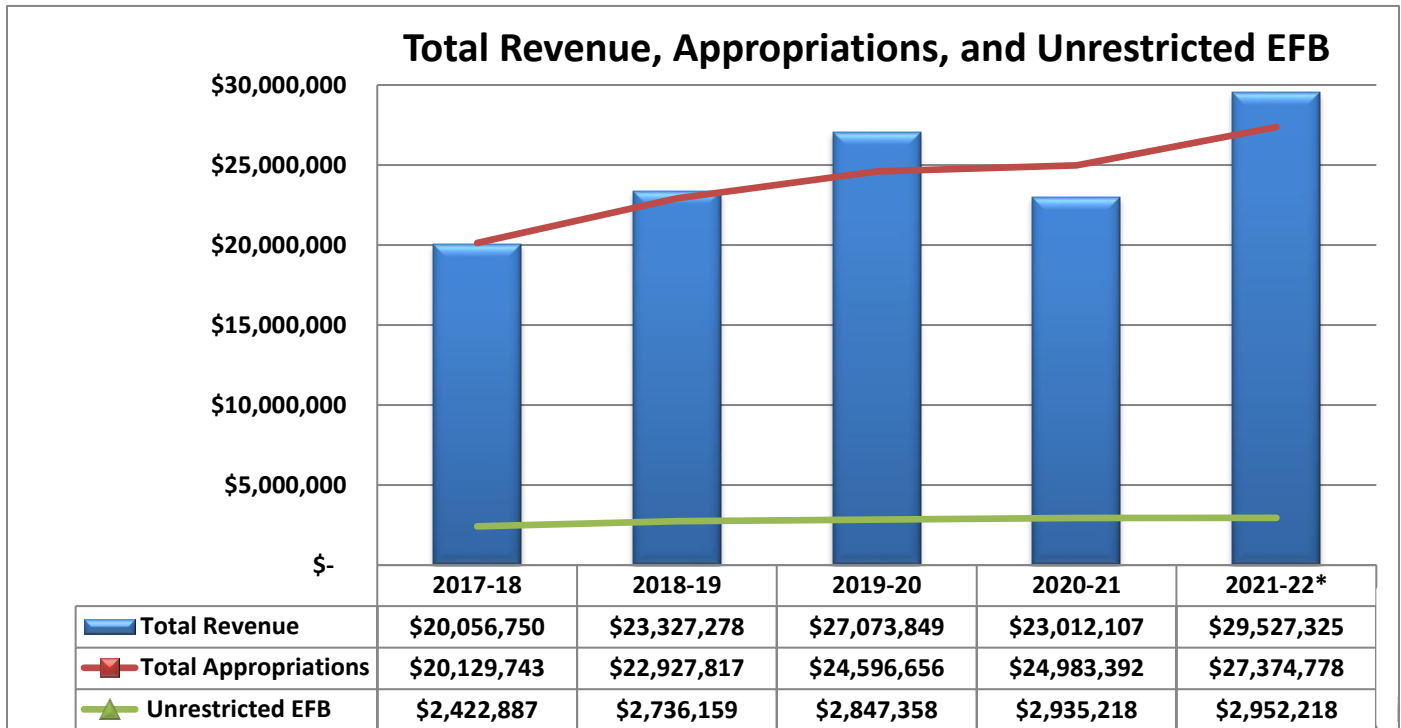
A summarized list of the final budget by fund, which includes total appropriations and budgeted reserves, is presented below:

| Funds | Budgeted Appropriations + Budgeted Reserves |
|--|---|
| General Fund: | |
| Unrestricted (Fund 11) | \$22,782,356* |
| Restricted (Fund 12) | \$ 7,732,850 |
| Bond Interest and Redemption Fund | \$ 4,050,848 |
| Child Development Center Fund | \$ 737,994 |
| Capital Outlay Projects Fund | \$ 6,846,710 |
| General Obligation Bond Fund | \$ 12,200 |
| University Center Capital Fund | \$ 287,815 |
| Community Education Fund | \$ 470,569 |
| Community Play Consortium | \$ 350,345 |
| Self-Insurance Fund | \$ 240,174 |
| Retiree Benefits Fund | \$ 778,300 |
| Student Representative Fee Trust Fund | \$ 8,400 |
| Student Financial Aid Trust Fund | \$ 3,001,922 |
| OPEB Trust Fund | \$ 1,675,158 |

Table 3: Total Appropriations and Budgeted Reserves

* Unrestricted (Fund 11) Budgeted Appropriations + Budgeted Reserves includes the 14.89% BOT contingency, which in FY21-22 is budgeted to be \$2,952,218.

REVENUE , APPROPRIATIONS, AND UNRESTRICTED ENDING FUND BALANCE



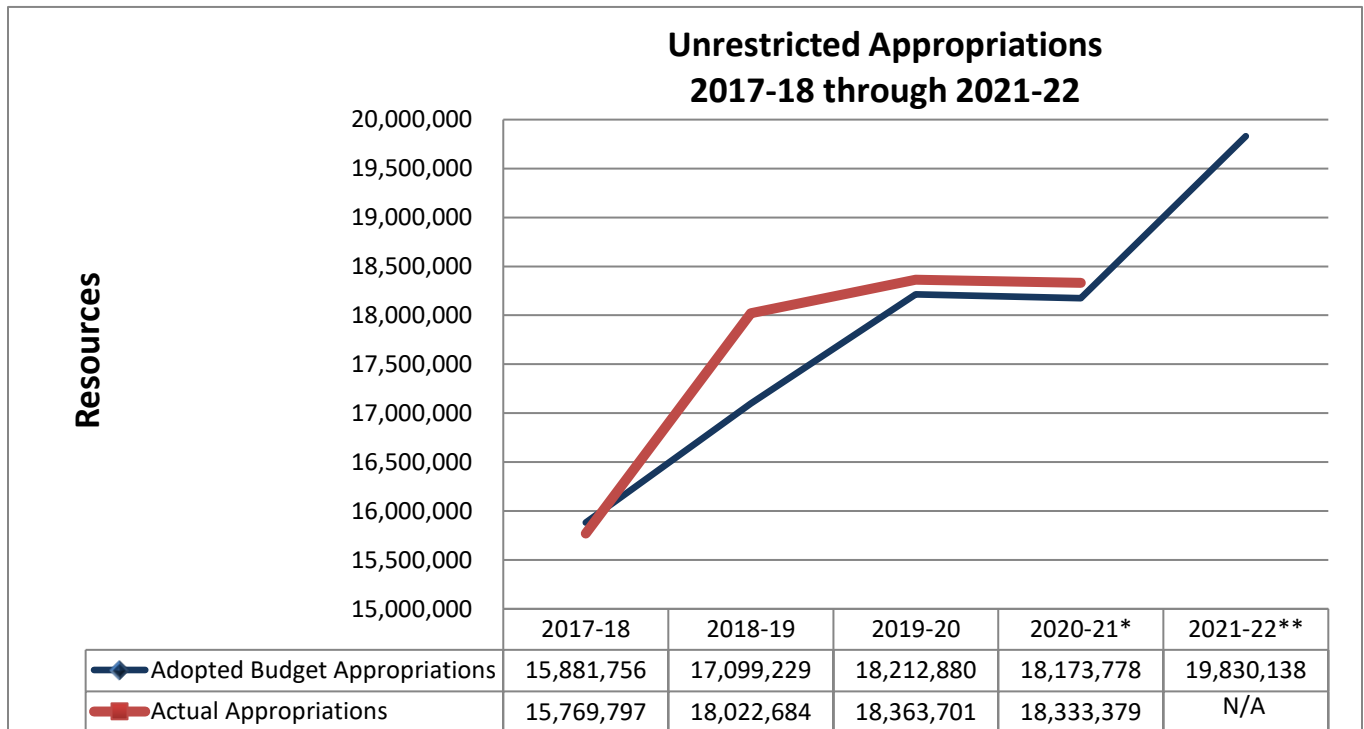
Graph 1: Total Revenue, Appropriations, and Unrestricted EFB

The graph above documents the combined unrestricted and restricted revenue and appropriations for fiscal years 2017-18 through 2021-22. The graph illustrates the changing revenue and expenditure picture and the impact on the college’s unrestricted ending fund balance (EFB). The Student Centered Funding Formula (SCFF) was implemented in FY18-19. Due to inadequate funds available to fully fund the SCFF, LTCC’s total computational revenue (TCR) was limited as no funds are available for growth, leaving LTCC with unfunded FTES in FY19-20, FY20-21, and FY21-22 TCR calculations.

The restricted general fund projects little overall change from FY20-21 to FY21-22, however the five-year Title III grant cycle ended, LTCC was awarded the Institutional Resilience and Expanded Postsecondary Opportunity (IREPO) grant totaling \$1.4 million over two years, and was re-awarded the TRiO Educational Talent Search grant for another five-year cycle. The FY19-20 ending fund balance of \$2.57 million was carried into FY20-21 as a beginning fund balance, as opposed to deferred revenue, resulting in more appropriations than revenue in FY20-21. In FY20-21 \$830,000 from Cal Fire and the CA Tahoe Conservancy offset the end of other one-time funds, as well as an additional \$1.5 million for COVID relief funds. FY19-20 increases include a \$500,000 one-time CTE Pathways grant and \$500,000 from the Federal CARES Act to offset costs due to COVID-19.

* FY17-18 through FY19-20 are audited actuals, FY20-21 are unaudited actuals, and FY21-22 is budget.

UNRESTRICTED APPROPRIATIONS OVERVIEW



Graph 2: Unrestricted Appropriations Overview, 2017-18 through 2021-22

The graph above is an overview of LTCC unrestricted appropriations (FY17-18 through FY21-22) 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 FY18-19 LTCC increased appropriations by approximately \$2.2 million over FY17-18 actuals. The increase is attributed in large part to the change in funding formula. Appropriations were relatively flat from FY19-20 to FY20-21 due to changes to educational and business practices surrounding the COVID-19 pandemic. Appropriations are projected to increase significantly in FY21-22 due primarily to an increase in total computational revenue of about \$1 million stemming from a positive economic situation.

LTCC should be cautious with commitments of ongoing expenditures as revenue in future years is uncertain as economic protections put in place during the COVID-19 pandemic are phased out. Salaries will continue to increase due to step and column increases, and STRS and PERS contribution rates will continue to increase into the future. LTCC should also ensure that its FTES levels are able to remain consistent now and into the future to ensure the stability of the college.

* FY20-21 actuals are unaudited.

** FY21-22 is budget only.

COLLEGE OVERVIEW

2021 – 22 ANNUAL BUDGET

- District Overview •
- Community Overview •
- 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.*



LTCC Enhanced Virtual Education – Organic Chemistry

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 42 associate degrees, including 16 associate in arts and science transfer degrees that provide seamless matriculation to four-year institutions. Additionally, the college currently offers 38 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.



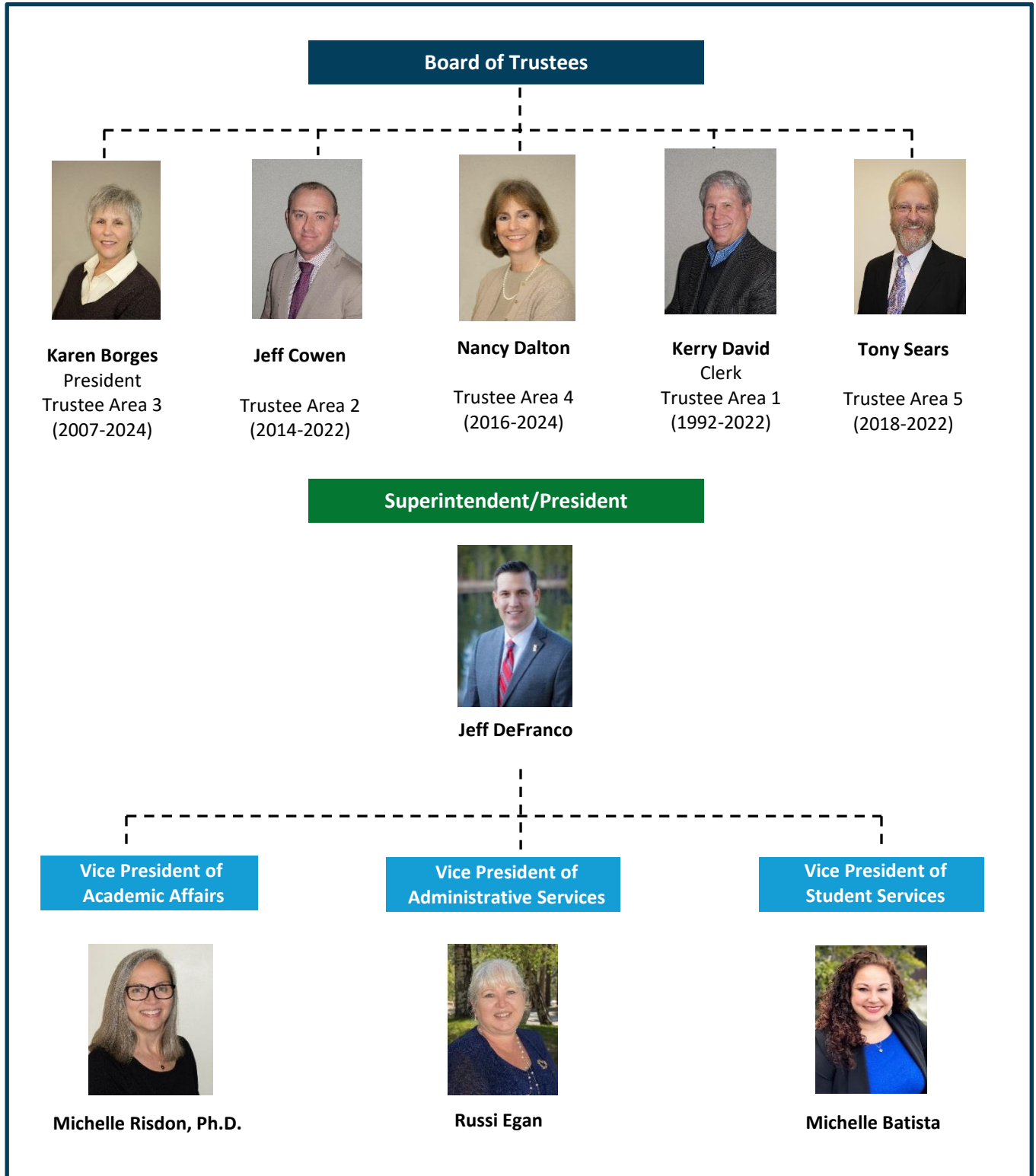
LTCC Wilderness Education – Winter Quarter

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 52.0% of first-time, full-time graduating or transferring to a four-year institution within three years (IPEDS), LTCC serves students from within the district as well as from across the Lake Tahoe basin through the highest quality of instruction. Persistence rates of first-year students decreased to 24% during the 2019-20 academic year, but returned to 50% in the following fall to spring terms. Additionally, the college provides further access to students through a diversity of distance education courses and programs.
6. **Fiscal Management:** The college's 2020-21 funded resident FTES was 1,701.34 and the nonresident FTES was 78.80. 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 will complete construction on the Early Learning Center which will house the Tahoe Parents Nursery School in Fall 2021.
 - LTCC is partnering with the Lake Tahoe Unified School District on the Dual-Enrollment Program, designed to help local high school students explore and meet long-term educational and career goals.



Ice Rescue Training with LTCC's Fire Academy

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 328,239,523. The name of the county, El Dorado, is Spanish for “Golden One,” and the county was one of the original 27 counties of the state of California, formed by an act on February 18, 1850.

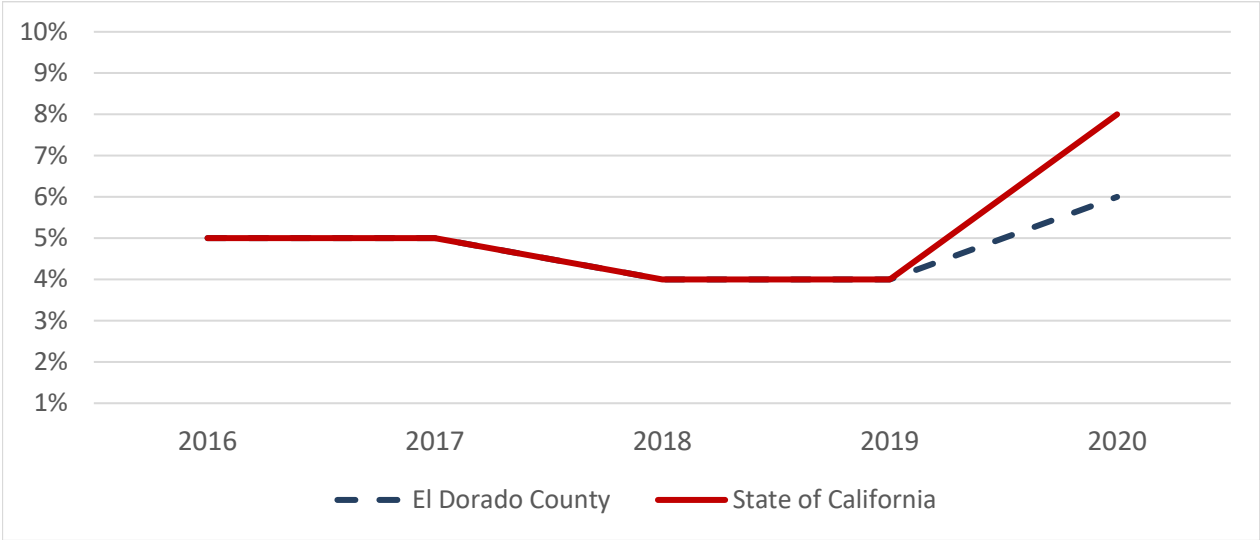
The following chart illustrates the population estimates for El Dorado County and the state of California. This information is based on the 2010 US Department of Commerce for April 1.

| Year | EL DORADO COUNTY | | STATE OF CALIFORNIA | |
|------|------------------|----------|---------------------|----------|
| | Population | % Change | Population | % Change |
| 2005 | 173,181 | -- | 35,869,173 | -- |
| 2006 | 175,258 | 1.2% | 36,116,202 | 0.7% |
| 2007 | 177,195 | 1.1% | 36,399,676 | 0.8% |
| 2008 | 178,599 | 0.8% | 36,704,375 | 0.8% |
| 2009 | 179,701 | 0.6% | 36,966,713 | 0.7% |
| 2010 | 181,183 | 0.8% | 37,223,900 | 0.7% |
| 2011 | 180,639 | -0.3% | 37,427,946 | 0.5% |
| 2012 | 182,640 | 1.1% | 37,668,804 | 0.6% |
| 2013 | 182,958 | 0.2% | 37,984,138 | 0.8% |
| 2014 | 183,957 | 0.5% | 38,340,074 | 0.9% |
| 2015 | 181,058 | -1.6 | 39,144,818 | 2.0% |
| 2016 | 184,371 | 1.8% | 39,189,035 | 0.1% |
| 2017 | 185,062 | 0.4% | 39,523,613 | 0.9% |
| 2018 | 188,987 | 2.12% | 39,776,830 | 0.6% |
| 2019 | 190,678 | 0.89% | 39,937,489 | 0.5% |
| 2020 | 193,227 | 1.34% | 39,781,870 | -0.4% |
| 2021 | 197,037 | 1.97% | 39,613,493 | -0.4% |

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

2. **Key Industries:** The Lake Tahoe region offers a rich array of natural resources, outdoor recreation opportunities, gaming, and other tourist amenities. It is considered a major tourist destination in the United States, and key industries include tourism, the ski industry, and leisure and hospitality. Tourism is the key summer industry, offering numerous outdoor activities including hiking, boating, paddle boarding, and mountain biking.
3. **Employment:** *El Dorado County's unemployment rate has consistently stayed below the statewide average. In 2020, the county's unemployment rate was 6.0% (see graph below) and California's unemployment rate was 8.1%. During the COVID-19 pandemic the county's unemployment rate rose as high as 15.3% in April 2020.*

Unemployment Rates



Graph 3: El Dorado County Unemployment Rates

Source: US Department of Labor

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

| Fiscal Year | Local Secured | Unsecured | Total | Annual Growth Rate |
|----------------|-----------------|---------------|-----------------|--------------------|
| 2011-12 | \$5,762,556,969 | \$103,761,791 | \$5,866,318,760 | N/A |
| 2012-13 | \$5,654,508,299 | \$103,522,008 | \$5,758,030,307 | -1.85% |
| 2013-14 | \$5,729,040,118 | \$109,761,973 | \$5,838,802,091 | 1.40% |
| 2014-15 | \$5,960,654,948 | \$109,489,818 | \$6,070,144,766 | 3.96% |
| 2015-16 | \$6,283,268,529 | \$106,194,501 | \$6,389,463,030 | 5.26% |
| 2016-17 | \$6,579,531,398 | \$108,293,264 | \$6,687,824,662 | 4.67% |
| 2017-18 | \$7,018,123,449 | \$110,211,049 | \$7,128,334,498 | 6.59% |
| 2018-19 | \$7,447,703,774 | \$133,561,809 | \$7,581,265,585 | 6.35% |
| 2019-20 | \$7,773,499,141 | \$134,609,198 | \$7,908,108,339 | 4.31% |
| 2020-21 | \$8,195,428,016 | \$144,237,650 | \$8,339,665,666 | 5.46% |

Averages

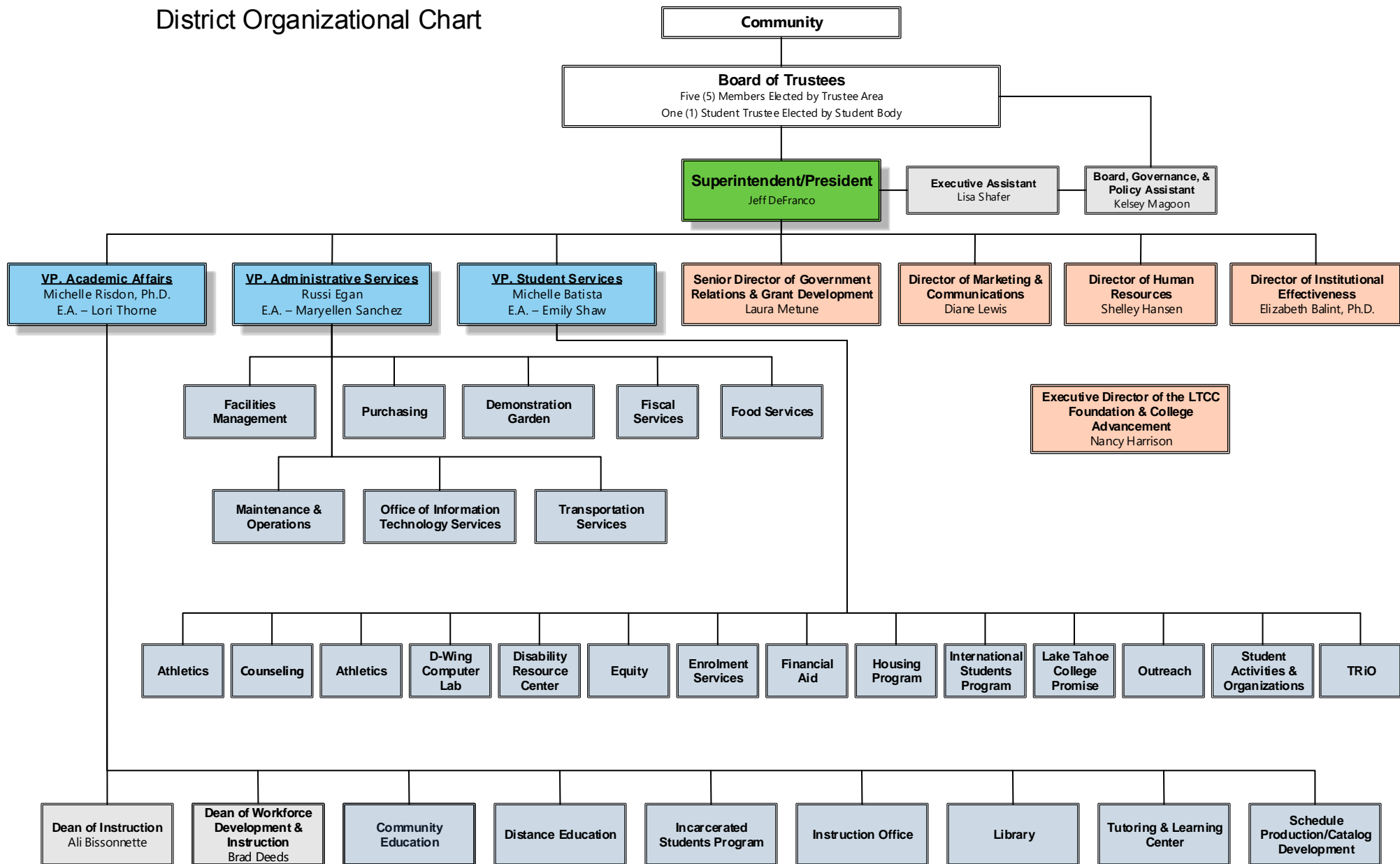
| | |
|-----------------------|--------------|
| 3-year Average | 5.37% |
| 5-year Average | 5.48% |

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

Source: California Municipal Statistics, Inc.

Lake Tahoe Community College

District Organizational Chart



ORGANIZATIONAL UNITS

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

Office of the Superintendent/President

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

Academic Affairs

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

Administrative Services

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

Student Services

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

CAPITAL PROJECTS

Definition

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

Facilities Master Plan

Development of the LTCC Facilities Master Plan 2021-2027 is underway with Board adoption anticipated during Fall 2021. The plan identifies proposed capital projects to support institutional goals through 2027. The Facilities Master Plan is being developed using the following goals and objectives as they pertain to the Educational Master Plan:

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

Campus Master Site Plan

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

Accounting for Capital Projects

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

Fund 41: Capital Projects Fund

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

Fund 43: General Obligation Bond Fund

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

Fund 44: University Center Capital Fund

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

Measure F General Obligation Bond Update

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

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

In August 2015, the district executed the first bond issuance, Series A, in the amount of \$19,000,000. A second issuance, Series B, was executed in February 2018 in the amount of \$15,000,000. A Series C issuance was executed in July 2021 in the amount of \$14,000,000.

Measure F expenditures through June 30, 2021, totaled \$31,196,517.

| Series A, B and C Project Categories | FY 2021-22 Budget |
|--|----------------------|
| Master Planning | \$ 338,031 |
| Site improvements | \$ 259,607 |
| Modernization/renovation of existing facilities | \$ 6,046,454 |
| New construction planning/initial construction costs | \$ 4,360,626 |
| Technology projects | \$ 446,139 |
| Safety projects | \$ 267,271 |
| Bond management and issuance | \$ 512,508 |
| Total | \$ 12,230,636 |

Table 7: Capital Projects Categories and Budget

ASSUMPTIONS AND GOALS

2021 – 22 ANNUAL BUDGET

- Fiscal Resource Allocation Guiding Principles •
- FY21-22 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. Ensure resource allocation aligns with the District’s prioritization of addressing issues related to anti-racism, racial equity, and marginalized populations.
3. Maintain transparency in the budget process.
4. Plan and budget for state requirements and contractual obligations.
5. Resource allocation is informed by integrated annual and comprehensive processes.
6. 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.
7. Use a balanced approach for budget estimates.
 - a. When uncertain, use conservative estimates.
8. Maintain prudent reserves for future uncertainties.
9. Have a systematic process for funding future liabilities.
 - a. Develop a long range plan to address future liabilities.
10. Have budgeted Student Centered Funding Formula (SCFF) elements based on a confident projection with rationale provided.

February 24, 2021

Budget Council

March 2, 2021

Senior Leadership Team

April 8, 2021

Institutional Effectiveness Council

April 13, 2021

Board of Trustees

FY2021-22 BUDGET BUILDING ASSUMPTIONS

1. Use the 2021-22 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 FY21-22 with no use of reserves to offset operating costs. A balanced budget is defined as total appropriations equaling total revenue for FY21-22.
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 FY20-21 for the following purposes: Remodel for Efficiency technology, equipment, & furniture funding, STRS/PERS reserve, OPEB trust, and the unrestricted reserve.
5. Use a 2% deficit factor for budget building purposes.
6. Budget for a cancellation rate based on a two year running average of the current and prior year cancelled units.

BUDGET BUILDING INFORMATION

2021-22 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. 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 FY21-22 budget is a balanced budget, as budgeted revenues equal budgeted appropriations.

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

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

BUDGET DEVELOPMENT PROCESS

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

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

presented to budget managers for review to update for the coming fiscal year. Budget managers submit revised budgets with budget neutral changes and any proposed additions. The senior leadership team will then review and approve budget additions, taking into consideration changes to revenue in the May revision to the governor's budget.

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

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

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.

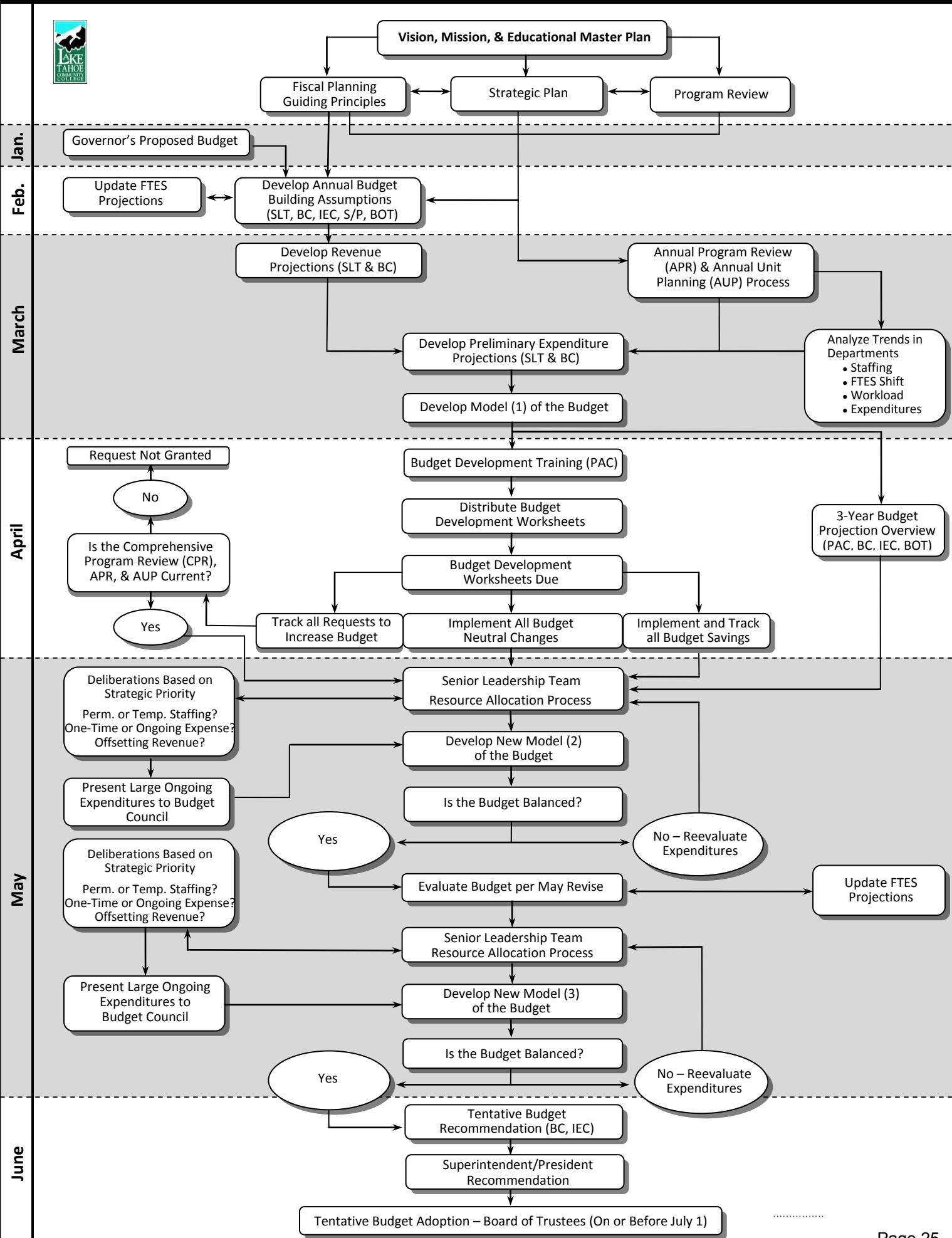


The LTCC campus – October 2020

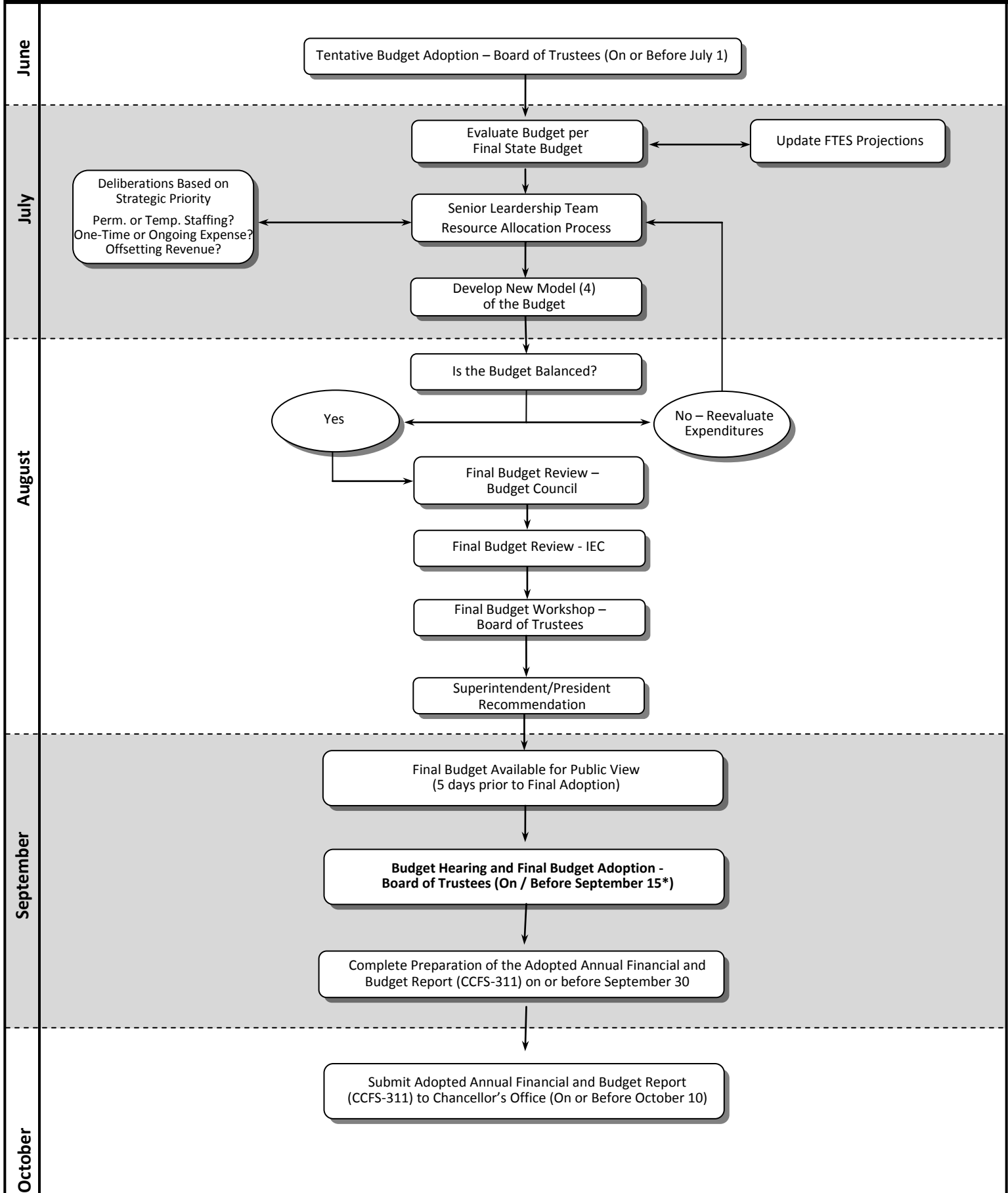


A resilient Coyote family

LTCC BUDGET DEVELOPMENT PROCESS



LTCC BUDGET DEVELOPMENT PROCESS (Continued)



*Please refer to the next page (2021-22 BUDGET DEVELOPMENT TIMELINE).

2021-22 BUDGET DEVELOPMENT TIMELINE

January 8 – Governor’s proposed budget is unveiled for FY21-22

January 27 – Budget council reviews governor’s proposed budget

February 24 – Budget council recommends resource allocation guiding principles and FY21-22 budget building assumptions

February 24 – Present enrollment projections to the budget council

March 19 – Annual unit plan due to administration

April 8 – Institutional effectiveness council (IEC) recommends resource allocation guiding principles

April 13 – Board of Trustees approves resource allocation guiding principles and FY21-22 budget building assumptions

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

May 26 – Budget building session with the budget council

June 2 and 16 – Present tentative budget to the budget council

June 3 – Present tentative budget to IEC

June 8 – Board of Trustees first reading of tentative budget

June 22 – Board of Trustees adoption of tentative budget (California Code of Regulations Title 5§58305)

July 1 – Fiscal Year 2021-22 begins

July 12 – The California State budget signed for FY21-22

August 18 – Present final budget to the budget council for recommendation

August 19 – Present final budget to the IEC for first read

August 24 – Board of trustees first reading of final budget

September 9 – Present final budget to IEC for recommendation

September 8-14 – Final budget in library for public viewing

September 14 – Public hearing of the final budget (California Code of Regulations Title 5§58301)

September 14 – Board of Trustees adoption of final budget (California Code of Regulations Title 5§58305)

Table 8: 2021-22 Budget Development Timeline

2021-22 STATE BUDGET

The Fiscal Year 2021-22 State budget (21-22 state budget) was enacted on June 28, 2021, and signed by Governor Newsom on July 12, 2021. The 21-22 state budget corrected an overestimated deficit expected at the time the 2020-21 budget was created due to the recession the State was experiencing. The recovery was quicker and more substantial than previously expected.

The 21-22 state budget increased the overall funding for community colleges by more than \$3.5 billion from 2020-21 through a combination of both one-time and ongoing funds. Paying off the deferrals implemented in 2020-21 was an important goal that was accomplished. This budget also makes some investments in areas such as deferred maintenance, student basic needs and support for faculty. Some of the student basic needs being supported by the budget focuses on needs revealed or exacerbated by the COVID-19 pandemic.

In February 2021, Senate Bill 85 was passed to amend the Budget Act of 2020 with an Immediate Action Package. This package included funding for emergency student financial assistance grants, outreach and application assistance to students applying for CalFresh, and efforts to bolster student retention rates and enrollment. The state budget included additional funding for emergency financial assistance grants to students and to support retention efforts.

The 21-22 state budget included a compounded cost of living allowance (COLA) to be applied to the Student Centered Funding Formula (SCFF) of 5.07%. The 5.07% COLA includes the statutory 2.31% COLA for 2020-21, the statutory COLA of 1.71% for 2021-22 and an additional 1.0% to match the proposed COLA for K-12. The legislature wanted to ensure community colleges were made "whole" for the 2020-21 fiscal year. This 5.07% COLA is only applied to the calculation of the SCFF which effects the district's apportionment.

The 21-22 state funded restricted general funds will include a COLA for some of the categorical programs of 1.7%. A base adjustment of 5.0% for the Student Equity and Achievement (SEA) funding was included, as well as increases for the Strong Workforce Program, part-time faculty office hours and student mental health services.



Lake Tahoe Community College Soccer

Funding for California community colleges in 2021-22 includes:

| Unrestricted System-Wide | Estimated Impact to Lake Tahoe CCD |
|--|---|
| <ul style="list-style-type: none"> ● \$1.45 billion deferrals eliminated | <ul style="list-style-type: none"> ● \$3.69 million deferrals eliminated |
| <ul style="list-style-type: none"> ● \$424.5 million increase to SCFF (includes 5.07% COLA) | <ul style="list-style-type: none"> ● \$842,000 increase to SCFF (includes 5.07% COLA) |
| <ul style="list-style-type: none"> ● \$150 million full-time faculty hiring | <ul style="list-style-type: none"> ● \$74,571 full-time faculty hiring |
| <ul style="list-style-type: none"> ● \$100 million part-time faculty office hours (\$10 M ongoing, \$90 M one-time) | <ul style="list-style-type: none"> ● \$15,000 reimbursement estimated for part-time faculty office hours |
| Restricted System-Wide | Restricted Impact to LTCC |
| <ul style="list-style-type: none"> ● \$511 million (one-time) deferred maintenance | <ul style="list-style-type: none"> ● \$1 million (one-time) deferred maintenance |
| <ul style="list-style-type: none"> ● \$23.8 million increase to Student Equity & Achievement (5% increase) | <ul style="list-style-type: none"> ● \$53,320 estimated SEA, represents 5% increase |
| <ul style="list-style-type: none"> ● \$42.4 million increase to Strong Workforce Program | <ul style="list-style-type: none"> ● \$50,000 increase to Strong Workforce Program |
| <ul style="list-style-type: none"> ● \$115 million (one-time) zero-textbook-cost degrees | <ul style="list-style-type: none"> ● \$201,000 (one-time) estimated zero-textbook-cost degrees |
| <ul style="list-style-type: none"> ● \$50 million (one-time) Guided Pathways implementation | <ul style="list-style-type: none"> ● \$50,000 (one-time) Guided Pathways |
| <ul style="list-style-type: none"> ● \$30 million student mental health services | <ul style="list-style-type: none"> ● \$52,000 estimated student mental health services |
| <ul style="list-style-type: none"> ● \$30 million basic needs centers | <ul style="list-style-type: none"> ● \$52,000 estimated basic needs centers |
| <ul style="list-style-type: none"> ● \$11.6 million dreamer resource liaisons | <ul style="list-style-type: none"> ● \$60,378 dreamer resource liaisons |
| <ul style="list-style-type: none"> ● \$50 million (one-time) emergency financial assistance grants (immediate action package) | <ul style="list-style-type: none"> ● \$230,697 (one-time) emergency financial assistance grants |
| <ul style="list-style-type: none"> ● \$80 million (one-time) retention and enrollment (immediate action package) | <ul style="list-style-type: none"> ● \$43,567 (one-time) retention and enrollment |
| <ul style="list-style-type: none"> ● \$100 million (one-time) basic needs for food insecurity (immediate action package) | <ul style="list-style-type: none"> ● \$27,999 (one-time) basic needs for food insecurity |

Table 9: Proposed Funding for California Community Colleges for FY21-22

The 21-22 state budget included the following significant adjustments that affect California community colleges and LTCC specifically.

REVENUE ASSUMPTIONS

1. Unrestricted Revenues

- A. **Apportionment:** The 2021-22 state budget repaid the apportionment deferrals from the 20-21 budget. A 5.07% COLA provides unrestricted funding to districts. 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 \$30.61 per FTES. The per-FTES is based on the prior year P2 notice from the chancellor's office (1,942 FTES). Based on this information, the district is expecting revenues of \$59,445.
- C. **Full-Time Faculty:** The 21-22 state budget will provide an unrestricted allocation of \$150 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.
- D. **California Nevada Interstate Agreement:** Beginning in fall 2016, the California Nevada Interstate Agreement (CNIA) allows up to 100 students annually that are residents of neighboring Nevada zip codes in the Lake Tahoe basin to attend LTCC at a special rate of \$93 per unit (three times the resident rate). This policy, which was new in FY16-17, replaced the previous Good Neighbor Policy, which was eliminated in 2011, yet had a few remaining students participating through the "grandfather clause." CNIA students will count toward LTCC's resident FTES totals and therefore LTCC will receive State of California apportionment funding for these students. LTCC generated \$71,843 in enrollment fees from approximately 16 FTES in FY20-21 and is currently projecting similar revenue in FY21-22.
- E. **Property Taxes, Enrollment Fees and Deficit Coefficient / Constrained TCR / Backfill:** Deficit factors and constrained total computational revenue (TCR) result from shortfalls in property tax, enrollment fees or other revenues at the state level that impact Proposition 98 funding. In FY18-19 the deficit factor was briefly eliminated and replaced with a constrained TCR calculation, placing the burden of any state-wide revenue shortfalls on districts that were not under the hold-harmless provision. In FY20-21 the constrained TCR calculation was removed, and the deficit factor returned, once again spreading any state-wide revenue shortfalls across all districts.
- F. **Forest Reserve Fund:** This federal funding is provided to districts located in rural forested counties in California. The funds come from 25% of the revenues collected from timber sales, grazing, recreation, and land uses to counties in which national forest lands are located. The budget amount for the current fiscal year is based upon projections from El Dorado County Office of Education (EDCOE) and FY20-21 receipts. The potential loss of this revenue funding source will obviously hurt the district in the future, as

this unique federal non-apportionment and unrestricted funding is projected to decrease significantly in the future.

- G. **Lottery:** The district will use a projected rate of \$163 per FTES unrestricted (\$150 in FY20-21, \$153 in FY19-20, \$151 in FY18-19, \$146 in FY17-18, \$143 in FY16-17, \$140 in FY15-16, and \$128 in FY14-15) and \$65 per FTES for Proposition 20 (\$49 in FY20-21, \$54 in FY19-20, \$53 in FY18-19, \$48 in FY17-18, \$45 in FY16-17, \$40 in FY15-16, and \$34 in FY14-15). In FY20-21, lottery proceeds are based on 1,919 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 \$437,532 total (\$312,797 unrestricted and \$124,735 restricted) in lottery funds for FY2 -2 .

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. In FY21-22 the SEA will receive 5% funding increase. This is the first funding increase for SEA, or the previous three programs, in a number of years. A requirement new in FY20-21 requires community colleges to support or establish on-campus food pantries or regular food distribution programs.
- B. **Adult Education:** The Adult Education Block Grant program provides funds for adult education administered by school districts, county offices of education and community college districts. Pursuant to the governor's adult education policy, school districts, county offices of education and community college districts that received state and federal funding for adult education are expected to be members of an adult education consortium and develop a comprehensive regional plan for adult education. As the fiscal agent of the Lake Tahoe Adult Education Consortium (LTAEC), LTCC projects to receive \$952,996 in revenue for adult education in FY21-22. The LTAEC consists of LTCC, Lake Tahoe Unified School District, Alpine County Unified School District, and the El Dorado County Office of Education.
- C. **Strong Workforce Program:** The 21-22 state budget includes \$290 million for the Strong Workforce Program to improve and expand efforts for workforce consistent with recommendations from the Workforce Task Force. This is an increase of \$42 million from 2020-21. LTCC is allocated \$270,697 in the base allocation for these efforts, and the "17% Incentive Fund Allocation" amounts are typically released in November, providing supplemental funds to the base allocation. LTCC is also projecting to receive \$271,287 from the regional share of these funds.
- D. **The Federal TRiO Programs (TRiO):** LTCC currently receives federal funding for two TRiO programs, Talent Search and Upward Bound. LTCC will receive \$280,353 in FY21-22 for Upward Bound. LTCC will receive \$277,375 in FY21-22 for the Talent Search program.

3. Statewide Increases

- A. **Student Centered Funding Formula (SCFF):** The 21-22 state budget includes a 5.07% COLA and 0.5% for enrollment growth. This COLA includes the statutory COLA from 20-21 of 2.31% plus the COLA for 21-22

of 1.70% as well as an additional approximately 1% increase that was provided to K-12. There was no COLA or enrollment growth funding included in the 20-21 state budget.

- B. **California College Promise:** A decrease of \$8.9 million was included in the 21-22 state budget. LTCC expects to receive approximately \$56,767 for this program in FY21-22. This is \$6,938 less than in FY20-21.
- C. **Part-Time Faculty Office Hours:** The 21-22 state budget adds \$100 million (\$10 million ongoing, \$90 million one-time) to compensate part-time faculty for providing and holding office hours. LTCC budgeted about \$35,000 (\$15,000 one-time) to provide this important support for students.
- D. **Student Success Completion Grant:** An increase of \$3.6 million is included to support the Student Success Completion Grant to provide grants of \$649 per semester to qualifying students who enroll in 12 to 14 units and \$2,000 per semester to qualifying students who enroll in 15 or more units per semester. Eligible LTCC students will receive funding on a quarterly basis.

The complete 21-22 state budget is available from the California Department of Finance website at <http://www.ebudget.ca.gov/>. The district can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness or timeliness of information posted there, and such information is not incorporated herein by such reference.

COST INCREASES

- 1. **Salary Schedule Increases:** Many groups settled two-year agreements with the addition of a sixth step on the salary schedule. Each range of the salary schedule is equal to 2.5%, while each step within the range is a 5.0% increase. Increases in FY21-22 for each respective group: Confidentials 3.52%*, Directors 5.0%*, Contracted Directors 2.13%*, Classified Employees 3.14%*, Administrators 3.24%*, Faculty 2.0%, and Adjunct Faculty 3.65%. The minimum wage will increase from \$14.00 an hour to \$15.00 an hour beginning in January 2022.

**Each of these groups have two-year agreements.*

- 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 FY21-22, the budget act included funding to the California State Teachers Retirement System (CalSTRS) and the California Public Employees Retirement System (CalPERS) on behalf of colleges. The funding results in a temporary reduction of rates to CalSTRS in 2021-22 from 17.9% to 16.92%. The funding reduces the rates for CalPERS for 2021-22 from 26.4% to 22.91%. The reflection of \$432,386 in pass-through revenue and expenditures for STRS on-behalf payments made by the state remains budgeted in FY21-22 based on recent projections.

5. **STRS On-Behalf:** FY20-21 actuals included \$452,885 in revenue and expenditures for continuing on-behalf payments.
6. **Long-Term Liabilities:** This is an area where the college has made significant progress during the last five years. A reserve sufficient to cover the annual “pay-go” amount of retiree medical benefits has been set aside in fund 69, however the district plans to pay this cost annually to keep the reserve in place. LTCC made significant progress, utilizing one-time funds, toward fully funding the irrevocable trust. The benefit of funding OPEB as active employees earn a retiree medical benefit is that it creates greater certainty that the resources will be available when the district employees retire and are eligible to access those benefits. Funding these long-term liabilities will also help the district’s accreditation standing and rating with creditors, such as a bond finance rating. In the long-term, a fully funded OPEB fund will eliminate the requirement for annual pay-go transfers.

RESERVES ASSUMPTIONS

1. **Ending Fund Balance:** The unrestricted ending fund balance (EFB) is budgeted at \$2,925,218, which is about 14.9% of budgeted appropriations in FY21-22. The EFB includes the unrestricted contingency reserve.
2. **Unrestricted Contingency Reserve:** The board designated contingency reserve is \$2,925,218 in FY21-22. This reserve is 14.89% of budgeted appropriations, which exceeds the board of trustees’ policy minimum of 10%. This reserve may be needed for unbudgeted operational expenses or any unanticipated cuts to apportionment funding in FY21-22.
3. **PERS/STRS Rate Increase Reserve:** The PERS/STRS rate increase reserve was moved to Fund 69 (previously in Fund 11) in FY16-17 and is currently funded at \$350,000 in FY20-21.



LTCC Giving Tuesday- Fighting hunger and contributing to the success of all students!

EDUCATION PROTECTION ACCOUNT SPENDING PLAN

EDUCATION PROTECTION ACCOUNT (EPA)

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

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

POTENTIAL IMPACT

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

EPA SPENDING PLAN

The district is projected to receive \$2,289,219 of Education Protection Account (EPA) funds in FY21-22. 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 \$2,562,709 and object code 1310 (adjunct faculty) budgeted at \$1,813,871. There are significantly more budgeted expenses (\$4.3 million) to apply against the revenue of \$2.3 million.

REVENUE ASSUMPTIONS

2021 – 22 ANNUAL BUDGET

- Student Centered Funding Formula (SCFF)
- 2021-22 Unrestricted Revenue Projections
- Five-Year Revenue Trend – Fund 11 Unrestricted
- Five-Year Revenue Trend – Fund 12 Restricted
- Revenue Descriptions

SECTION 4

STUDENT CENTERED FUNDING FORMULA

The Student Centered Funding Formula (SCFF) is made up of three parts: base, supplemental and success allocations. The base allocation makes up 70% of the total computational revenue (TCR) with 20% for the supplemental allocation and 10% for the student success allocation. The fiscal year 2021-22 (FY21-22) budget act approved an extension of the hold harmless provision, through 2024-25. The budget act included a COLA of 5.07% compounded COLA, matching the COLA provided to K-12. The COLA is intended to cover the unfunded statutory COLA from 2020-21 of 2.31% plus the statutory COLA for 2021-22 of 1.7% along with approximately 1% that was provided to K-12.

Base Allocation



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

The basic allocation accounts for the size of a district, the number of centers, a rural college designation and the number of colleges within a district. Cost-of-living adjustments (COLA) are applied to these allocations when approved. While there wasn't funding for a COLA in the FY20-21 state budget, a compounded COLA was provided in the 2021-22 budget of 5.07%.

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 FY21-22 the adjusted three-year average is funded at a rate of \$4,315 per FTES. Special population FTES are removed from this average. Funding for Non-Credit and CDCP FTES has increased, current year FTES will be funded at a rate of \$3,552 and \$5,907 per FTES respectively.

Special Population FTES include Special Admit students, primarily dual-enrollment high school students, and Incarcerated students. In FY21-22, these populations are funded at a rate of \$6,057 per current year FTES. These populations are funded at a higher rate because they are not eligible for the supplemental or student success portions of the SCFF as well as to ensure they continue to be served across the state.

Supplemental Allocation

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

These populations include students receiving the Pell Grant, students eligible under AB540, and students qualified for the California College Promise Grant (formerly the BOGW). Headcounts based on prior year data are used for the supplemental allocation as opposed to FTES. The district is funded at a rate of \$996 for each qualifying student.

Student Success Allocation

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

Success and progress outcomes include: earning an associate degree for transfer (ADT – 4 points); earning an associate degree (AA – 3 points); earning a credit certificate of 16 or more units (Certificates – 2 points); completion of transfer level math and English in their first year (Math/English – 2 points); transfer to a 4-year university (Transfer – 1.5 points); completion of 9 or more career or technical education units (CTE – 1 point); and attainment of the regional living wage (Living Wage – 1 point). In FY21-22, the district will be funded at \$587 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 \$148 per point. The district will receive points for every category in which a student qualifies. For example, if a student received the Pell Grant, had their fees waived by the California College Promise Grant, and graduated with an associate degree for transfer, that student would count for 14 points funded at the rates listed above.

Similarly, to 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 LTCC Food Pantry: Students Helping Students through a Pandemic.

Total Computational Revenue

| 2021-22 Revenue | |
|--|---------------------|
| Student Centered Funding Formula (SCFF) | |
| Base Allocation | \$5,602,565 |
| FTES Allocation | \$7,923,720 |
| Supplemental Allocation | \$2,836,789 |
| Student Success Allocation | \$1,516,225 |
| Total Computational Revenue/SCFF | \$17,879,299 |
| Hold Harmless Formula | |
| Computational Revenue/2017-18 P2 | \$14,312,659 |
| 2018-19 + 2019-20 + 2020-21 + 2021-22 COLAs Compounded (2.71% + 3.26% + 0.0%+5.07%) | \$1,626,724 |
| 2020-21 Hold Harmless Total Computational Revenue | \$15,949,383 |

Table 10: Student Centered Funding Formula Summary

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

The above tables present a summary of the total computational revenue (TCR) projections for two possible scenarios in FY21-22. The first part of the table presents projected funding resulting from the SCFF. Based on the best information available at the time of budget development, the TCR calculation for LTCC is \$17,879,299 per the SCFF in FY21-22.

The second part of the table represents the calculation under the hold harmless provision. This calculation includes the TCR for FY17-18 with the addition of the compounded COLA for FY18-19, FY19-20, FY 20-21 and FY21-22. Based on FY17-18 information, the hold harmless provision calculation indicates LTCC would receive a minimum of \$15,949,383 in FY21-22.

The funding formula states that each district will receive the higher of the SCFF or the hold harmless calculation. LTCC does not expect to be funded at the hold harmless rate in FY21-22.

| Account | Description | FY20-21 | FY21-22 | Assumptions |
|--------------|---|----------------------|---------------------|--|
| | | Unaudited Actuals | Final Budget | |
| 8110 | Forest Reserve Fund | 31,476 | 30,000 | Based on "H.R. 2" or "Doc Fix" passed on 4/16/15 per RCRC |
| 8123 | Higher Education Act - FWS | - | 1,700 | Historical trends; 5% of work-study salaries |
| 8151 | Higher Education Act - Pell | 2,035 | 2,300 | Historical trends; based on USDE administrative cost allowance funding notice |
| 8152 | Higher Education Act - SEOG | 2,675 | 1,700 | Historical trends; 5% of SEOG student grants |
| 8160 | Veterans Education | 192 | 195 | Historical trends, \$15 per VA certified student (13 students in 19-20) |
| 8199 | Misc. Federal Revenue | 918 | - | 2020 Q4 OASDI ER refund COVID |
| 8611 | State General Apportionment | 7,851,402 | 9,136,562 | *TCR: Per 20-21 P1 appt. Compounded 5.07% COLA in 21-22 (2.3% for 20-21 & 1.7% for 21-22, plus 1% added to K-12). Includes 2% deficit factor |
| 8611-901 | General Apportionment, Prior Year | 226,010 | - | Prior year corrections from the state. |
| 8614 | CA College Promise Grant Admin. | 23,002 | 22,166 | Per CCCCC Memo 2021-07-30. Formerly BOG Fee Waivers Admin. |
| 8616 | Part-time Faculty Compensation | 90,767 | 91,863 | Based on 2021-22 adv apportionment |
| 8617 | Part-time Faculty Office Hours | 4,732 | 4,072 | Based on LTCC's partial reimbursement submission and 2020 May Revise projections |
| 8618 | Full-Time Faculty Hiring | 74,571 | 74,571 | Based on 2021-22 adv apportionment |
| 8630 | Education Protection Account (EPA) Funds | 2,741,520 | 2,289,219 | TCR: Per 2021-22 adv apportionment |
| 8630-901 | EPA Prior Year | (560,586) | - | Corrections to prior year EPA funding. |
| 8671 | Homeowners Property Tax Relief | 41,146 | 40,000 | TCR: Historical Average |
| 8672 | Timber Yield Tax | 230 | 200 | TCR: Historical Average |
| 8681 | Lottery Revenue | 344,620 | 312,797 | \$163 x 1,919 FTES (1818 Resident & 101 Non-Resident 20-21 @P2) |
| 8682 | State Mandated Costs | 51,249 | 59,445 | \$30.61 x 20-21 P-2 enrollment (1,942 FTES per COVID emergency conditions allowance) |
| 8699 | Misc. State Revenues | 452,885 | 432,386 | Reflects STRS & PERS on-behalf payments by the State (has an equal offset expense line) |
| 8811 | Tax Allocation, Secured Roll | 4,865,702 | 5,181,299 | TCR: Per 2021-22 advance apportionment |
| 8812 | Tax Allocation, Supplemental | 131,227 | 131,227 | TCR: Historical Average |
| 8813 | Tax Allocation, Unsecured Roll | 91,378 | 91,378 | TCR: Historical Average |
| 8816 | Tax Allocation, Prior Years | 7,975 | - | TCR: Historical Trends |
| 8841 | Ticket Sales | - | 3,000 | Projecting Spring performance only per Theatre PVA. Anticipated reductions due to COVID-19 |
| 8842 | Copy & Printing Sales | 41 | 250 | Library CoinOp historical trends. Anticipated reductions due to COVID-19 |
| 8850 | Rentals and Leases | 7,148 | 40,000 | Historical trends and known rentals. Anticipated reductions due to COVID-19 |
| 8860 | Interest | 20,576 | 60,000 | 2020-21 projection accounts for state deferrals and lower interest rates |
| 8871 | Child Development Services (TPNS) | 17,952 | 33,250 | FY20-21 operated with reductions due to COVID-19, operating at reduced capacity. FY 21-22 assumes a return to full capacity |
| 8874 | Student Enrollment Fees | 834,263 | 782,858 | TCR: Per 2021-22 advance apportionment |
| 8875 | Facilities Fees | 935 | 1,000 | Anticipated reductions due to COVID-19 |
| 8877 | Student Material Fees | 285,307 | 70,000 | 2020-21 amount due to additional one-time Fire Science courses and fee increases; unclear this will continue in the future. |
| 8879 | Transcript Fees | 13,088 | 15,000 | Historical trends. Anticipated reductions due to COVID-19 |
| 8880 | Non-Resident Tuition | 483,746 | 604,000 | \$205/unit in 2021-22, \$193/unit in 2020-21 (2,949 units in 2020-21) |
| 8881 | Good Neighbor Policy Fee | - | - | Phase out due to deauthorization of fee and creation of Interstate Attendance Agreement |
| 8882 | California Nevada Interstate Agreement (CNIA) | 71,843 | 73,000 | Per FY20-21 amount (\$93 per unit) and approximately 16 FTES. |
| 8885 | Course Fees | 4,738 | 6,000 | Miscellaneous student fees; historical trends. |
| 8886 | Housing Fee Aspen | 91,368 | 195,200 | Fee for student housing, assuming 90% capacity in 2021-22 |
| 8894 | Library Fines | 8 | 500 | Historical trends. Anticipated reductions due to COVID-19 |
| 8899 | Miscellaneous Income | 61,856 | 40,000 | Historical trends. Anticipated reductions due to COVID-19 |
| 8981 | Transfers-In Interfund | 59,896 | 20,000 | Reimbursement from Community Ed for District Costs based on 10% of C.E. expenses |
| TOTAL | | \$18,427,890 | \$19,847,138 | |

| | FY20-21 | FY21-22 |
|---|-------------------|-------------------|
| | Unaudited | Final |
| Total Computational Revenue (TCR*) | 16,618,564 | 17,708,626 |
| Total Computational Revenue - One-Time ** | - | - |
| Federal Revenue | 37,296 | 35,895 |
| State Revenue *** | 609,440 | 564,914 |
| Local Revenue *** | 1,004,885 | 1,085,317 |
| Other Financing Sources | 59,896 | 20,000 |
| One-Time Revenues & PY Adjustments *** | (334,576) | - |
| State On Behalf Payments (Pass Through) | 432,386 | 432,386 |
| TOTAL REVENUE | 18,427,890 | 19,847,138 |

*** Excludes TCR Components

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

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

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

| | | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Audited | Audited | Audited | Unaudited | Final |
| | | Actuals | Actuals | Actuals | Actuals | Budget |
| Total Computational Revenue - State Sources | | | | | | |
| 8611 | State General Apportionment | 6,658,701 | 8,092,051 | 9,736,983 | 7,851,402 | 9,136,562 |
| 8630 | Education Protection Account (EPA) Funds | 2,010,770 | 1,788,271 | 872,047 | 2,741,520 | 2,289,219 |
| 8671 | Homeowners Property Tax Relief | 41,283 | 41,762 | 41,547 | 41,146 | 40,000 |
| 8672 | Timber Yield Tax | 229 | 386 | 276 | 230 | 200 |
| Total Computational Revenue - Local Sources | | | | | | |
| 8811 | Tax Allocation, Secured Roll | 4,169,327 | 4,415,524 | 4,595,434 | 4,865,702 | 5,181,299 |
| 8812 | Tax Allocation, Supplemental | 104,313 | 46,860 | 144,497 | 131,227 | 131,227 |
| 8813 | Tax Allocation, Unsecured Roll | 73,510 | 78,279 | 85,355 | 91,378 | 91,378 |
| 8816 | Tax Allocation, Prior Years | 3,004 | 3,598 | 2,997 | 7,975 | - |
| 8874 | Student Enrollment Fees (98% TCR) | 820,848 | 951,014 | 716,693 | 817,578 | 767,201 |
| 8881 | Good Neighbor Policy Fee (98% TCR) | 410 | (342) | 1,185 | - | - |
| 8882 | California Nevada Interstate Agreement (CNIA) (98% TCR) | 37,892 | 58,876 | 68,017 | 70,406 | 71,540 |
| Subtotal Computational Revenue (TCR) | | 13,920,286 | 15,476,278 | 16,265,030 | 16,618,564 | 17,708,626 |
| Federal Sources | | | | | | |
| 8110 | Forest Reserve Fund | 35,496 | 32,596 | 36,528 | 31,476 | 30,000 |
| 8123 | Higher Education Act - FWS | 1,514 | 1,610 | - | - | 1,700 |
| 8151 | Higher Education Act - Pell | 2,090 | 2,995 | 3,045 | 2,035 | 2,300 |
| 8152 | Higher Education Act - SEOG | 2,366 | - | - | 2,675 | 1,700 |
| 8160 | Veterans Education | 140 | 255 | 195 | 192 | 195 |
| 8199 | Misc. Federal Revenue | - | - | - | 918 | - |
| Subtotal Federal Revenue | | 41,606 | 37,456 | 39,768 | 37,296 | 35,895 |
| State Sources (Non-TCR) | | | | | | |
| 8614 | BOG Fee Waiver Admin. | 22,593 | 21,348 | 23,271 | 23,002 | 22,166 |
| 8616 | Part-Time Faculty Compensation | 86,249 | 84,224 | 91,253 | 90,767 | 91,863 |
| 8617 | Part-Time Faculty Office Hours | 7,209 | 12,511 | 4,072 | 4,732 | 4,072 |
| 8618 | Full-Time Faculty Hiring | - | 74,571 | 74,571 | 74,571 | 74,571 |
| 8681 | Lottery Revenue | 271,403 | 291,432 | 340,421 | 344,620 | 312,797 |
| 8682 | State Mandated Costs | 49,501 | 51,055 | 39,103 | 51,249 | 59,445 |

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

| | 2017-2018 Audited Actuals | 2018-2019 Audited Actuals | 2019-2020 Audited Actuals | 2020-2021 Unaudited Actuals | 2021-2022 Final Budget |
|--|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|------------------------------|
| Subtotal State Revenue (Non-TCR) | 436,955 | 535,141 | 572,691 | 588,940 | 564,914 |
| Local Sources (Non-TCR) | | | | | |
| 8830 Contracted Services | - | - | - | - | - |
| 8832 Contracted Services - Bookstore | 1,227 | - | - | - | - |
| 8841 Ticket Sales | 5,554 | 5,890 | 915 | - | 3,000 |
| 8842 Copy and Printing Sales | 3,927 | 3,156 | 1,572 | 41 | 250 |
| 8850 Rentals and Leases | 22,706 | 53,663 | 40,720 | 7,148 | 40,000 |
| 8851* Rentals and Leases - Forest Service Building | - | - | - | - | - |
| 8860 Interest | 47,157 | 107,856 | 63,679 | 20,576 | 60,000 |
| 8871 Child Development Services (TPNS) | 27,920 | 33,265 | 26,000 | 17,952 | 33,250 |
| 8874 Student Enrollment Fees (Non-TCR, 2%) | 16,752 | 19,408 | 14,626 | 16,685 | 15,657 |
| 8875 Facilities Fees | 1,829 | 1,467 | 1,075 | 935 | 1,000 |
| 8877 Student Material Fees | 55,118 | 80,133 | 138,056 | 285,307 | 70,000 |
| 8879 Transcript Fees | 16,030 | 19,923 | 20,994 | 13,088 | 15,000 |
| 8880 Nonresident Tuition | 513,740 | 470,002 | 481,658 | 483,746 | 604,000 |
| 8881 Good Neighbor Policy Fee (Non-TCR, 2%) | 8 | (7) | 24 | - | - |
| 8882 California Nevada Interstate Agreement (CNIA) (Non-TCR, 2%) | 773 | 1,202 | 1,388 | 1,437 | 1,460 |
| 8885 Course Fees | 7,945 | 7,878 | 7,630 | 4,738 | 6,000 |
| 8894 Library Fines | 596 | 701 | 117 | 8 | 500 |
| 8886 Housing Fee Aspen | - | - | 95,055 | 91,368 | 195,200 |
| 8899 Miscellaneous Income | 18,190 | 62,396 | 60,933 | 61,856 | 40,000 |
| 8912 Sale of Equipment and Supplies | 786 | - | - | - | - |
| Subtotal Local Sources (Non-TCR) | 740,259 | 866,932 | 954,442 | 1,004,885 | 1,085,317 |
| Other Financing Sources | | | | | |
| 8981 Transfers-In Interfund | 61,735 | 39,996 | 57,964 | 59,896 | 20,000 |
| 8983** Transfers-In, Other | 60,234 | 3,354 | - | - | - |
| Subtotal Other Financing Sources | 121,969 | 43,350 | 57,964 | 59,896 | 20,000 |

UNRESTRICTED REVENUES (FUND #11) FIVE-YEAR TRENDS

| | 2017-2018 Audited Actuals | 2018-2019 Audited Actuals | 2019-2020 Audited Actuals | 2020-2021 Unaudited Actuals | 2021-2022 Final Budget |
|--|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|------------------------------|
| One-Time Revenues and Prior-Year Adjustments | | | | | |
| 8611-901 General Apportionment, Prior Year | 162,045 | 433,450 | 45,236 | 226,010 | - |
| 8630-901 EPA, Prior Year | (10,751) | (41,078) | 26,521 | (560,586) | - |
| 8681-901 Lottery, Prior Year | 16,458 | 6,473 | - | - | - |
| 8683 State Mandated Costs (One-Time) | 48,613 | - | - | - | - |
| Subtotal One-Time Revenues and Prior-Year Adjustments | 216,365 | 398,845 | 71,757 | (334,576) | - |
| State on Behalf Payments (Pass Through) | | | | | |
| 8699 Miscellaneous State Revenue | 342,357 | 918,952 | 513,248 | 452,885 | 432,386 |
| Subtotal State on Behalf Payments (Pass Through) | 342,357 | 918,952 | 513,248 | 452,885 | 432,386 |
| Total Unrestricted Revenue Sources | 15,819,796 | 18,276,954 | 18,474,900 | 18,427,890 | 19,847,138 |

| | 2017-2018 Audited Actuals | 2018-2019 Audited Actuals | 2019-2020 Audited Actuals | 2020-2021 Unaudited Actuals | 2021-2022 Final Budget |
|---|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|------------------------------|
| Revenue Summary Table | | | | | |
| Total Computational Revenue | 13,920,286 | 15,476,278 | 16,265,030 | 16,618,564 | 17,708,626 |
| Total Computational Revenue - One-Time | - | - | - | - | - |
| Federal Revenue | 41,606 | 37,456 | 39,768 | 37,296 | 35,895 |
| State Revenue*** | 436,955 | 535,141 | 572,691 | 588,940 | 564,914 |
| Local Revenue*** | 739,471 | 866,932 | 954,442 | 1,004,885 | 1,085,317 |
| Other Financing Sources | 122,754 | 43,350 | 57,964 | 59,896 | 20,000 |
| One-Time Revenues and PY Adjustments | 216,366 | 398,845 | 71,757 | (334,576) | - |
| State on Behalf Payments (Pass Through) | 342,357 | 918,952 | 513,248 | 452,885 | 432,386 |
| TOTAL UNRESTRICTED REVENUE | 15,819,796 | 18,276,954 | 18,474,900 | 18,427,890 | 19,847,138 |
| * United States Forest Service Lease income moved to F41 in 17-18 | | | | | |
| ** Beginning 18-19 the District will not receive a transfer in from the Lake Tahoe Foundation | | | | | |
| *** Excludes TCR components | | | | | |

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

| | | 2017-2018 Audited Actuals | 2018-2019 Audited Actuals | 2019-2020 Audited Actuals * | 2020-21 Unaudited Actuals * | 2021-22 Final Budget * |
|---------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------------|
| Federal Sources | | | | | | |
| 8121 | Title III Grant | 178,569 | 172,809 | 350,617 | 374,254 | 352,354 |
| 8123 | Higher Education Act - CWSP | 23,140 | 32,203 | 62,679 | 45,727 | 38,185 |
| 8124 | TRiO ETS Grant | 170,405 | 244,616 | 285,433 | 268,277 | 311,062 |
| 8125 | TRiO UB Grant | 184,655 | 283,224 | 232,720 | 325,257 | 360,500 |
| 8140 | TANF (Federal Share) | 28,168 | 28,032 | 27,215 | 25,658 | 27,320 |
| 8154 | CARES Act | - | - | 143,014 | 717,624 | 108,236 |
| 8171 | Perkins Title 1-C | 82,773 | 71,228 | 80,391 | 82,750 | 71,570 |
| 8175 | CTE Transitions | 41,577 | 41,378 | 46,195 | - | - |
| 8191 | IREPO Grant | - | - | - | - | 718,475 |
| 8197 | Child Development Training Consort. | - | - | - | - | - |
| Subtotal Federal Sources | | 709,288 | 873,490 | 1,228,265 | 1,839,546 | 1,987,702 |

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

| | | 2017-2018 Audited Actuals | 2018-2019 Audited Actuals | 2019-2020 Audited Actuals * | 2020-21 Unaudited Actuals * | 2021-22 Final Budget * |
|-------------------------------|---|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------------|
| State Sources | | | | | | |
| 8612 | Basic Skills ** | 114,117 | 101,687 | - | - | - |
| 8615 | CA Promise | - | - | 100,601 | 45,567 | 74,905 |
| 8621 | Extended Opportunities Prog. and Serv. | 198,332 | 207,849 | 230,161 | 168,960 | 356,995 |
| 8622 | Coop Agencies Resources for Ed | 18,713 | 22,535 | 23,367 | 18,335 | 47,651 |
| 8623 | Disabled Student Prog. and Serv. | 201,565 | 240,686 | 247,526 | 162,293 | 307,546 |
| 8624 | Instructional Equipment | 35,790 | - | 154,988 | (52,785) | 37,250 |
| 8625 | CalWORKS | 71,264 | 110,051 | 144,640 | 76,326 | 168,294 |
| 8627 | Board Financial Assist. Prog. | 127,697 | 124,004 | 123,482 | 124,577 | 133,155 |
| 8628 | Student Success and Support ** | 753,854 | 637,355 | 12,807 | - | - |
| 8629 | Student Success and Support (Non-Credit) ** | 19,600 | 16,293 | - | - | - |
| 8631 | Faculty/Staff Diversity | 50,000 | 43,690 | 56,310 | 39,278 | 60,722 |
| 8635 | Foster Care Education | 121,122 | 131,851 | 128,221 | 110,437 | 109,656 |
| 8641 | Student Equity and Achievement ** | 251,199 | 256,890 | 1,133,359 | 901,559 | 1,111,261 |
| 8642 | Strong Workforce (CTE) | 207,568 | 497,372 | 1,220,411 | 217,903 | 1,450,867 |
| 8643 | Veteran Resource Center | - | - | 23,136 | 11,753 | 37,944 |
| 8644 | Guided Pathways | 75 | 26,621 | 373,304 | (300,191) | 400,191 |
| 8645 | Federal Aid Technology | - | 28,136 | 170,004 | (25,644) | 112,387 |
| 8648 | Dreamer Resource Liaisons | - | - | - | - | 90,829 |
| 8656 | AB86 Adult Education | 687,329 | 798,195 | 1,264,118 | 791,829 | 1,369,068 |
| 8657 | WIOA Title 1 (Formerly SB1070 Grant) | - | 66,990 | 6,810 | - | 68,000 |
| 8659 | Miscellaneous State Grants | 10,207 | 133,427 | 921,127 | (28,674) | 1,043,205 |
| 8681 | Lottery Revenue | 67,925 | 107,696 | 237,660 | - | 273,430 |
| 8691 | Pre-Apprenticeship & OJT | 30,442 | 236,463 | 233,095 | - | - |
| 8692 | Regional Director - RHT | - | 78,553 | 284,750 | 153,457 | 96,543 |
| 8699 | Miscellaneous State Revenues | 168,292 | 94,555 | 45,230 | 214,976 | 5,250 |
| Subtotal State Sources | | 3,135,092 | 3,960,900 | 7,135,107 | 2,629,956 | 7,355,149 |

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

| | 2017-2018 Audited Actuals | 2018-2019 Audited Actuals | 2019-2020 Audited Actuals * | 2020-21 Unaudited Actuals * | 2021-22 Final Budget * |
|---|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------------------|
| Local Sources | | | | | |
| 8820 Contributions, Gifts, Grants, Endowments | 990 | 563 | 2,447 | 10,000 | - |
| 8876 Health Fees \$3 per quarter per student | 12,242 | 12,987 | 12,587 | 10,205 | 17,678 |
| 8885 Course/Exam Fees | 224 | - | 810 | - | - |
| 8889 Misc. Local Grants | 6,942 | 12,283 | 26,464 | 18,000 | 79,620 |
| 8899 Miscellaneous Income | 627 | (11) | 143,791 | 1,056 | 57,735 |
| Subtotal Local Sources | 21,024 | 25,822 | 186,099 | 39,262 | 155,033 |
| Other Financing Sources | | | | | |
| 8970 Fiscal Agent Pass Through | 320,000 | - | - | - | - |
| 8981 Transfers-In Interfund | - | - | - | - | 9,375 |
| 8982 Indirect Funding Intrafund | 51,552 | 131,105 | 49,477 | 75,453 | 172,928 |
| Subtotal Other Financing Sources | 371,552 | 131,105 | 49,477 | 75,453 | 182,303 |
| TOTAL REVENUE RESTRICTED SOURCES | 4,236,956 | 4,991,317 | 8,598,947 | 4,584,217 | 9,680,187 |
| Beginning Fund Balance | 221,799 | 125,806 | 211,986 | 2,577,979 | 512,183 |
| TOTAL REVENUE AND BEGINNING FUND BALANCE | 4,458,755 | 5,117,123 | 8,810,933 | 7,162,196 | 10,192,370 |

* Within the educational industry institutions are often funded up front for grants. In circumstances such as these the institution can only recognize the revenue that is equivalent to the expenses incurred. The difference between the funding and the expenses incurred is considered deferred revenue and will be accounted for as a liability on the balance sheet until it is earned income. The surplus revenue was not deferred from FY19-20 to FY20-21, instead it was reflected in the beginning fund balance for FY20-21. Any surplus revenue remaining at the end of FY20-21 will be deferred to FY21-22.

** 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.*

Higher Education Emergency Relief Fund (HEERF): Three authorizations were issued:

- **Coronavirus Aid Relief, and Economic Recovery Security Act (CARES) (HEERF I)**: Funds to provide fast and direct aid to the American people negatively impacted by the COVID-19 pandemic.
- **Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) (HEERF II)**: Funds to support education and to supplement HEERF I
- **American Rescue Plan (ARP) (HEERFIII)**: Funds to support institutions of higher education to serve students and ensure learning continues during the COVID-19 pandemic.

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 CCCCO 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 administered 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.
- *Non-district 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.

Non-designated Fund Balance: Unrestricted beginning fund balance.

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

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



LTCC Launching Graduates into a Bright Future.

UNRESTRICTED BUDGET

2021 – 22 ANNUAL BUDGET

- Three – Year Unrestricted Budget Summary •
- FY 21-22 Object Summary – Unrestricted •
(Adopted vs. Final Budget)
- FY 21-22 Object Summary – Unrestricted •
(Actuals vs. Final Budget)
- Revenue and Appropriations – Unrestricted •

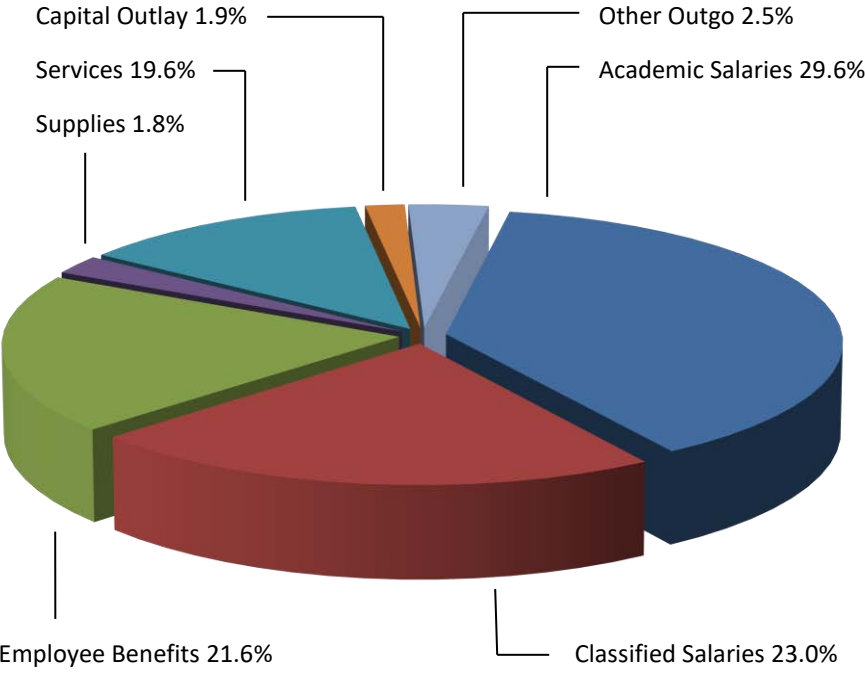
SECTION 5

THREE-YEAR UNRESTRICTED BUDGET SUMMARY - FY21-22 FINAL BUDGET

| | 2019-20 ADOPTED BUDGET GENERAL FUND UNRESTRICTED | 2019-20 AUDITED ACTUALS GENERAL FUND UNRESTRICTED | 2020-21 ADOPTED BUDGET GENERAL FUND UNRESTRICTED | 2020-21 UNAUDITED ACTUALS GENERAL FUND UNRESTRICTED | 2021-22 FINAL BUDGET GENERAL FUND UNRESTRICTED |
|---|---|--|---|--|---|
| BEGINNING BALANCE | 2,729,508 | 2,729,508 | 2,840,707 | 2,840,707 | 2,935,218 * |
| <i>* The 2021-22 beginning balance is based on the 2020-21 unaudited ending balance</i> | | | | | |
| REVENUE | | | | | |
| Total Computational Revenue | 15,980,804 | 16,265,030 | 16,387,706 ** | 16,618,564 | 17,708,626 ** |
| Total Computational Revenue - One-Time | 0 | 0 | 0 | 0 | 0 |
| Federal Revenue | 30,988 | 39,768 | 35,895 | 37,296 | 35,895 |
| State Revenue *** | 552,785 | 572,691 | 527,273 | 609,440 | 564,914 |
| Local Revenue *** | 1,226,782 | 954,442 | 849,034 | 1,004,885 | 1,085,317 |
| Other Financing Sources | 67,651 | 57,964 | 20,000 | 59,896 | 20,000 |
| One-Time Revenues, PY Adjustments | 0 | 71,757 | 0 | (334,576) | 0 |
| State "On Behalf" STRS Payments (Pass Through) | 353,870 | 513,248 | 353,870 | 432,386 | 432,386 |
| <i>** FY20-21 and FY21-22 budgets reflect a 2% deficit factor</i> | | | | | |
| <i>*** Excludes Total Computational Revenue components</i> | | | | | |
| TOTAL REVENUE | 18,212,880 | 18,474,900 | 18,173,778 | 18,427,890 | 19,847,138 |
| TOTAL RESOURCES | 20,942,388 | 21,204,408 | 21,014,485 | 21,268,597 | 22,782,356 |
| EXPENSES | | | | | |
| Total Academic | 5,216,976 | 4,994,389 | 5,377,503 | 5,141,071 | 5,587,518 |
| Total Classified | 4,167,933 | 3,792,749 | 4,178,673 | 3,738,999 | 4,503,765 |
| TOTAL SALARIES | 9,384,909 | 8,787,138 | 9,556,176 | 8,880,069 | 10,091,283 |
| Total Employee Benefits | 3,969,700 | 3,860,361 | 3,930,766 | 3,847,122 | 4,268,791 |
| TOTAL COMPENSATION | 13,354,609 | 12,647,499 | 13,486,942 | 12,727,192 | 14,360,074 |
| Total Supplies | 331,575 | 296,901 | 335,642 | 151,963 | 321,352 |
| Total Services | 3,565,270 | 3,955,567 | 3,556,982 | 3,487,398 | 4,080,421 |
| Total Capital Outlay | 373,752 | 282,247 | 345,048 | 298,057 | 331,823 |
| TOTAL NON-LABOR EXPENSES | 4,270,597 | 4,534,715 | 4,237,672 | 3,937,418 | 4,733,596 |
| TOTAL EXPENSES | 17,625,206 | 17,182,214 | 17,724,614 | 16,664,610 | 19,093,670 |
| Total Other Outgo | 587,674 | 1,181,487 | 449,164 | 1,668,769 | 736,468 |
| TOTAL APPROPRIATED | 18,212,880 | 18,363,701 | 18,173,778 | 18,333,379 | 19,830,138 |
| Reserves | | | | | |
| BOT Contingency Reserve | 2,729,508 | 2,840,707 | 2,840,707 | 2,935,218 | 2,952,218 |
| ENDING FUND BALANCE (TOTAL RESERVES) | 2,729,508 | 2,840,707 | 2,840,707 | 2,935,218 | 2,952,218 |
| UNRESTRICTED FUND SUMMARY | | | | | |
| Reserves/Ending Balance | | | | | |
| As Percent of: Revenue | 14.99% | 15.38% | 15.63% | 15.93% | 14.87% |
| Appropriations | 14.99% | 15.47% | 15.63% | 16.01% | 14.89% |
| REVENUE vs. APPROPRIATED SUMMARY | | | | | |
| Total Revenue | 18,212,880 | 18,474,900 | 18,173,778 | 18,427,890 | 19,847,138 |
| Total Appropriated | 18,212,880 | 18,363,701 | 18,173,778 | 18,333,379 | 19,830,138 |
| REVENUE LESS APPROPRIATED **** | 0 | 111,199 | 0 | 94,511 | 17,000 |
| <i>**** Balance of revenues greater than appropriations are added to the BOT Contingency Reserve to be in line with the BOT goal of maintaining a 15% reserve balance</i> | | | | | |

OBJECT SUMMARY – UNRESTRICTED (FY20-21 Adopted vs. FY21-22 Final Budget)

Fiscal Year 2020-2021 Adopted Budget



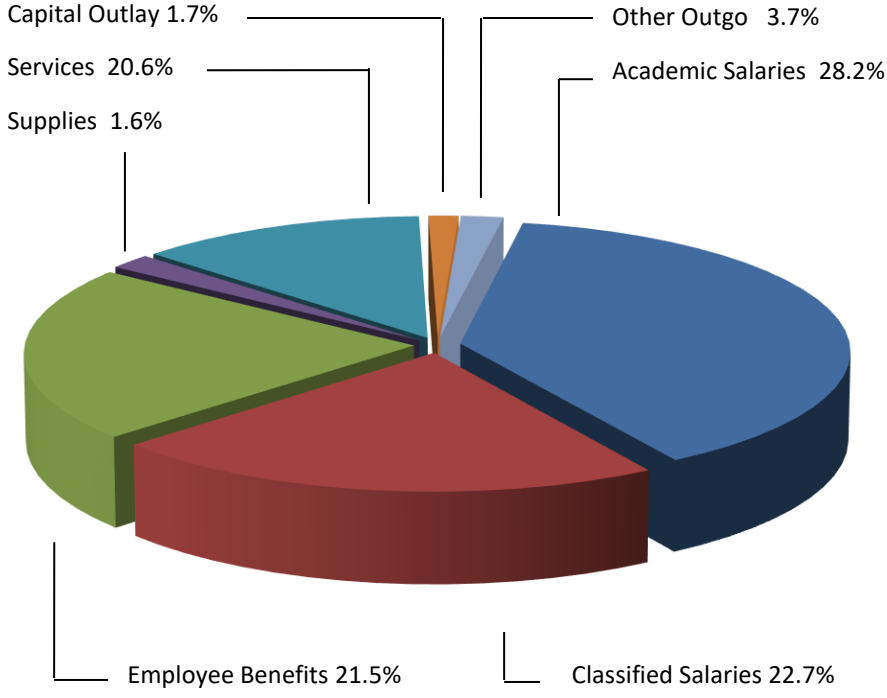
Major Object Summary for the Fiscal Year 2020-21 Adopted Budget:

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

Fiscal Year 2021-2022 Final Budget

Major Object Summary for the Fiscal Year 2021-22 Final Budget:

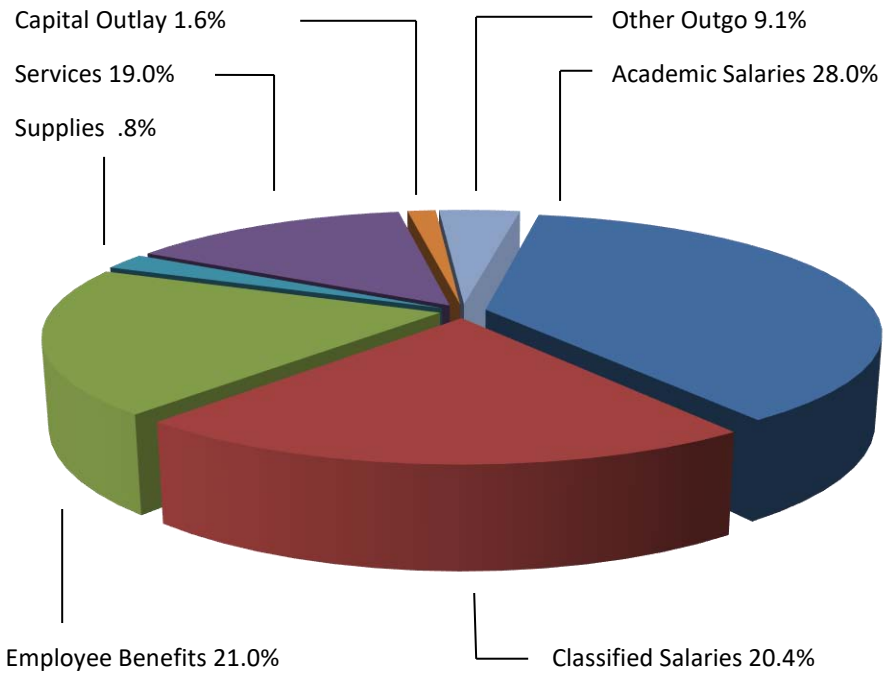
| | |
|---------------------|--------------|
| Academic Salaries | \$ 5,587,518 |
| Classified Salaries | \$ 4,503,765 |
| Employee Benefits | \$ 4,268,791 |
| Supplies | \$ 321,352 |
| Services | \$ 4,080,421 |
| Capital Outlay | \$ 331,823 |
| Other Outgo | \$ 736,468 |



Graph 4: Object Summary – Unrestricted (FY20-21 Adopted vs. FY21-22 Final Budget)

OBJECT SUMMARY – UNRESTRICTED (FY20-21 Actuals vs. FY21-22 Final Budget)

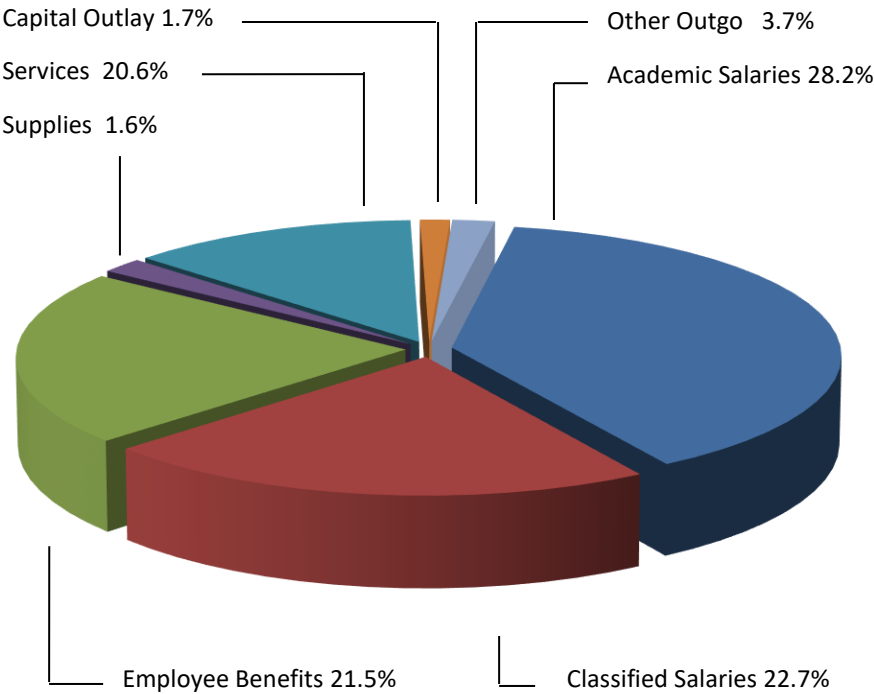
Fiscal Year 2020-2021 Actuals



Major Object Summary for the Fiscal Year 2020-21 Actuals:

| | |
|---------------------|--------------|
| Academic Salaries | \$ 5,141,071 |
| Classified Salaries | \$ 3,738,999 |
| Employee Benefits | \$ 3,847,122 |
| Supplies | \$ 151,963 |
| Services | \$ 3,487,398 |
| Capital Outlay | \$ 298,057 |
| Other Outgo | \$ 1,668,769 |

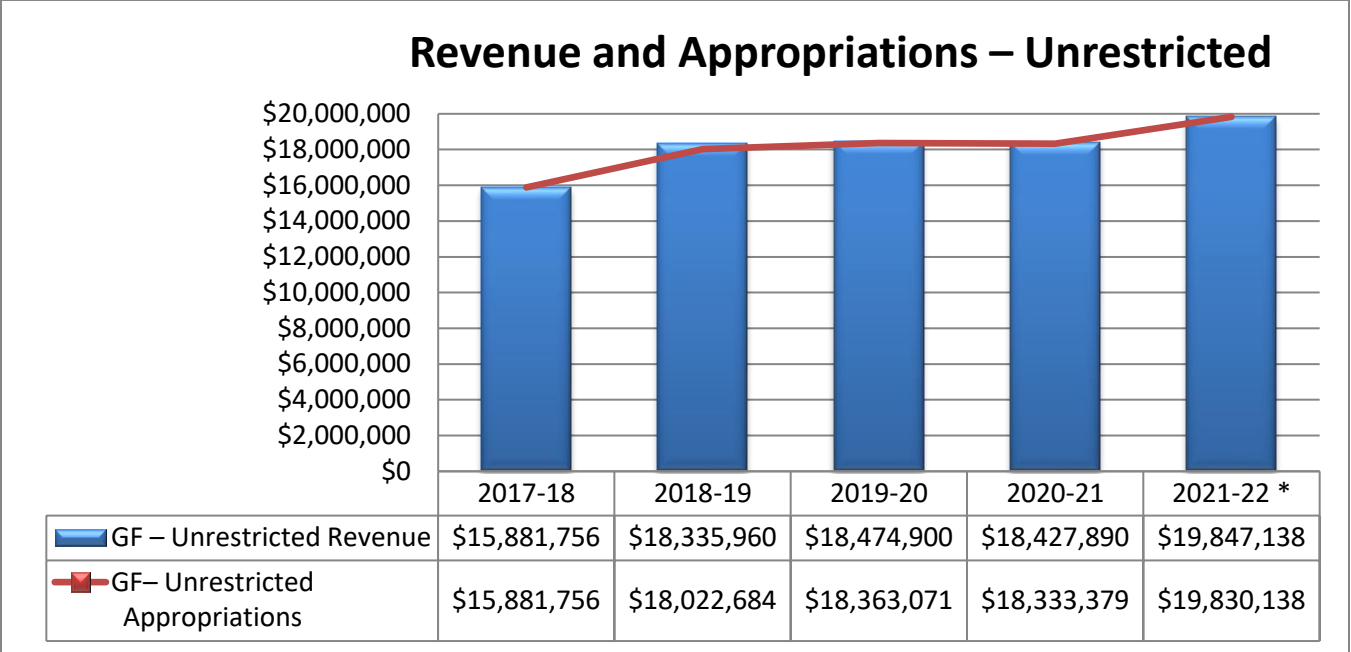
Fiscal Year 2021-2022 Final Budget



Major Object Summary for the Fiscal Year 2021-22 Final Budget:

| | |
|---------------------|--------------|
| Academic Salaries | \$ 5,587,518 |
| Classified Salaries | \$ 4,503,765 |
| Employee Benefits | \$ 4,268,791 |
| Supplies | \$ 321,352 |
| Services | \$ 4,080,421 |
| Capital Outlay | \$ 331,823 |
| Other Outgo | \$ 736,468 |

REVENUE AND APPROPRIATIONS – UNRESTRICTED



Graph 6: Revenue and Appropriations – Unrestricted

In FY18-19 LTCC received less apportionment from the State than expected under the SCFF due to the constrained total computational revenue (TCR) calculation put in place at that time. Emergency conditions allowance for FTES are in place for FY19-20, FY20-21, and FY21-22 due to COVID-19; however, due to limited funds at the state level, LTCC has unfunded FTES in each of those years. The significant revenue increase from FY20-21 to FY21-22 is primarily due to a better-than-expected economic situation at the state level, including a 5.07% cost of living adjustment (COLA) to TCR.

*FY17-18 through FY19-20 are audited actuals. FY20-21 are unaudited actuals, and FY21-22 is budgeted.

RESTRICTED BUDGET

2021 – 22 ANNUAL BUDGET

- Three – Year Restricted Budget Summary •
- FY 21-22 Object Summary – Restricted •
(Adopted vs. Final Budget)
- FY 21-22 Object Summary – Restricted •
(Actuals vs. Final Budget)
- Revenue and Appropriations – Restricted •

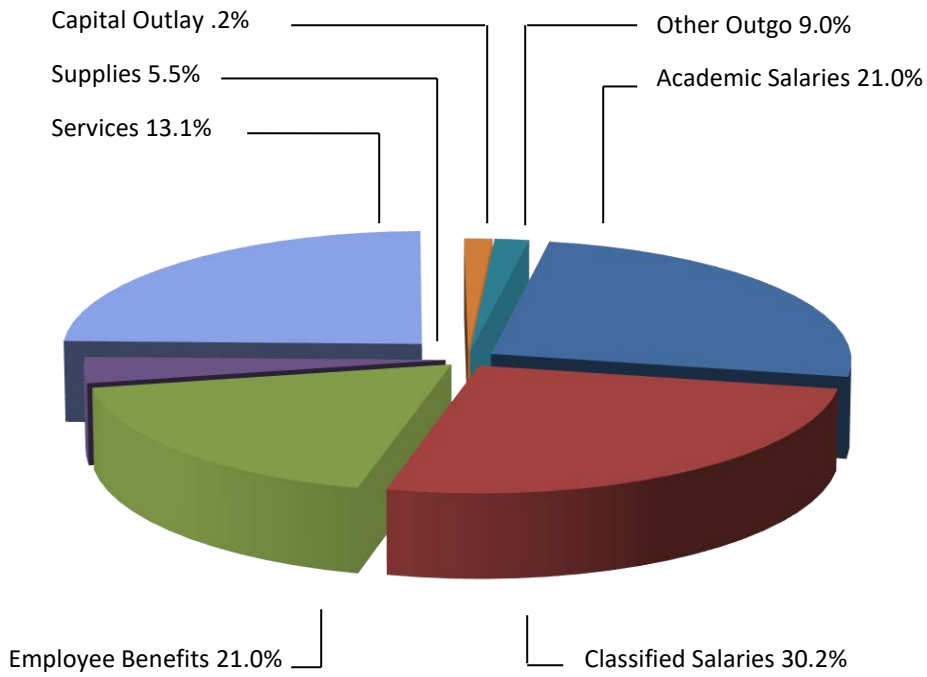
SECTION 6

THREE-YEAR RESTRICTED BUDGET SUMMARY – FY21-22 FINAL BUDGET

| | 2019-20 ADOPTED BUDGET GENERAL FUND RESTRICTED | 2019-20 AUDITED ACTUALS GENERAL FUND RESTRICTED | 2020-21 ADOPTED BUDGET GENERAL FUND RESTRICTED | 2020-21 UNAUDITED ACTUALS GENERAL FUND RESTRICTED | 2021-22 FINAL BUDGET GENERAL FUND RESTRICTED |
|--|---|--|---|--|---|
| BEGINNING BALANCE | 209,331 | 211,986 | 678,089 | 2,577,979 | 512,183 * |
| <i>* FY21-22 beginning balance is based on FY20-21 unaudited ending balance</i> | | | | | |
| REVENUE | | | | | |
| Federal Revenue | 967,047 | 957,775 | 993,986 | 1,839,546 | 1,987,702 |
| State Revenue | 4,502,173 | 5,181,507 | 4,238,504 | 2,629,955 | 4,864,934 |
| Local Revenue | 45,888 | 106,917 | 38,195 | 39,262 | 91,533 |
| Other Financing Sources | 113,207 | 49,477 | 69,439 | 75,453 | 182,303 |
| TOTAL REVENUE | 5,628,315 | 6,295,677 | 5,340,124 | 4,584,217 | 7,126,472 |
| PRIOR YEAR DEFERRED REVENUE | | | | | |
| Deferred Revenue | 2,401,461 | 2,303,272 | 1,771,968 | 0 ** | 2,553,715 |
| <i>** FY20-21 deferred revenue is reflected in the beginning fund balance</i> | | | | | |
| TOTAL RESOURCES | 8,239,107 | 8,810,934 | 7,790,181 | 7,162,196 | 10,192,370 |
| EXPENSES | | | | | |
| Total Academic | 1,187,601 | 1,216,285 | 1,142,913 | 1,253,925 | 1,188,082 |
| Total Classified | 1,808,346 | 1,619,229 | 1,642,216 | 1,734,670 | 1,994,919 |
| TOTAL SALARIES | 2,995,947 | 2,835,514 | 2,785,129 | 2,988,596 | 3,183,001 |
| Total Employee Benefits | 1,238,828 | 1,125,927 | 1,139,284 | 1,165,687 | 1,347,589 |
| TOTAL COMPENSATION | 4,234,775 | 3,961,441 | 3,924,413 | 4,154,283 | 4,530,590 |
| Total Supplies | 591,894 | 468,324 | 296,912 | 519,908 | 622,023 |
| Total Services | 1,990,427 | 1,166,037 | 711,371 | 899,363 | 1,751,459 |
| Total Capital Outlay | 476,934 | 445,365 | 12,507 | 693,364 | 90,228 |
| TOTAL NONLABOR EXPENSES | 3,059,255 | 2,079,726 | 1,020,790 | 2,112,635 | 2,463,710 |
| TOTAL EXPENSES | 7,294,030 | 6,041,167 | 4,945,203 | 6,266,918 | 6,994,300 |
| Total Other Outgo | 266,988 | 191,788 | 488,532 | 383,094 | 550,340 |
| TOTAL APPROPRIATED | 7,561,018 | 6,232,955 | 5,433,735 *** | 6,650,013 | 7,544,640 *** |
| <i>*** FY20-21 adopted & FY21-22 final budgeted appropriations do not account for deferred revenue</i> | | | | | |
| Reserves | | | | | |
| Reserves | 254,901 | | 254,901 | | 188,210 |
| ENDING FUND BALANCE | 678,089 | 2,577,979 | 2,356,446 | 512,183 | 2,647,730 |
| RESTRICTED FUND SUMMARY | | | | | |
| Ending Fund Balance | | | | | |
| As Percent of: Revenue | 12.05% | 40.95% | 44.13% | 11.17% | 37.15% |
| Appropriations | 8.97% | 41.36% | 43.37% | 7.70% | 35.09% |
| REVENUE vs. APPROPRIATED SUMMARY | | | | | |
| Total Revenue | 8,029,776 | 8,598,948 | 7,112,092 | 4,584,217 | 9,680,187 |
| Total Appropriated | 7,561,018 | 6,232,955 | 5,433,735 | 6,650,013 | 7,544,640 |
| REVENUE LESS APPROPRIATED | 468,758 | 2,365,993 | 1,678,357 | (2,065,796) | 2,135,547 |

OBJECT SUMMARY – RESTRICTED (FY20-21 Adopted vs. FY21-22 Final Budget)

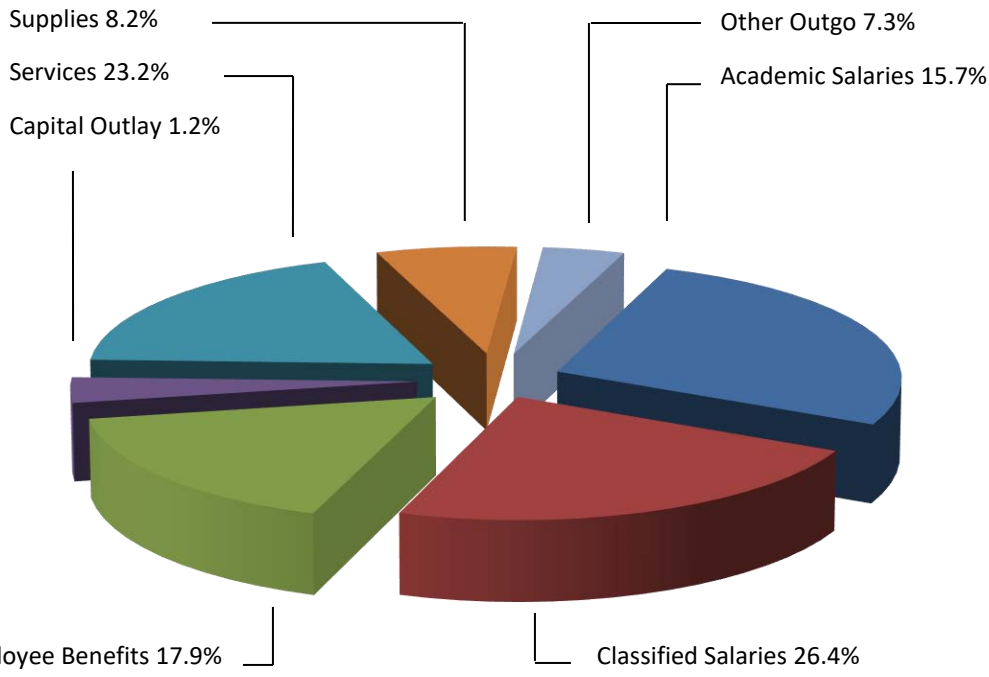
Fiscal Year 2020-2021 Adopted Budget



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

| | |
|---------------------|--------------|
| Academic Salaries | \$ 1,142,913 |
| Classified Salaries | \$ 1,642,216 |
| Employee Benefits | \$ 1,139,284 |
| Supplies | \$ 296,912 |
| Services | \$ 711,371 |
| Capital Outlay | \$ 12,507 |
| Other Outgo | \$ 488,532 |

Fiscal Year 2021-2022 Final Budget

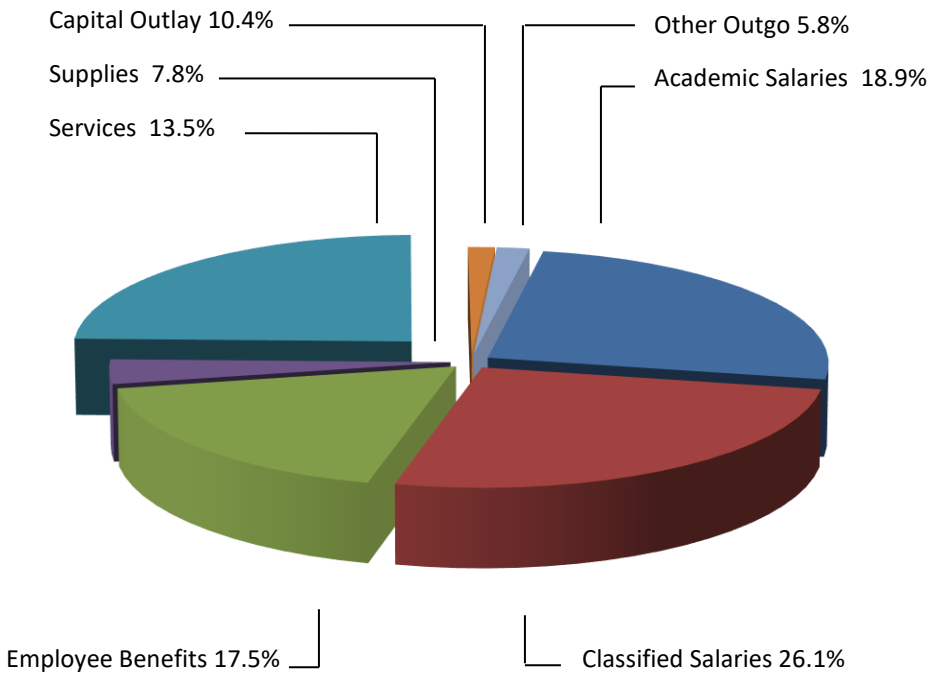


Major Object Summary for the Fiscal Year 2021-22 Final Budget:

| | |
|---------------------|--------------|
| Academic Salaries | \$ 1,188,082 |
| Classified Salaries | \$ 1,994,919 |
| Employee Benefits | \$ 1,347,589 |
| Supplies | \$ 622,023 |
| Services | \$ 1,751,459 |
| Capital Outlay | \$ 90,228 |
| Other Outgo | \$ 550,340 |

OBJECT SUMMARY – RESTRICTED (FY20-21 Actuals vs. FY21-22 Final Budget)

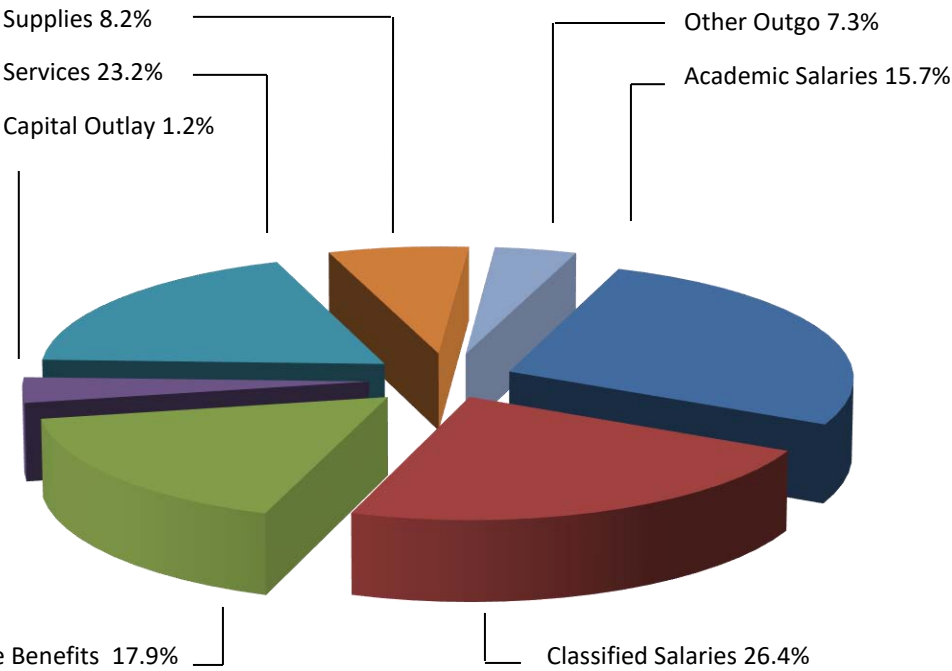
Fiscal Year 2020-2021 Actuals



Major Object Summary for the Fiscal Year 2020-21 Actuals:

| | |
|---------------------|--------------|
| Academic Salaries | \$ 1,253,925 |
| Classified Salaries | \$ 1,734,670 |
| Employee Benefits | \$ 1,165,687 |
| Supplies | \$ 519,908 |
| Services | \$ 899,363 |
| Capital Outlay | \$ 693,364 |
| Other Outgo | \$ 383,094 |

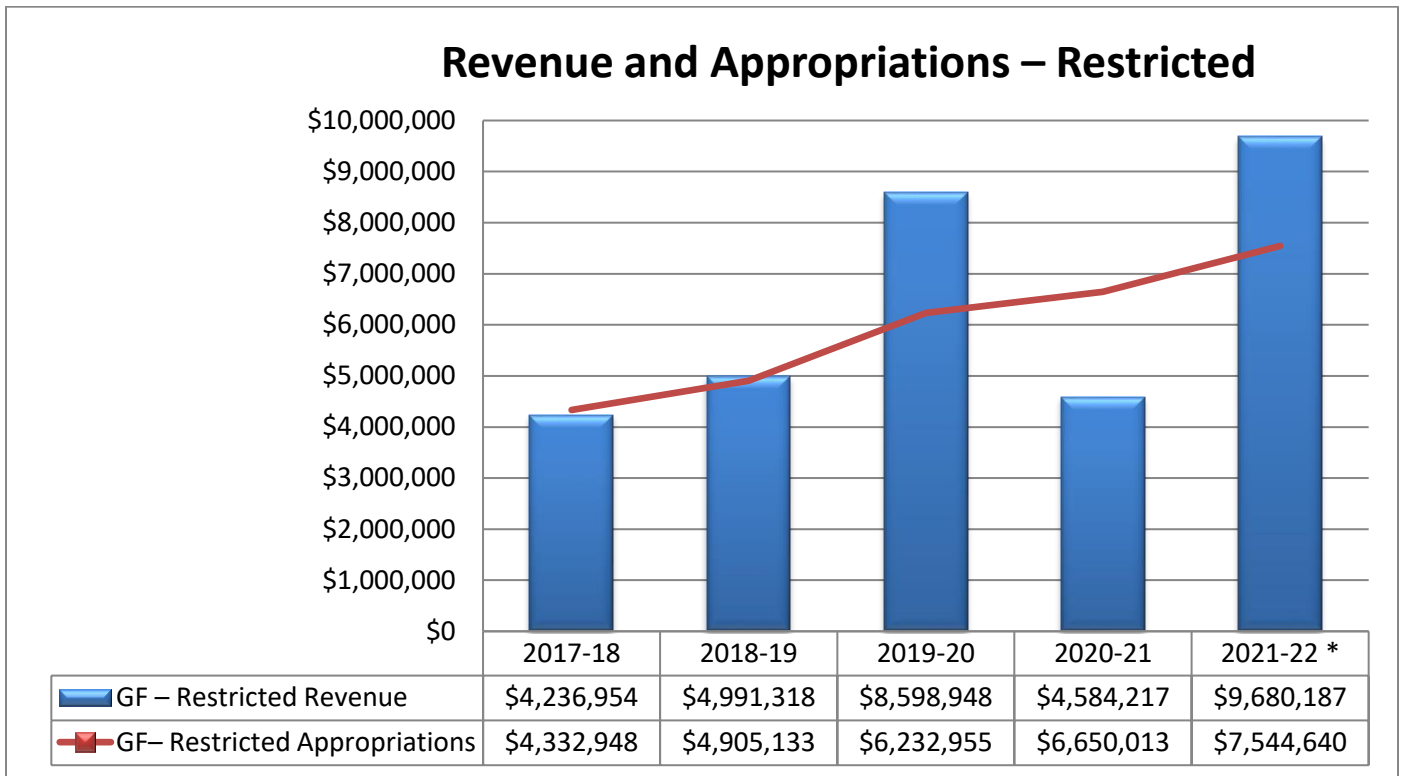
Fiscal Year 2021-22 Final Budget



Major Object Summary for the Fiscal Year 2021-22 Final Budget:

| | |
|---------------------|--------------|
| Academic Salaries | \$ 1,188,082 |
| Classified Salaries | \$ 1,994,919 |
| Employee Benefits | \$ 1,347,589 |
| Supplies | \$ 622,023 |
| Services | \$ 1,751,459 |
| Capital Outlay | \$ 90,228 |
| Other Outgo | \$ 550,340 |

REVENUE AND APPROPRIATIONS – RESTRICTED



Graph 9: Revenue and Appropriations – Restricted

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

In FY19-20 LTCC received a \$500,000 one-time CTE Pathways grant and \$500,000 from the Federal CARES Act to offset costs due to COVID-19. In FY20-21 LTCC was awarded \$830,000 from Cal Fire and the CA Tahoe Conservancy in joint support to build and expand forest health education, as well as an additional \$1.5 million for COVID relief funds. In FY21-22 LTCC was awarded the Institutional Resilience and Expanded Postsecondary Opportunity (IREPO) grant totaling \$1.4 million over two years and was re-awarded the TRiO Educational Talent Search grant for another five-year cycle.

The FY19-20 ending fund balance of \$2.57 million was carried into FY20-21 as a beginning fund balance, as opposed to deferred revenue, resulting in more appropriations than revenue in FY20-21.

*FY17-18 through FY19-20 are audited actuals. FY20-21 are unaudited actuals, and FY21-22 is budgeted.

OBJECT BREAKDOWN

2021 - 22 ANNUAL BUDGET

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

SECTION 7

OBJECT DETAIL – BUDGET TO FINAL BUDGET FY21-22

| Final Budget 2021-22 | 2019-20 ADOPTED BUDGET | | | 2020-21 ADOPTED BUDGET | | | 2021-22 FINAL BUDGET | | | 2021-22 Variance | 2021-22 Variance |
|--|---------------------------|------------------|------------------|---------------------------|------------------|------------------|-------------------------|------------------|------------------|---------------------|---------------------|
| | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | UNRESTRICTED | UNRESTRICTED |
| EXPENSES | | | | | | | | | | | |
| ACADEMIC SALARIES | | | | | | | | | | | |
| 1110 Full-Time Instructor | 2,441,717 | 2,359,332 | 82,385 | 2,491,031 | 2,478,972 | 12,059 | 2,558,996 | 2,527,252 | 31,744 | 167,920 | 48,280 |
| Subtotal | 2,441,717 | 2,359,332 | 82,385 | 2,491,031 | 2,478,972 | 12,059 | 2,558,996 | 2,527,252 | 31,744 | 167,920 | 48,280 |
| 1210 Administrators | 854,212 | 624,410 | 229,802 | 1,064,141 | 753,536 | 310,605 | 1,100,874 | 816,928 | 283,946 | 192,518 | 63,392 |
| 1211 Admin In-District Allowance | 32,174 | 22,591 | 9,583 | 37,741 | 26,880 | 10,861 | 33,517 | 27,205 | 6,312 | 4,614 | 325 |
| 1212 Counselors | 485,211 | 81,739 | 403,472 | 433,575 | 73,541 | 360,034 | 512,011 | 76,382 | 435,629 | (5,357) | 2,841 |
| 1213 Academic Director | 76,148 | - | 76,148 | 50,351 | - | 50,351 | 53,127 | - | 53,127 | - | - |
| 1214 Reassigned Time | 26,214 | 26,214 | - | 36,635 | - | 36,635 | - | - | - | (26,214) | - |
| 1215 Learning Disabilities Specialist | 72,475 | - | 72,475 | 82,519 | - | 82,519 | 86,528 | - | 86,528 | - | - |
| 1216 Library/Media Services Director | 45,077 | 45,077 | - | 47,151 | 47,151 | - | 53,799 | 53,799 | - | 8,722 | 6,648 |
| 1225 Department Workload | - | - | - | - | - | - | - | - | - | - | - |
| 1250 Athletic Director | - | - | - | - | - | - | - | - | - | - | - |
| 1299 Other F/T Non-Instr. Academic | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 1,591,511 | 800,031 | 791,480 | 1,752,113 | 901,108 | 851,005 | 1,839,856 | 974,314 | 865,542 | 174,283 | 73,206 |
| 1310 Adjunct Faculty | 1,501,496 | 1,440,496 | 61,000 | 1,458,266 | 1,440,496 | 17,770 | 1,529,666 | 1,511,896 | 17,770 | 71,400 | 71,400 |
| 1311 Adjunct Office Hours | 15,000 | 10,000 | 5,000 | 24,000 | 14,000 | 10,000 | 35,000 | 30,000 | 5,000 | 20,000 | 16,000 |
| 1315 Fitness Education Center Adjuncts | 122,264 | 122,264 | - | 62,966 | 62,966 | - | 62,966 | 62,966 | - | (59,298) | - |
| 1360 Instructional Stipends | 87,807 | 60,215 | 27,592 | 72,635 | 53,215 | 19,420 | 55,715 | 53,215 | 2,500 | (7,000) | - |
| 1390 Other Instructional Salaries | 127,072 | 101,056 | 26,016 | 121,391 | 101,056 | 20,335 | 123,806 | 101,056 | 22,750 | - | - |
| 1399 Instructor Substitutes | 40,500 | 40,500 | - | 40,500 | 40,500 | - | 40,500 | 40,500 | - | - | - |
| Subtotal | 1,894,139 | 1,774,531 | 119,608 | 1,779,758 | 1,712,233 | 67,525 | 1,847,653 | 1,799,633 | 48,020 | 25,102 | 87,400 |
| 1414 Reassigned Time - Overload | 9,150 | 9,150 | - | 9,150 | 9,150 | - | 9,150 | 9,150 | - | - | - |
| 1415 Student Activities Advisor | 27,000 | 27,000 | - | 27,000 | 27,000 | - | 27,000 | 27,000 | - | - | - |
| 1420 Part-Time or Sub Librarian | 44,020 | 44,020 | - | 44,020 | 44,020 | - | 44,020 | 44,020 | - | - | - |
| 1425 Department Workload | - | - | - | - | - | - | - | - | - | - | - |
| 1430 Part-Time or Sub Counselors | 65,221 | 593 | 64,628 | 102,737 | 593 | 102,144 | 114,499 | 593 | 113,906 | - | - |
| 1440 Part-Time Program Director | 60,292 | 60,292 | - | 60,292 | 60,292 | - | 60,292 | 60,292 | - | - | - |
| 1450 Athletic Director | - | - | - | - | - | - | - | - | - | - | - |
| 1460 Lead Faculty Stipend | 47,114 | 40,114 | 7,000 | 57,114 | 40,114 | 17,000 | 94,614 | 40,114 | 54,500 | - | - |
| 1470 CCE Facilitator | 64,726 | - | 64,726 | 29,726 | - | 29,726 | 16,596 | - | 16,596 | - | - |
| 1480 Athletic Coaches | 35,001 | 35,001 | - | 35,001 | 35,001 | - | 35,001 | 35,001 | - | - | - |
| 1495 Mileage Allowance | 8,750 | 8,750 | - | 8,750 | 8,750 | - | 8,750 | 8,750 | - | - | - |
| 1499 Other Noninstructional Acad. Salaries | 115,936 | 58,162 | 57,774 | 118,044 | 60,270 | 57,774 | 119,173 | 61,399 | 57,774 | 3,237 | 1,129 |
| Subtotal | 477,210 | 283,082 | 194,128 | 491,834 | 285,190 | 206,644 | 529,095 | 286,319 | 242,776 | 3,237 | 1,129 |
| TOTAL ACADEMIC | 6,404,577 | 5,216,976 | 1,187,601 | 6,514,736 | 5,377,503 | 1,137,233 | 6,775,600 | 5,587,518 | 1,188,082 | 370,542 | 210,015 |

| Final Budget 2021-22 | 2019-20 ADOPTED BUDGET | | | 2020-21 ADOPTED BUDGET | | | 2021-22 FINAL BUDGET | | | 2021-22 Variance | 2021-22 Variance |
|--|---------------------------|------------------|------------------|---------------------------|------------------|------------------|-------------------------|-------------------|------------------|---------------------|---------------------|
| | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | UNRESTRICTED | UNRESTRICTED |
| CLASSIFIED SALARIES | | | | | | | | | | | |
| 2110 Full-Time Regular Classified | 2,340,663 | 1,541,281 | 799,382 | 2,467,771 | 1,652,380 | 815,391 | 2,661,260 | 1,772,935 | 888,325 | 231,654 | 120,555 |
| 2111 Confidentials | 371,927 | 319,801 | 52,126 | 348,328 | 287,571 | 60,757 | 356,397 | 294,260 | 62,137 | (25,541) | 6,689 |
| 2120 Part-Time Regular Classified | 397,619 | 335,448 | 62,171 | 391,939 | 336,718 | 55,221 | 447,533 | 390,950 | 56,583 | 55,502 | 54,232 |
| 2150 Classified Supervisor | 1,389,373 | 987,418 | 401,955 | 1,485,095 | 1,012,025 | 473,070 | 1,676,503 | 1,131,815 | 544,688 | 144,397 | 119,790 |
| Subtotal | 4,499,582 | 3,183,948 | 1,315,634 | 4,693,133 | 3,288,694 | 1,404,439 | 5,141,693 | 3,589,960 | 1,551,733 | 406,012 | 301,266 |
| 2210 F-T/Reg. Classified Instructional | 99,481 | 99,481 | - | 52,710 | 52,710 | - | 14,198 | 14,198 | - | (85,283) | (38,512) |
| Subtotal | 99,481 | 99,481 | - | 52,710 | 52,710 | - | 14,198 | 14,198 | - | (85,283) | (38,512) |
| 2310 Classified Overtime | 63,475 | 60,475 | 3,000 | 56,227 | 54,427 | 1,800 | 55,327 | 54,427 | 900 | (6,048) | - |
| 2340 Part-Time/Temp. Class. Noninstr | 654,289 | 379,960 | 274,329 | 501,845 | 342,148 | 159,697 | 608,830 | 350,232 | 258,598 | (29,728) | 8,084 |
| 2341 Part-Time/Temporary Technician | 69,132 | 40,842 | 28,290 | 51,285 | 20,359 | 30,926 | 49,226 | 20,359 | 28,867 | (20,483) | - |
| 2350 Student Workers | 204,189 | 88,524 | 115,665 | 129,420 | 79,672 | 49,748 | 142,547 | 92,256 | 50,291 | 3,732 | 12,584 |
| 2360 Classified Stipend | 13,000 | 10,000 | 3,000 | 25,000 | 25,000 | - | 25,000 | 25,000 | - | 15,000 | - |
| 2399 Other Noninstr. Class. Salaries | 16,911 | 16,911 | - | 15,219 | 15,219 | - | 15,219 | 15,219 | - | (1,692) | - |
| Subtotal | 1,020,996 | 596,712 | 424,284 | 778,996 | 536,825 | 242,171 | 896,149 | 557,493 | 338,656 | (39,219) | 20,668 |
| 2410 Instructional Aide Hourly | 213,373 | 190,123 | 23,250 | 235,791 | 212,541 | 23,250 | 277,461 | 254,211 | 23,250 | 64,088 | 41,670 |
| 2414 Instructional Aide - AIARE | 12,400 | 12,400 | - | 11,160 | 11,160 | - | 11,160 | 11,160 | - | (1,240) | - |
| 2415 Tutor | 121,803 | 76,625 | 45,178 | 99,018 | 37,463 | 61,555 | 74,543 | 37,463 | 37,080 | (39,162) | - |
| 2418 Artist Model I | 2,813 | 2,813 | - | 2,532 | 2,532 | - | 2,532 | 2,532 | - | (281) | - |
| 2419 Artist Model II | 5,160 | 5,160 | - | 4,644 | 4,644 | - | 4,644 | 4,644 | - | (516) | - |
| 2421 Accompanist | - | - | - | - | - | - | - | - | - | - | - |
| 2442 TPNS Substitute Teacher | 671 | 671 | - | 604 | 604 | - | 604 | 604 | - | (67) | - |
| 2450 Student Tutors | - | - | - | 60,700 | 31,500 | 29,200 | 75,700 | 31,500 | 44,200 | 31,500 | - |
| Subtotal | 356,220 | 287,792 | 68,428 | 414,449 | 300,444 | 114,005 | 446,644 | 342,114 | 104,530 | 54,322 | 41,670 |
| TOTAL CLASSIFIED | 5,976,279 | 4,167,933 | 1,808,346 | 5,939,288 | 4,178,673 | 1,760,615 | 6,498,684 | 4,503,765 | 1,994,919 | 335,832 | 325,092 |
| TOTAL SALARIES | 12,380,856 | 9,384,909 | 2,995,947 | 12,454,024 | 9,556,176 | 2,897,848 | 13,274,284 | 10,091,283 | 3,183,001 | 706,374 | 535,107 |
| EMPLOYEE BENEFITS | | | | | | | | | | | |
| i 3110 STRS Direct Instruction | 845,271 | 813,416 | 31,855 | 813,279 | 788,804 | 24,475 | 902,914 | 879,053 | 23,861 | 65,637 | 90,249 |
| 3111 STRS Nonacademic Adm. and Supervisors | 1,088 | 952 | 136 | - | - | - | - | - | - | (952) | - |
| i 3112 STRS Nonacademic Other | 299,624 | 145,898 | 153,726 | 300,004 | 169,579 | 130,425 | 326,315 | 183,273 | 143,042 | 37,375 | 13,694 |
| Subtotal | 1,145,983 | 960,266 | 185,717 | 1,113,283 | 958,383 | 154,900 | 1,229,229 | 1,062,326 | 166,903 | 102,060 | 103,943 |
| 3210 PERS Direct Instruction | 340,650 | 51,574 | 289,076 | 41,342 | 41,342 | - | 39,754 | 39,754 | - | (11,820) | (1,588) |
| 3211 PERS Classified/Other Nonacademic | 653,669 | 653,669 | - | 1,009,233 | 684,133 | 325,100 | 1,200,553 | 845,224 | 355,329 | 191,555 | 161,091 |
| 3212 PERS Other Academic Noninstructional | 82,295 | 82,295 | - | 46,615 | 46,615 | - | 56,994 | 53,192 | 3,802 | (29,103) | 6,577 |
| Subtotal | 1,076,614 | 787,538 | 289,076 | 1,097,190 | 772,090 | 325,100 | 1,297,301 | 938,170 | 359,131 | 150,632 | 166,080 |
| 3310 Soc. Sec. Direct Instruction | 15,375 | 15,375 | - | 12,382 | 12,382 | - | 10,758 | 10,758 | - | (4,617) | (1,624) |
| 3311 Soc. Sec. Classified/Other Nonacademic | 281,093 | 200,779 | 80,314 | 295,433 | 208,289 | 87,144 | 323,398 | 227,180 | 96,218 | 26,401 | 18,891 |
| 3312 Soc. Sec. Other Academic Noninstructional | 24,528 | 24,528 | - | 13,959 | 13,959 | - | 15,423 | 14,394 | 1,029 | (10,134) | 435 |
| 3320 Medicare Direct Instruction | 71,564 | 66,592 | 4,972 | 70,064 | 65,951 | 4,113 | 71,256 | 67,969 | 3,287 | 1,377 | 2,018 |
| 3321 Medicare Classified/Other Nonacademic | 76,823 | 53,638 | 23,185 | 77,393 | 54,245 | 23,148 | 85,399 | 58,727 | 26,672 | 5,089 | 4,482 |
| 3322 Medicare Other Academic Noninstructional | 27,925 | 14,683 | 13,242 | 29,732 | 16,279 | 13,453 | 32,096 | 17,368 | 14,728 | 2,685 | 1,089 |
| Subtotal | 497,308 | 375,595 | 121,713 | 498,963 | 371,105 | 127,858 | 538,330 | 396,396 | 141,934 | 20,801 | 25,291 |

| Final Budget 2021-22 | 2019-20 ADOPTED BUDGET | | | 2020-21 ADOPTED BUDGET | | | 2021-22 FINAL BUDGET | | | 2021-22 Variance | 2021-22 Variance |
|--|---------------------------|-------------------|------------------|---------------------------|-------------------|------------------|-------------------------|-------------------|------------------|---------------------|---------------------|
| | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | UNRESTRICTED | UNRESTRICTED |
| 3410 H&W Direct Instruction | 606,281 | 566,600 | 39,681 | 558,295 | 533,632 | 24,663 | 535,225 | 512,155 | 23,070 | (54,445) | (21,477) |
| 3411 H&W Classified/Other Nonacademic | 1,265,366 | 869,131 | 396,235 | 1,275,099 | 876,188 | 398,911 | 1,382,292 | 924,752 | 457,540 | 55,621 | 48,564 |
| 3412 H&W Other Academic Noninstructional | 349,701 | 203,521 | 146,180 | 346,954 | 210,190 | 136,764 | 347,019 | 213,048 | 133,971 | 9,527 | 2,858 |
| Subtotal | 2,221,348 | 1,639,252 | 582,096 | 2,180,348 | 1,620,010 | 560,338 | 2,264,536 | 1,649,955 | 614,581 | 10,703 | 29,945 |
| 3510 SUI Direct Instruction | 2,483 | 2,310 | 173 | 2,434 | 2,292 | 142 | 2,470 | 2,356 | 114 | 46 | 64 |
| 3511 SUI Classified/Other Nonacademic | 2,652 | 1,851 | 801 | 2,672 | 1,875 | 797 | 2,943 | 2,026 | 917 | 175 | 151 |
| 3512 SUI Other Academic Noninstructional | 965 | 505 | 460 | 900 | 501 | 399 | 1,108 | 597 | 511 | 92 | 96 |
| Subtotal | 6,100 | 4,666 | 1,434 | 6,006 | 4,668 | 1,338 | 6,521 | 4,979 | 1,542 | 313 | 311 |
| 3610 Workers' Compensation Direct Instruction | 80,660 | 75,129 | 5,531 | 80,727 | 75,990 | 4,737 | 82,528 | 78,722 | 3,806 | 3,593 | 2,732 |
| 3611 WC Classified/Other Nonacademic | 89,750 | 61,844 | 27,906 | 91,339 | 63,836 | 27,503 | 101,312 | 69,575 | 31,737 | 7,731 | 5,739 |
| 3612 WC Other Academic Noninstructional | 31,431 | 16,524 | 14,907 | 34,269 | 18,768 | 15,501 | 37,181 | 20,121 | 17,060 | 3,597 | 1,353 |
| Subtotal | 201,841 | 153,497 | 48,344 | 206,335 | 158,594 | 47,741 | 221,021 | 168,418 | 52,603 | 14,921 | 9,824 |
| 3710 Apple Direct Instruction | 42,174 | 38,934 | 3,240 | 40,087 | 37,447 | 2,640 | 41,698 | 39,985 | 1,713 | 1,051 | 2,538 |
| 3711 Apple Classified/Other Nonacademic | 15,162 | 9,109 | 6,053 | 11,438 | 7,626 | 3,812 | 13,469 | 7,719 | 5,750 | (1,390) | 93 |
| 3712 Apple Other Academic Noninstructional | 1,998 | 843 | 1,155 | 2,593 | 843 | 1,750 | 4,275 | 843 | 3,432 | - | - |
| Subtotal | 59,334 | 48,886 | 10,448 | 54,118 | 45,916 | 8,202 | 59,442 | 48,547 | 10,895 | (339) | 2,631 |
| 3910 Misc. Benes. Direct Instruction | - | - | - | - | - | - | - | - | - | - | - |
| 3911 Misc. Benes. Classified/Other Nonacademic | - | - | - | 441 | - | 441 | - | - | - | - | - |
| 3912 Misc. Benes. Academic Noninstructional | - | - | - | 340 | - | 340 | - | - | - | - | - |
| Subtotal | - | - | - | 781 | - | 781 | - | - | - | - | - |
| TOTAL EMPLOYEE BENEFITS | 5,208,528 | 3,969,700 | 1,238,828 | 5,157,024 | 3,930,766 | 1,226,258 | 5,616,380 | 4,268,791 | 1,347,589 | 299,091 | 338,025 |
| TOTAL COMPENSATION | 17,589,384 | 13,354,609 | 4,234,775 | 17,611,048 | 13,486,942 | 4,124,106 | 18,890,664 | 14,360,074 | 4,530,590 | 1,005,465 | 873,132 |
| SUPPLIES | | | | | | | | | | | |
| 4310 Instructional Supplies | 385,428 | - | 385,428 | 217,017 | 37,219 | 179,798 | 227,871 | 23,719 | 204,152 | 23,719 | (13,500) |
| 4311 Instructional Supplies 2D | 3,000 | 3,000 | - | 2,700 | 2,700 | - | 2,700 | 2,700 | - | - | - |
| 4312 Instructional Supplies 3D | 4,000 | 4,000 | - | 3,600 | 3,600 | - | 3,600 | 3,600 | - | - | - |
| 4315 Instructional Materials | 71,548 | 71,548 | - | 64,395 | 64,395 | - | 96,995 | 64,395 | 32,600 | (7,153) | - |
| 4320 Media Supplies | 1,711 | 1,711 | - | 1,540 | 1,540 | - | 1,540 | 1,540 | - | (171) | - |
| 4325 Instructor Desk Copies | 3,000 | 3,000 | - | 2,700 | 2,700 | - | 2,700 | 2,700 | - | (300) | - |
| Subtotal | 468,687 | 83,259 | 385,428 | 291,952 | 112,154 | 179,798 | 335,406 | 98,654 | 236,752 | 15,395 | (13,500) |
| 4510 Books, Magazines, Periodicals | 12,096 | 2,712 | 9,384 | 7,881 | 2,441 | 5,440 | 10,933 | 2,441 | 8,492 | (271) | - |
| 4550 Noninstructional Supp and Mats | 442,686 | 245,604 | 197,082 | 486,401 | 221,047 | 265,354 | 597,036 | 220,257 | 376,779 | (25,347) | (790) |
| Subtotal | 454,782 | 248,316 | 206,466 | 494,282 | 223,488 | 270,794 | 607,969 | 222,698 | 385,271 | (25,618) | (790) |
| TOTAL SUPPLIES | 923,469 | 331,575 | 591,894 | 786,234 | 335,642 | 450,592 | 943,375 | 321,352 | 622,023 | (10,223) | (14,290) |

| Final Budget 2021-22 | 2019-20 ADOPTED BUDGET | | | 2020-21 ADOPTED BUDGET | | | 2021-22 FINAL BUDGET | | | 2021-22 Variance | 2021-22 Variance |
|---|---------------------------|------------------|------------------|---------------------------|------------------|----------------|-------------------------|------------------|------------------|---------------------|---------------------|
| | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | UNRESTRICTED | UNRESTRICTED |
| SERVICES | | | | | | | | | | | |
| 5110 Personal Service Contracts | 98,118 | 65,750 | 32,368 | 252,657 | 59,175 | 193,482 | 137,320 | 111,240 | 26,080 | 45,490 | 52,065 |
| 5111 Personal Service Contracts (Instructional) | 26,610 | 6,244 | 20,366 | 40,359 | 5,620 | 34,739 | 48,763 | 6,251 | 42,512 | 7 | 631 |
| 5120 Contract Services | 1,961,771 | 891,215 | 1,070,556 | 1,271,508 | 935,382 | 336,126 | 2,084,371 | 1,156,274 | 928,097 | 265,059 | 220,892 |
| 5121 Contract Services (Instructional - ISAs) | 930,570 | 930,570 | - | 837,513 | 837,513 | - | 1,062,868 | 1,062,868 | - | 132,298 | 225,355 |
| 5140 Software License and Online Services | 339,618 | 170,105 | 169,513 | 319,334 | 147,695 | 171,639 | 420,682 | 158,815 | 261,867 | (11,290) | 11,120 |
| 5170 Audit | 57,600 | 55,100 | 2,500 | 43,425 | 41,175 | 2,250 | 41,175 | 41,175 | - | (13,925) | - |
| 5180 Legal | 69,432 | 69,432 | - | 86,989 | 86,989 | - | 106,989 | 86,989 | 20,000 | 17,557 | - |
| Subtotal | 3,483,719 | 2,188,416 | 1,295,303 | 2,851,785 | 2,113,549 | 738,236 | 3,902,168 | 2,623,612 | 1,278,556 | 435,196 | 510,063 |
| 5210 Technology Allowance | 16,250 | 15,250 | 1,000 | 14,675 | 13,725 | 950 | 14,226 | 13,726 | 500 | (1,524) | 1 |
| 5211 Mileage Reimbursement | 36,096 | 30,393 | 5,703 | 18,423 | 15,200 | 3,223 | 18,050 | 15,200 | 2,850 | (15,193) | - |
| 5212 Field Labs | 3,500 | 3,500 | - | 1,750 | 1,750 | - | 1,750 | 1,750 | - | (1,750) | - |
| 5213 Conference/Travel | 581,995 | 155,614 | 426,381 | 159,697 | 77,809 | 81,888 | 229,280 | 84,114 | 145,166 | (71,500) | 6,305 |
| 5214 Student Field Trips | 84,237 | 36,600 | 47,637 | 42,205 | 18,300 | 23,905 | 58,621 | 18,300 | 40,321 | (18,300) | - |
| 5216 Staff Development Activities | 67,493 | 57,714 | 9,779 | 28,857 | 28,857 | - | 33,857 | 28,857 | 5,000 | (28,857) | - |
| 5217 Training | - | - | - | - | - | - | 2,000 | - | 2,000 | - | - |
| 5218 Tuition Reimbursement | 1,500 | 1,500 | - | 1,350 | 1,350 | - | 1,350 | 1,350 | - | (150) | - |
| Subtotal | 791,071 | 300,571 | 490,500 | 266,957 | 156,991 | 109,966 | 359,134 | 163,297 | 195,837 | (137,274) | 6,306 |
| 5310 Institutional Memberships | 66,466 | 54,516 | 11,950 | 52,775 | 49,070 | 3,705 | 64,230 | 50,525 | 13,705 | (3,991) | 1,455 |
| 5320 Licensing Fees | 19,729 | 18,729 | 1,000 | 16,857 | 16,857 | - | 16,857 | 16,857 | - | (1,872) | - |
| 5330 Course/Exam Fees | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 86,195 | 73,245 | 12,950 | 69,632 | 65,927 | 3,705 | 81,087 | 67,382 | 13,705 | (5,863) | 1,455 |
| 5410 Property & Liability Insurance | 7,127 | 7,127 | - | 6,415 | 6,415 | - | 6,415 | 6,415 | - | (712) | - |
| 5440 Student Insurance | 32,117 | 13,509 | 18,608 | 28,905 | 12,158 | 16,747 | 28,905 | 12,158 | 16,747 | (1,351) | - |
| Subtotal | 39,244 | 20,636 | 18,608 | 35,320 | 18,573 | 16,747 | 35,320 | 18,573 | 16,747 | (2,063) | - |
| 5511 Utilities - Electricity | 241,787 | 241,787 | - | 243,291 | 243,291 | - | 243,291 | 243,291 | - | 1,504 | - |
| 5512 Utilities - Natural Gas/Nonelectrical | 181,836 | 181,836 | - | 249,336 | 249,336 | - | 249,336 | 249,336 | - | 67,500 | - |
| 5513 Utilities - Water and Sewer | 52,350 | 52,350 | - | 58,450 | 58,450 | - | 58,450 | 58,450 | - | 6,100 | - |
| 5514 Utilities - Refuse | 42,000 | 42,000 | - | 43,300 | 43,300 | - | 43,300 | 43,300 | - | 1,300 | - |
| 5516 Utilities - Telephone | 15,000 | 15,000 | - | 20,000 | 20,000 | - | 20,000 | 20,000 | - | 5,000 | - |
| 5517 Utilities - Internet | 8,600 | 8,600 | - | 10,600 | 10,600 | - | 12,600 | 10,600 | 2,000 | 2,000 | - |
| 5530 Postage and Courier Services | 38,100 | 38,100 | - | 61,005 | 61,005 | - | 61,005 | 61,005 | - | 22,905 | - |
| 5550 Facilities Rents and Leases | 25,545 | 22,545 | 3,000 | 49,751 | 20,291 | 29,460 | 59,751 | 20,291 | 39,460 | (2,254) | - |
| 5560 Equipment Rents and Leases | 31,595 | 29,595 | 2,000 | 26,638 | 26,637 | 1 | 26,637 | 26,637 | - | (2,958) | - |
| Subtotal | 636,813 | 631,813 | 5,000 | 762,371 | 732,910 | 29,461 | 774,370 | 732,910 | 41,460 | 101,097 | - |
| 5610 Printing | 48,329 | 46,568 | 1,761 | 43,496 | 41,911 | 1,585 | 43,196 | 41,911 | 1,285 | (4,657) | - |
| 5620 Outreach Activities | 15,697 | 12,000 | 3,697 | 10,800 | 10,800 | - | 10,800 | 10,800 | - | (1,200) | - |
| 5640 Repairs and Maintenance | 50,842 | 47,842 | 3,000 | 49,058 | 43,058 | 6,000 | 61,508 | 42,939 | 18,569 | (4,903) | (119) |
| 5642 Vehicle Maintenance and Repair | 20,500 | 17,500 | 3,000 | 20,750 | 20,750 | - | 20,750 | 20,750 | - | 3,250 | - |
| 5680 Maintenance Agreements | 268,370 | 257,370 | 11,000 | 239,085 | 231,635 | 7,450 | 247,085 | 241,635 | 5,450 | (15,735) | 10,000 |
| Subtotal | 403,738 | 381,280 | 22,458 | 363,189 | 348,154 | 15,035 | 383,339 | 358,035 | 25,304 | (23,245) | 9,881 |
| 5720 Election Services | 5,000 | 5,000 | - | 4,500 | 4,500 | - | 4,500 | 4,500 | - | (500) | - |
| Subtotal | 5,000 | 5,000 | - | 4,500 | 4,500 | - | 4,500 | 4,500 | - | (500) | - |

| Final Budget 2021-22 | 2019-20 ADOPTED BUDGET | | | 2020-21 ADOPTED BUDGET | | | 2021-22 FINAL BUDGET | | | 2021-22 Variance | 2021-22 Variance |
|--|---------------------------|-------------------|------------------|---------------------------|-------------------|------------------|-------------------------|-------------------|------------------|---------------------|---------------------|
| | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | UNRESTRICTED | UNRESTRICTED |
| 5810 Advertising | 235,842 | 90,709 | 145,133 | 206,994 | 81,638 | 125,356 | 256,786 | 77,372 | 179,414 | (13,337) | (4,266) |
| 5812 Employment Verification | 5,175 | 4,700 | 475 | 4,643 | 4,230 | 413 | 4,666 | 4,230 | 436 | (470) | - |
| 5816 Administrative Fees | 2,900 | 2,900 | - | 2,610 | 2,610 | - | 2,610 | 2,610 | - | (290) | - |
| 5895 Merchant Discount and Bank Fees | 30,000 | 30,000 | - | 27,000 | 27,000 | - | 27,000 | 27,000 | - | (3,000) | - |
| Subtotal | 273,917 | 128,309 | 145,608 | 241,247 | 115,478 | 125,769 | 291,062 | 111,212 | 179,850 | (17,097) | (4,266) |
| 5950 Bad Debt Expense | - | - | - | - | - | - | - | - | - | - | - |
| 5990 Other Operating Expenses | 1,000 | 1,000 | - | 900 | 900 | - | 900 | 900 | - | (100) | - |
| Subtotal | 1,000 | 1,000 | - | 900 | 900 | - | 900 | 900 | - | (100) | - |
| TOTAL SERVICES | 5,720,697 | 3,730,270 | 1,990,427 | 4,595,901 | 3,556,982 | 1,038,919 | 5,831,880 | 4,080,421 | 1,751,459 | 350,151 | 523,439 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 6220 Improvements to Buildings | 13,000 | 13,000 | - | 11,700 | 11,700 | - | 11,700 | 11,700 | - | (1,300) | - |
| Subtotal | 13,000 | 13,000 | - | 11,700 | 11,700 | - | 11,700 | 11,700 | - | (1,300) | - |
| 6310 Library Bks/Magazines/Prdcls/Databases | 90,843 | 50,843 | 40,000 | 51,259 | 45,759 | 5,500 | 56,260 | 45,759 | 10,501 | (5,084) | - |
| Subtotal | 90,843 | 50,843 | 40,000 | 51,259 | 45,759 | 5,500 | 56,260 | 45,759 | 10,501 | (5,084) | - |
| 6410 Audio Visual Equipment, New | 1,650 | 1,650 | - | 1,485 | 1,485 | - | 1,485 | 1,485 | - | (165) | - |
| 6460 Computer Software, New | - | - | - | - | - | - | - | - | - | - | - |
| 6470 Computer Hardware, New | 82,769 | 50,735 | 32,034 | 56,711 | 40,172 | 16,539 | 50,769 | 42,672 | 8,097 | (8,063) | 2,500 |
| 6471 Computer Hardware, Replacement | 1,012 | 1,012 | - | 911 | 911 | - | 911 | 911 | - | (101) | - |
| 6480 Equipment/Furniture, New | 475,460 | 70,560 | 404,900 | 134,157 | 63,504 | 70,653 | 137,634 | 66,004 | 71,630 | (4,556) | 2,500 |
| 6481 Equipment/Furniture, Replacement | 2,650 | 2,650 | - | 2,385 | 2,385 | - | 2,385 | 2,385 | - | (265) | - |
| 6591 Capital Leases | 183,302 | 183,302 | - | 179,132 | 179,132 | - | 160,907 | 160,907 | - | (22,395) | (18,225) |
| Subtotal | 746,843 | 309,909 | 436,934 | 374,781 | 287,589 | 87,192 | 354,091 | 274,364 | 79,727 | (35,545) | (13,225) |
| TOTAL CAPITAL OUTLAY | 850,686 | 373,752 | 476,934 | 437,740 | 345,048 | 92,692 | 422,051 | 331,823 | 90,228 | (41,929) | (13,225) |
| TOTAL EXPENSES | 25,084,236 | 17,790,206 | 7,294,030 | 23,430,923 | 17,724,614 | 5,706,309 | 26,087,970 | 19,093,670 | 6,994,300 | 1,303,464 | 1,369,056 |
| OTHER OUTGO | | | | | | | | | | | |
| 7201 Indirect Expense Intrafund | - | - | 56,527 | 111,696 | - | 111,696 | 172,928 | - | 172,928 | - | - |
| 7310 Transfers to Other Funds | 70,037 | - | 70,037 | 24,018 | - | 24,018 | 765,963 | 731,468 | 34,495 | 731,468 | 731,468 |
| 7400 Other Transfers | - | - | - | 281,037 | - | 281,037 | 220,375 | - | 220,375 | - | - |
| 7512 Direct Payments to Students | 471,035 | 417,674 | 53,361 | 458,164 | 444,164 | 14,000 | 23,150 | - | 23,150 | (417,674) | (444,164) |
| 7590 Federal Financial Aid Repayment | 11,900 | - | 11,900 | - | - | - | 5,000 | 5,000 | - | 5,000 | 5,000 |
| 7612 CalWORKs Child Care | 8,982 | 5,000 | 3,982 | 50,974 | 5,000 | 45,974 | 24,095 | - | 24,095 | (5,000) | (5,000) |
| 7620 Textbook Grants | 50,671 | - | 50,671 | 55,593 | - | 55,593 | 55,767 | - | 55,767 | - | - |
| 7625 Student Supplies and Materials | 10,590 | - | 10,590 | 10,000 | - | 10,000 | 10,000 | - | 10,000 | - | - |
| 7635 Student Transportation | 9,920 | - | 9,920 | 9,330 | - | 9,330 | 9,530 | - | 9,530 | - | - |
| TOTAL OTHER OUTGO | 689,662 | 422,674 | 266,988 | 1,000,812 | 449,164 | 551,648 | 1,286,808 | 736,468 | 550,340 | 313,794 | 287,304 |
| TOTAL APPROPRIATED * | 25,773,898 | 18,212,880 | 7,561,018 | 24,431,735 | 18,173,778 | 6,257,957 | 27,374,778 | 19,830,138 | 7,544,640 | 1,617,258 | 1,656,360 |
| 7906 Categorical Carryover | - | - | - | 2,620,822 | - | 2,620,822 | 1,965,691 | - | 1,965,691 | - | - |
| TOTAL APPROPRIATED & UNAPPROPRIATED * | 25,773,898 | 18,212,880 | 7,561,018 | 27,052,557 | 18,173,778 | 8,878,779 | 29,340,469 | 19,830,138 | 9,510,331 | 1,617,258 | 1,656,360 |

OBJECT DETAIL – ACTUALS TO FINAL BUDGET FY21-22

| Final Budget 2021-22 | 2019-20 AUDITED ACTUALS | | | 2020-21 UNAUDITED ACTUALS | | | 2021-22 FINAL BUDGET | | | 2019-20 Actuals vs. 2021-22 Final | 2020-21 Projected vs. 2021-22 Final |
|--|----------------------------|------------------|------------------|------------------------------|------------------|------------------|-------------------------|------------------|------------------|--------------------------------------|--|
| | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | Variance UNRESTRICTED | Variance UNRESTRICTED |
| EXPENSES | | | | | | | | | | | |
| ACADEMIC SALARIES | | | | | | | | | | | |
| 1110 Full-Time Instructor | 2,354,039 | 2,315,715 | 38,324 | 2,464,776 | 2,464,776 | - | 2,558,996 | 2,527,252 | 31,744 | 211,537 | 62,476 |
| Subtotal | 2,354,039 | 2,315,715 | 38,324 | 2,464,776 | 2,464,776 | - | 2,558,996 | 2,527,252 | 31,744 | 211,537 | 62,476 |
| 1210 Administrators | 844,086 | 629,755 | 214,330 | 1,050,980 | 752,161 | 298,819 | 1,100,874 | 816,928 | 283,946 | 187,173 | 64,767 |
| 1211 Admin In-District Allowance | 33,253 | 24,294 | 8,959 | 36,540 | 26,460 | 10,080 | 33,517 | 27,205 | 6,312 | 2,911 | 745 |
| 1212 Counselors | 485,211 | 81,740 | 403,471 | 411,161 | 70,256 | 340,905 | 512,011 | 76,382 | 435,629 | (5,358) | 6,126 |
| 1213 Academic Director | 72,220 | - | 72,220 | 61,604 | - | 61,604 | 53,127 | - | 53,127 | - | - |
| 1214 Reassigned Time | 35,263 | - | 35,263 | 21,905 | 3,342 | 18,563 | - | - | - | - | (3,342) |
| 1215 Learning Disabilities Specialist | 77,099 | - | 77,099 | 82,518 | - | 82,518 | 86,528 | - | 86,528 | - | - |
| 1216 Library/Media Services Director | 45,076 | 45,076 | - | 47,151 | 47,151 | - | 53,799 | 53,799 | - | 8,723 | 6,648 |
| 1225 Department Workload | - | - | - | - | - | - | - | - | - | - | - |
| 1250 Athletic Director | - | - | - | - | - | - | - | - | - | - | - |
| 1299 Other F/T Non-Instr. Academic | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 1,592,207 | 780,865 | 811,342 | 1,711,859 | 899,369 | 812,490 | 1,839,856 | 974,314 | 865,542 | 193,449 | 74,945 |
| 1310 Adjunct Faculty | 1,428,542 | 1,412,042 | 16,500 | 1,366,540 | 1,357,346 | 9,194 | 1,529,666 | 1,511,896 | 17,770 | 99,854 | 154,550 |
| 1311 Adjunct Office Hours | 16,663 | 11,336 | 5,327 | 21,935 | 16,777 | 5,158 | 35,000 | 30,000 | 5,000 | 18,664 | 13,223 |
| 1315 Fitness Education Center Adjuncts | 106,166 | 106,166 | - | 21,032 | 19,605 | 1,427 | 62,966 | 62,966 | - | (43,200) | 43,361 |
| 1360 Instructional Stipend | 45,341 | 12,010 | 33,331 | 76,933 | 26,440 | 50,493 | 55,715 | 53,215 | 2,500 | 41,205 | 26,775 |
| 1390 Other Instructional Salaries | 150,491 | 72,898 | 77,593 | 165,852 | 56,954 | 108,898 | 123,806 | 101,056 | 22,750 | 28,158 | 44,102 |
| 1399 Instructor Substitutes | 19,337 | 19,337 | - | 1,954 | 1,954 | - | 40,500 | 40,500 | - | 21,163 | 38,546 |
| Subtotal | 1,766,539 | 1,633,789 | 132,750 | 1,654,245 | 1,479,075 | 175,170 | 1,847,653 | 1,799,633 | 48,020 | 165,844 | 320,558 |
| 1414 Reassigned Time - Overload | - | - | - | (994) | (994) | - | 9,150 | 9,150 | - | 9,150 | 10,144 |
| 1415 Student Activities Advisor | 30,100 | 30,100 | - | 12,000 | 12,000 | - | 27,000 | 27,000 | - | (3,100) | 15,000 |
| 1420 Part-Time or Sub Librarian | 45,941 | 45,941 | - | 57,629 | 57,629 | - | 44,020 | 44,020 | - | (1,921) | (13,609) |
| 1425 Department Workload | - | - | - | 20,156 | 20,156 | - | - | - | - | - | (20,156) |
| 1430 Part-Time or Sub Counselors | 94,175 | - | 94,175 | 146,768 | - | 146,768 | 114,499 | 593 | 113,906 | 593 | 593 |
| 1440 Part-Time Program Director | 66,290 | 56,225 | 10,065 | 68,451 | 64,632 | 3,818 | 60,292 | 60,292 | - | 4,067 | (4,340) |
| 1450 Athletic Director | 15,000 | 15,000 | - | 13,500 | 13,500 | - | - | - | - | (15,000) | (13,500) |
| 1460 Lead Faculty Stipend | 41,178 | 15,443 | 25,735 | 28,906 | 18,016 | 10,889 | 94,614 | 40,114 | 54,500 | 24,671 | 22,098 |
| 1470 CCE Facilitator | 52,371 | - | 52,371 | 51,943 | - | 51,943 | 16,596 | - | 16,596 | - | - |
| 1480 Athletic Coaches | 58,400 | 58,400 | - | 55,600 | 55,600 | - | 35,001 | 35,001 | - | (23,399) | (20,599) |
| 1495 Mileage Allowance | 8,952 | 8,952 | - | 400 | 400 | - | 8,750 | 8,750 | - | (202) | 8,350 |
| 1499 Other Noninstr. Acad. Salaries | 85,479 | 33,956 | 51,523 | 109,757 | 56,910 | 52,847 | 119,173 | 61,399 | 57,774 | 27,443 | 4,489 |
| Subtotal | 497,885 | 264,017 | 233,868 | 564,115 | 297,849 | 266,265 | 529,095 | 286,319 | 242,776 | 22,302 | (11,530) |
| TOTAL ACADEMIC | 6,210,670 | 4,994,387 | 1,216,283 | 6,394,996 | 5,141,071 | 1,253,925 | 6,775,600 | 5,587,518 | 1,188,082 | 593,131 | 446,447 |
| CLASSIFIED SALARIES | | | | | | | | | | | |
| 2110 Full-Time Regular Classified | 2,166,980 | 1,482,149 | 684,830 | 2,324,446 | 1,586,930 | 737,517 | 2,661,260 | 1,772,935 | 888,325 | 290,786 | 186,005 |
| 2111 Confidentials | 262,543 | 251,206 | 11,337 | 255,926 | 215,208 | 40,717 | 356,397 | 294,260 | 62,137 | 43,054 | 79,052 |
| 2120 Part-Time Regular Classified | 262,946 | 226,819 | 36,127 | 303,425 | 233,945 | 69,481 | 447,533 | 390,950 | 56,583 | 164,131 | 157,005 |
| 2150 Classified Supervisor | 1,253,337 | 902,311 | 351,025 | 1,351,749 | 950,710 | 401,039 | 1,676,503 | 1,131,815 | 544,688 | 229,504 | 181,105 |
| Subtotal | 3,945,806 | 2,862,486 | 1,083,320 | 4,235,546 | 2,986,792 | 1,248,754 | 5,141,693 | 3,589,960 | 1,551,733 | 727,474 | 603,168 |
| 2210 F-T/Reg. Classified Instructional | 99,481 | 99,481 | - | 52,522 | 52,522 | - | 14,198 | 14,198 | - | (85,283) | (38,324) |
| Subtotal | 99,481 | 99,481 | - | 52,522 | 52,522 | - | 14,198 | 14,198 | - | (85,283) | (38,324) |

| Final Budget 2021-22 | 2019-20 AUDITED ACTUALS | | | 2020-21 UNAUDITED ACTUALS | | | 2021-22 FINAL BUDGET | | | 2019-20 Actuals vs. 2021-22 Final Variance | 2020-21 Projected vs. 2021-22 Final Variance |
|--|----------------------------|------------------|------------------|------------------------------|------------------|------------------|-------------------------|------------------|------------------|--|--|
| | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | UNRESTRICTED | UNRESTRICTED |
| | | | | | | | | | | | |
| 2310 Classified Overtime | 78,762 | 78,582 | 180 | 45,237 | 42,015 | 3,221 | 55,327 | 54,427 | 900 | (24,155) | 12,412 |
| 2340 Part-Time/Temp. Class. Noninstr | 618,167 | 343,348 | 274,819 | 602,381 | 331,169 | 271,211 | 608,830 | 350,232 | 258,598 | 6,884 | 19,063 |
| 2341 Part-Time/Temporary Technician | 10,133 | 10,133 | - | 24,115 | 16,914 | 7,201 | 49,226 | 20,359 | 28,867 | 10,226 | 3,445 |
| 2350 Student Workers | 332,333 | 107,429 | 224,904 | 209,764 | 29,719 | 180,045 | 142,547 | 92,256 | 50,291 | (15,173) | 62,537 |
| 2360 Classified Stipend | 16,650 | 16,050 | 600 | 32,200 | 31,000 | 1,200 | 25,000 | 25,000 | - | 8,950 | (6,000) |
| 2399 Other Noninstr. Class. Salaries | 11,831 | 11,831 | - | 640 | 640 | - | 15,219 | 15,219 | - | 3,388 | 14,579 |
| Subtotal | 1,067,876 | 567,372 | 500,503 | 882,136 | 451,458 | 462,878 | 871,149 | 557,493 | 338,656 | (9,879) | 106,035 |
| 2410 Instructional Aide Hourly | 154,755 | 154,755 | - | 127,216 | 127,216 | - | 277,461 | 254,211 | 23,250 | 99,456 | 126,995 |
| 2414 Instructional Aide - AIARE | - | - | - | - | - | - | 11,160 | 11,160 | - | 11,160 | 11,160 |
| 2415 Tutor | 90,192 | 58,467 | 31,725 | 122,232 | 99,466 | 22,766 | 74,543 | 37,463 | 37,080 | (21,004) | (62,003) |
| 2418 Artist Model I | - | - | - | - | - | - | 2,532 | 2,532 | - | 2,532 | 2,532 |
| 2419 Artist Model II | 2,122 | 2,122 | - | - | - | - | 4,644 | 4,644 | - | 2,522 | 4,644 |
| 2421 Accompanist | - | - | - | - | - | - | - | - | - | - | - |
| 2441 CDC Part-Time Teacher | - | - | - | 3,891 | 3,891 | - | - | - | - | - | (3,891) |
| 2442 TPNS Substitute Teacher | 705 | 705 | - | 11,920 | 11,920 | - | 604 | 604 | - | (101) | (11,316) |
| 2450 Student Tutor | 51,042 | 47,363 | 3,679 | 6,006 | 5,734 | 272 | 75,700 | 31,500 | 44,200 | (15,863) | 25,766 |
| 2499 Other PT Class.Instr.Salaries | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 298,817 | 263,412 | 35,404 | 265,259 | 248,227 | 23,039 | 370,944 | 342,114 | 104,530 | 78,702 | 93,887 |
| TOTAL CLASSIFIED | 5,411,979 | 3,792,752 | 1,619,227 | 5,435,463 | 3,738,999 | 1,734,670 | 6,397,984 | 4,503,765 | 1,994,919 | 711,013 | 764,766 |
| EMPLOYEE BENEFITS | | | | | | | | | | | |
| i 3110 STRS Direct Instruction | 993,175 | 962,901 | 30,274 | 913,369 | 889,539 | 23,831 | 902,914 | 879,053 | 23,861 | (83,848) | (10,486) |
| 3111 STRS Nonacademic Admin. and Supervisors | - | - | - | 1,857 | 1,857 | - | - | - | - | - | (1,857) |
| i 3112 STRS Nonacademic Other | 286,475 | 128,725 | 157,750 | 247,102 | 120,728 | 126,374 | 326,315 | 183,273 | 143,042 | 54,548 | 62,545 |
| Subtotal | 1,279,650 | 1,091,626 | 188,024 | 1,162,328 | 1,012,123 | 150,205 | 1,229,229 | 1,062,326 | 166,903 | (29,300) | 50,203 |
| 3210 PERS Direct Instruction | 53,141 | 53,141 | - | 42,902 | 38,203 | 4,698 | 39,754 | 39,754 | - | (13,387) | 1,551 |
| 3211 PERS Classified/Other Nonacademic | 790,563 | 562,367 | 228,196 | 886,536 | 616,885 | 269,651 | 1,200,553 | 845,224 | 355,329 | 282,858 | 745,319 |
| 3212 PERS Other Academic Noninstructional | 83,030 | 76,813 | 6,217 | 121,093 | 99,905 | 21,188 | 56,994 | 53,192 | 3,802 | (23,621) | (46,713) |
| Subtotal | 926,734 | 692,321 | 234,413 | 1,050,530 | 754,993 | 295,537 | 1,297,301 | 938,170 | 359,131 | 245,849 | 183,177 |
| 3310 Soc. Sec. Direct Instruction | 18,156 | 17,708 | 448 | 13,140 | 11,812 | 1,329 | 10,758 | 10,758 | - | (6,950) | (1,054) |
| 3311 Soc. Sec. Classified/Other Nonacademic | 254,372 | 181,252 | 73,119 | 269,630 | 188,580 | 81,049 | 323,398 | 227,180 | 96,218 | 45,928 | 38,600 |
| 3312 Soc. Sec. Other Academic Noninstructional | 23,314 | 21,334 | 1,980 | 32,671 | 26,388 | 6,283 | 15,423 | 14,394 | 1,029 | (6,940) | (11,994) |
| 3320 Medicare Direct Instruction | 66,424 | 61,977 | 4,447 | 66,303 | 61,966 | 4,338 | 71,256 | 67,969 | 3,287 | 5,992 | 6,003 |
| 3321 Medicare Classified/Other Nonacademic | 69,437 | 48,039 | 21,397 | 72,784 | 48,857 | 23,927 | 85,399 | 58,727 | 26,672 | 10,688 | 9,870 |
| 3322 Medicare Other Academic Noninstructional | 28,446 | 15,013 | 13,433 | 30,258 | 16,191 | 14,067 | 32,096 | 17,368 | 14,728 | 2,355 | 1,177 |
| Subtotal | 460,148 | 345,323 | 114,825 | 484,786 | 353,794 | 130,992 | 538,330 | 396,396 | 141,934 | 51,073 | 42,602 |
| 3410 Health and Welfare Direct Instruction | 554,089 | 527,218 | 26,871 | 520,865 | 503,762 | 17,104 | 535,225 | 512,155 | 23,070 | (15,063) | 8,393 |
| 3411 H&W Classified/Other Nonacademic | 1,112,428 | 769,197 | 343,231 | 1,151,707 | 789,364 | 362,342 | 1,382,292 | 924,752 | 457,540 | 155,555 | 135,388 |
| 3412 H and W Other Academic Noninstructional | 324,676 | 198,278 | 126,397 | 312,147 | 198,195 | 113,952 | 347,019 | 213,048 | 133,971 | 14,770 | 14,853 |
| Subtotal | 1,991,193 | 1,494,693 | 496,500 | 1,984,719 | 1,491,321 | 493,398 | 2,264,536 | 1,649,955 | 614,581 | 155,262 | 158,634 |
| 3510 SUI Direct Instruction | 10,030 | 9,875 | 155 | 3,399 | 3,072 | 328 | 2,470 | 2,356 | 114 | (7,519) | (716) |
| 3511 SUI Classified/Other Nonacademic | 2,416 | 1,670 | 746 | 2,865 | 1,880 | 985 | 2,943 | 2,026 | 917 | 356 | (1,046) |
| 3512 SUI Other Academic Noninstructional | 985 | 513 | 471 | 1,290 | 688 | 602 | 1,108 | 597 | 511 | 84 | (91) |
| Subtotal | 13,431 | 12,059 | 1,373 | 7,554 | 5,640 | 1,915 | 6,521 | 4,979 | 1,542 | (7,080) | (661) |

| Final Budget 2021-22 | 2019-20 AUDITED ACTUALS | | | 2020-21 UNAUDITED ACTUALS | | | 2021-22 FINAL BUDGET | | | 2019-20 Actuals vs. 2021-22 Final Variance | 2020-21 Projected vs. 2021-22 Final Variance |
|---|----------------------------|-------------------|------------------|------------------------------|-------------------|------------------|-------------------------|-------------------|------------------|--|--|
| | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | UNRESTRICTED | UNRESTRICTED |
| 3610 Workers' Compensation Direct Instruction | 74,483 | 69,499 | 4,985 | 77,205 | 72,201 | 5,004 | 82,528 | 78,722 | 3,806 | 9,223 | 6,521 |
| 3611 WC Classified/Other Nonacademic | 80,375 | 54,664 | 25,710 | 85,550 | 57,014 | 28,536 | 101,312 | 69,575 | 31,737 | 14,911 | 12,561 |
| 3612 WC Other Academic Non-Instructional | 31,741 | 16,610 | 15,131 | 35,040 | 18,702 | 16,338 | 37,181 | 20,121 | 17,060 | 3,511 | 1,419 |
| Subtotal | 186,600 | 140,773 | 45,826 | 197,795 | 147,917 | 49,879 | 221,021 | 168,418 | 52,603 | 27,645 | 20,501 |
| 3710 Apple Direct Instruction | 23,827 | 21,299 | 2,528 | 21,835 | 19,668 | 2,167 | 41,698 | 39,985 | 1,713 | 18,686 | 20,317 |
| 3711 Apple Classified/Other Nonacademic | 14,118 | 7,830 | 6,288 | 12,080 | 5,600 | 6,480 | 13,469 | 7,719 | 5,750 | (111) | 2,119 |
| 3712 Apple Other Academic Noninstructional | 1,590 | 1,392 | 199 | 2,363 | 1,393 | 970 | 4,275 | 843 | 3,432 | (549) | (550) |
| Subtotal | 39,534 | 30,521 | 9,014 | 36,279 | 26,662 | 9,617 | 59,442 | 48,547 | 10,895 | 18,026 | 21,885 |
| 3910 Misc. Benes. Direct Instruction | 14,850 | 12,362 | 2,488 | 15,074 | 12,444 | 2,630 | - | - | - | (12,362) | (12,444) |
| 3911 Misc. Benes. Classified/Other Nonacademic | 54,839 | 36,233 | 18,606 | 50,222 | 32,750 | 17,472 | - | - | - | (36,233) | (32,750) |
| 3912 Misc. Benes. Academic Noninstructional | 19,309 | 4,450 | 14,859 | 23,522 | 9,479 | 14,043 | - | - | - | (4,450) | (9,479) |
| Subtotal | 88,998 | 53,046 | 35,953 | 88,818 | 54,673 | 34,145 | - | - | - | (53,046) | (54,673) |
| TOTAL EMPLOYEE BENEFITS | 4,986,288 | 3,860,361 | 1,125,927 | 5,012,810 | 3,847,122 | 1,165,687 | 5,616,380 | 4,268,791 | 1,347,589 | 408,430 | 421,669 |
| TOTAL COMPENSATION | 16,608,938 | 12,647,500 | 3,961,438 | 16,881,475 | 12,727,192 | 4,154,283 | 18,890,664 | 14,360,074 | 4,530,590 | 1,712,574 | 1,632,882 |
| SUPPLIES | | | | | | | | | | | |
| 4310 Instructional Supplies | 69,128 | 8,051 | 61,077 | 103,858 | - | 103,858 | 227,871 | 23,719 | 204,152 | 15,668 | 23,719 |
| 4311 Instructional Supplies 2D | - | - | - | - | - | - | 2,700 | 2,700 | - | 2,700 | 2,700 |
| 4312 Instructional Supplies 3D | - | - | - | - | - | - | 3,600 | 3,600 | - | 3,600 | 3,600 |
| 4315 Instructional Materials | 60,631 | (938) | 61,570 | 33,654 | - | 33,654 | 96,995 | 64,395 | 32,600 | 65,333 | 64,395 |
| 4320 Media Supplies | 1,462 | 1,462 | - | - | - | - | 1,540 | 1,540 | - | 78 | 1,540 |
| 4325 Instructor Desk Copies | 1,201 | 1,201 | - | 68 | - | 68 | 2,700 | 2,700 | - | 1,499 | 2,700 |
| Subtotal | 132,423 | 9,776 | 122,647 | 137,580 | - | 137,580 | 335,406 | 98,654 | 236,752 | 88,878 | 98,654 |
| 4510 Non-Librar Books/Mags/Periodicals | 4,214 | 414 | 3,801 | 7,299 | 140 | 7,159 | 10,933 | 2,441 | 8,492 | 2,027 | 2,301 |
| 4550 Noninstructional Supp and Matls | 628,403 | 286,526 | 341,878 | 526,934 | 151,765 | 375,169 | 597,036 | 220,257 | 376,779 | (66,269) | 68,492 |
| 4610 Food Supplies (CDC) | 185 | 185 | - | 58 | 58 | - | - | - | - | (185) | (58) |
| Subtotal | 632,802 | 287,124 | 345,678 | 534,290 | 151,963 | 382,328 | 607,969 | 222,698 | 385,271 | (64,426) | 70,735 |
| TOTAL SUPPLIES | 765,225 | 296,900 | 468,325 | 671,870 | 151,963 | 519,908 | 943,375 | 321,352 | 622,023 | 24,452 | 169,389 |
| SERVICES | | | | | | | | | | | |
| 5110 Personal Service Contracts | 136,607 | 67,595 | 69,012 | 127,491 | 41,921 | 85,570 | 137,320 | 111,240 | 26,080 | 43,645 | 69,319 |
| 5111 Personal Service Contracts (Instructional) | 30,671 | 6,816 | 23,854 | 10,036 | 784 | 9,252 | 48,763 | 6,251 | 42,512 | (565) | 5,467 |
| 5120 Contract Services | 1,622,258 | 1,153,629 | 468,629 | 1,418,206 | 1,043,154 | 375,052 | 2,084,371 | 1,156,274 | 928,097 | 2,645 | 113,120 |
| 5121 Contract Services (Instructional - ISAs) | 752,058 | 736,184 | 15,874 | 840,959 | 839,577 | 1,382 | 1,062,868 | 1,062,868 | - | 326,684 | 223,291 |
| 5140 Software License and Online Services | 317,501 | 135,128 | 182,372 | 378,781 | 125,179 | 253,603 | 420,682 | 158,815 | 261,867 | 23,687 | 33,636 |
| 5170 Audit | 40,280 | 40,280 | - | 41,324 | 41,324 | - | 41,175 | 41,175 | - | 895 | (149) |
| 5180 Legal | 280,591 | 280,591 | - | 80,281 | 80,281 | - | 106,989 | 86,989 | 20,000 | (193,602) | 6,708 |
| Subtotal | 3,179,965 | 2,420,224 | 759,741 | 2,897,079 | 2,172,220 | 724,859 | 3,902,168 | 2,623,612 | 1,278,556 | 203,388 | 451,392 |
| 5209 Transition Allowance | 18,975 | - | 18,975 | - | - | - | - | - | - | - | - |
| 5210 Technology Allowance | 22,310 | 21,165 | 1,145 | 19,750 | 19,250 | 500 | 14,226 | 13,726 | 500 | (7,439) | (5,524) |
| 5211 Mileage Reimbursement | 13,891 | 11,149 | 2,742 | 3,828 | 3,722 | 106 | 18,050 | 15,200 | 2,850 | 4,051 | 11,478 |
| 5212 Field Labs | 1,013 | 1,013 | - | 602 | 602 | - | 1,750 | 1,750 | - | 737 | 1,148 |
| 5213 Conference/Travel | 164,834 | 76,025 | 88,808 | 35,799 | 25,228 | 10,571 | 229,280 | 84,114 | 145,166 | 8,089 | 58,886 |
| 5214 Student Field Trips | 67,039 | 47,102 | 19,937 | 10,573 | 1,580 | 8,993 | 58,621 | 18,300 | 40,321 | (28,802) | 16,720 |
| 5216 Staff Development Activities | 33,868 | 20,135 | 13,734 | 31,994 | 3,881 | 28,113 | 33,857 | 28,857 | 5,000 | 8,722 | 24,976 |
| 5217 Training | 11,187 | 10,610 | 577 | 4,834 | 3,950 | 884 | 2,000 | - | 2,000 | (10,610) | (3,950) |
| 5218 Tuition Reimbursement | - | - | - | 309 | 309 | - | 1,350 | 1,350 | - | 1,350 | 1,041 |
| Subtotal | 333,117 | 187,199 | 145,918 | 107,689 | 58,522 | 49,167 | 359,134 | 163,297 | 195,837 | (23,902) | 104,775 |

| Final Budget 2021-22 | 2019-20 AUDITED ACTUALS | | | 2020-21 UNAUDITED ACTUALS | | | 2021-22 FINAL BUDGET | | | 2019-20 Actuals vs. 2021-22 Final Variance | 2020-21 Projected vs. 2021-22 Final Variance |
|---|----------------------------|------------------|------------------|------------------------------|------------------|----------------|-------------------------|------------------|------------------|--|--|
| | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | UNRESTRICTED | UNRESTRICTED |
| | | | | | | | | | | - | - |
| 5310 Institutional Memberships | 87,382 | 45,579 | 41,803 | 74,545 | 52,927 | 21,618 | 64,230 | 50,525 | 13,705 | 4,946 | (2,402) |
| 5320 Licensing Fees | 15,997 | 13,952 | 2,045 | 15,696 | 14,567 | 1,129 | 16,857 | 16,857 | - | 2,905 | 2,290 |
| 5330 Course/Exam Fees | (62) | | (62) | - | - | | - | - | - | - | - |
| Subtotal | 103,317 | 59,532 | 43,786 | 90,241 | 67,493 | 22,747 | 81,087 | 67,382 | 13,705 | 7,850 | (111) |
| 5410 Property & Liability Insurance | 9,462 | 9,462 | - | 12,843 | 12,843 | - | 6,415 | 6,415 | - | (3,047) | (6,428) |
| 5440 Student Insurance | 28,398 | 13,509 | 14,889 | 30,644 | 12,156 | 18,488 | 28,905 | 12,158 | 16,747 | (1,351) | 2 |
| Subtotal | 37,860 | 22,971 | 14,889 | 43,487 | 24,999 | 18,488 | 35,320 | 18,573 | 16,747 | (4,398) | (6,426) |
| 5511 Utilities - Electricity | 227,325 | 227,325 | - | 214,768 | 214,768 | - | 243,291 | 243,291 | - | 15,966 | 28,523 |
| 5512 Utilities - Natural Gas/Nonelectrical | 240,783 | 240,783 | - | 218,047 | 218,047 | - | 249,336 | 249,336 | - | 8,553 | 31,289 |
| 5513 Utilities - Water and Sewer | 51,071 | 51,071 | - | 62,487 | 62,487 | - | 58,450 | 58,450 | - | 7,379 | (4,037) |
| 5514 Utilities - Refuse | 42,798 | 42,798 | - | 54,408 | 54,408 | - | 43,300 | 43,300 | - | 502 | (11,108) |
| 5516 Utilities - Telephone | 18,879 | 18,879 | - | 23,669 | 23,669 | - | 20,000 | 20,000 | - | 1,121 | (3,669) |
| 5517 Utilities - Internet | 7,743 | 7,621 | 122 | 8,514 | 7,049 | 1,466 | 12,600 | 10,600 | 2,000 | 2,979 | 3,551 |
| 5530 Postage and Courier Services | 47,683 | 47,616 | 67 | 58,955 | 58,955 | - | 61,005 | 61,005 | - | 13,389 | 2,050 |
| 5550 Facilities Rents and Leases | 179,396 | 162,805 | 16,592 | 48,751 | 32,160 | 16,591 | 59,751 | 20,291 | 39,460 | (142,514) | (11,869) |
| 5560 Equipment Rents and Leases | 9,912 | 9,704 | 208 | 22,738 | 22,738 | - | 26,637 | 26,637 | - | 16,933 | 3,899 |
| Subtotal | 825,590 | 808,601 | 16,989 | 712,338 | 694,281 | 18,057 | 774,370 | 732,910 | 41,460 | (75,691) | 38,629 |
| 5610 Printing | 35,898 | 35,898 | - | 29,627 | 27,490 | 2,136 | 43,196 | 41,911 | 1,285 | 6,013 | 14,421 |
| 5620 Outreach Activities | 12,108 | 12,108 | - | 2,699 | 709 | 1,990 | 10,800 | 10,800 | - | (1,308) | 10,091 |
| 5640 Repairs and Maintenance | 40,199 | 34,505 | 5,694 | 84,390 | 82,535 | 1,855 | 61,508 | 42,939 | 18,569 | 8,434 | (39,596) |
| 5642 Vehicle Maintenance and Repair | 15,650 | 15,300 | 349 | 11,741 | 10,502 | 1,240 | 20,750 | 20,750 | - | 5,450 | 10,248 |
| 5680 Maintenance Agreements | 227,815 | 227,725 | 89 | 234,470 | 226,028 | 8,442 | 247,085 | 241,635 | 5,450 | 13,910 | 15,607 |
| Subtotal | 331,670 | 325,536 | 6,133 | 362,927 | 347,264 | 15,663 | 383,339 | 358,035 | 25,304 | 32,499 | 10,771 |
| 5720 Election Services | - | - | - | - | - | - | 4,500 | 4,500 | - | 4,500 | 4,500 |
| Subtotal | - | - | - | - | - | - | 4,500 | 4,500 | - | 4,500 | 4,500 |
| 5810 Advertising | 265,263 | 86,748 | 178,515 | 126,163 | 75,780 | 50,383 | 256,786 | 77,372 | 179,414 | (9,376) | 1,592 |
| 5812 Employment Verification | 4,928 | 4,862 | 66 | 2,680 | 2,680 | - | 4,666 | 4,230 | 436 | (632) | 1,550 |
| 5816 Administrative Fees | 2,720 | 2,720 | - | 3,321 | 3,321 | - | 2,610 | 2,610 | - | (110) | (711) |
| 5895 Merchant Discount and Bank Fees | 31,822 | 31,822 | - | 35,330 | 35,330 | - | 27,000 | 27,000 | - | (4,822) | (8,330) |
| Subtotal | 304,733 | 126,152 | 178,581 | 167,494 | 117,112 | 50,383 | 291,062 | 111,212 | 179,850 | (14,940) | (5,900) |
| 5950 Bad Debt Expense | - | - | - | - | - | - | - | - | - | - | - |
| 5980 Relocation Costs | - | - | - | - | - | - | - | - | - | - | - |
| 5990 Other Operating Expenses | 1,096 | 1,096 | - | 5,507 | 5,507 | - | 900 | 900 | - | (196) | (4,607) |
| Subtotal | 1,096 | 1,096 | - | 5,507 | 5,507 | - | 900 | 900 | - | (196) | (4,607) |
| TOTAL SERVICES | 5,117,347 | 3,951,311 | 1,166,036 | 4,386,762 | 3,487,398 | 899,363 | 5,831,880 | 4,080,421 | 1,751,459 | 129,110 | 593,023 |
| CAPITAL OUTLAY | | | | | | | | | | | |
| 6110 Land Improvements | - | - | - | - | - | - | 11,700 | 11,700 | - | 11,700 | 11,700 |
| Subtotal | - | - | - | - | - | - | 11,700 | 11,700 | - | 11,700 | 11,700 |
| 6210 A/E Services | - | - | - | - | - | - | - | - | - | - | - |
| 6219 Other Planning | - | - | - | 50,000 | 50,000 | - | - | - | - | - | (50,000) |
| 6220 Improvements to Buidlings | 44,483 | 9,818 | 34,665 | 9,074 | 9,074 | - | - | - | - | (9,818) | (9,074) |
| 6240 Moving/Temp Storage | - | - | - | 7,963 | 7,963 | - | - | - | - | - | (7,963) |
| 6270 Project Management | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 44,483 | 9,818 | 34,665 | 67,037 | 67,037 | - | - | - | - | (9,818) | (67,037) |
| 6310 Library Bks/Magazines/Prdcls/Databases | 70,087 | 40,174 | 29,912 | 57,050 | 9,514 | 47,535 | 56,260 | 45,759 | 10,501 | 5,585 | 36,245 |
| Subtotal | 70,087 | 40,174 | 29,912 | 57,050 | 9,514 | 47,535 | 56,260 | 45,759 | 10,501 | 5,585 | 36,245 |

| Final Budget 2021-22 | 2019-20 AUDITED ACTUALS | | | 2020-21 UNAUDITED ACTUALS | | | 2021-22 FINAL BUDGET | | | 2019-20 Actuals vs. 2021-22 Final Variance | 2020-21 Projected vs. 2021-22 Final Variance |
|--|----------------------------|-------------------|------------------|------------------------------|-------------------|------------------|-------------------------|-------------------|------------------|--|--|
| | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | TOTAL | UNRESTRICTED | RESTRICTED | UNRESTRICTED | UNRESTRICTED |
| 6410 Audio Visual Equipment, New | 5,119 | 4,259 | 861 | 1,730 | - | 1,730 | 1,485 | 1,485 | - | (2,774) | 1,485 |
| 6420 Low Voltage/Tech Equipment | - | - | - | 267,480 | - | 267,480 | - | - | - | - | - |
| 6460 Computer Software, New | - | - | - | - | - | - | - | - | - | - | - |
| 6470 Computer Hardware, New | 232,705 | 33,764 | 198,941 | 100,835 | 6,550 | 94,285 | 50,769 | 42,672 | 8,097 | 8,908 | 36,122 |
| 6471 Computer Hardware, Replacement | - | - | - | - | - | - | 911 | 911 | - | 911 | 911 |
| 6480 Equipment/Furniture, New | 356,840 | 188,771 | 168,068 | 341,611 | 59,277 | 282,334 | 137,634 | 66,004 | 71,630 | (122,767) | 6,727 |
| 6481 Equipment/Furniture, Replacement | 12,919 | - | 12,919 | - | - | - | 2,385 | 2,385 | - | 2,385 | 2,385 |
| 6591 Capital Leases | 9,720 | 9,720 | - | 155,679 | 155,679 | - | 160,907 | 160,907 | - | 151,187 | 5,228 |
| Subtotal | 617,303 | 236,514 | 380,789 | 867,335 | 221,506 | 645,829 | 354,091 | 274,364 | 79,727 | 37,850 | 52,858 |
| TOTAL CAPITAL OUTLAY | 731,872 | 286,506 | 445,367 | 991,421 | 298,057 | 693,364 | 422,051 | 331,823 | 90,228 | 45,317 | 33,766 |
| TOTAL EXPENSES | 23,223,383 | 17,182,217 | 6,041,166 | 22,931,528 | 16,664,610 | 6,266,918 | 26,087,970 | 19,093,670 | 6,994,300 | 1,911,453 | 2,429,060 |
| OTHER OUTGO | | | | | | | | | | | |
| 7201 Indirect Expense Intrafund | 49,477 | - | 49,477 | 75,453 | - | 75,453 | - | - | - | - | - |
| 7310 Transfers to Other Funds | 1,102,518 | 1,088,324 | 14,194 | 1,611,793 | 1,611,793 | - | 904,396 | 731,468 | 172,928 | (356,856) | (880,325) |
| 7400 Other Transfers | 60,000 | - | 60,000 | 211,000 | - | 211,000 | 34,495 | - | 34,495 | - | - |
| 7512 Direct Payments to Students | 691 | - | 691 | 9,643 | - | 9,643 | 220,375 | - | 220,375 | - | - |
| 7590 Federal Financial Aid Repayment | 93,163 | 93,163 | - | 56,976 | 56,976 | - | 28,150 | 5,000 | 23,150 | (88,163) | (51,976) |
| 7612 CalWORKs Child Care | - | - | - | - | - | - | - | - | - | - | - |
| 7620 Textbook Grants | 50,314 | - | 50,314 | 51,000 | - | 51,000 | 24,095 | - | 24,095 | - | - |
| 7625 Student Supplies and Materials | 11,113 | - | 11,113 | 28,498 | - | 28,498 | 55,767 | - | 55,767 | - | - |
| 7635 Student Transportation | 6,000 | - | 6,000 | 7,500 | - | 7,500 | 10,000 | - | 10,000 | - | - |
| TOTAL OTHER OUTGO | 1,373,275 | 1,181,487 | 191,788 | 2,051,864 | 1,668,769 | 383,094 | 1,286,808 | 736,468 | 550,340 | (445,019) | (932,301) |
| TOTAL APPROPRIATED * | 24,596,658 | 18,363,703 | 6,232,955 | 24,983,392 | 18,333,379 | 6,650,013 | 27,374,778 | 19,830,138 | 7,544,640 | 1,466,435 | 1,496,759 |
| 7906 Categorical Carryover | - | - | - | - | - | - | 1,965,691 | - | 1,965,691 | - | - |
| TOTAL APPROPRIATED & UNAPPROPRIATED * | 24,596,658 | 18,363,703 | 6,232,955 | 24,983,392 | 18,333,379 | 6,650,013 | 29,340,469 | 19,830,138 | 9,510,331 | 1,466,435 | 1,496,759 |

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

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

PROGRAM BREAKDOWN

2021 – 22 ANNUAL BUDGET

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

SECTION 8

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY21-22

| | | 2019-20 | 2020-21 | 2021-22 | 19-20 Adopted vs. | 20-21 Adopted vs. |
|-------------|------------------------------------|------------------------|------------------------|------------------------|--------------------|--------------------|
| | | ADOPTED | ADOPTED | FINAL | 21-22 Final Budget | 21-22 Final Budget |
| <u>Code</u> | <u>Program</u> | BUDGET | BUDGET | BUDGET | UNRESTRICTED | UNRESTRICTED |
| | | <i>Unrestricted GF</i> | <i>Unrestricted GF</i> | <i>Unrestricted GF</i> | VARIANCE | VARIANCE |
| 0301 | Environmental Science/ETS | 28,325 | 25,684 | 20,993 | (7,332) | (4,691) |
| 0399 | Green Sustainable Education | 9,327 | 9,329 | 9,330 | 3 | 1 |
| 0401 | Biology | 375,931 | 382,022 | 411,850 | 35,919 | 29,828 |
| 0501 | Business | 278,331 | 188,206 | 262,823 | (15,508) | 74,617 |
| 0511 | Real Estate | 25,260 | 25,267 | 25,270 | 10 | 3 |
| 0599 | D-Wing Computer Lab | 22,946 | 20,664 | - | (22,946) | (20,664) |
| 0601 | General Communications | 9,092 | 9,095 | 9,096 | 4 | 1 |
| 0614 | Art - Digital and Media Arts | 17,222 | 17,227 | 17,228 | 6 | 1 |
| 0701 | Computer and Information Science | 43,620 | 43,633 | 43,636 | 16 | 3 |
| 0835 | Physical Education | 330,842 | 328,590 | 334,023 | 3,181 | 5,433 |
| 0836 | Wilderness Education | 248,173 | 246,065 | 250,509 | 2,336 | 4,444 |
| 0837 | PE - Theory | 50,932 | 76,049 | 77,799 | 26,867 | 1,750 |
| 0839 | PE - Athletics | 27,556 | 27,564 | 27,566 | 10 | 2 |
| 0858 | Fitness Education Center | 176,221 | 120,717 | 121,617 | (54,604) | 900 |
| 1002 | Art | 442,075 | 444,657 | 401,328 | (40,747) | (43,329) |
| 1004 | Music | 172,216 | 176,450 | 181,174 | 8,958 | 4,724 |
| 1007 | Theatre Arts | 32,246 | 31,347 | 32,953 | 707 | 1,606 |
| 1012 | Photography and Digital Arts | 64,277 | 62,112 | 62,119 | (2,158) | 7 |
| 1101 | World Languages | 2,971 | 2,948 | 2,968 | (3) | 20 |
| 1102 | French | 5,741 | 5,742 | 5,743 | 2 | 1 |
| 1104 | Italian | - | - | - | - | - |
| 1105 | Spanish | 280,757 | 295,444 | 307,396 | 26,639 | 11,952 |
| 1108 | Japanese | 8,612 | 8,614 | 8,615 | 3 | 1 |
| 1155 | Intensive Summer Spanish Institute | 177,110 | 151,374 | 182,402 | 5,292 | 31,028 |
| 1191 | Sign Language | 17,222 | 17,227 | 17,228 | 6 | 1 |
| 1201 | Health | 107,245 | 110,995 | 115,643 | 8,398 | 4,648 |
| 1205 | Phlebotomy | 6,332 | 6,329 | 6,334 | 2 | 5 |
| 1208 | Medical Office | 16,649 | 16,654 | 16,655 | 6 | 1 |
| 1230 | Nursing Assistant | - | - | - | - | - |
| 1240 | Dental Assistant | 26,157 | 25,098 | 25,100 | (1,057) | 2 |
| 1250 | Emergency Medical Technician | 67,167 | 61,970 | 61,981 | (5,186) | 11 |
| 1290 | Emergency Response | 11,356 | 11,055 | 11,057 | (299) | 2 |
| 1299 | Physical Therapy Aide | - | - | - | - | - |
| 1305 | Early Childhood Education | 24,971 | 24,978 | 24,980 | 9 | 2 |
| 1306 | Culinary Arts | 113,639 | 101,266 | 106,377 | (7,262) | 5,111 |

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY21-22

| | | 2019-20 ADOPTED BUDGET | 2020-21 ADOPTED BUDGET | 2021-22 FINAL BUDGET | 19-20 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE | 20-21 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE |
|------|---|------------------------------|------------------------------|----------------------------|---|---|
| | | <i>Unrestricted GF</i> | <i>Unrestricted GF</i> | <i>Unrestricted GF</i> | | |
| 1307 | Hospitality | 39,617 | 32,220 | 37,327 | (2,290) | 5,107 |
| 1317 | Dual Enrollment | 93,551 | 88,833 | 89,124 | (4,427) | 291 |
| 1390 | Culinary Jail | 9,188 | 8,269 | 8,269 | (919) | - |
| 1501 | English | 281,256 | 195,894 | 184,528 | (96,728) | (11,366) |
| 1506 | Speech | 18,352 | 18,357 | 18,359 | 7 | 2 |
| 1509 | Philosophy | 13,778 | 13,782 | 13,783 | 5 | 1 |
| 1510 | Religion | 9,175 | 9,178 | 9,179 | 4 | 1 |
| 1590 | Foundational English | 62,249 | 63,572 | 65,987 | 3,738 | 2,415 |
| 1599 | Humanities | 9,092 | 9,095 | 9,096 | 4 | 1 |
| 1701 | Mathematics | 678,625 | 702,016 | 606,678 | (71,947) | (95,338) |
| 1901 | Physical Science | 5,566 | 5,167 | 5,168 | (398) | 1 |
| 1902 | Physics | 142,873 | 149,938 | 157,407 | 14,534 | 7,469 |
| 1905 | Chemistry | 171,963 | 169,658 | 232,009 | 60,046 | 62,351 |
| 1914 | Geology | 73,382 | 82,213 | 85,245 | 11,863 | 3,032 |
| 2001 | Psychology | 196,092 | 202,822 | 210,011 | 13,919 | 7,189 |
| 2104 | Counseling/Addiction Studies | 31,658 | 31,436 | 31,438 | (220) | 2 |
| 2105 | Criminal Justice | 55,112 | 55,128 | 55,132 | 20 | 4 |
| 2133 | Fire Science | 13,624 | 13,601 | 13,602 | (22) | 1 |
| 2190 | Fire Academy | 104,771 | 100,207 | 100,419 | (4,352) | 212 |
| 2191 | Fire Officer | 3,732 | 3,733 | 3,734 | 2 | 1 |
| 2192 | Fire In-Service | 100,800 | 90,720 | 90,720 | (10,080) | - |
| 2193 | South Bay RPSTC - JPA | 820,921 | 737,155 | 962,510 | 141,589 | 225,355 |
| 2202 | Anthropology | 24,599 | 24,099 | 24,107 | (492) | 8 |
| 2204 | Economics | 26,426 | 4,592 | 4,592 | (21,834) | - |
| 2205 | History | 70,089 | 71,398 | 74,206 | 4,117 | 2,808 |
| 2206 | Geography | 79,467 | 88,899 | 91,930 | 12,463 | 3,031 |
| 2207 | Political Science | 67,804 | 69,112 | 71,920 | 4,116 | 2,808 |
| 2208 | Sociology | 15,268 | 125,130 | 125,684 | 110,416 | 554 |
| 4901 | Instructional Support | 193,672 | 163,323 | 182,212 | (11,460) | 18,889 |
| 4933 | General Studies | 20,666 | 3,865 | 3,866 | (16,800) | 1 |
| 4934 | General Instruction | 308,695 | 308,695 | 390,920 | 82,225 | 82,225 |
| 4940 | Incarcerated Student Program | 783,138 | 705,770 | 747,737 | (35,401) | 41,967 |
| 4958 | English as a Second Language (ESL) | 73,759 | 67,218 | 67,240 | (6,519) | 22 |
| 4980 | Work Experience | 57,274 | 57,508 | 58,551 | 1,277 | 1,043 |
| 4998 | Cost Offsets | (255,626) | (180,564) | (134,642) | 120,984 | 45,922 |
| 4999 | Lottery Prop 20 Instructional Materials | (72,065) | (24,064) | (37,564) | 34,501 | (13,500) |
| | | 7,549,064 | 7,342,347 | 7,842,277 | 293,213 | 499,930 |

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY21-22

| | | 2019-20 ADOPTED BUDGET <i>Unrestricted GF</i> | 2020-21 ADOPTED BUDGET <i>Unrestricted GF</i> | 2021-22 FINAL BUDGET <i>Unrestricted GF</i> | 19-20 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE | 20-21 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE | |
|-------------|----------------|--|--|--|---|---|----------|
| <u>Code</u> | <u>Program</u> | | | | | | |
| i | 6010 | Instruction Office | 573,097 | 617,754 | 643,506 | 70,409 | 25,752 |
| | 6011 | Dean Humanities/Social Sciences | 138,095 | 147,742 | 155,142 | 17,047 | 7,400 |
| | 6012 | Dean Science/Business | 8,480 | 8,920 | 9,360 | 880 | 440 |
| | 6013 | CTE Administrator | 84,448 | 84,517 | 89,637 | 5,189 | 5,120 |
| | 6030 | Academic Senate | 18,129 | 16,543 | 16,550 | (1,579) | 7 |
| | 6090 | Accreditation | 22,308 | 18,877 | 20,510 | (1,798) | 1,633 |
| | 6110 | Tutoring & Learning Center (TLC) | 197,032 | 223,532 | 235,615 | 38,583 | 12,083 |
| | 6115 | Instructional Development | 140,147 | 148,698 | 105,006 | (35,141) | (43,692) |
| | 6116 | Distance Education | 168,175 | 112,739 | 162,877 | (5,298) | 50,138 |
| | 6120 | Library | 211,749 | 206,450 | 219,064 | 7,315 | 12,614 |
| | 6130 | Media Services | 74,542 | 76,846 | 80,511 | 5,969 | 3,665 |
| iii | 6140 | Art Gallery | 20,534 | 18,250 | 18,250 | (2,284) | - |
| | 6150 | Academic Info. Systems and Technology | 70,332 | 62,355 | 94,617 | 24,285 | 32,262 |
| | 6200 | Admissions and Records | 631,373 | 634,365 | 663,077 | 31,704 | 28,712 |
| | 6310 | Student Services - Counseling | 20,032 | 12,546 | 50,823 | 30,791 | 38,277 |
| | 6330 | Transfer Activities | 9,609 | 5,548 | 37,808 | 28,199 | 32,260 |
| | 6340 | Career Guidance | 48,436 | 42,336 | 44,195 | (4,241) | 1,859 |
| | 6420 | Disability Resource Center (DRC) | 3,244 | 2,920 | 3,551 | 307 | 631 |
| | 6440 | Student Health Services | 15,377 | 11,021 | 9,723 | (5,654) | (1,298) |
| | 6450 | Student Services Administration | 69,133 | 66,581 | 69,913 | 780 | 3,332 |
| | 6451 | Student Recruitment | 3,000 | 2,700 | 2,700 | (300) | - |
| | 6460 | Student Services - Financial Aid | 122,601 | 128,878 | 135,463 | 12,862 | 6,585 |
| | 6490 | International Education | 103,422 | 99,756 | 103,801 | 379 | 4,045 |
| | 6499 | Promise | 94,829 | 144,855 | 164,877 | 70,048 | 20,022 |
| | 6510 | Maintenance Services | 431,228 | 416,410 | 472,096 | 40,868 | 55,686 |
| | 6530 | Custodial Services | 406,652 | 486,385 | 540,909 | 134,257 | 54,524 |
| | 6540 | College Vehicles | 17,500 | 20,750 | 20,750 | 3,250 | - |
| | 6550 | Grounds | 32,813 | 29,535 | 29,535 | (3,278) | - |
| | 6551 | Snow Removal | 37,784 | 33,918 | 33,961 | (3,823) | 43 |
| | 6570 | Utilities | 535,400 | 617,964 | 617,964 | 82,564 | - |
| | 6600 | Board of Trustees | 131,822 | 123,070 | 123,070 | (8,752) | - |
| | 6601 | President's Office | 360,551 | 358,908 | 369,511 | 8,960 | 10,603 |
| | 6602 | Administrative Services | 158,209 | 156,397 | 158,851 | 642 | 2,454 |
| | 6604 | Institutional Research and Planning | 213,833 | 214,440 | 216,807 | 2,974 | 2,367 |

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY21-22

| | | 2019-20 ADOPTED BUDGET | 2020-21 ADOPTED BUDGET | 2021-22 FINAL BUDGET | 19-20 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE | 20-21 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE |
|------|--|------------------------------|------------------------------|----------------------------|---|---|
| | | <i>Unrestricted GF</i> | <i>Unrestricted GF</i> | <i>Unrestricted GF</i> | | |
| 6720 | Fiscal Services | 470,463 | 443,361 | 450,417 | (20,046) | 7,056 |
| 6730 | Human Resources | 286,699 | 254,034 | 262,992 | (23,707) | 8,958 |
| 6750 | Faculty Development | 20,500 | 10,450 | 10,450 | (10,050) | - |
| 6751 | Classified Staff Development | 10,500 | 5,650 | 5,650 | (4,850) | - |
| 6752 | Training Days | 42,000 | 42,000 | 42,000 | - | - |
| 6753 | Staff Development | 25,000 | 18,900 | 34,267 | 9,267 | 15,367 |
| 6771 | Purchasing | 52,612 | 53,620 | 56,151 | 3,539 | 2,531 |
| 6772 | Insurance and Property Management | 100,000 | 132,000 | 132,000 | 32,000 | - |
| 6773 | Graphics | - | - | - | - | - |
| 6774 | Safety | 28,282 | 21,294 | 21,499 | (6,783) | 205 |
| 6775 | General Services | 199,554 | 172,578 | 405,939 | 206,385 | 233,361 |
| 6776 | Security | 85,252 | 107,175 | 113,453 | 28,201 | 6,278 |
| 6780 | Computer Services - Info Tech. | 1,056,533 | 1,115,537 | 1,308,339 | 251,806 | 192,802 |
| 6783 | Reprographics | 170,638 | 188,254 | 182,547 | 11,909 | (5,707) |
| 6793 | Collective Bargaining | 20,000 | 18,000 | 35,000 | 15,000 | 17,000 |
| 6820 | Community Services Events | 150,006 | 153,508 | 163,057 | 13,051 | 9,549 |
| 6821 | Commencement | 46,155 | 41,603 | 53,000 | 6,845 | 11,397 |
| 6822 | Convocation | 33,605 | 31,145 | 31,473 | (2,132) | 328 |
| 6825 | Community Education Indirect | 46,081 | 47,066 | 49,486 | 3,405 | 2,420 |
| 6830 | Demonstration Garden | 13,977 | 13,157 | 12,924 | (1,053) | (233) |
| 6840 | Economic Development | 102,317 | 115,588 | 120,883 | 18,566 | 5,295 |
| 6850 | Community Use of Facilities | 49,031 | 50,002 | 52,024 | 2,993 | 2,022 |
| ii | 6860 SnowGlobe | 2,215 | 2,372 | 2,509 | 294 | 137 |
| | 6891 Public Information Office | 453,655 | 436,329 | 453,957 | 302 | 17,628 |
| | 6894 Government Relations | 36,790 | 126,913 | 213,763 | 176,973 | 86,850 |
| | 6895 Foundation | 308,332 | 278,626 | 296,968 | (11,364) | 18,342 |
| | 6898 University Center | 94,557 | 78,221 | 93,295 | (1,262) | 15,074 |
| | 6900 Ancillary Services - Other Operations | 22,296 | 23,184 | 24,052 | 1,756 | 868 |
| | 6920 Child Development Center (CDC) | 80,000 | 80,000 | 113,000 | 33,000 | 33,000 |
| iii | 6921 Tahoe Parents Nursery School (TPNS) | 107,992 | 101,836 | 107,767 | (225) | 5,931 |
| | 6922 Child Development Center (CDC) Indirect | 28,393 | 27,648 | 29,172 | 779 | 1,524 |
| | 6940 Food Services | 1,900 | 1,710 | 1,710 | (190) | - |
| | 6960 Student Activities | 185,936 | 187,327 | 194,876 | 8,940 | 7,549 |
| | 6961 Athletics | 78,717 | 55,385 | 55,975 | (22,742) | 590 |
| | 6962 Women's Soccer | 64,744 | 46,649 | 46,650 | (18,094) | 1 |
| | 6963 Men's Soccer | 71,660 | 50,673 | 50,674 | (20,986) | 1 |
| | 6968 Cocurricular Activities | 4,441 | 3,741 | 3,741 | (700) | - |

UNRESTRICTED PROGRAM DETAIL – BUDGET TO FINAL BUDGET FY21-22

| | 2019-20 ADOPTED BUDGET | 2020-21 ADOPTED BUDGET | 2021-22 FINAL BUDGET | 19-20 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE | 20-21 Adopted vs. 21-22 Final Budget UNRESTRICTED VARIANCE |
|--|------------------------------|------------------------------|----------------------------|---|---|
| | <i>Unrestricted GF</i> | <i>Unrestricted GF</i> | <i>Unrestricted GF</i> | | |
| 6970 Student Housing | 217,053 | 223,886 | 224,731 | 7,678 | 845 |
| 7101 Facilities Planning | 330,888 | 336,195 | 353,846 | 22,958 | 17,651 |
| 7102 Campus and Site Improvement | 52,814 | 51,610 | 53,594 | 780 | 1,984 |
| 7104 ERP Implementation | 74,469 | 80,957 | 82,477 | 8,008 | 1,520 |
| 7105 Technology Infrastructure | 127,429 | 117,177 | 120,365 | (7,064) | 3,188 |
| 7115 Scheduled/Deferred Maintenance | 15,000 | 12,150 | 12,150 | (2,850) | - |
| Subtotal Noninstructional Programs | 10,542,402 | 10,710,017 | 11,798,853 | 1,256,451 | 1,088,836 |
| 5901 Instructional Retiree Benefits/Incentives | 83,940 | 83,940 | 107,736 | 23,796 | 23,796 |
| 6740 Non-Instructional Retiree Benefits | 37,474 | 37,474 | 81,272 | 43,798 | 43,798 |
| Subtotal Retirement Costs | 121,414 | 121,414 | 189,008 | 67,594 | 67,594 |
| Total Unrestricted Costs* | 18,212,880 | 18,173,778 | 19,830,138 | 1,617,258 | 1,656,360 |

* 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 FY21-22

| Code | Program | 2019-20 | 2020--21 | 2021-22 | 19-20 Audited Actuals vs. | 20-21 Unaudited Actuals vs. |
|------|------------------------------------|-----------------|-----------------|-----------------|---------------------------|-----------------------------|
| | | AUDITED | UNAUDITED | FINAL | 21-22 Final Budget | 21-22 Final Budget |
| | | ACTUALS | ACTUALS | BUDGET | UNRESTRICTED | UNRESTRICTED |
| | | Unrestricted GF | Unrestricted GF | Unrestricted GF | VARIANCE | VARIANCE |
| 0301 | Environmental Science/ETS | 27,396 | 12,950 | 20,993 | (6,403) | 8,043 |
| 0399 | Green Sustainable Education | - | - | 9,330 | 9,330 | 9,330 |
| 0401 | Biology | 359,254 | 333,113 | 411,850 | 52,596 | 78,737 |
| 0501 | Business | 263,417 | 223,804 | 262,823 | (594) | 39,019 |
| 0511 | Real Estate | 25,287 | 31,461 | 25,270 | (17) | (6,191) |
| 0599 | D-Wing Computer Lab | 25,602 | - | - | (25,602) | - |
| 0601 | General Communications | 6,316 | 6,461 | 9,096 | 2,780 | 2,635 |
| 0614 | Art - Digital and Media Arts | - | - | 17,228 | 17,228 | 17,228 |
| 0701 | Computer and Information Science | 13,411 | 21,796 | 43,636 | 30,225 | 21,840 |
| 0801 | Education General | 13,986 | - | - | (13,986) | (233,449) |
| 0835 | Physical Education | 306,480 | 233,449 | 334,023 | 27,543 | 35,683 |
| 0836 | Wilderness Education | 254,446 | 298,340 | 250,509 | (3,937) | (47,831) |
| 0837 | PE - Theory | 37,094 | 75,101 | 77,799 | 40,706 | 2,698 |
| 0839 | PE - Athletics | - | - | 27,566 | 27,566 | 27,566 |
| 0858 | Fitness Education Center | 163,800 | 62,295 | 121,617 | (42,183) | 59,322 |
| 1002 | Art | 380,776 | 351,203 | 401,328 | 20,552 | 50,125 |
| 1004 | Music | 132,877 | 148,312 | 181,174 | 48,297 | 32,862 |
| 1007 | Theatre Arts | 32,454 | 30,078 | 32,953 | 499 | 2,875 |
| 1012 | Photography and Digital Arts | 15,817 | 19,716 | 62,119 | 46,302 | 42,403 |
| 1101 | World Languages | - | 1,221 | 2,968 | 2,968 | 1,747 |
| 1102 | French | - | - | 5,743 | 5,743 | 5,743 |
| 1105 | Spanish | 358,254 | 330,867 | 307,396 | (50,858) | (23,471) |
| 1108 | Japanese | 10,671 | 11,029 | 8,615 | (2,056) | (2,414) |
| 1155 | Intensive Summer Spanish Institute | 127,846 | 76,016 | 182,402 | 54,556 | 106,386 |
| 1191 | Sign Language | 12,868 | 17,474 | 17,228 | 4,360 | (246) |
| 1201 | Health | 103,698 | 110,895 | 115,643 | 11,945 | 4,748 |
| 1205 | Phlebotomy | - | - | 6,334 | 6,334 | 6,334 |
| 1208 | Medical Office | 18,716 | 20,700 | 16,655 | (2,061) | (4,045) |
| 1240 | Dental Assistant | 32,061 | 21,924 | 25,100 | (6,961) | 3,176 |
| 1250 | Emergency Medical Technician | 54,985 | 55,649 | 61,981 | 6,996 | 6,332 |
| 1290 | Emergency Response | 6,804 | 11,198 | 11,057 | 4,253 | (141) |
| 1299 | Physical Therapy Aide | - | - | - | - | - |
| 1305 | Early Childhood Education | 24,568 | 20,595 | 24,980 | 413 | 4,385 |
| 1306 | Culinary Arts | 50,429 | 67,652 | 106,377 | 55,948 | 38,725 |
| 1307 | Hospitality | 12,890 | 6,289 | 37,327 | 24,437 | 31,038 |
| 1317 | Dual Enrollment | 21,909 | 33,227 | 89,124 | 67,215 | 55,897 |
| 1390 | Culinary Jail | 5,626 | 2,056 | 8,269 | 2,644 | 6,214 |
| 1501 | English | 213,520 | 209,831 | 184,528 | (28,992) | (25,303) |
| 1506 | Speech | 40,040 | 36,929 | 18,359 | (21,681) | (18,570) |
| 1509 | Philosophy | 19,716 | 14,679 | 13,783 | (5,933) | (896) |
| 1510 | Religion | 11,126 | 2,936 | 9,179 | (1,947) | 6,243 |
| 1590 | Foundational English | 42,926 | 47,619 | 65,987 | 23,061 | 18,368 |
| 1599 | Humanities | 6,701 | 14,690 | 9,096 | 2,395 | (5,594) |
| 1701 | Mathematics | 555,053 | 560,779 | 606,678 | 51,626 | 45,899 |
| 1901 | Physical Science | - | - | 5,168 | 5,168 | 5,168 |
| 1902 | Physics | 136,790 | 156,989 | 157,407 | 20,617 | 418 |

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY21-22

| | | 2019-20 AUDITED ACTUALS Unrestricted GF | 2020--21 UNAUDITED ACTUALS Unrestricted GF | 2021-22 FINAL BUDGET Unrestricted GF | 19-20 Audited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE | 20-21 Unaudited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE |
|--|---|--|---|---|---|---|
| Code | Program | | | | | |
| 1905 | Chemistry | 129,041 | 137,858 | 232,009 | 102,968 | 94,152 |
| 1914 | Geology | 83,261 | 85,521 | 85,245 | 1,984 | (276) |
| 2001 | Psychology | 198,582 | 231,022 | 210,011 | 11,429 | (21,011) |
| 2104 | Counseling/Addiction Studies | 26,205 | 31,744 | 31,438 | 5,233 | (306) |
| 2105 | Criminal Justice | 31,960 | 35,601 | 55,132 | 23,172 | 19,531 |
| 2133 | Fire Science | 9,993 | 12,672 | 13,602 | 3,609 | 930 |
| 2190 | Fire Academy | 73,729 | 84,345 | 100,419 | 26,690 | 16,074 |
| 2191 | Fire Officer | - | - | 3,734 | 3,734 | 3,734 |
| 2192 | Fire In-Service | 139,362 | 61,495 | 90,720 | (48,642) | 29,225 |
| 2193 | South Bay RPSTC - JPA | 588,733 | 776,026 | 962,510 | 373,777 | 186,484 |
| 2202 | Anthropology | 41,201 | 39,468 | 24,107 | (17,094) | (15,361) |
| 2204 | Economics | 38,071 | 23,061 | 4,592 | (33,479) | (18,469) |
| 2205 | History | 79,006 | 82,984 | 74,206 | (4,800) | (8,778) |
| 2206 | Geography | 72,449 | 76,818 | 91,930 | 19,481 | 15,112 |
| 2207 | Political Science | 65,725 | 64,744 | 71,920 | 6,195 | 7,176 |
| 2208 | Sociology | 28,453 | 117,031 | 125,684 | 97,231 | 8,653 |
| 4901 | Instructional Support | 115,579 | 136,202 | 182,212 | 66,633 | 46,010 |
| 4933 | General Studies | 150 | - | 3,866 | 3,716 | 3,866 |
| i 4934 | General Instruction | 463,957 | 390,920 | 390,920 | (73,037) | (0) |
| 4940 | Incarcerated Student Program | 746,190 | 686,226 | 747,737 | 1,548 | 61,511 |
| 4958 | English as a Second Language (ESL) | 107,369 | 97,915 | 67,240 | (40,129) | (30,675) |
| 4980 | Work Experience | 71,182 | 57,704 | 58,551 | (12,631) | 847 |
| 4988 | Cost Offsets | - | (89,072) | (134,642) | (134,642) | (45,570) |
| 4999 | Lottery Prop 20 Instructional Materials | - | - | (37,564) | (37,564) | (37,564) |
| Subtotal Instructional Programs | | 7,035,809 | 6,819,605 | 7,842,277 | 806,468 | 724,332 |
| i 6010 | Instruction Office | 564,367 | 607,550 | 643,506 | 79,139 | 35,956 |
| 6011 | Dean Humanities/Social Sciences | 139,469 | 146,812 | 155,142 | 15,673 | 8,330 |
| 6012 | Dean Science/Business | 8,375 | 8,855 | 9,360 | 985 | 505 |
| 6013 | CTE Administrator | 87,116 | 84,560 | 89,637 | 2,521 | 5,077 |
| 6030 | Academic Senate | 3,841 | 15,961 | 16,550 | 12,709 | 589 |
| 6090 | Accreditation | 18,065 | 18,065 | 20,510 | 2,445 | 2,445 |
| 6110 | Tutoring & Learning Center (TLC) | 251,971 | 241,506 | 235,615 | (16,356) | (5,891) |
| 6115 | Instructional Development | 98,048 | 132,426 | 105,006 | 6,958 | (27,420) |
| 6116 | Distance Education | 107,957 | 111,350 | 162,877 | 54,920 | 51,527 |
| 6120 | Library | 162,232 | 184,984 | 219,064 | 56,832 | 34,080 |
| 6130 | Media Services | 69,166 | 70,348 | 80,511 | 11,345 | 10,163 |
| iii 6140 | Art Gallery | 12,058 | 1,389 | 18,250 | 6,192 | 16,861 |
| 6150 | Academic Info. Systems and Technology | 60,020 | 43,523 | 94,617 | 34,597 | 51,094 |
| 6200 | Admissions and Records | 604,751 | 601,183 | 663,077 | 58,326 | 61,894 |
| 6310 | Student Services - Counseling | 17,489 | 15,509 | 50,823 | 33,334 | 35,314 |
| 6330 | Transfer Activities | 9,457 | 5,550 | 37,808 | 28,351 | 32,258 |
| 6340 | Career Guidance | 47,178 | 41,595 | 44,195 | (2,983) | 2,600 |
| 6392 | TRIO ETS | 160 | - | - | (160) | - |
| 6420 | Disability Resource Center (DRC) | 4,086 | 784 | 3,551 | (535) | 2,767 |

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY21-22

| | | 2019-20 | 2020--21 | 2021-22 | 19-20 Audited Actuals vs. | 20-21 Unaudited Actuals vs. |
|-------------|-------------------------------------|-----------------|-----------------|-----------------|---------------------------|-----------------------------|
| | | AUDITED | UNAUDITED | FINAL | 21-22 Final Budget | 21-22 Final Budget |
| | | ACTUALS | ACTUALS | BUDGET | UNRESTRICTED | UNRESTRICTED |
| | | Unrestricted GF | Unrestricted GF | Unrestricted GF | VARIANCE | VARIANCE |
| <u>Code</u> | <u>Program</u> | | | | | |
| 6440 | Student Health Services | 19,596 | 3,918 | 9,723 | (9,873) | 5,805 |
| 6450 | Student Services Administration | 59,176 | 67,716 | 69,913 | 10,737 | 2,197 |
| 6451 | Student Recruitment | - | 900 | 2,700 | 2,700 | 1,800 |
| 6460 | Student Services - Financial Aid | 187,485 | 187,611 | 135,463 | (52,022) | (52,148) |
| 6480 | Veteran Services | - | - | - | - | - |
| 6490 | International Education | 95,235 | 86,283 | 103,801 | 8,566 | 17,518 |
| 6499 | Promise | 82,942 | 144,578 | 164,877 | 81,935 | 20,299 |
| 6510 | Maintenance Services | 403,186 | 427,541 | 472,096 | 68,910 | 44,555 |
| 6530 | Custodial Services | 418,430 | 408,940 | 540,909 | 122,479 | 131,969 |
| 6540 | College Vehicles | 138,372 | 9,341 | 20,750 | (117,622) | 11,409 |
| 6550 | Grounds | 34,706 | 49,557 | 29,535 | (5,171) | (20,022) |
| 6551 | Snow Removal | 16,451 | 23,303 | 33,961 | 17,510 | 10,658 |
| 6570 | Utilities | 524,653 | 339,871 | 617,964 | 93,311 | 278,093 |
| 6600 | Board of Trustees | 119,463 | 96,462 | 123,070 | 3,607 | 26,608 |
| 6601 | President's Office | 530,883 | 355,781 | 369,511 | (161,372) | 13,730 |
| 6602 | Administrative Services | 145,932 | 140,498 | 158,851 | 12,919 | 18,353 |
| 6604 | Institutional Research and Planning | 218,627 | 208,877 | 216,807 | (1,820) | 7,930 |
| 6720 | Fiscal Services | 406,976 | 438,843 | 450,417 | 43,441 | 11,574 |
| 6730 | Human Resources | 397,712 | 255,535 | 262,992 | (134,720) | 7,457 |
| 6750 | Faculty Development | 8,602 | 2,152 | 10,450 | 1,848 | 8,298 |
| 6751 | Classified Staff Development | 8,239 | - | 5,650 | (2,589) | 5,650 |
| 6752 | Training Days | 57,941 | 20,147 | 42,000 | (15,941) | 21,853 |
| 6753 | Staff Development | 3,804 | 4,335 | 34,267 | 30,463 | 29,932 |
| 6760 | Faculty/Staff Diversity | - | - | - | - | - |
| 6771 | Purchasing | 60,010 | 59,999 | 56,151 | (3,859) | (3,848) |
| 6772 | Insurance and Property Management | 290,000 | 200,000 | 132,000 | (158,000) | (68,000) |
| 6773 | Graphics | - | - | - | - | - |
| 6774 | Safety | 82,385 | (508) | 21,499 | (60,886) | 22,007 |
| 6775 | General Services | 244,925 | 296,120 | 405,939 | 161,014 | 109,819 |
| 6776 | Security | 49,782 | 24,155 | 113,453 | 63,671 | 89,298 |
| 6780 | Computer Services - Info Tech. | 1,078,264 | 1,058,953 | 1,308,339 | 230,076 | 249,386 |
| 6783 | Reprographics | 153,135 | 161,923 | 182,547 | 29,412 | 20,624 |
| 6793 | Collective Bargaining | 55,389 | 28,933 | 35,000 | (20,389) | 6,067 |
| 6820 | Community Services Events | 105,332 | 112,094 | 163,057 | 57,725 | 50,963 |
| 6821 | Commencement | 27,052 | 59,254 | 53,000 | 25,948 | (6,254) |
| 6822 | Convocation | 33,956 | 26,459 | 31,473 | (2,483) | 5,014 |
| 6824 | Community ED | - | 42,000 | - | - | (42,000) |
| 6825 | Community Education Indirect | 45,462 | 50,104 | 49,486 | 4,024 | (618) |
| 6830 | Demonstration Garden | 5,798 | 8,221 | 12,924 | 7,126 | 4,703 |
| 6840 | Economic Development | 90,567 | 110,581 | 120,883 | 30,316 | 10,302 |
| 6850 | Community Use of Facilities | 57,043 | 46,149 | 52,024 | (5,019) | 5,875 |
| ii 6860 | SnowGlobe | 2,156 | - | 2,509 | 353 | 2,509 |
| 6891 | Public Information Office | 413,436 | 400,222 | 453,957 | 40,521 | 53,735 |
| 6894 | Government Relations | 41,843 | 136,102 | 213,763 | 171,920 | 77,661 |
| 6895 | Foundation | 269,264 | 261,612 | 296,968 | 27,704 | 35,356 |
| 6898 | University Center | 77,145 | 55,067 | 93,295 | 16,150 | 38,228 |

UNRESTRICTED PROGRAM DETAIL – ACTUALS TO FINAL BUDGET FY21-22

| | | 2019-20 AUDITED ACTUALS Unrestricted GF | 2020--21 UNAUDITED ACTUALS Unrestricted GF | 2021-22 FINAL BUDGET Unrestricted GF | 19-20 Audited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE | 20-21 Unaudited Actuals vs. 21-22 Final Budget UNRESTRICTED VARIANCE |
|-------------|---|--|---|---|---|---|
| Code | Program | | | | | |
| 6900 | Ancillary Services - Other Operations | 18,573 | 20,188 | 24,052 | 5,479 | 3,864 |
| 6920 | Child Development Center (CDC) | 80,000 | 108,540 | 113,000 | 33,000 | 4,460 |
| iii 6921 | Tahoe Parents Nursery School (TPNS) | 109,419 | 95,941 | 107,767 | (1,652) | 11,826 |
| 6922 | Child Development Center (CDC) Indirect | 17,745 | 25,641 | 29,172 | 11,427 | 3,531 |
| 6940 | Food Services | - | - | 1,710 | 1,710 | 1,710 |
| 6960 | Student Activities | 182,695 | 171,284 | 194,876 | 12,181 | 23,592 |
| 6961 | Athletics | 117,200 | 46,346 | 55,975 | (61,225) | 9,629 |
| 6962 | Women's Soccer | 95,969 | 45,100 | 46,650 | (49,319) | 1,550 |
| 6963 | Men's Soccer | 46,694 | 48,723 | 50,674 | 3,980 | 1,951 |
| 6968 | Cocurricular Activities | 1,057 | - | 3,741 | 2,684 | 3,741 |
| 6970 | Student Housing | 293,447 | 446,838 | 224,731 | (68,716) | (222,107) |
| 6991 | Student Transportation | 7,422 | 792 | - | (7,422) | (792) |
| 7092 | Community Play Consortium | 1,425 | 59,445 | - | (1,425) | (59,445) |
| 7101 | Facilities Planning | 314,601 | 378,822 | 353,846 | 39,245 | (24,976) |
| 7102 | Campus and Site Improvement | 364,258 | 862,765 | 53,594 | (310,664) | (809,171) |
| 7104 | ERP Implementation | 75,063 | 105,998 | 82,477 | 7,414 | (23,521) |
| 7105 | Technology Infrastructure | 125,827 | 60,016 | 120,365 | (5,462) | 60,350 |
| 7108 | Parking Projects | - | - | - | - | - |
| 7115 | Scheduled Maintenance | 15,000 | 122,957 | 12,150 | (2,850) | (110,807) |
| 7210 | Long-Term Debt | 14,000 | - | - | (14,000) | - |
| | Subtotal Noninstructional Programs | 11,207,554 | 11,340,975 | 11,798,853 | 591,299 | 457,878 |
| 5901 | Instructional Retiree Benefits/Incentives | 84,090 | 123,342 | 107,736 | 23,646 | (15,606) |
| 6740 | Noninstructional Retiree Benefits | 36,250 | 49,457 | 81,272 | 45,022 | 31,815 |
| | Subtotal Retirement Costs | 120,340 | 172,799 | 189,008 | 68,668 | 16,209 |
| | Total Unrestricted Costs* | 18,363,703 | 18,333,379 | 19,830,138 | 1,466,435 | 1,198,419 |

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

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

AUXILIARY FUNDS

2021 –22 ANNUAL BUDGET

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

SECTION 9

DESCRIPTION OF ALL FUNDS

GOVERNMENTAL FUND ACCOUNTING

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

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

LAKE TAHOE COMMUNITY COLLEGE FUNDS

Fund 11: General Fund – Unrestricted

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

Fund 12: General Fund – Restricted

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

Fund 21: Bond Interest and Redemption Fund

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

Fund 33: Child Development Center Fund

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

Fund 41: Capital Outlay Projects Fund

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

Fund 43: General Obligation Bond Fund

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

Fund 44: University Center Capital Fund

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

Fund 59: Enterprise Fund

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

Fund 61: Self-Insurance Fund

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

Fund 69: Retiree Benefits Fund

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

Fund 72: Student Representative Fee Trust Fund

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

Fund 74: Student Financial Aid Trust Fund

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

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

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



2020-21 LTCC Graduation!

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY21-22 FINAL BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|--|---------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| Fund 21 - Bond Redemption | | | | | |
| BFB | 1,291,070 | 1,291,071 | 1,270,292 | 1,270,292 | 1,452,599 |
| Revenues | 1,877,244 | 1,857,166 | 2,192,419 | 1,999,375 | 2,598,250 |
| Appropriations | 1,877,244 | 1,877,944 | 2,192,419 | 1,817,069 | 3,248,250 |
| Reserves | 1,291,070 | - | 1,270,292 | - | 802,598 |
| EFB | 1,291,070 | 1,270,293 | 1,270,292 | 1,452,599 | 802,599 |
| Fund 33 - Child Development Center | | | | | |
| BFB | 468 | 468 | 3,477 | 3,477 | 5,488 |
| Revenues | 696,296 | 608,980 | 668,000 | 604,854 | 735,548 |
| Appropriations | 688,311 | 605,972 | 668,000 | 602,843 | 729,663 |
| Reserves | 8,331 | - | 8,331 | - | 8,331 |
| EFB | 8,453 | 3,477 | 3,477 | 5,488 | 11,373 |
| Fund 41 - Capital Outlay Projects | | | | | |
| BFB | 736,682 | 736,682 | 1,154,967 | 1,154,967 | 2,155,718 |
| Revenues | 195,043 | 1,171,609 | 980,475 | 1,631,027 | 5,777,226 |
| Appropriations | 129,760 | 753,324 | 943,042 | 630,276 | 6,100,600 |
| Reserves | 726,191 | - | 772,575 | - | 746,110 |
| EFB | 801,965 | 1,154,967 | 1,192,400 | 2,155,718 | 1,832,344 |
| Fund 43 - General Obligation Bond | | | | | |
| BFB | 12,067,386 | 12,067,385 | 9,722,888 | 9,722,888 | 3,863,365 |
| Revenues | 405,088 | 534,208 | 14,070,010 | 117,237 | 14,080,000 |
| Appropriations | 5,790,405 | 2,878,705 | 8,425,097 | 5,976,759 | 12, , |
| Reserves | - | - | - | - | - |
| EFB | 6,682,069 | 9,722,888 | 15,367,801 | 3,863,365 | 5,7 , |
| Fund 44 - University Center Capital | | | | | |
| BFB | 234,118 | 234,118 | 242,661 | 242,661 | 357,134 |
| Revenues | 5,840 | 8,543 | 7,500 | 114,473 | 5,840 |
| Appropriations | - | - | - | - | 44,000 |
| Reserves | 241,840 | - | 249,340 | - | 243,815 |
| EFB | 239,958 | 242,661 | 250,161 | 357,134 | 318,974 |
| Fund 59 - Community Education | | | | | |
| BFB | (66,661) | (66,661) | (85,708) | (85,708) | (128,452) |
| Revenues | 330,965 | 371,311 | 347,000 | 246,818 | 564,684 |
| Appropriations | 373,677 | 390,358 | 347,000 | 289,562 | 470,569 |
| Reserves | - | - | - | - | - |
| EFB | (109,373) | (85,708) | (85,708) | (128,452) | (34,337) |
| Fund 59 - Community Play Consortium | | | | | |
| BFB | 173,996 | 173,996 | 195,265 | 195,265 | 242,812 |
| Revenues | 217,704 | 176,474 | 97,469 | 112,435 | 175,345 |
| Appropriations | 129,773 | 155,205 | 97,469 | 64,887 | 87,845 |
| Reserves | 87,500 | - | - | - | 87,500 |
| EFB | 261,927 | 195,265 | 195,265 | 242,812 | 330,312 |

BFB = beginning fund balance

EFB = ending fund balance

LTCC AUXILIARY FUNDS SUMMARY SHEET – FY21-22 TENTATIVE BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|---|---------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| Fund 61 - Self-Insurance | | | | | |
| BFB | (51,792) | (51,792) | 81,921 | 81,921 | 107,859 |
| Revenues | 100,000 | 282,977 | 132,000 | 198,330 | 175,000 |
| Appropriations | 160,452 | 149,264 | 132,000 | 172,393 | 160,174 |
| Reserves | 80,000 | - | 80,000 | 80,000 | 80,000 |
| EFB | (112,244) | 81,921 | 81,921 | 107,859 | 122,685 |
| Fund 69 - Retiree Benefits | | | | | |
| BFB | 635,915 | 635,915 | 646,955 | 646,955 | 649,463 |
| Revenues | 121,414 | 131,380 | 129,300 | 175,307 | 183,300 |
| Appropriations | 101,742 | 120,340 | 118,300 | 172,799 | 178,300 |
| Reserves | 600,000 | - | 600,000 | - | 600,000 |
| EFB | 655,587 | 646,955 | 657,955 | 649,463 | 654,463 |
| Fund 72 - Student Representative Fee Trust | | | | | |
| BFB | 9,278 | 9,278 | 9,278 | 9,278 | 15,482 |
| Revenues | 8,250 | 11,005 | 8,250 | 11,005 | 11,000 |
| Appropriations | 8,250 | 10,303 | 8,250 | 4,800 | 8,400 |
| Reserves | - | - | - | - | - |
| EFB | 9,278 | 9,980 | 9,278 | 15,483 | 18,082 |
| Fund 74 - Student Financial Aid Trust | | | | | |
| BFB | 6,715 | 6,715 | 4,582 | 4,582 | 4,582 |
| Revenues | 1,778,442 | 2,451,526 | 2,529,132 | 2,319,125 | 3,001,922 |
| Appropriations | 1,778,442 | 2,453,659 | 2,529,132 | 2,319,125 | 3,001,922 |
| Reserves | - | - | - | - | - |
| EFB | 6,715 | 4,582 | 4,582 | 4,582 | 4,582 |
| Fund 79 - OPEB Trust | | | | | |
| BFB | 1,395,856 | 1,395,856 | 1,627,486 | 1,627,486 | 2,139,078 |
| Revenues | 30,000 | 233,955 | 220,874 | 514,109 | 263,550 |
| Appropriations | 1,250 | 2,325 | 2,000 | 2,517 | 2,500 |
| Reserves | 1,394,983 | - | 1,672,658 | - | 1,672,658 |
| EFB | 1,424,606 | 1,627,486 | 1,846,360 | 2,139,078 | 2,400,128 |

BFB = beginning fund balance

EFB = ending fund balance

FUND #21: BOND REDEMPTION – FY21-22 FINAL BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|---------------------------------------|---------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| Beginning Fund Balance | 1,291,070 | 1,291,071 | 1,270,292 | 1,270,292 | 1,452,599 |
| Revenue | | | | | |
| 8671 - Homeowners Property Tax Relief | 5,000 | 6,856 | 6,000 | 6,984 | 3,492 |
| 8860 - Interest and Premiums | 2,500 | 10,285 | 438,000 | 3,005 | 1,075,734 |
| 8810 - Property Taxes | 1,869,744 | 1,840,026 | 1,748,419 | 1,989,387 | 1,519,024 |
| Total Revenues | 1,877,244 | 1,857,166 | 2,192,419 | 1,999,375 | 2,598,250 |
| Expenditures | | | | | |
| 5xxx - Operating Expense | 350 | 1,050 | 61,050 | 700 | 56,461 |
| 71xx - Long Term Debt | 1,876,894 | 1,876,894 | 2,131,369 | 1,816,369 | 3,191,789 |
| Total Appropriations | 1,877,244 | 1,877,944 | 2,192,419 | 1,817,069 | 3,248,250 |
| 79xx - Reserves | 1,291,070 | | 1,270,292 | | 802,598 |
| Subtotal Increase/(Decrease) | - | (20,777) | - | 182,306 | (650,000) |
| Ending Fund Balance | 1,291,070 | 1,270,293 | 1,270,292 | 1,452,599 | 802,599 |

FUND #33: CHILD DEVELOPMENT CENTER – FY21-22 FINAL BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|--|---------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| Beginning Fund Balance | 468 | 468 | 3,477 | 3,477 | 5,488 |
| 81xx - Federal Revenue | 50,800 | 41,710 | 48,000 | 113,957 | 64,323 |
| 86xx - State Revenue | 136,642 | 178,797 | 175,000 | 108,132 | 175,000 |
| 88xx - Local Revenue | 428,854 | 308,473 | 365,000 | 302,766 | 383,225 |
| 8899 - Miscellaneous Revenue | - | - | - | - | - |
| Total Revenues | 616,296 | 528,980 | 588,000 | 524,854 | 622,548 |
| 89xx - Transfers-In | 80,000 | 80,000 | 80,000 | 80,000 | 113,000 |
| Total Revenues and Transfers-In | 696,296 | 608,980 | 668,000 | 604,854 | 735,548 |
| Expenditures | | | | | |
| 1xxx - Academic Salaries | - | - | - | - | - |
| 2xxx - Classified Salaries | 468,538 | 404,746 | 460,000 | 417,701 | 495,169 |
| 3xxx - Employee Benefits | 150,900 | 144,330 | 155,000 | 150,090 | 181,492 |
| 4xxx - Supplies | 31,346 | 24,992 | 20,000 | 27,979 | 20,001 |
| 5xxx - Operating Expense | 35,927 | 30,230 | 33,000 | 7,073 | 33,001 |
| 6xxx - Capital Outlay | 1,600 | 1,674 | - | - | - |
| Total Expenditures | 688,311 | 605,972 | 668,000 | 602,843 | 729,663 |
| 7xxx - Other Outgo | - | - | - | - | - |
| Total Appropriations | 688,311 | 605,972 | 668,000 | 602,843 | 729,663 |
| 79xx - Reserves | 8,331 | 8,331 | 8,331 | 8,331 | 8,331 |
| Subtotal Increase/(Decrease) | 7,985 | 3,008 | - | 2,010 | 5,885 |
| Ending Fund Balance | 8,453 | 3,477 | 3,477 | 5,488 | 11,373 |

FUND #41: CAPITAL OUTLAY PROJECTS – FY21-22 FINAL BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|--|---------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| Beginning Fund Balance | 736,682 | 736,682 | 1,154,967 | 1,154,967 | 2,155,718 |
| 86xx - State Revenue | - | 632,643 | 776,777 | 665,869 | 5,549,040 |
| 88xx - Local Revenue | 166,043 | 179,966 | 174,698 | 198,110 | 199,186 |
| Total Revenues | 166,043 | 812,609 | 951,475 | 863,979 | 5,748,226 |
| 89xx - Transfers-In | 29,000 | 359,000 | 29,000 | 767,048 | 29,000 |
| Total Revenues and Transfers-In | 195,043 | 1,171,609 | 980,475 | 1,631,027 | 5,777,226 |
| Expenditures | | | | | |
| 2xxx - Classified Salaries | - | 21,137 | 65,482 | 26,325 | 65,482 |
| 3xxx - Employee Benefits | - | 8,960 | 33,246 | 17,080 | 24,518 |
| 4xxx - Supplies | - | - | - | - | - |
| 5xxx - Operating Expense | 30,000 | - | 30,000 | 22,275 | 30,000 |
| 6xxx - Capital Outlay | 99,760 | 723,227 | 814,314 | 564,596 | 5,980,600 |
| Total Expenditures | 129,760 | 753,324 | 943,042 | 630,276 | 6,100,600 |
| 7xxx - Other Outgo | - | - | - | - | - |
| Total Appropriations | 129,760 | 753,324 | 943,042 | 630,276 | 6,100,600 |
| 79xx - Reserves | 726,191 | | 772,575 | | 746,110 |
| Subtotal Increase/(Decrease) | 65,283 | 418,285 | 37,433 | 1,000,751 | (323,374) |
| Ending Fund Balance | 801,965 | 1,154,967 | 1,192,400 | 2,155,718 | 1,832,344 |

FUND #43: GENERAL OBLIGATION BOND – FY21-22 FINAL BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|--|---------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| Beginning Fund Balance | 12,067,386 | 12,067,385 | 9,722,888 | 9,722,888 | 3,863,365 |
| Revenue | | | | | |
| 8860 - Interest Income | 55,010 | 213,838 | 70,010 | 35,657 | 80,000 |
| 88XX - Energy Rebates, Contributions | 350,078 | 320,370 | - | 81,580 | - |
| 8940 - Sale of Bonds | - | - | 14,000,000 | - | 14,000,000 |
| Total Revenues | 405,088 | 534,208 | 14,070,010 | 117,237 | 14,080,000 |
| Transfers-In from Other Funds | - | - | - | - | - |
| Total Revenues and Transfers-In | 405,088 | 534,208 | 14,070,010 | 117,237 | 14,080,000 |
| Expenditures | | | | | |
| 2xxx - Classified Salaries | 182,646 | 192,219 | 223,804 | 168,791 | , |
| 3xxx - Employee Benefits | 77,319 | 86,278 | 111,592 | 85,439 | 1 , |
| 4xxx - Supplies | - | - | - | - | - |
| 5xxx - Operating Expense | 347,161 | 182,565 | 427,199 | 189,785 | 530,476 |
| 6xxx - Capital Outlay | 5,183,279 | 2,417,643 | 7,662,502 | 5,532,744 | 11,385,097 |
| Total Expenditures | 5,790,405 | 2,878,705 | 8,425,097 | 5,976,759 | 12,2 |
| 7xxx - Other Outgo | - | - | - | - | - |
| Total Appropriations | 5,790,405 | 2,878,705 | 8,425,097 | 5,976,759 | 12, , |
| 79xx - Reserves | - | - | - | - | - |
| Subtotal Increase/(Decrease) | (5,385,317) | (2,344,497) | 5,644,913 | (5,859,523) | 1,8 , |
| Ending Fund Balance | 6,682,069 | 9,722,888 | 15,367,801 | 3,863,365 | 5,712,729 |

FUND #44: UNIVERSITY CENTER – FY21-22 FINAL BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|--|-----------------------------------|------------------------------------|-----------------------------------|--------------------------------------|---------------------------------|
| Beginning Fund Balance | 234,118 | 234,118 | 242,661 | 242,661 | 357,134 |
| Revenue | | | | | |
| 88xx - Local Revenue | 1,000 | 3,374 | 2,500 | 1,176 | 1,000 |
| Total Revenues | 1,000 | 3,374 | 2,500 | 1,176 | 1,000 |
| 89xx - Transfers-In | 4,840 | 5,169 | 5,000 | 113,297 | 4,840 |
| Total Revenues and Transfers-In | 5,840 | 8,543 | 7,500 | 114,473 | 5,840 |
| Expenditures | | | | | |
| 2xxx - Classified Salaries | - | - | - | - | - |
| 3xxx - Employee Benefits | - | - | - | - | - |
| 4xxx - Supplies | - | - | - | - | - |
| 5xxx - Operating Expense | - | - | - | - | - |
| 6xxx - Capital Outlay | - | - | - | - | 44,000 |
| Total Expenditures | - | - | - | - | 44,000 |
| 79xx - Reserves | 241,840 | - | 249,340 | - | 243,815 |
| Subtotal Increase/(Decrease) | 5,840 | 8,543 | 7,500 | 114,473 | (38,160) |
| Ending Fund Balance | 239,958 | 242,661 | 250,161 | 357,134 | 318,974 |

FUND #59: COMMUNITY EDUCATION FUND – FY21-22 FINAL BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|--|---------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| Beginning Fund Balance | (66,661) | (66,661) | (85,708) | (85,708) | (128,452) |
| 8850 - Rentals & Leases | - | | | | |
| 8860 - Interest | - | (2,418) | - | (1,024) | - |
| 8870 - Community Ed Fees | 283,965 | 315,510 | 305,000 | 227,694 | 522,684 |
| 8872 - Local Revenue | 5,000 | 278 | - | | - |
| Total Revenues | 288,965 | 313,370 | 305,000 | 226,670 | 522,684 |
| 89xx - Transfers-In (Services) | 42,000 | 57,941 | 42,000 | 20,147 | 42,000 |
| Total Revenues and Transfers-In | 330,965 | 371,311 | 347,000 | 246,818 | 564,684 |
| Expenditures | | | | | |
| 1xxx - Academic Salaries | 60,000 | 93,823 | 75,000 | 88,458 | 207,935 |
| 2xxx - Classified Salaries | 135,545 | 109,710 | 106,000 | 83,852 | 87,119 |
| 3xxx - Employee Benefits | 52,603 | 50,110 | 50,500 | 35,728 | 61,046 |
| 4xxx - Supplies | 10,000 | 11,584 | 9,000 | 13,342 | 22,494 |
| 5xxx - Operating Expense | 83,078 | 91,439 | 75,000 | 45,267 | 76,225 |
| 6xxx - Improvements | - | 447 | - | - | |
| Total Expenditures | 341,226 | 357,113 | 315,500 | 266,646 | 454,819 |
| 7xxx - Other Outgo (5% of Expenses) | 32,451 | 33,245 | 31,500 | 22,916 | 15,750 |
| Total Appropriations | 373,677 | 390,358 | 347,000 | 289,562 | 470,569 |
| Subtotal Increase/(Decrease) | (42,712) | (19,047) | - | (42,744) | 94,115 |
| Ending Fund Balance | (109,373) | (85,708) | (85,708) | (128,452) | (34,337) |

FUND #59: COMMUNITY PLAY CONSORTIUM * – FY21-22 FINAL BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|--|---------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| Beginning Fund Balance | 173,996 | 173,996 | 195,265 | 195,265 | 242,812 |
| 8820 - Contrib., Gifts, Grants, Endow | 90,352 | 99,063 | 77,469 | 50,000 | 155,345 |
| 8850 - Rentals & Leases | 87,000 | 77,411 | 20,000 | 22,483 | 20,000 |
| Total Revenues | 177,352 | 176,474 | 97,469 | 72,483 | 175,345 |
| 89xx - Transfers-In (Services) | 40,352 | - | - | 39,952 | - |
| Total Revenues and Transfers-In | 217,704 | 176,474 | 97,469 | 112,435 | 175,345 |
| Expenditures | | | | | |
| 1xxx - Academic Salaries | - | - | - | - | - |
| 2xxx - Classified Salaries | 21,187 | 21,187 | 22,000 | 10,667 | 22,000 |
| 3xxx - Employee Benefits | 6,386 | 6,150 | 7,224 | 2,844 | 6,600 |
| 4xxx - Supplies | 27,000 | 52,089 | 27,000 | 22,175 | 27,000 |
| 5xxx - Operating Expense | 30,000 | 29,609 | 15,000 | 13,530 | 15,000 |
| 6xxx - Improvements | 10,000 | 21,451 | 10,000 | 1,608 | 1,000 |
| Total Expenditures | 94,573 | 130,485 | 81,224 | 50,824 | 71,600 |
| 7xxx - Other Outgo | 35,200 | 24,720 | 16,245 | 14,063 | 16,245 |
| Total Appropriations | 129,773 | 155,205 | 97,469 | 64,887 | 87,845 |
| 79xx - Reserves | 87,500 | | - | | 87,500 |
| Subtotal Increase/(Decrease) | 87,931 | 21,269 | - | 47,548 | 87,500 |
| Ending Fund Balance | 261,927 | 195,265 | 195,265 | 242,812 | 330,312 |

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

FUND #61: SELF-INSURANCE – FY21-22 FINAL BUDGET

| | <u>FY19-20 Adopted Budget</u> | <u>FY19-20 Audited Actuals</u> | <u>FY20-21 Adopted Budget</u> | <u>FY20-21 Unaudited Actuals</u> | <u>FY21-22 Final Budget</u> |
|--|-----------------------------------|------------------------------------|-----------------------------------|--------------------------------------|---------------------------------|
| Beginning Fund Balance | (51,792) | (51,792) | 81,921 | 81,921 | 107,859 |
| 8860 - Interest Revenue | - | (7,023) | - | (1,670) | - |
| 8899 - Miscellaneous Revenues | - | - | - | - | - |
| Total Revenues | - | (7,023) | - | (1,670) | - |
| 8910 - Reimb. from Loss Claims | - | - | - | - | - |
| 89xx - Transfers-In | 100,000 | 290,000 | 132,000 | 200,000 | 175,000 |
| Total Revenues and Transfers-In | 100,000 | 282,977 | 132,000 | 198,330 | 175,000 |
| Expenditures | | | | | |
| 2xxx - Classified Salaries | - | - | - | - | - |
| 3xxx - Employee Benefits | - | - | - | - | - |
| 4xxx - Supplies | - | - | - | - | - |
| 5xxx - Operating Expenses | 160,452 | 149,264 | 132,000 | 172,393 | 160,174 |
| Total Expenditures | 160,452 | 149,264 | 132,000 | 172,393 | 160,174 |
| 79xx - Reserves | 80,000 | - | 80,000 | 80,000 | 80,000 |
| Subtotal Increase/(Decrease) | (60,452) | 133,713 | - | 25,937 | 14,826 |
| Ending Fund Balance | (112,244) | 81,921 | 81,921 | 107,859 | 122,685 |

FUND #69: RETIREE BENEFITS – FY21-22 FINAL BUDGET

| | <u>FY19-20 Adopted Budget</u> | <u>FY19-20 Audited Actuals</u> | <u>FY20-21 Adopted Budget</u> | <u>FY20-21 Unaudited Actuals</u> | <u>FY21-22 Final Budget</u> |
|--|-----------------------------------|------------------------------------|-----------------------------------|--------------------------------------|---------------------------------|
| Beginning Fund Balance | 635,915 | 635,915 | 646,955 | 646,955 | 649,463 |
| 886x - Interest | 0 | 11,040 | 11,000 | 2,508 | 5,000 |
| 89xx - Transfers-In | 121,414 | 120,340 | 118,300 | 172,799 | 178,300 |
| Total Revenues and Transfers-In | 121,414 | 131,380 | 129,300 | 175,307 | 183,300 |
| Expenditures | | | | | |
| 3xxx - Employee Benefits | 98,742 | 117,040 | 115,000 | 169,499 | 175,000 |
| 5xxx - Operating Expenses | 3,000 | 3,300 | 3,300 | 3,300 | 3,300 |
| Total Expenditures | 101,742 | 120,340 | 118,300 | 172,799 | 178,300 |
| Reserves | | | | | |
| 7905 - STRS/PERS Rate Increase Reserve | 350,000 | | 350,000 | | 350,000 |
| 7922 - Retirement Reserves | 250,000 | | 250,000 | | 250,000 |
| Total Reserves | 600,000 | - | 600,000 | - | 600,000 |
| Subtotal Increase/(Decrease) | 19,672 | 11,040 | 11,000 | 2,508 | 5,000 |
| Ending Fund Balance | 655,587 | 646,955 | 657,955 | 649,463 | 654,463 |

FUND #72: STUDENT REPRESENTATIVE FEE TRUST – FY21-22 FINAL BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|--|---------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| Beginning Fund Balance | 9,278 | 9,278 | 15,482 | 15,482 | 20,554 |
| 88xx - Local Revenue | 8,250 | 11,005 | 11,000 | 8,781 | 11,000 |
| 89xx - Transfers-In | - | - | - | - | - |
| Total Revenues and Transfers-In | 8,250 | 11,005 | 11,000 | 8,781 | 11,000 |
| Expenditures | | | | | |
| 4xxx - Supplies | 500 | - | 500 | 100 | 500 |
| 5xxx - Operating Expenses | 7,750 | 4,800 | 7,900 | 3,609 | 8,000 |
| Total Expenditures | 8,250 | 4,800 | 8,400 | 3,709 | 8,500 |
| 7xxx - Other Outgo | - | - | - | - | - |
| Total Appropriations | 8,250 | 4,800 | 8,400 | 3,709 | 8,500 |
| Subtotal Increase/(Decrease) | - | 6,205 | 2,600 | 5,072 | 2,500 |
| Ending Fund Balance | 9,278 | 15,483 | 18,082 | 20,554 | 23,054 |

FUND #74: STUDENT FINANCIAL AID TRUST– FY21-22 FINAL BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|--|---------------------------|----------------------------|---------------------------|------------------------------|-------------------------|
| Beginning Fund Balance | 6,715 | 6,715 | 4,582 | 4,582 | 4,582 |
| 81xx - Federal Revenue | 1,544,250 | 1,970,858 | 2,292,000 | 1,753,047 | 2,696,701 |
| 86xx - State Revenue | 214,192 | 432,452 | 217,132 | 504,766 | 285,221 |
| 88xx - Local Revenue | 20,000 | 48,216 | 20,000 | 61,312 | 20,000 |
| Total Revenues | 1,778,442 | 2,451,526 | 2,529,132 | 2,319,125 | 3,001,922 |
| 89xx - Transfers-In | - | - | - | - | - |
| Total Revenues and Transfers-In | 1,778,442 | 2,451,526 | 2,529,132 | 2,319,125 | 3,001,922 |
| Expenditures | | | | | |
| 5xxx - Operating Expenses | - | - | - | - | - |
| 7512 - Direct Payments to Students | 1,758,442 | 2,413,240 | 2,487,000 | 2,231,611 | 2,951,922 |
| 7590 - Financial Aid Repayment | 20,000 | 40,419 | 42,132 | 87,514 | 50,000 |
| 7612 - CalWORKS Child Care | - | - | - | - | - |
| Total Expenditures | 1,778,442 | 2,453,659 | 2,529,132 | 2,319,125 | 3,001,922 |
| Subtotal Increase/(Decrease) | - | (2,133) | - | - | - |
| Ending Fund Balance | 6,715 | 4,582 | 4,582 | 4,582 | 4,582 |

FUND #79: OTHER POSTEMPLOYMENT BENEFITS TRUST – FY21-22 FINAL BUDGET

| | FY19-20 Adopted Budget | FY19-20 Audited Actuals | FY20-21 Adopted Budget | FY20-21 Unaudited Actuals | FY21-22 Final Budget |
|--|-----------------------------------|------------------------------------|-----------------------------------|--------------------------------------|---------------------------------|
| Beginning Fund Balance | 1,395,856 | 1,395,856 | 1,627,486 | 1,627,486 | 2,139,078 |
| 8662 - Net Change to Investment | 30,000 | 60,252 | 45,000 | 295,624 | 45,000 |
| 8860 - Interest | - | (2,171) | - | (65) | - |
| Total Revenues | 30,000 | 58,081 | 45,000 | 295,559 | 45,000 |
| 89xx - Transfers-In | - | 175,874 | 175,874 | 218,550 | 218,550 |
| Total Revenues & Transfers-In | 30,000 | 233,955 | 220,874 | 514,109 | 263,550 |
| Expenditures | | | | | |
| 3xxx - Employee Benefits | - | - | - | - | - |
| 5xxx - Operating Expenses | 1,250 | 2,325 | 2,000 | 2,517 | 2,500 |
| Total Expenditures | 1,250 | 2,325 | 2,000 | 2,517 | 2,500 |
| 7902 - Restricted Reserve | - | - | - | - | - |
| 7925 - OPEB Irrevocable Trust | 1,394,983 | - | 1,672,658 | - | 1,672,658 |
| Subtotal Increase/(Decrease) | 28,750 | 231,630 | 218,874 | 511,592 | 261,050 |
| Ending Fund Balance | 1,424,606 | 1,627,486 | 1,846,360 | 2,139,078 | 2,400,128 |

STAFFING LEVELS

2021 – 22 ANNUAL BUDGET

- Full Time Equivalent Employees
- Historical Staffing Tables
- Compensation Trends by Group
- Total Compensation Trends

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* | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|
| Total FTE | 115.12 | 122.41 | 132.52 | 131.92 | 136.48 |
| Administration | 06.00 | 06.00 | 06.00 | 07.00 | 07.00 |
| Faculty | 32.75 | 33.60 | 35.89 | 33.89 | 34.77 |
| Classified | 55.55 | 62.98 | 65.63 | 66.03 | 68.71 |
| Confidential | 05.00 | 04.00 | 06.00 | 06.00 | 06.00 |
| Director | 15.82 | 13.82 | 13.00 | 11.00 | 11.00 |
| Contracted Directors** | N/A | 02.00 | 06.00 | 08.00 | 09.00 |

Table 11: LTCC's FTE by Employee Groups



LTCC Women's soccer team is off to their first scrimmage of the year, rockin' one of the brand new buses!

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* | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|------------------------------|----------------|----------------|----------------|----------------|----------------|
| Restricted/Aux FTE | 26.93 | 40.66 | 41.21 | 42.38 | 44.00 |
| Administration | 02.43 | 02.58 | 01.72 | 02.22 | 02.16 |
| Faculty | 05.42 | 06.54 | 06.49 | 06.19 | 06.25 |
| Classified | 13.84 | 25.43 | 24.49 | 24.78 | 25.93 |
| Confidential | 00.05 | 00.05 | 01.05 | 01.05 | 01.20 |
| Director | 05.19 | 05.81 | 04.89 | 04.89 | 05.89 |
| Contracted Director** | N/A | 00.25 | 02.57 | 02.57 | 02.57 |

Table 12: FTE Related to Restricted and Auxiliary Funds Table

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

| FTE* | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Total FTE | 115.12 | 122.41 | 132.52 | 131.92 | 136.48 |
| 11 Unrestricted | 80.48 | 81.75 | 91.31 | 90.21 | 92.48 |
| 12 Restricted/Categorical | 23.42 | 28.30 | 28.85 | 29.05 | 30.70 |
| 33 Child Development Center | 06.70 | 07.37 | 07.57 | 07.57 | 08.95 |
| 43 General Obligation Bond | 03.00 | 03.00 | 02.10 | 03.10 | 02.38 |
| 59 Community Education | 01.52 | 01.99 | 02.69 | 01.99 | 01.97 |

Table 13: 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 Forestry Grant Manager, which is a temporary, grant-funded position which ends January 31, 2023.

Table 14: Historical Staffina Tables

HISTORICAL STAFFING TABLES

Administrator

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

| Headcount | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|-----------------------|--|--|--|---|--|
| Administration | 6 | 6 | 6 | 7 | 7 |
| Notes | <ul style="list-style-type: none"> • Reflects President resignation. (-1) • VP of Administrative Services moves to President position. • Reflects hiring VP of Admin Services. (+1) • Reflects Executive Dean of Student Success resignation. (-1) • Counselor moves to <i>Interim</i> Executive Dean of Student Success position. (+1) | <ul style="list-style-type: none"> • <i>Interim</i> Executive Dean of Student Success moves to counselor position. (-1) • Reflects hiring VP of Student Services. (+1) | <ul style="list-style-type: none"> • Reflects Dean of Instruction retirement. (-1) • Reflects hiring Dean of Instruction. (+1) | <ul style="list-style-type: none"> • Reflects hiring Senior Director of Government Relations & Grant Development. (+1) | <ul style="list-style-type: none"> • Reflects VP of Student Services retirement. (-1) • Reflects hiring VP of Student Services. (+1) |
| Variance | (0) | (0) | (0) | (+1) | (0) |

Historical **administrator** staffing beyond five years.

FY 16-17, headcount = 6, variance = +1

- Reflects Dean of CTE & Instruction retirement. (-1)
- Reflects hiring Dean of Workforce Development and Instruction. (+1)

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

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

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

- Reflects VP of Academic Affairs & Student Services resignation. (-1)
- Dean of Instruction retirement. English instructor moves to *Interim* Dean position.

- Deans move to *Interim* Executive Dean level to manage absence of VP of AA & SS.

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

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

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

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

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

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

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

FY 09-10, headcount = 7, Baseline

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

Faculty, full-time

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

| Headcount | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|--------------------------|--|---|---|---|--|
| Full-Time Faculty | 34 | 35 | 37 | 35 | 34 |
| Notes | <ul style="list-style-type: none"> •Reflects Fire Science instructor resignation. (-1) •Reflects Librarian resignation. (-1) •Addition of a non-tenure track counselor. (+1) •Addition of an English instructor. (+1) •Addition of a Director of Library & Learning Serv. (+1) •Counselor moves to <i>Interim</i> Executive Dean of Student Success position. (-1) | <ul style="list-style-type: none"> •<i>Interim</i> Executive Dean of Student Success moves to counselor position. (+1) •Reflects Theatre & English instructor resignations. (-2) •Addition of a Wilderness Education & History/Political Science instructors. (+2) | <ul style="list-style-type: none"> •Elimination of a non-tenure track counselor. (-1) •Addition of a tenure track counselor. (+1) •Reflects Director of DRC retirement. (-1) •Addition of a Culinary/Hospitality Management & World Languages (Spanish) instructors. (+2) •Addition of a Director of DRC. (+1) | <ul style="list-style-type: none"> •Addition of a Sociology instructor. (+1) •Reflects Business instructor retirement. (-1) •Reflects two counselor retirements. (-2) •Addition of a counselor. (+1) •Reflects Culinary/Hospitality Management vacancy. (-1) | <ul style="list-style-type: none"> •Reflects English instructor retirement. (-1) •Reflects Math instructor retirement. (-1) •Reflects Art instructor retirement. (-1) •Reflects a counselor retirement. (-1) •Addition of an English instructor. (+1) •Addition of a BIO/CHEM instructor. (+1) •Addition of a counselor. (+1) |
| Variance | (0) | (+1) | (+2) | (-2) | (-1) |

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

FY 16-17, headcount = 34, variance = -2

- Computer Applications, English, and Spanish instructors retire. (-3)
- Reflects History/Political science instructor resignation. (-1)
- Addition of Biology and Fire Science instructors. (+2)

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

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

- Addition of Chemistry instructor. (+1)
- Biology and Culinary instructors retire. (-2)

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

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

- Early Childhood Education instructor moves to *Interim* Dean of Instruction. (-1)

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

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

FY 11-12, headcount = 39, Baseline

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

Contract Employment

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

| Headcount | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|---------------------------|---------|--|---|--|--|
| Contract Employees | N/A | 3 | 6 | 8 | 7 |
| Notes | | <ul style="list-style-type: none"> •Director of Institutional Effectiveness & Director of HR moved to employment contracts. (+2) •Addition of DSN, a contracted position. (+1) | <ul style="list-style-type: none"> •Addition of Director of Financial Aid. (+1) •Addition of <i>Interim</i> Director of M&O. (+1) •DSN is reorganized to Regional Director, a contracted position. •Exec. Assist to the VP moves to Online CTE Pathways Grant Lead, a contracted position to end June 30, '20. (+1) | <ul style="list-style-type: none"> •Addition of Director of LTCP & Director of Fiscal Services. (+2) •<i>Interim</i> Director of M&O moved to permanent employment contract. •Online CTE Pathways Grant Lead, a contracted position is extended to Dec 31, '20. | <ul style="list-style-type: none"> •Online CTE Pathways Grant Lead, a contracted position is moves back to confidential employee. (-1) •Addition of Forestry Grant Manager. (+1) • Director of LTCP resignation. (-1) |
| Variance | (0) | (+3) | (+3) | (+2) | (-1) |

Classified Director

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

| Headcount | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|-----------------------------|--|--|--|---|--|
| Classified Directors | 16 | 12 | 11 | 10 | 11 |
| Notes | <ul style="list-style-type: none"> •Interim Director of Enrollment Services resignation (-1). •Addition of Director of Enrollment Services. (+1) | <ul style="list-style-type: none"> •Interim Director of CDC moves to classified position. (-1) •Reflects hiring Director of CDP. (+1) •Director of Facilities resignation. (-1) •Bond Program Director moves to Interim Director of Facilities & Capital Construction. •Director of Financial Aid retirement. (-1) •Financial Aid Technician moves to Interim Director of Financial Aid. (+1) •Interim Director of Financial Aid moves to Financial Aid Technician. (-1) •Director of Institutional Effectiveness & Director of HR moved to employment contracts. (-2) | <ul style="list-style-type: none"> •Director of Fiscal Services resignation. (-1) •Interim Director of Facilities & Capital Construction moves to Director Facilities Planning & Capital Construction. | <ul style="list-style-type: none"> •Director of IT is reorganized to classified position (-1). | <ul style="list-style-type: none"> •Addition of Interim Risk Manager from confidential position. (+1) |
| Variance | (0) | (-4) | (-1) | (-1) | (+1) |

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

FY 16-17, headcount = 16, variance = +2

- 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 Interim Director of Enrollment Services. (+1)

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

- Interim Marketing & Communications Officer moves to Director of Marketing & Communications.
- Interim Manager of HR moves to Director of HR.
- Interim Assist. Dir. of Foundation is reorganized to confidential position. (-1)

- Addition of Student Outreach & Equity Director. (+1)
- Addition of Director of Incarcerated Students Program. (+1)
- Interim Director of Admissions & Records retirement. (-1)
- Addition of Director of Enrollment Services. (+1)
- Addition of Exec. Director of LTCC Foundation & College Advancement. (+1)
- Addition of Director of Institutional Effectiveness. (+1)
- Addition of Interim Director of CDC. (+1)

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

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

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

- *Interim* Director of Admissions & Records replaces Director of Enrollment Services. (+1)
- Director of Institutional Research & Planning resignation. (-1)
- PIO and Foundation Executive Director merged into Director of CACE. (-0.7)
- 0.5 CDC Director moves to faculty position. (-0.5)

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.

FY 12-13, headcount = 9.2, Baseline

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

Confidential Staff

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

| Headcount | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|-------------------------------|--|--|---|--|---|
| Confidential Employees | 5 | 4 | 5 | 4 | 4 |
| Notes | •Includes 1 Exec. Assistant to the President, 2 Admin. Assistants to the VP, 1 Admin Assistant to the Dean, & 1 HR Specialist. | •Admin Assistant to the dean position is reclassified as a classified position. (-1) •Admin. Assistants to the VP are reclassified to Exec. Assist to the VP. | •Reflects hiring Exec. Assist to the VP of SS. (+1) •Reflects hiring Board, Governance, & Policy Assistant. (+1) •Exec. Assist to the VP moves to Online CTE Pathways Grant Lead a contracted position to end June 30, '20. (-1)* | •Board, Governance, & Policy Assistant Resignation. (-1)* •Online CTE Pathways Grant Lead a contracted position is extended to Dec 31, '20. | •Online CTE Pathways Grant Lead moves back to Exec. Assist to the VP. (+1) •Reflects hiring Board, Governance, & Policy Assistant. (+1) • Exec. Assist to the VP resignation. (-1) •Exec. Assist to the VP moves to Interim Risk Manager to end Dec 31, '21. (-1)* |
| Variance | (0) | (-1) | (+1) | (-1) | (0) |

*Position filled on a temporary basis.

Historical **confidential** staffing beyond five years.

FY 16-17, headcount = 5, variance = -1

- Student Success Coordinator to the Exec. Dean moves to Student Life Coordinator, classified position. (-1)

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

- *Interim* Exec. Assist. to the President moves to permanent Exec. assist. to the President.

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

- *Interim* Admin. Assistant to the Dean is replaced with Student Success Coordinator to the Exec. Dean.
- HR Technician is replaced with HR Specialist.

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

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

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

- Administrative Assistant to the Dean retires, not replaced.

FY 12-13, headcount = 7, Baseline

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

Classified Staff

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

| Headcount | FY17-18 | FY18-19 | FY19-20 | FY20-21 | FY21-22 |
|-------------------------------|---------|---------|---------|---------|---------|
| Classified Staff (CEU) | 66 | 75 | 78 | 77 | 79 |
| • Full-Time (FT) | 41 | 48 | 48 | 49 | 51 |
| • Part-Time (PT) | 25 | 27 | 30 | 28 | 28 |
| Variance | (-1) | (+9) | (+3) | (-2) | (+2) |

2021-22 Notes:

New Positions (Increase to Headcount):

Office Assistant, ISP (FT) (previously pt) <----->
 Student Support Technician (FT) (previously interim) <----->
 Groundskeeper/Custodian (FT) <----->
 Program Assistant, Student Equity (PT)
 Child Development Center Teacher Aide (PT)
 Child Development Center Teacher Aide (PT)

Deleted Positions (Decrease to Headcount):

Office Assistant, ISP (PT)
 Student Support Technician (PT)
 Lead Groundskeeper/Custodian (PT)
 Art Studio Technician, 3-D (FT)

Historical **classified** staffing beyond five years.

FY 16-17, headcount = 67, variance = +8

- 40 Full-Time
- 27 Part-Time

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

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

- 36 Full-Time
- 23 Part-Time

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

- 39 Full-Time
- 20 Part-Time

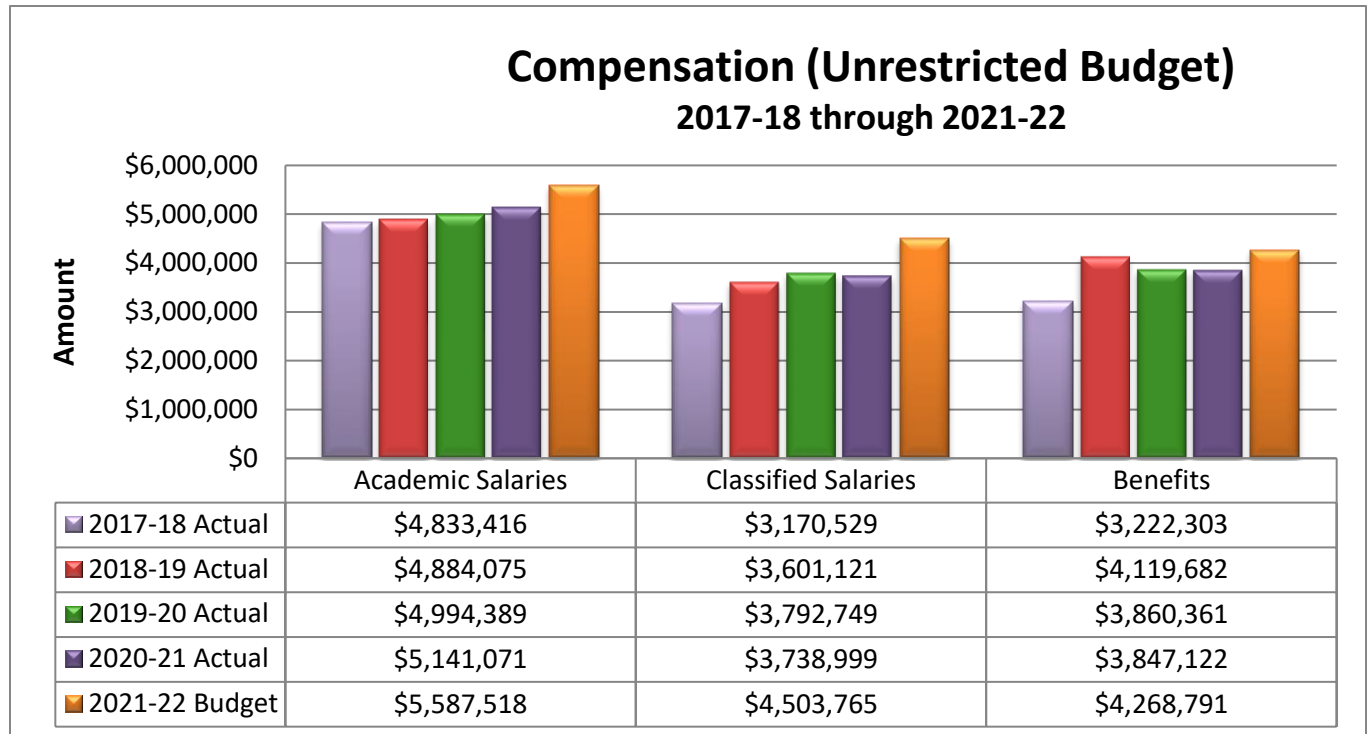
FY 13-14, headcount = 62, variance = -2

- 43 Full-Time
- 19 Part-Time

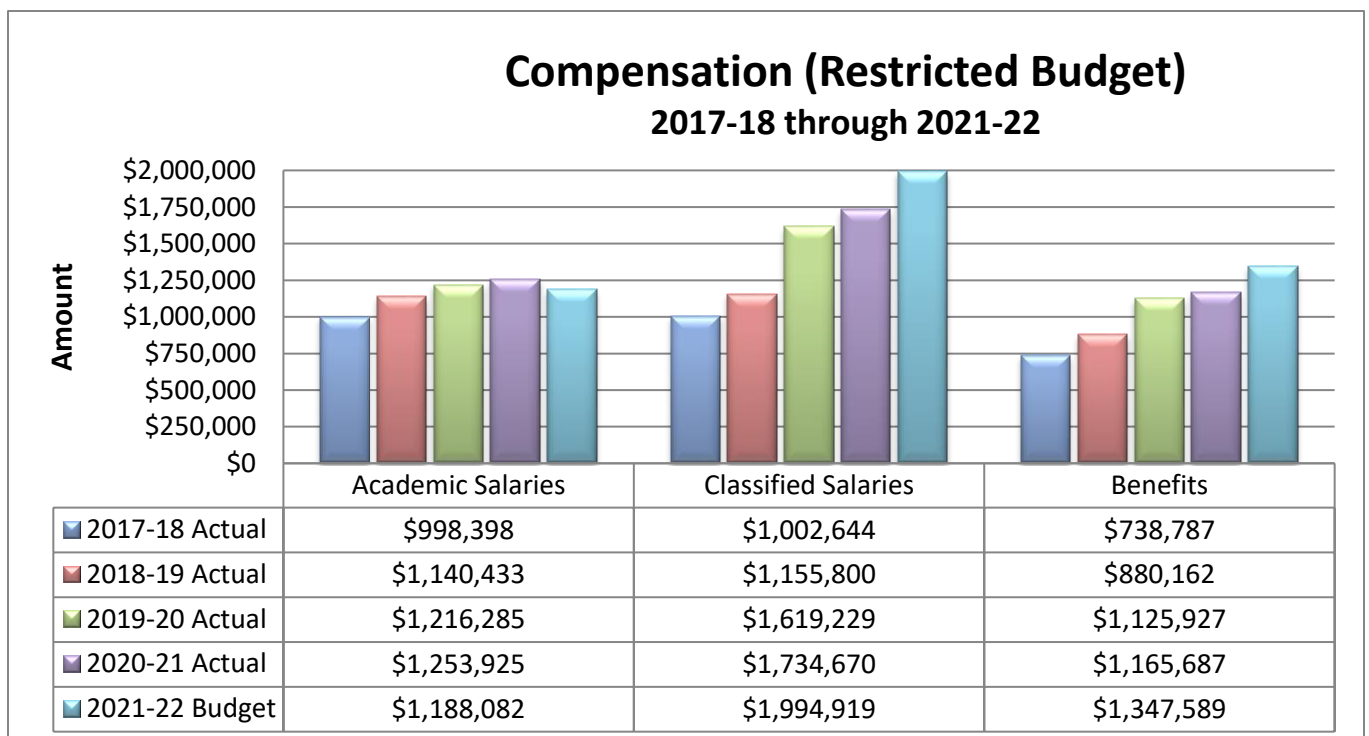
FY 12-13, headcount = 64, Baseline

- 46 Full-Time
- 18 Part-Time

COMPENSATION TRENDS BY GROUP

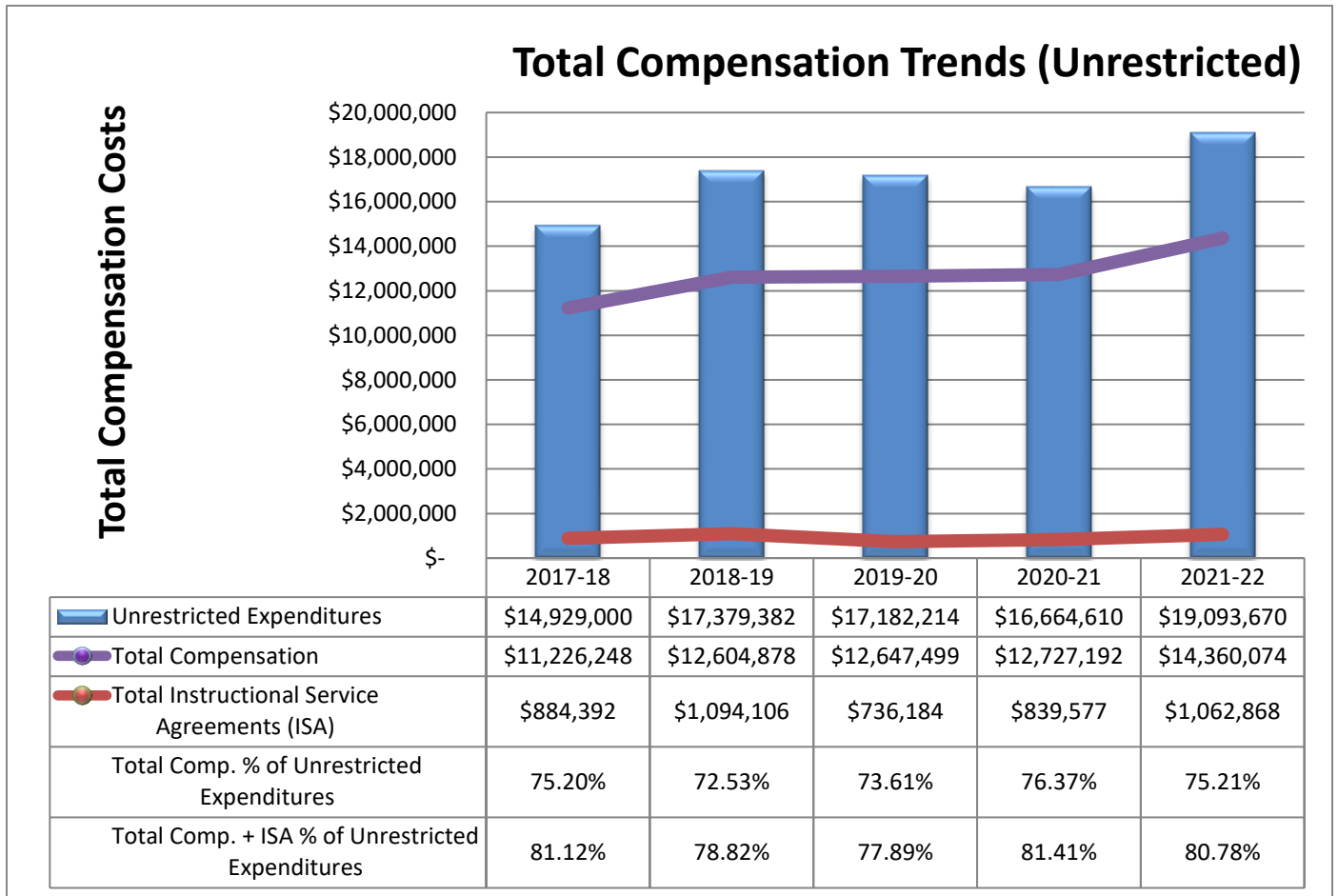


Graph 10: Compensation Trends by Group – Unrestricted



Graph 11: Compensation Trends by Group – Restricted

TOTAL COMPENSATION TRENDS



Graph 12: Total Compensation Trends - Unrestricted

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

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

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.

GRAPHS AND ANALYSES

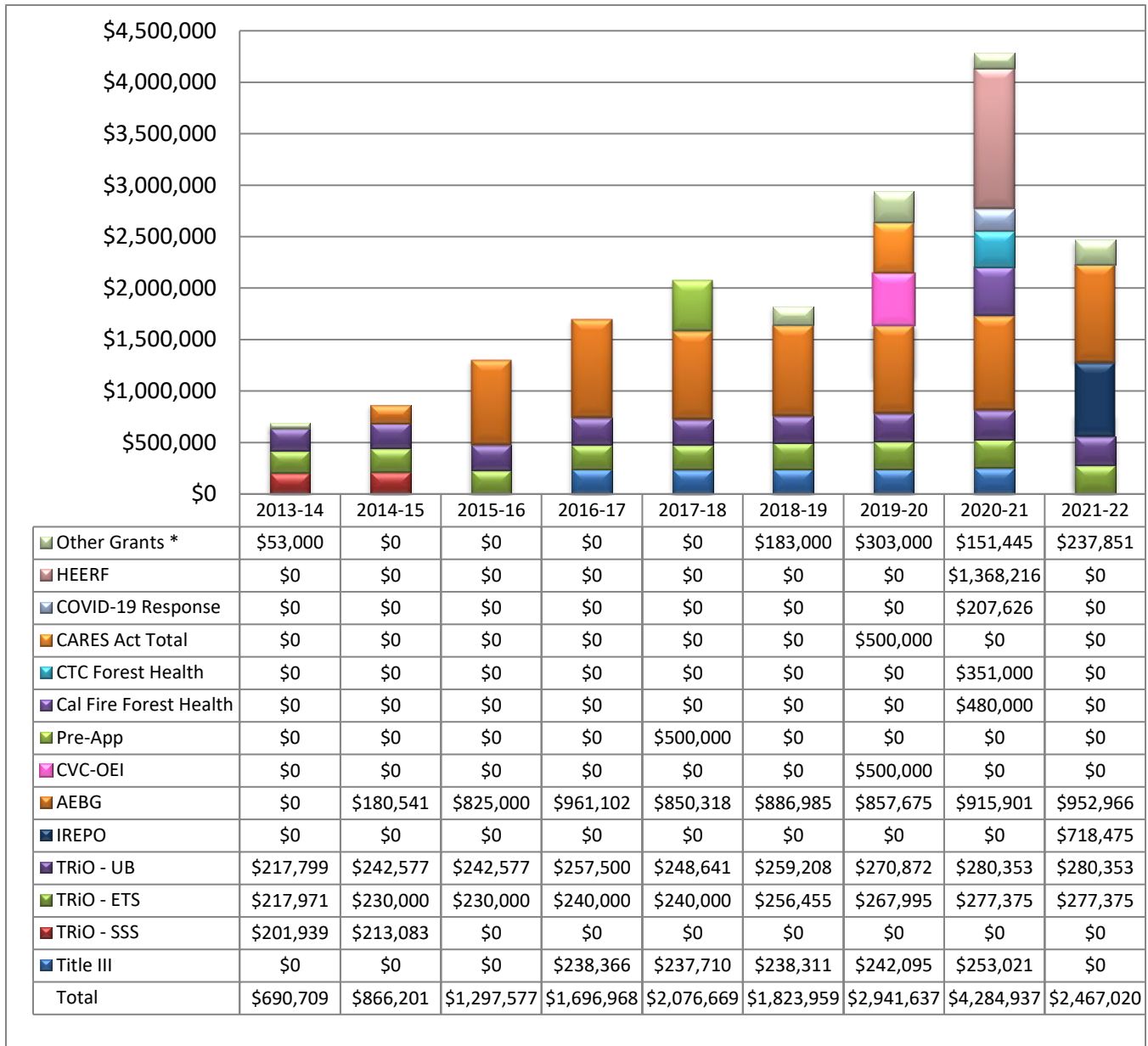
2021 –22 ANNUAL BUDGET

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

SECTION 11

GRANT FUNDS

Grant Funding Trends



Graph 13: Grant Funding Trends

The graph above illustrates funds that Lake Tahoe Community College has brought in through grant sources since FY13-14. This graph demonstrates efforts in leveraging resources and moving from a state-funded model to a state-supported model. In FY20-21 LTCC received \$830,000 from Cal Fire and the CA Tahoe Conservancy in joint support to build and expand forest health education. LTCC received COVID-19 relief funding in the amounts of \$500,000 in FY19-20 and \$1.5 million in FY20-21. For FY21-22 LTCC was awarded the Institutional Resilience and Expanded Postsecondary Opportunity (IREPO) grant totaling \$1.4 million over two years and was re-awarded the TRiO Educational Talent Search grant for another five-year cycle.

* Other grants in FY21-22 include WIOA (\$68,000), CA Trustee Fellowship (\$65,575), and support for mental health from various sources totaling \$60,000.

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

NONRESIDENT FTES TRENDS

Nonresident full-time equivalent students (FTES) began increasing in FY12-13 and are projected to stabilize through FY17-18 and beyond. International recruiting efforts are helping to ensure that nonresident FTES continue to grow at a sustainable rate. Due to the COVID-19 pandemic, there was some decline for nonresident FTES in FY20-21. Nonresident students are having success at LTCC, with many of them transferring to four-year universities. The FY21-22 nonresident FTES and corresponding revenue assumptions are documented in the table below.

| LTCC Nonresident FTES | | | | | |
|-------------------------------|--------------|--------------|--------------|--------------|-----------|
| | FY17-18 | FY18-19 | FY19-20 | FY20-21* | FY21-22** |
| Tuition Revenue | \$611,490 | \$638,181 | \$669,604 | \$660,632 | \$696,023 |
| Total Nonresident FTES | 93.54 | 96.21 | 88.22 | 78.80 | 80 |
| International FTES | 28.80 | 23.60 | 24.58 | 23.72 | 24 |
| Out of State FTES | 64.74 | 72.61 | 63.64 | 55.08 | 56 |

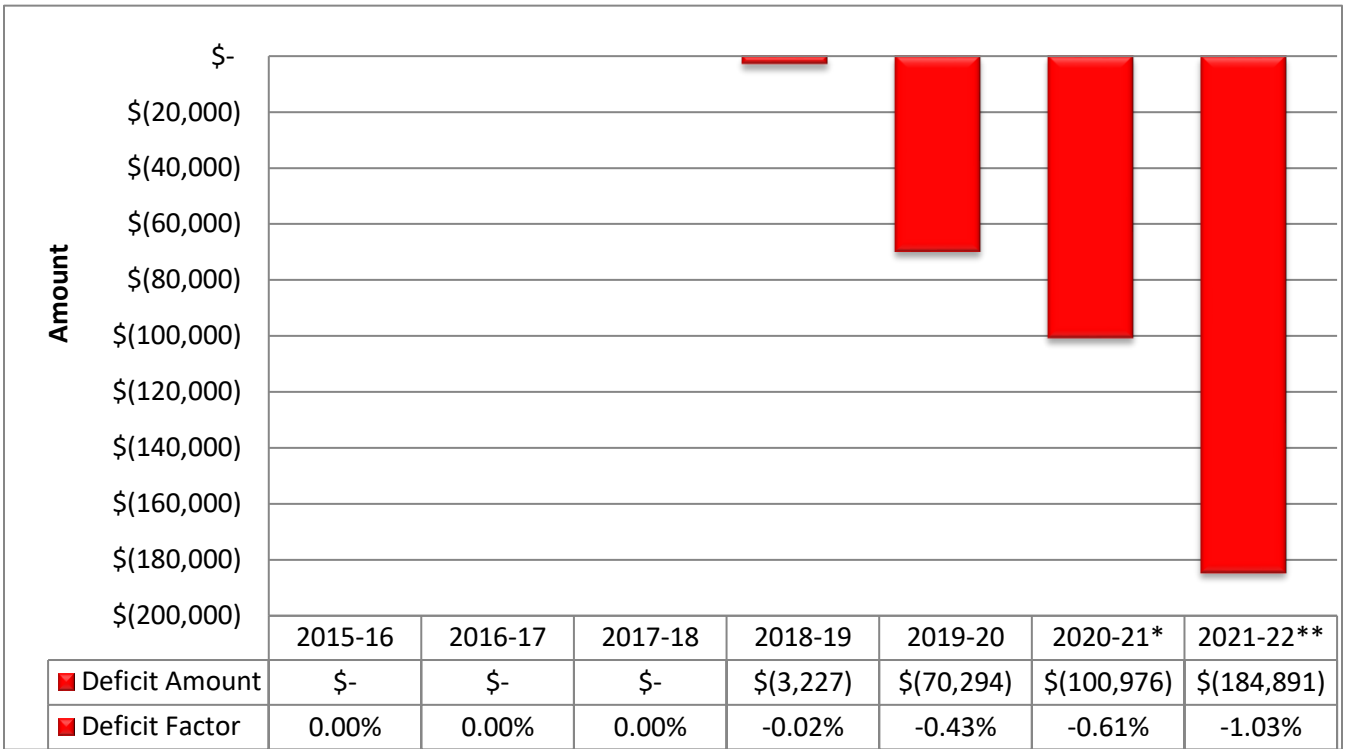
Table 15: LTCC Nonresident FTES

** Based on FY20-21 320 report and subject to change.*

*** Projected is based on current assumptions.*

DEFICIT FACTOR TRENDS

R1 – Deficit Factor Trends



Graph 14: R1–Deficit Factor / Constrained TCR Trends

*The projected FY20-21 deficit factor is based on the 2019-20 Second Principal Apportionment (P2) September revision.

**The projected FY21-22 deficit factor is based on Advanced Apportionment information from the CCCCO.

Deficit factors result from shortfalls in property tax, enrollment fees, or other revenues at the state level that impact Proposition 98 funding. The deficit factors reported on this sheet for FY20-21 and FY21-22 are based on apportionment reports from the Chancellor’s Office. For budgeting purposes and in alignment with the Budget Building Assumptions, LTCC has assumed a 2% deficit factor for both FY19-20 and FY20-21 as there is still uncertainty surrounding state-wide property tax and other revenue collections due to the COVID-19 pandemic.

FIFTY PERCENT (50%) LAW TRENDS

| | FY16-17 Actuals | FY17-18 Actuals | FY18-19 Actuals | FY19-20 Actuals | FY20-21 Actuals* |
|--|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|
| Total Instructional Costs | \$5,937,960 | \$6,316,389 | \$6,723,326 | \$6,858,451 | \$6,466,315 |
| Total Current Expense of Education (CEE) | \$11,841,534 | \$11,951,514 | \$13,346,238 | \$13,157,883 | \$12,689,589 |
| Percent of CEE | 50.15% | 52.85% | 50.38% | 52.12% | 50.96% |

Table 16: 50% Law Trends

**FY20-21 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 FY16-17 through FY20-21. 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 FY21-22 budget is projected to maintain compliance with the 50% law.

GLOSSARY OF TERMS

2021 – 22 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.

Deferrals: Revenue earned by the District with payment being deferred to a future time period outlined in the annual state budget language.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GFOA: Government Finance Officers Association.

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

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

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

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

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

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

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

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

JPA: Joint powers agreement.

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

Lake Tahoe Community College: Shall be abbreviated LTCC.

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

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

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

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

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

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

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

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

P1: First principal apportionment.

P2: Second principal apportionment.

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

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

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

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

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

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

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

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

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

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

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

SBRPSTC: South Bay Regional Public Safety Training Consortium.

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

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

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

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

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

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

Summary: Consolidation of like items for accounting purposes.

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

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



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